



The Game changer of South Coast development

KZN216
RAY NKONYENI LOCAL
MUNICIPALITY

**ORIGINAL BUDGET AND
MTREF 2022/23**

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 sustainably, 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. 94 were used to guide the compilation of the 2020/21 MTREF which indicates the following amongst other things: guidance on budgeting for municipalities affected by redetermination of boundaries.

3.1 MFMA Circulars

As the country we are faced with two major phenomena, firstly, the financial impact of the **COVID-19** pandemic on municipalities, and secondly, the impact of the downgrade on SouthAfrica's credit rating. NT has since issued **circular 1112, 115 and 116** in relation to this phenomenon on matters how the municipalities should consider on Final annual budget before presented for approval. This budget circular is a follow-up to the one issued on 07 December 2018, and it complements the many other circulars that have been issued previously. It guides municipalities with their preparation of the 2022/23 Medium Term Revenue and Expenditure Framework (MTREF) and as with previous annual budget circulars it should be read within this context. Among the objectives of this Circular, is to support municipalities with giving effect to National Treasury's Municipal Budget and Reporting Regulations (MBRR) within the current economic climate.

3.1.1 Funding the Budget

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

- Realistically anticipated revenues to be collected;
- Cash-backed accumulated funds from previous years' surpluses not Committed for other purposes; and

- Borrowed funds, but only for the capital budget referred to in section 17(2).

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

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

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

3.1.2 A Credible Budget

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

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

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

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

The main challenges experienced during the compilation of the Budget 2022/23 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 2022/23 Original Budget:

- The 2022/23 Budget priorities and targets, as well as the base line allocations contained in that Draft Budget were adopted as the upper limits for the new baselines for the 2022/23 draft budget;
- The 2023 Division of Revenue Bill issued in March 2022;
- 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 gazette as required by the annual Division of Revenue Act;

4. Table 1 Consolidated Overview

KZN216 Ray Nkonyeni - Table A1 Budget Summary

Description	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	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousands										
Financial Performance										
Property rates	405.472	428.308	447.331	475.785	475.785	475.785	382.339	496.623	520.563	543.988
Service charges	174.211	187.077	195.945	238.253	238.186	238.186	108.149	253.618	266.802	278.808
Investment revenue	4.129	4.670	3.513	4.500	5.150	5.150	2.631	5.397	5.635	5.888
Transfers recognised - operational	222.144	267.372	289.550	257.885	259.456	259.456	193.816	285.102	304.105	326.923
Other own revenue	71.438	56.072	131.231	148.215	147.464	147.464	71.880	131.888	125.960	123.142
Total Revenue (excluding capital transfers and contributions)	877.393	943.500	1.067.571	1.124.639	1.126.042	1.126.042	758.814	1.174.628	1.223.064	1.278.749
Employee costs	403.412	418.354	428.524	415.480	423.092	423.092	288.135	447.279	456.489	477.281
Remuneration of councillors	27.360	29.909	28.366	31.434	27.222	27.222	17.480	31.434	32.817	34.294
Depreciation & asset impairment	118.290	92.725	102.187	91.916	91.916	91.916	64.060	101.619	106.090	110.864
Finance charges	3.033	5.606	11.088	5.673	5.673	5.673	182	12.922	13.491	14.098
Inventory consumed and bulk purchases	102.589	113.592	118.677	137.906	139.367	139.367	74.203	149.809	155.672	162.677
Transfers and grants	4.578	8.486	6.635	7.349	7.982	7.982	2.994	13.178	12.492	13.157
Other expenditure	369.604	395.205	347.870	426.954	430.497	430.497	220.558	415.344	422.844	433.375
Total Expenditure	1.028.866	1.063.877	1.043.347	1.116.711	1.125.748	1.125.748	667.613	1.171.585	1.199.894	1.245.746
Surplus/(Deficit)	(151.473)	(120.378)	24.224	7.928	293	293	91.201	3.043	23.170	33.004
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	107.639	81.858	77.193	133.599	149.510	149.510	66.496	132.360	113.200	122.348
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	94.596	15.628	12.008	11.668	11.668	11.668	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	50.762	(22.892)	-	153.195	161.471	161.471	157.696	135.403	136.370	155.352
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	50.762	(22.892)	-	153.195	161.471	161.471	157.696	135.403	136.370	155.352
Capital expenditure & funds sources										
Capital expenditure	78.687	103.519	122.036	161.345	178.136	178.136	95.904	172.044	139.502	149.488
Transfers recognised - capital	59.747	65.530	81.319	127.134	136.126	136.126	84.328	115.052	98.435	106.572
Borrowing	-	-	-	8.476	10.316	10.316	3.398	7.166	-	-
Internally generated funds	23.808	5.232	15.377	25.735	31.433	31.433	8.178	49.826	41.067	42.915
Total sources of capital funds	83.555	70.762	96.697	161.345	177.876	177.876	95.904	172.044	139.502	149.488
Financial position										
Total current assets	278.210	350.576	487.753	407.822	537.501	537.501	636.286	553.761	909.040	900.561
Total non current assets	1.746.243	1.776.808	1.799.588	1.843.645	1.888.416	1.888.416	1.867.723	1.878.708	1.893.356	1.961.580
Total current liabilities	209.538	255.999	296.740	255.305	280.001	280.001	307.838	321.834	550.628	462.653
Total non current liabilities	126.391	141.716	166.210	121.596	160.054	160.054	181.329	150.842	147.923	109.330
Community wealth/Equity	1.632.270	1.722.090	1.824.390	1.874.799	1.985.862	1.985.862	2.177.005	1.959.793	2.103.768	2.276.349
Cash flows										
Net cash from (used) operating	873.966	1.023.922	1.149.873	161.281	117.825	117.825	-	315.599	433.344	466.120
Net cash from (used) investing	(131.840)	(82.744)	(106.497)	(151.251)	(160.258)	(160.258)	-	(179.130)	(154.547)	(165.555)
Net cash from (used) financing	(2.804)	(14.469)	(18.280)	(2.367)	(11.313)	(11.313)	-	(21.923)	(2.981)	(25.534)
Cash/cash equivalents at the year end	1.078.575	1.512.472	1.662.457	666.905	89.326	(53.746)	-	257.618	533.434	808.464
Cash backing/surplus reconciliation										
Cash and investments available	61.053	101.204	143.072	58.746	88.518	88.518	156.124	115.523	344.917	217.768
Application of cash and investments	4.652	2.766	(33.776)	(18.890)	(104.380)	(104.380)	257.649	(79.776)	111.896	(90.402)
Balance - surplus (shortfall)	56.401	98.438	176.848	77.635	192.898	192.898	(101.524)	195.300	233.021	308.170
Asset management										
Asset register summary (WDV)	1.746.243	1.776.808	1.799.588	1.843.645	1.888.416	1.888.416	1.888.416	1.878.708	1.893.356	1.961.580
Depreciation	87.648	92.517	96.214	89.797	89.797	89.797	89.797	99.500	103.878	108.553
Renewal and Upgrading of Existing Assets	21.330	12.761	19.865	58.813	57.927	57.927	57.927	60.232	50.712	51.398
Repairs and Maintenance	-	2.530	49.139	48.297	48.297	48.297	48.297	54.115	56.488	59.029
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	4.381	4.381	4.673	4.980
Revenue cost of free services provided	60.687	76.158	67.365	158.068	158.068	158.068	156.552	156.552	163.441	170.795
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	2	2	2	2
Refuse:	-	-	-	-	-	-	23	23	23	23

Total operating revenue is R 1,174 billion and increase by R 49 million over the 2021/22 MTREF.

Total operating expenditure excluding capital expenditure for the 2022/23 budget will be R 1,172 billion and overall budgeted performance is showing a surplus of R 3.043 million. The budget performance also includes non-cash item for depreciation and asset impairment to the value of R 101.6 million.

Capital expenditure for the year as per the budget amounts to R 184 million. This budget is funded through transfer's recognized capital, internal funds, and borrowings.

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 2022/23 MTREF (classified by main revenue source):

Table 2 Summary of revenue classified by main revenue source

KZN216 Ray Nkonyeni - Table A1 Budget Summary

Description	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
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Financial Performance										
Property rates	405.472	428.308	447.331	475.785	475.785	475.785	382.339	498.623	520.563	543.988
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Total Revenue (excluding capital transfers and contributions)	877.393	943.500	1.067.571	1.124.639	1.126.042	1.126.042	758.814	1.174.628	1.223.064	1.278.749

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 2022/23 financial year, revenue from rates, services charges, other revenue, and transfers and grants totaled R 1,174 billion. Property rate revenue increased by 4.8 percent from R 475.8 million to R 498.6 million, this growth can be mainly attributed to the consumer price index (CPI), and service charges, investment and other revenue also increased by

the CPI.

Property rates are the first largest revenue source totaling R499 million rand in 2022/23. The second and third largest sources are revenue from transfers and grants operational followed by service charges which are R285.1 million and 253.6 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 A4 Budgeted Financial Performance (revenue and expenditure)

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	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue By Source											
Property rates	2	405.472	428.308	447.331	475.785	475.785	475.785	382.339	498.623	520.563	543.988
Service charges - electricity revenue	2	123.072	134.602	141.263	169.514	170.147	170.147	108.149	182.857	192.928	201.610
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	51.139	52.475	54.682	68.739	68.039	68.039	-	70.761	73.874	77.199
Rental of facilities and equipment		3.034	5.542	3.785	466	2.443	2.443	1.836	2.610	2.725	2.848
Interest earned - external investments		4.129	4.670	3.513	4.500	5.150	5.150	2.631	5.397	5.635	5.888
Interest earned - outstanding debtors		20.914	22.979	28.226	24.092	23.272	23.272	20.205	24.389	25.462	26.608
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		17.374	8.973	16.546	20.764	21.064	21.064	15.663	22.158	23.133	24.174
Licences and permits		7.370	6.146	5.567	11.696	7.424	7.424	5.329	7.824	8.168	8.536
Agency services		3.645	3.101	5.400	4.000	4.670	4.670	3.324	4.894	5.110	5.339
Transfers and subsidies		222.144	267.372	289.550	257.885	259.456	259.456	193.816	285.102	304.105	326.923
Other revenue	2	7.393	6.804	66.113	87.194	88.590	88.590	25.523	70.013	61.362	55.637
Gains		11.708	2.526	5.594	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		877.393	943.500	1.067.571	1.124.639	1.126.042	1.126.042	758.814	1.174.628	1.223.064	1.278.749
Expenditure By Type											
Employee related costs	2	403.412	418.354	428.524	415.480	423.092	423.092	288.135	447.279	456.489	477.281
Remuneration of councillors		27.360	29.909	28.366	31.434	27.222	27.222	17.480	31.434	32.817	34.294
Debt impairment	3	22.552	70.256	24.530	9.600	9.600	9.600	2.485	9.984	10.423	10.892
Depreciation & asset impairment	2	118.290	92.725	102.187	91.916	91.916	91.916	64.060	101.619	106.090	110.864
Finance charges		3.033	5.606	11.088	5.673	5.673	5.673	182	12.922	13.491	14.098
Bulk purchases - electricity	2	92.103	101.930	108.129	125.067	125.067	125.067	74.203	137.074	142.321	148.726
Inventory consumed	8	10.487	11.662	10.547	12.839	14.300	14.300	-	12.735	13.351	13.951
Contracted services		194.165	182.898	190.476	250.244	257.445	257.445	134.444	244.881	245.035	247.594
Transfers and subsidies		4.578	8.486	8.710	7.349	7.982	7.982	2.994	13.178	12.492	13.157
Other expenditure	4, 5	152.886	141.770	130.200	167.210	163.452	163.452	83.629	160.480	167.386	174.889
Losses		-	281	2.663	-	-	-	-	-	-	-
Total Expenditure		1.028.866	1.063.877	1.045.421	1.116.811	1.125.748	1.125.748	667.613	1.171.585	1.199.894	1.245.746
Surplus/(Deficit)		(151.473)	(120.376)	22.149	7.828	293	293	91.201	3.043	23.170	33.004
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		107.639	81.858	77.193	133.599	149.510	149.510	66.496	132.360	113.200	122.348
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6	-	-	9.669	11.668	11.668	11.668	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		94.596	15.628	2.339	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		50.762	(22.892)	111.350	153.095	161.471	161.471	157.696	135.403	136.370	155.352
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		50.762	(22.892)	111.350	153.095	161.471	161.471	157.696	135.403	136.370	155.352
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		50.762	(22.892)	111.350	153.095	161.471	161.471	157.696	135.403	136.370	155.352
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		50.762	(22.892)	111.350	153.095	161.471	161.471	157.696	135.403	136.370	155.352

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 4.8% for the 2023

budget. Considering the state of the economy and the Covid-19 pandemic it was sensible to limit the revenue increment to the current CPI.

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 increases more than the 4.8 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 108 guidelines the municipality implemented a tariff increment of 4.8%.

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 2022/23 financial year is 4.8 per cent and the table below reflect individual municipality tariff for rates since the new valuation and new tariffs will be implemented in 2022/23 budget year.

5.1. Sale of Electricity and Impact of Tariff Increases

The service charges electricity budget for 2022/23 is R 182.857 million. The consumer tariff was increased by 7.47 per cent as per NERSA guidelines to offset the additional bulk purchase cost from 1 July 2022. 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 2022/23 is R 70. 761. The municipality has implemented a solid waste strategy to ensure that this service can be rendered in a sustainable manner over the medium to long-term. The main contributors to solid waste are maintenance on vehicles, increases in general expenditure such as petrol and diesel and the cost of remuneration. Waste removal tariffs have been increased by CPI of 4.8%for the 2023 budget year.

5.3. Waste Removal and Impact of Tariff Increases

The municipality has implemented a solid waste strategy to ensure that this service can be rendered in a sustainable manner over the medium to long-term. The main contributors to solid waste are maintenance on vehicles, increases in general expenditure such as petrol and diesel and the cost of remuneration. Waste removal tariffs have been increased by CPI of 4.8% for the 2023 budget year.

5.4. Other Tariff of Charges

Other tariff of charges such licenses and permits, town planning, fines and other revenue havebeen increased by 4.8 per cent and tariff of charges is attached as annexure.

6. Operating Expenditure Framework

The Municipality's expenditure framework for the 2022/23 budget and MTREF is informed bythe following:

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

Employee related costs and Remuneration of Councillors

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

Summary of Employee and Councillor remuneration	Ref	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		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		24.300	26.858	25.476	28.393	24.325	24.325	28.393	29.642	30.976
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		3.060	3.051	2.890	3.042	2.897	2.897	3.042	3.175	3.318
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		27.360	29.909	28.366	31.434	27.222	27.222	31.434	32.817	34.294
% increase	4		9.3%	(5.2%)	10.8%	(13.4%)	-	15.5%	4.4%	4.5%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		10.418	8.977	8.124	4.393	4.393	4.393	4.393	4.586	4.793
Pension and UIF Contributions		-	-	0	189	189	189	189	197	206
Medical Aid Contributions		-	-	-	1.251	1.251	1.251	78	1.306	1.365
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	957	760	957	778	778	1.059	1.105	1.155
Motor Vehicle Allowance	3	-	-	-	1.158	1.158	1.158	1.158	1.209	1.263
Cellphone Allowance	3	84	110	102	115	115	115	115	121	126
Housing Allowances	3	-	-	-	3.488	3.488	3.488	3.488	3.642	3.806
Other benefits and allowances	3	-	-	-	0	0	0	0	1	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		10.502	10.043	8.986	11.552	11.373	11.373	10.481	12.166	12.714
% increase	4		(4.4%)	(10.5%)	28.6%	(1.6%)	-	(7.8%)	16.1%	4.5%
Other Municipal Staff										
Basic Salaries and Wages		249.329	272.377	284.051	288.759	296.406	296.406	300.781	319.874	334.518
Pension and UIF Contributions		44.577	46.843	48.181	46.991	46.991	46.991	51.553	53.821	56.243
Medical Aid Contributions		16.922	18.151	18.779	17.599	17.599	17.599	20.813	20.504	21.427
Overtime		18.538	14.484	18.011	13.663	13.965	13.965	14.695	15.342	16.032
Performance Bonus		11.362	460	405	-	-	-	-	-	-
Motor Vehicle Allowance	3	13.656	15.833	16.999	16.077	16.077	16.077	18.637	19.457	20.333
Cellphone Allowance	3	647	671	1.115	978	978	978	1.046	1.092	1.141
Housing Allowances	3	3.180	3.837	3.964	2.259	2.259	2.259	3.946	4.119	4.305
Other benefits and allowances	3	3.820	7.356	4.645	3.602	3.444	3.444	2.796	2.919	3.050
Payments in lieu of leave		12.805	12.754	4.453	8.338	8.338	8.338	4.200	-	-
Long service awards		4.023	3.080	6.412	1.841	1.841	1.841	2.270	2.370	2.477
Post-retirement benefit obligations	6	14.052	12.059	12.524	3.821	3.821	3.821	16.062	4.825	5.042
Sub Total - Other Municipal Staff		392.910	407.905	419.539	403.928	411.719	411.719	436.798	444.322	464.567
% increase	4		3.8%	2.9%	(3.7%)	1.9%	-	6.1%	1.7%	4.6%
Total Parent Municipality		430.772	447.857	456.890	446.914	450.313	450.313	478.713	489.306	511.575

The budget for employee related cost and remuneration of councillor's amounts to R 489.4 million for 2022/23 financial year. Employee related cost amounts to 37.2% of total operating budget in line with treasury guideline of 35%-40%. An increase in employee related cost in 2022/23 versus 2021/22 is due an increment as per SALGA 's collective agreement of 4.9%, the municipality has also considered the decisions undertaken in the strategic session and have made a provision of R6 million rand in our budget towards filling some of the key posts to address service delivery concerns in departments such as community services, public safety, and technical services.

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 2022/23 amount to 1,172 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 9.6% 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 101,619 million for the 2022/23 financial and equates to 9 per cent of the total operating expenditure. Note that the implementation of GRAP 17 accounting standard has meant bringing a range of assets previously not included in the assets register onto the register. This has resulted in a significant increase in depreciation relative to previous years.

6.2 Repairs and maintenance

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

Repairs and maintenance comprise of amongst others the 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 2022 amounts to R56.6 million which translates to 4.7% of the operating budget.

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 9.6 per cent as per NERSA Guidelines and budgeted R137.074 million for 2022/23.

6.4 Contracted services

Contracted services equal to 22.9 per cent of the expenditure budget and has been budgeted at R 244.9 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 12.9 million and that includes the finance charges of the new DBSA loan with an amount of R 7.1 million expected to be received in the financial year 2022/23 and the new financial lease Vehicles.

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

Vote 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	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Administration		-	-	-	-	-	-	-	-	-	-
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 8 - Health		-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		-	-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-	-
Vote 11 - Environmental 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 - Executive and Council		126	40	494	225	225	225	-	20	21	22
Vote 2 - Finance and Administration		580	31.932	21.297	3.164	4.165	4.165	-	3.075	2.155	2.252
Vote 3 - Internal Audit		206	189	46	100	154	154	-	185	193	202
Vote 4 - Community and Social Services		20.819	18.818	8.091	5.087	2.617	2.617	-	200	-	-
Vote 5 - Sport and Recreation		-	47	960	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	222	3.940	6.940	6.940	-	5.340	5.575	5.826
Vote 7 - Housing		7.203	-	50	-	140	140	-	273	284	297
Vote 8 - Health		-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		20.570	9.950	36.704	86.781	93.283	93.283	-	99.389	81.966	84.015
Vote 10 - Road Transport		18.980	36.536	45.213	40.382	45.111	45.111	-	55.106	46.459	48.500
Vote 11 - Environmental Protection		-	165	0	900	900	900	-	-	-	-
Vote 12 - Energy Sources		3.787	2.465	1.902	13.566	15.576	15.576	-	15.348	1.487	6.950
Vote 13 - Other		-	2.593	4.405	3.173	4.983	4.983	-	-	-	-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		17.170	784	2.652	4.026	4.042	4.042	-	1.804	1.362	1.423
Capital single-year expenditure sub-total		89.441	103.519	122.036	161.345	178.136	178.136	-	180.739	139.502	149.488
Total Capital Expenditure - Vote		89.441	103.519	122.036	161.345	178.136	178.136	-	180.739	139.502	149.488
Capital Expenditure - Functional											
Governance and administration		913	32.162	21.837	3.489	4.544	4.544	747	3.280	2.369	2.476
Executive and council		126	40	494	225	225	225	182	20	21	22
Finance and administration		786	32.122	21.297	3.164	4.222	4.222	472	3.075	2.155	2.252
Internal audit		-	-	46	100	98	98	93	185	193	202
Community and public safety		28.021	18.865	9.323	9.027	9.697	9.697	3.613	5.813	5.859	6.123
Community and social services		20.819	18.818	8.091	5.087	2.617	2.617	1.434	200	-	-
Sport and recreation		-	47	960	-	-	-	-	-	-	-
Public safety		-	-	222	3.940	6.940	6.940	2.179	5.340	5.575	5.826
Housing		7.203	-	50	-	140	140	-	273	284	297
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		29.218	46.651	81.917	128.064	139.294	139.294	82.779	154.495	128.425	132.515
Planning and development		10.237	9.950	36.704	86.781	93.283	93.283	45.567	99.389	81.966	84.015
Road transport		18.980	36.536	45.213	40.382	45.111	45.111	36.776	55.106	46.459	48.500
Environmental protection		-	165	0	900	900	900	437	-	-	-
Trading services		20.535	3.249	4.554	17.593	19.618	19.618	6.126	17.152	2.848	8.373
Energy sources		3.787	2.465	1.902	13.566	15.576	15.576	5.622	15.348	1.487	6.950
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		16.748	784	2.652	4.026	4.042	4.042	503	1.804	1.362	1.423
Other		-	2.593	4.405	3.173	4.983	4.983	2.640	-	-	-
Total Capital Expenditure - Functional	3	78.687	103.519	122.036	161.345	178.136	178.136	95.904	180.739	139.502	149.488
Funded by:											
National Government		50.265	62.497	62.223	113.638	115.300	115.300	70.899	115.052	98.435	106.572
Provincial Government		9.482	3.032	10.689	3.350	10.680	10.680	3.504	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	8.407	10.146	10.146	10.146	9.925	-	-	-
Transfers recognised - capital	4	59.747	65.530	81.319	127.134	136.126	136.126	84.328	115.052	98.435	106.572
Borrowing	6	-	-	-	8.476	10.316	10.316	3.398	7.166	-	-
Internally generated funds		23.808	5.232	15.377	25.735	31.433	31.433	8.178	58.521	41.067	42.915
Total Capital Funding	7	83.555	70.762	96.697	161.345	177.876	177.876	95.904	180.739	139.502	149.488

The main source of funding of the 2022/23 Capital budget of R 115.052 million is transfers recognized capital from National and provincial departments, followed by internally generated. The capital budget is aimed to facilitate service delivery where it is essential and address historical backlogs of our country.

Capital Budget

• Integrated Urban Development Grant	R 70, 747 million
• Neighbourhood Grant	R 40, 000 million
• Energy Efficiency and Side Management	R 4, 035 million
• Borrowing	R 7,166 million
• Internally generated funds	<u>R 58, 521 million</u>
	<u>R 180, 739 million</u>

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	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	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousands										
Financial Performance										
Property rates	405.472	428.308	447.331	475.785	475.785	475.785	382.339	498.623	520.563	543.988
Service charges	174.211	187.077	195.945	238.253	238.186	238.186	108.149	253.618	266.802	278.808
Investment revenue	4.129	4.670	3.513	4.500	5.150	5.150	2.631	5.397	5.635	5.888
Transfers recognised - operational	222.144	267.372	289.550	257.885	259.456	259.456	193.816	285.102	304.105	326.923
Other own revenue	71.438	56.072	131.231	148.215	147.464	147.464	71.880	131.888	125.960	123.142
Total Revenue (excluding capital transfers and contributions)	877.393	943.500	1.067.571	1.124.639	1.126.042	1.126.042	758.814	1.174.628	1.223.064	1.278.749
Employee costs	403.412	418.354	428.524	415.480	423.092	423.092	288.135	447.279	456.489	477.281
Remuneration of councillors	27.360	29.909	28.366	31.434	27.222	27.222	17.480	31.434	32.817	34.294
Depreciation & asset impairment	118.290	92.725	102.187	91.916	91.916	91.916	64.060	101.619	106.090	110.864
Finance charges	3.033	5.606	11.088	5.673	5.673	5.673	182	12.922	13.491	14.098
Inventory consumed and bulk purchases	102.589	113.592	118.677	137.906	139.367	139.367	74.203	149.809	155.672	162.677
Transfers and grants	4.578	8.486	6.635	7.349	7.982	7.982	2.994	13.178	12.492	13.157
Other expenditure	369.604	395.205	347.870	426.954	430.497	430.497	220.558	415.344	422.844	433.375
Total Expenditure	1.028.866	1.063.877	1.043.347	1.116.711	1.125.748	1.125.748	667.613	1.171.585	1.199.894	1.245.746
Surplus/(Deficit)	(151.473)	(120.378)	24.224	7.928	293	293	91.201	3.043	23.170	33.004
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	107.639	81.858	77.193	133.599	149.510	149.510	66.496	132.360	113.200	122.348
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	94.596	15.628	12.008	11.668	11.668	11.668	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	50.762	(22.892)	-	153.195	161.471	161.471	157.696	135.403	136.370	155.352
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	50.762	(22.892)	-	153.195	161.471	161.471	157.696	135.403	136.370	155.352
Capital expenditure & funds sources										
Capital expenditure	78.687	103.519	122.036	161.345	178.136	178.136	95.904	172.044	139.502	149.488
Transfers recognised - capital	59.747	65.530	81.319	127.134	136.126	136.126	84.328	115.052	98.435	106.572
Borrowing	-	-	-	8.476	10.316	10.316	3.398	7.166	-	-
Internally generated funds	23.808	5.232	15.377	25.735	31.433	31.433	8.178	49.826	41.067	42.915
Total sources of capital funds	83.555	70.762	96.697	161.345	177.876	177.876	95.904	172.044	139.502	149.488
Financial position										
Total current assets	278.210	350.576	487.753	407.822	537.501	537.501	636.286	553.761	909.040	900.561
Total non current assets	1.746.243	1.776.808	1.799.588	1.843.645	1.888.416	1.888.416	1.867.723	1.878.708	1.893.356	1.961.580
Total current liabilities	209.538	255.999	296.740	255.305	280.001	280.001	307.838	321.834	550.628	462.653
Total non current liabilities	126.391	141.716	166.210	121.596	160.054	160.054	181.329	150.842	147.923	109.330
Community wealth/Equity	1.632.270	1.722.090	1.824.390	1.874.799	1.985.862	1.985.862	2.177.005	1.959.793	2.103.768	2.276.349
Cash flows										
Net cash from (used) operating	873.966	1.023.922	1.149.873	161.281	117.825	117.825	-	170.679	433.344	466.120
Net cash from (used) investing	(131.840)	(82.744)	(106.497)	(151.251)	(160.258)	(160.258)	-	(179.130)	(154.547)	(165.555)
Net cash from (used) financing	(2.804)	(14.469)	(18.280)	(2.367)	(11.313)	(11.313)	-	(19.098)	(2.981)	(25.534)
Cash/cash equivalents at the year end	1.078.575	1.512.472	1.662.457	666.905	89.326	(53.746)	-	115.523	391.340	666.370
Cash backing/surplus reconciliation										
Cash and investments available	61.053	101.204	143.072	58.746	88.518	88.518	156.124	115.523	344.917	217.768
Application of cash and investments	4.652	2.766	(33.776)	(18.890)	(104.380)	(104.380)	257.649	(79.776)	111.896	(90.402)
Balance - surplus (shortfall)	56.401	98.438	176.848	77.635	192.898	192.898	(101.524)	195.300	233.021	308.170
Asset management										
Asset register summary (WDV)	1.746.243	1.776.808	1.799.588	1.843.645	1.888.416	1.888.416	1.888.416	1.878.708	1.893.356	1.961.580
Depreciation	87.648	92.517	96.214	89.797	89.797	89.797	89.797	99.500	103.878	108.553
Renewal and Upgrading of Existing Assets	21.330	12.761	19.865	58.813	57.927	57.927	57.927	60.232	50.712	51.398
Repairs and Maintenance	-	2.830	49.139	48.297	48.297	48.297	48.297	54.115	56.488	59.029
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	4.381	4.381	4.673	4.980
Revenue cost of free services provided	60.687	76.158	67.365	158.068	158.068	158.068	156.552	156.552	163.441	170.795
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	2	2	2	2
Refuse:	-	-	-	-	-	-	23	23	23	23

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

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

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

Functional Classification Description	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									
Revenue - Functional										
<i>Governance and administration</i>		636.640	685.361	758.880	737.029	739.655	739.655	791.303	834.554	881.531
Executive and council		186.054	205.945	267.278	233.214	233.214	233.214	260.646	280.634	302.772
Finance and administration		450.585	479.416	491.601	503.815	506.441	506.441	530.657	553.920	578.759
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		164.022	48.373	72.145	94.146	96.633	96.633	72.795	69.679	64.040
Community and social services		107.961	13.855	14.724	16.085	15.181	15.181	15.739	15.780	16.475
Sport and recreation		63	44	42	46	46	46	48	50	52
Public safety		748	481	418	-	168	168	176	184	192
Housing		55.250	33.993	56.961	78.015	81.238	81.238	56.832	53.665	47.322
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		91.426	102.428	111.006	177.432	190.351	190.351	168.251	154.846	159.868
Planning and development		7.866	7.627	81.693	139.504	155.879	155.879	132.124	117.129	120.454
Road transport		83.508	94.454	28.878	37.579	34.098	34.098	35.735	37.307	38.986
Environmental protection		51	347	435	349	374	374	392	409	428
<i>Trading services</i>		184.763	200.544	206.813	254.318	253.668	253.668	270.411	272.771	291.046
Energy sources		130.595	143.403	142.122	175.039	175.422	175.422	189.193	194.323	209.067
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		54.168	57.141	64.691	79.279	78.246	78.246	81.218	78.448	81.978
<i>Other</i>	4	2.777	4.279	7.928	6.980	6.912	6.912	4.228	4.414	4.613
Total Revenue - Functional	2	1.079.628	1.040.986	1.156.771	1.269.906	1.287.220	1.287.220	1.306.988	1.336.264	1.401.097
Expenditure - Functional										
<i>Governance and administration</i>		404.842	570.193	414.342	405.065	401.920	401.920	456.093	460.037	480.651
Executive and council		142.438	146.481	122.182	55.516	44.116	44.116	44.701	46.668	48.768
Finance and administration		231.352	392.220	267.878	320.170	327.584	327.584	375.353	375.745	392.565
Internal audit		31.052	31.492	24.282	29.379	30.219	30.219	36.039	37.625	39.318
<i>Community and public safety</i>		138.610	132.771	136.996	175.692	177.414	177.414	160.167	155.750	154.546
Community and social services		25.967	28.424	30.674	33.027	33.615	33.615	38.966	40.680	42.511
Sport and recreation		4.652	5.243	4.715	5.016	4.926	4.926	5.424	5.663	5.917
Public safety		42.256	48.237	35.193	47.418	46.008	46.008	49.505	51.684	54.009
Housing		65.734	50.866	66.415	90.232	92.866	92.866	66.272	57.723	52.108
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		190.683	27.732	189.127	203.067	209.134	209.134	210.333	223.855	234.032
Planning and development		28.253	32.878	36.003	45.381	44.644	44.644	51.352	53.766	
Road transport		143.512	(22.205)	136.666	133.496	138.366	138.366	132.540	143.591	150.053
Environmental protection		18.918	17.059	16.458	24.190	26.124	26.124	27.693	28.912	30.213
<i>Trading services</i>		284.315	299.783	301.868	326.684	332.457	332.457	338.477	353.450	369.410
Energy sources		117.732	128.314	131.308	151.016	152.150	152.150	164.112	171.032	178.783
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		166.583	171.469	170.560	175.668	180.307	180.307	174.365	182.418	190.627
<i>Other</i>	4	4.925	2.929	2.447	6.303	4.824	4.824	6.515	6.802	7.108
Total Expenditure - Functional	3	1.023.375	1.033.408	1.044.780	1.116.811	1.125.748	1.125.748	1.171.585	1.199.894	1.245.746
Surplus/(Deficit) for the year		56.254	7.578	111.991	153.095	161.471	161.471	135.403	136.370	155.352

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	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										
Revenue by Vote	1									
Vote 1 - Executive and Council		186,054	205,945	267,278	233,214	233,214	233,214	260,646	280,634	302,772
Vote 2 - Finance and Administration		450,585	479,416	491,601	503,815	506,441	506,441	530,657	553,920	578,759
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		107,961	13,855	14,724	16,085	15,181	15,181	15,739	15,780	16,475
Vote 5 - Sport and Recreation		63	44	42	46	46	46	48	50	52
Vote 6 - Public Safety		748	481	418	-	168	168	176	184	192
Vote 7 - Housing		55,250	33,993	56,961	78,015	81,238	81,238	56,832	53,665	47,322
Vote 8 - Health		-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		7,866	7,627	81,693	139,504	155,879	155,879	132,124	117,129	120,454
Vote 10 - Road Transport		83,508	94,454	28,878	37,579	34,098	34,098	35,735	37,307	38,986
Vote 11 - Environmental Protection		51	347	435	349	374	374	392	409	428
Vote 12 - Energy Sources		130,595	143,403	142,122	175,039	175,422	175,422	189,193	194,323	209,067
Vote 13 - Other		2,777	4,279	7,928	6,980	6,912	6,912	4,228	4,414	4,613
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		54,168	57,141	64,691	79,279	78,246	78,246	81,218	78,448	81,978
Total Revenue by Vote	2	1,079,628	1,040,986	1,156,771	1,269,906	1,287,220	1,287,220	1,306,988	1,336,264	1,401,097
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive and Council		142,438	146,481	122,182	55,516	44,116	44,116	44,701	46,668	48,768
Vote 2 - Finance and Administration		208,753	361,106	233,142	287,808	289,922	289,922	334,780	333,386	348,301
Vote 3 - Internal Audit		53,651	62,606	59,018	61,741	67,881	67,881	76,612	79,983	83,582
Vote 4 - Community and Social Services		25,967	28,424	30,674	33,027	33,615	33,615	38,966	40,680	42,511
Vote 5 - Sport and Recreation		4,652	5,243	4,715	5,016	4,926	4,926	5,424	5,663	5,917
Vote 6 - Public Safety		42,256	48,237	35,193	47,418	46,008	46,008	49,505	51,684	54,009
Vote 7 - Housing		65,734	50,866	66,415	90,232	92,866	92,866	66,272	57,723	52,108
Vote 8 - Health		-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		28,253	32,878	36,003	45,381	44,644	44,644	50,101	51,352	53,766
Vote 10 - Road Transport		143,512	(22,205)	136,666	133,496	138,366	138,366	132,540	143,591	150,053
Vote 11 - Environmental Protection		18,918	17,059	16,458	24,190	26,124	26,124	27,693	28,912	30,213
Vote 12 - Energy Sources		117,732	128,314	131,308	151,016	152,150	152,150	164,112	171,032	178,783
Vote 13 - Other		4,925	2,929	2,447	6,303	4,824	4,824	6,515	6,802	7,108
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		166,583	171,469	170,560	175,668	180,307	180,307	174,365	182,418	190,627
Total Expenditure by Vote	2	1,023,375	1,033,408	1,044,780	1,116,811	1,125,748	1,125,748	1,171,585	1,199,894	1,245,746
Surplus/(Deficit) for the year	2	56,254	7,578	111,991	153,095	161,471	161,471	135,403	136,370	155,352

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	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	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue By Source											
Property rates	2	405.472	428.308	447.331	475.785	475.785	475.785	382.339	498.623	520.563	543.988
Service charges - electricity revenue	2	123.072	134.602	141.263	169.514	170.147	170.147	108.149	182.857	192.928	201.610
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	51.139	52.475	54.682	68.739	68.039	68.039	-	70.761	73.874	77.199
Rental of facilities and equipment		3.034	5.542	3.785	466	2.443	2.443	1.836	2.610	2.725	2.848
Interest earned - external investments		4.129	4.670	3.513	4.500	5.150	5.150	2.631	5.397	5.635	5.888
Interest earned - outstanding debtors		20.914	22.979	28.226	24.092	23.272	23.272	20.205	24.389	25.462	26.608
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		17.374	8.973	16.546	20.764	21.064	21.064	15.663	22.158	23.133	24.174
Licences and permits		7.370	6.148	5.567	11.698	7.424	7.424	5.329	7.824	8.168	8.536
Agency services		3.645	3.101	5.400	4.000	4.670	4.670	3.324	4.894	5.110	5.339
Transfers and subsidies		222.144	267.372	289.550	257.885	259.456	259.456	193.816	285.102	304.105	326.923
Other revenue	2	7.393	6.804	66.113	87.194	88.590	88.590	25.523	70.013	61.362	55.637
Gains		11.708	2.526	5.594	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		877.393	943.500	1.067.571	1.124.639	1.126.042	1.126.042	758.814	1.174.628	1.223.064	1.278.749
Expenditure By Type											
Employee related costs	2	403.412	418.354	428.524	415.480	423.092	423.092	288.135	447.279	456.489	477.281
Remuneration of councillors		27.360	29.909	28.366	31.434	27.222	27.222	17.480	31.434	32.817	34.294
Debt impairment	3	22.552	70.256	24.530	9.600	9.600	9.600	2.485	9.984	10.423	10.892
Depreciation & asset impairment	2	118.290	92.725	102.187	91.916	91.916	91.916	64.060	101.619	106.090	110.864
Finance charges		3.033	5.606	11.088	5.673	5.673	5.673	182	12.922	13.491	14.098
Bulk purchases - electricity	2	92.103	101.930	108.129	125.067	125.067	125.067	74.203	137.074	142.321	148.726
Inventory consumed	8	10.487	11.662	10.547	12.839	14.300	14.300	-	12.735	13.351	13.951
Contracted services		194.165	182.898	190.476	250.244	257.445	257.445	134.444	244.881	245.035	247.594
Transfers and subsidies		4.578	8.486	8.710	7.349	7.982	7.982	2.994	13.178	12.492	13.157
Other expenditure	4, 5	152.886	141.770	130.200	167.210	163.452	163.452	83.629	160.480	167.386	174.889
Losses		-	281	2.663	-	-	-	-	-	-	-
Total Expenditure		1.028.866	1.063.877	1.045.421	1.116.811	1.125.748	1.125.748	667.613	1.171.585	1.199.894	1.245.746
Surplus/(Deficit)											
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(151.473)	(120.378)	22.149	7.828	293	293	91.201	3.043	23.170	33.004
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6	107.639	81.858	77.193	133.599	149.510	149.510	66.496	132.360	113.200	122.348
Transfers and subsidies - capital (in-kind - all)		94.596	15.628	2.339	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		50.762	(22.892)	111.350	153.095	161.471	161.471	157.696	135.403	136.370	155.352
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		50.762	(22.892)	111.350	153.095	161.471	161.471	157.696	135.403	136.370	155.352
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		50.762	(22.892)	111.350	153.095	161.471	161.471	157.696	135.403	136.370	155.352
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		50.762	(22.892)	111.350	153.095	161.471	161.471	157.696	135.403	136.370	155.352

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

1. Total operating revenue is R1,174 billion and total capital revenue is R 132.3 million in 2022/23
2. Total revenue for 2022/23 financial year is R1.306 billion.
3. Revenue to be generated from property rates is R498.6 million in the 2022/23 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 R285.1 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 grant dependent since major part of revenue is own funding however we still must ensure that we collect every single cent that is due to us.

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

Vote Description	Ref	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	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure - to be appropriated	2										
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Administration		-	-	-	-	-	-	-	-	-	-
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 8 - Health		-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		-	-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-	-
Vote 11 - Environmental 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 - Executive and Council		126	40	494	225	225	225	-	20	21	22
Vote 2 - Finance and Administration		580	31.932	21.297	3.164	4.165	4.165	-	3.075	2.155	2.252
Vote 3 - Internal Audit		206	189	46	100	154	154	-	185	193	202
Vote 4 - Community and Social Services		20.819	18.818	8.091	5.087	2.617	2.617	-	200	-	-
Vote 5 - Sport and Recreation		-	47	960	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	222	3.940	6.940	6.940	-	5.340	5.575	5.826
Vote 7 - Housing		7.203	-	50	-	140	140	-	273	284	297
Vote 8 - Health		-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		20.570	9.950	36.704	86.781	93.283	93.283	-	90.693	81.966	84.015
Vote 10 - Road Transport		18.980	36.536	45.213	40.382	45.111	45.111	-	55.106	46.459	48.500
Vote 11 - Environmental Protection		-	165	0	900	900	900	-	437	-	-
Vote 12 - Energy Sources		3.787	2.465	1.902	13.566	15.576	15.576	-	15.348	1.487	6.950
Vote 13 - Other		-	2.593	4.405	3.173	4.983	4.983	-	-	-	-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		17.170	784	2.652	4.026	4.042	4.042	-	1.804	1.362	1.423
Capital single-year expenditure sub-total		89.441	103.519	122.036	161.345	178.136	178.136	-	172.044	139.502	149.488
Total Capital Expenditure - Vote		89.441	103.519	122.036	161.345	178.136	178.136	-	172.044	139.502	149.488
Capital Expenditure - Functional											
Governance and administration		913	32.162	21.837	3.489	4.544	4.544	747	3.280	2.369	2.476
Executive and council		126	40	494	225	225	225	182	20	21	22
Finance and administration		786	32.122	21.297	3.164	4.222	4.222	472	3.075	2.155	2.252
Internal audit		-	-	46	100	98	98	93	185	193	202
Community and public safety		28.021	18.865	9.323	9.027	9.697	9.697	3.613	5.813	5.859	6.123
Community and social services		20.819	18.818	8.091	5.087	2.617	2.617	1.434	200	-	-
Sport and recreation		-	47	960	-	-	-	-	-	-	-
Public safety		-	-	222	3.940	6.940	6.940	2.179	5.340	5.575	5.826
Housing		7.203	-	50	-	140	140	-	273	284	297
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		29.218	46.651	81.917	128.064	139.294	139.294	82.779	145.800	128.425	132.515
Planning and development		10.237	9.950	36.704	86.781	93.283	93.283	45.567	90.693	81.966	84.015
Road transport		18.980	36.536	45.213	40.382	45.111	45.111	36.776	55.106	46.459	48.500
Environmental protection		-	165	0	900	900	900	437	-	-	-
Trading services		20.535	3.249	4.554	17.593	19.618	19.618	6.126	17.152	2.848	8.373
Energy sources		3.787	2.465	1.902	13.566	15.576	15.576	5.622	15.348	1.487	6.950
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		16.748	784	2.652	4.026	4.042	4.042	503	1.804	1.362	1.423
Other		-	2.593	4.405	3.173	4.983	4.983	2.640	-	-	-
Total Capital Expenditure - Functional	3	78.687	103.519	122.036	161.345	178.136	178.136	95.904	172.044	139.502	149.488
Funded by:											
National Government		50.265	62.497	62.223	113.638	115.300	115.300	70.899	115.052	98.435	106.572
Provincial Government		9.482	3.032	10.689	3.350	10.680	10.680	3.504	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	8.407	10.146	10.146	10.146	9.925	-	-	-
Transfers recognised - capital	4	59.747	65.530	81.319	127.134	136.126	136.126	84.328	115.052	98.435	106.572
Borrowing	6	-	-	-	8.476	10.316	10.316	3.398	7.166	-	-
Internally generated funds	7	23.808	5.232	15.377	25.735	31.433	31.433	8.178	49.826	41.067	42.915
Total Capital Funding	7	83.555	70.762	96.697	161.345	177.876	177.876	95.904	172.044	139.502	149.488

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 183.783 million (Excl. VAT) for the 2022/23 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 the purpose of 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	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	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand											
ASSETS											
Current assets											
Cash		(13,168)	13,953	21,021	(28,505)	(33,533)	(33,533)	(50,460)	(6,528)	222,866	95,717
Call investment deposits	1	74,221	87,251	122,051	87,251	122,051	122,051	206,585	122,051	122,051	122,051
Consumer debtors	1	146,976	190,326	224,056	274,809	308,409	308,409	325,741	294,403	368,243	445,202
Other debtors		65,478	55,904	117,573	71,671	139,295	139,295	151,370	140,390	192,081	233,421
Current portion of long-term receivables		-	-	143	-	143	143	143	143	143	143
Inventory	2	4,703	3,142	2,908	2,596	1,135	1,135	2,908	3,301	3,656	4,027
Total current assets		278,210	350,576	487,753	407,822	537,501	537,501	636,286	553,761	909,040	900,561
Non current assets											
Long-term receivables		-	-	-	-	-	-	-	-	-	-
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		197,751	200,147	205,741	200,147	205,741	205,741	220,154	205,741	205,741	205,741
Investment in Associate		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	1,546,186	1,574,471	1,591,530	1,639,984	1,679,519	1,679,519	1,645,187	1,668,460	1,680,822	1,746,657
Biological		-	-	-	-	-	-	-	-	-	-
Intangible		580	370	246	1,672	1,086	1,086	246	2,436	4,722	7,111
Other non-current assets		1,726	1,820	2,071	1,841	2,071	2,071	2,136	2,071	2,071	2,071
Total non current assets		1,746,243	1,776,808	1,799,588	1,843,845	1,888,416	1,888,416	1,867,723	1,878,708	1,893,356	1,961,580
TOTAL ASSETS		2,024,453	2,127,383	2,287,341	2,251,467	2,425,917	2,425,917	2,504,009	2,432,469	2,802,396	2,862,141
LIABILITIES											
Current liabilities											
Bank overdraft	1	-	-	-	-	-	-	-	-	-	-
Borrowing	4	8,550	8,938	5,161	8,519	475	475	(19,892)	1,378	6,520	6,520
Consumer deposits		29,517	30,691	32,039	31,162	32,510	32,510	33,452	33,452	33,514	33,580
Trade and other payables	4	166,686	178,962	220,515	199,302	207,991	207,991	254,133	247,979	471,569	383,528
Provisions		4,786	37,407	39,025	16,321	39,025	39,025	41,095	39,025	39,025	39,025
Total current liabilities		209,538	255,999	296,740	255,305	280,001	280,001	307,838	321,834	550,628	462,653
Non current liabilities											
Borrowing		4,791	29,543	42,102	31,255	35,947	35,947	41,872	26,734	23,815	(14,778)
Provisions		121,600	112,174	124,108	90,341	124,108	124,108	139,457	124,108	124,108	124,108
Total non current liabilities		126,391	141,716	166,210	121,596	160,054	160,054	181,329	150,842	147,923	109,330
TOTAL LIABILITIES		335,929	397,715	462,950	376,901	440,055	440,055	489,167	472,676	698,551	571,983
NET ASSETS	5	1,688,523	1,729,668	1,824,390	1,874,566	1,985,862	1,985,862	2,014,842	1,959,793	2,103,846	2,290,158
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		1,526,360	1,610,446	1,712,746	1,763,155	1,874,217	1,874,217	2,065,360	1,848,149	1,992,123	2,164,704
Reserves	4	105,910	111,644	111,644	111,644	111,644	111,644	111,644	111,644	111,644	111,644
TOTAL COMMUNITY WEALTH/EQUITY	5	1,632,270	1,722,090	1,824,390	1,874,799	1,985,862	1,985,862	2,177,005	1,959,793	2,103,768	2,276,349

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	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	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		117.883	371.333	406.074	427.547	426.737	426.737	-	468.731	489.355	511.376
Service charges		123.142	181.072	200.532	214.430	214.428	214.428	-	230.315	242.271	253.174
Other revenue		255.013	59.364	63.997	41.190	37.534	37.534	-	45.318	31.652	33.077
Transfers and Subsidies - Operational	1	246.760	283.702	386.761	334.016	347.133	347.133	-	341.677	351.438	367.900
Transfers and Subsidies - Capital	1	131.168	128.451	92.509	139.731	135.057	135.057	-	132.360	113.200	122.348
Interest		-	-	-	4.500	5.150	5.150	-	5.397	5.635	5.888
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		-	-	-	(1.001.811)	(1.035.193)	(1.035.193)	-	(1.027.019)	(762.210)	(787.935)
Finance charges		-	-	-	(5.673)	(5.673)	(5.673)	-	(12.922)	(26.019)	(27.190)
Transfers and Grants	1	-	-	-	7.349	(7.349)	(7.349)	-	(13.178)	(11.979)	(12.518)
NET CASH FROM/(USED) OPERATING ACTIVITIES		873.966	1.023.922	1.149.873	161.281	117.825	117.825	-	170.679	433.344	466.120
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	-	-	11.668	11.668	11.668	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(131.840)	(82.744)	(106.497)	(162.919)	(171.926)	(171.926)	-	(179.130)	(154.547)	(165.555)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(131.840)	(82.744)	(106.497)	(151.251)	(160.258)	(160.258)	-	(179.130)	(154.547)	(165.555)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	8.476	8.476	8.476	-	7.976	21.452	-
Increase (decrease) in consumer deposits		(2.804)	(1.223)	(1.348)	(471)	(471)	(471)	-	1.412	(62)	(66)
Payments											
Repayment of borrowing		-	(13.246)	(16.932)	(10.372)	(19.318)	(19.318)	-	(28.486)	(24.371)	(25.468)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(2.804)	(14.469)	(18.280)	(2.367)	(11.313)	(11.313)	-	(19.098)	(2.981)	(25.534)
NET INCREASE/ (DECREASE) IN CASH HELD		739.322	926.709	1.025.096	7.663	(53.746)	(53.746)	-	(27.548)	275.816	275.030
Cash/cash equivalents at the year begin:	2	339.253	585.763	637.361	659.242	143.072	-	-	143.072	115.523	391.340
Cash/cash equivalents at the year end:	2	1.078.575	1.512.472	1.662.457	666.905	89.326	(53.746)	-	115.523	391.340	666.370

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 2022/23 the cash flow starts to turn around and improve again.
5. The 2022/23 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	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	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	1.078.575	1.512.472	1.662.457	666.905	89.326	(53.746)	-	115.523	391.340	666.370
Other current investments > 90 days		(1.017.522)	(1.411.269)	(1.519.385)	(608.159)	(808)	142.264	156.124	(0)	(46.423)	(448.602)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		61.053	101.204	143.072	58.746	88.518	88.518	156.124	115.523	344.917	217.768
Application of cash and investments											
Unspent conditional transfers		28.201	39.579	48.336	33.249	30.283	30.283	98.566	48.336	48.336	(54.580)
Unspent borrowing		9.581	59.086	84.204	31.358	21.615	21.615	19.452	19.452	59.517	30.301
Statutory requirements	2	-	-	-	18.103	19.659	19.659	26.546	19.765	49.993	68.904
Other working capital requirements	3	(33.130)	(95.899)	(166.316)	(118.529)	(215.570)	(215.570)	90.834	(206.962)	(85.583)	(174.661)
Other provisions		-	-	-	16.321	39.025	39.025	41.095	39.025	39.025	39.025
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	608	608	608	608	608	608	608
Total Application of cash and investments:		4.652	2.766	(33.776)	(18.890)	(104.380)	(104.380)	257.649	(79.776)	111.896	(90.402)
Surplus(shortfall)		56.401	98.438	176.848	77.635	192.898	192.898	(101.524)	195.300	233.021	308.170

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 2021/22 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 2021/22 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	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										
CAPITAL EXPENDITURE										
Total New Assets	1	148.885	123.500	120.301	102.532	142.089	142.089	114.856	88.791	98.089
Roads Infrastructure		23.606	51.270	33.292	46.530	76.438	76.438	44.417	34.236	35.708
Storm water Infrastructure		9.114	15.882	3.470	4.783	4.791	4.791	2.609	2.723	2.846
Electrical Infrastructure		8.300	10.893	(9.322)	11.566	13.301	13.301	12.435	1.487	6.950
Water Supply Infrastructure		-	-	-	-	1.300	1.300	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		24.390	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	510	510	-	-	-
Infrastructure		65.409	78.045	27.441	62.879	96.339	96.339	59.461	38.446	45.505
Community Facilities		133.649	59.222	8.491	8.330	10.485	10.485	13.913	9.388	9.792
Sport and Recreation Facilities		4.048	4.314	3.580	2.409	2.761	2.761	3.913	3.521	3.672
Community Assets		137.696	63.536	12.071	10.739	13.246	13.246	17.826	12.909	13.464
Heritage Assets		74	-	150	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		1.646	2.325	17.087	19.222	17.168	17.168	8.261	8.624	9.012
Housing		0	0	-	-	-	-	-	-	-
Other Assets		1.646	2.325	17.087	19.222	17.168	17.168	8.261	8.624	9.012
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Sevitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		(183)	-	-	1.240	840	840	2.190	2.286	2.389
Intangible Assets		(183)	-	-	1.240	840	840	2.190	2.286	2.389
Computer Equipment		(43.039)	(40.048)	6.570	4.234	5.884	5.884	5.298	4.488	4.600
Furniture and Office Equipment		(4.404)	(2.889)	1.644	1.657	2.009	2.009	1.749	1.502	1.570
Machinery and Equipment		(7.622)	(13.613)	1.098	2.560	6.803	6.803	2.120	1.796	1.876
Transport Assets		(693)	36.144	51.841	-	-	-	17.950	18.740	19.583
Land		-	-	2.400	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	14.504	20.901	12.255	10.598	9.856	9.856	27.547	14.161	14.770
Roads Infrastructure		23.587	29.679	6.748	6.957	2.153	2.153	15.043	13.535	14.117
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	305	635	2.000	2.250	2.250	2.913	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		(9.083)	(9.083)	-	-	2.609	2.609	8.696	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	(0)	(165)	900	900	900	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		14.504	20.901	7.219	9.857	7.912	7.912	26.652	13.535	14.117
Community Facilities		-	-	5.036	435	1.216	1.216	696	626	653
Sport and Recreation Facilities		-	-	-	304	728	728	-	-	-
Community Assets		-	-	5.036	739	1.944	1.944	896	626	653
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Sevitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets	6	11.707	10.088	30.149	48.217	44.275	44.275	41.380	36.551	36.629
Roads Infrastructure		2.472	3.049	-	8.696	18.306	18.306	24.702	22.319	22.336
Storm water Infrastructure		-	0	0	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		130	1.054	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		2.603	4.104	0	8.696	18.306	18.306	24.702	22.319	22.336
Community Facilities		2.279	5.806	14.475	39.087	25.439	25.439	16.156	13.762	13.803
Sport and Recreation Facilities		6.825	9.085	15.552	435	530	530	522	469	490
Community Assets		9.104	14.891	30.027	39.522	25.969	25.969	16.678	14.232	14.293
Heritage Assets		-	94	37	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-

KZN216 Ray Nkonyeni - Table A9 Asset Management

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										
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	85	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	85	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	175.096	163.490	162.705	161.345	196.220	196.220	183.783	139.502	149.488
Roads Infrastructure		49.665	83.999	40.041	62.182	96.897	96.897	84.163	70.090	72.161
Storm water Infrastructure		9.114	15.882	3.470	4.783	4.791	4.791	2.609	2.723	2.846
Electrical Infrastructure		8.300	11.198	(8.687)	13.566	15.551	15.551	15.348	1.487	6.950
Water Supply Infrastructure		-	-	-	-	1.300	1.300	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		15.307	(9.083)	-	-	2.609	2.609	8.696	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		130	1.054	(165)	900	900	900	-	-	-
Information and Communication Infrastructure		-	-	-	-	510	510	-	-	-
Infrastructure		82.516	103.050	34.659	81.431	122.557	122.557	110.815	74.300	81.957
Community Facilities		135.928	65.028	28.003	47.852	37.140	37.140	30.965	23.776	24.248
Sport and Recreation Facilities		10.873	13.399	19.132	3.148	4.019	4.019	4.435	3.990	4.162
Community Assets		146.801	78.427	47.135	51.000	41.160	41.160	35.400	27.768	28.409
Heritage Assets		74	94	186	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		1.646	2.325	17.172	19.222	17.168	17.168	8.261	8.624	9.012
Housing		0	0	-	-	-	-	-	-	-
Other Assets		1.646	2.325	17.172	19.222	17.168	17.168	8.261	8.624	9.012
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		(183)	-	-	1.240	840	840	2.190	2.286	2.389
Intangible Assets		(183)	-	-	1.240	840	840	2.190	2.286	2.389
Computer Equipment		(43.039)	(40.048)	6.570	4.234	5.884	5.884	5.298	4.488	4.690
Furniture and Office Equipment		(4.404)	(2.889)	1.844	1.657	2.009	2.009	1.749	1.502	1.570
Machinery and Equipment		(7.622)	(13.813)	1.098	2.500	6.803	6.803	2.120	1.796	1.876
Transport Assets		(893)	36.144	51.841	-	-	-	17.950	18.740	19.583
Land		-	-	2.400	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		175.096	163.490	162.705	161.345	196.220	196.220	183.783	139.502	149.488
ASSET REGISTER SUMMARY - PPE (WDV)	5	1.746.243	1.776.808	1.799.588	1.843.645	1.881.027	1.881.027	1.881.751	1.893.356	1.961.580
Roads Infrastructure		723.115	700.037	678.797	745.811	725.429	725.429	718.265	733.623	768.446
Storm water Infrastructure		41.950	49.074	55.566	54.292	60.791	60.791	58.175	60.898	63.744
Electrical Infrastructure		83.587	86.485	88.366	100.051	104.184	104.184	103.714	96.005	107.892
Water Supply Infrastructure		346	346	346	346	1.646	1.646	346	346	346
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		15.408	15.408	15.408	15.408	18.016	18.016	24.103	15.408	15.408
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		130	1.054	1.054	1.954	1.954	1.954	1.854	1.054	1.054
Information and Communication Infrastructure		-	-	-	-	510	510	-	-	-
Infrastructure		864.536	852.404	839.538	917.862	912.530	912.530	906.457	907.334	956.890
Community Assets		588.952	598.736	597.235	589.617	586.092	586.092	585.917	591.213	592.805
Heritage Assets		1.726	1.820	2.071	1.841	2.071	2.071	2.071	2.071	2.071
Investment properties		197.751	200.147	205.741	200.147	205.741	205.741	205.741	205.741	205.741
Other Assets		0	1.077	18.019	15.396	33.213	33.213	19.588	21.226	22.937
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		580	370	246	1.672	1.086	1.086	2.436	4.722	7.111
Computer Equipment		4.780	4.499	4.490	6.393	8.719	8.719	6.883	8.974	11.367
Furniture and Office Equipment		4.500	4.497	4.984	3.587	5.537	5.537	5.128	4.644	4.463
Machinery and Equipment		4.694	2.337	2.599	4.321	6.875	6.875	3.719	4.070	4.856
Transport Assets		8.939	38.736	52.481	30.623	46.977	46.977	61.627	71.176	81.154
Land		69.785	72.185	72.185	72.185	72.185	72.185	72.185	72.185	72.185
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	1.746.243	1.776.808	1.799.588	1.843.645	1.881.027	1.881.027	1.881.751	1.893.356	1.961.580
EXPENDITURE OTHER ITEMS		87.648	138.980	139.591	137.493	139.909	139.909	153.815	160.366	168.182
Depreciation		87.648	92.517	96.214	89.797	89.797	89.797	99.500	103.878	108.553
Repairs and Maintenance by Asset Class	7	-	46.463	43.377	47.667	50.112	50.112	54.115	56.488	59.829
Roads Infrastructure	3	-	30.130	25.258	25.497	27.017	27.017	23.817	24.865	25.984
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	2.644	1.927	2.848	3.388	3.388	3.357	3.496	4.253
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-

KZN216 Ray Nkonyeni - Table A9 Asset Management

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
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	32.774	27.185	28.346	30.406	30.406	27.174	28.361	30.237
Community Facilities		-	211	485	1.100	1.015	1.015	985	1.028	1.074
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	211	485	1.100	1.015	1.015	985	1.028	1.074
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	2.176	4.856	5.379	5.279	5.279	10.140	10.586	11.063
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	2.176	4.856	5.379	5.279	5.279	10.140	10.586	11.063
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	2	166	200	150	150	300	313	327
Machinery and Equipment		-	1.397	1.625	3.150	1.150	1.150	2.548	2.600	2.779
Transport Assets		-	9.903	9.059	9.522	12.112	12.112	12.969	13.540	14.149
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		87.648	138.980	139.591	137.493	139.909	139.909	153.615	160.366	168.182
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		15.0%	24.5%	26.1%	36.5%	27.6%	27.6%	37.5%	36.4%	34.4%
<i>Renewal and upgrading of Existing Assets as % of deprec</i>		29.9%	43.2%	44.1%	65.5%	60.3%	60.3%	69.3%	48.8%	47.3%
<i>R&M as a % of PPE</i>		0.0%	3.0%	2.7%	2.9%	3.0%	0.9%	3.2%	3.4%	3.4%
<i>Renewal and upgrading and R&M as a % of PPE</i>		2.0%	5.0%	5.0%	6.0%	6.0%	6.0%	7.0%	6.0%	6.0%

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 3.4% to repairs and maintenance.

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	90%
Penalties and Collection Charges	80%
Electricity	90%
Refuse Removal	90%
Rental of facilities	72%
Interest earned in investment	100%
Interest earned on outstanding debts	80%
Fines	7.2%
Licenses and Permits	90%
Agency Fees	100%
Transfers and Grants – operational	100%
Transfers and Grants – Capital	100%
Other revenue	40%
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%
Oher Material	98%

Part 3: Supporting Documentation

Overview of the annual budget process

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

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

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

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

Budget Process Overview

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

The Mayor tabled in Council the required IDP and budget time schedule on 29 August 2021. Key dates applicable to the process were:

July 2021– Prepare joint process plan for IDP, PMS and Budget and advertise draft IDP review;

August 2021–Submit process plan to IDP forum, portfolio committees and council. Liaise with national and provincial governments for planning and budgeting process;

September 2021– 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 2021 – 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 2021–Submit revised projects to Treasury. Submit first Draft IDP to IDP steering committee and council for in principle approval

December 2021 – Submit budget instructions and 2021/22 budget framework to all relevant persons. Submit draft IDP to COGTA for assessment. Preparation of summary of available funds (internal and external);

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

February 2022 – Assess financial feasibility of proposed new projects based on existing and potential funds. Consideration of draft budget;

March 2022 - Tabling in Council of the draft 2022/23 IDP and 2022/23 Draft MTREF for public consultation;

April 2022 – Public consultation;

May 2022 –Finalization of the 2022/23 IDP and 2022/23 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 2022/23 MTREF before Council for consideration and approval.

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

IDP and Service Delivery and Budget Implementation Plan

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

Registration of community needs;

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

Financial planning and budgeting process;

Public participation process;

Compilation of the SDBIP, and

The review of the performance management and monitoring processes.

The IDP has been taken into a business and financial planning process leading up to the 2022/23 budget, based on the approved 2021/22 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 2022/23 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 2022/23 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 2022/23 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 2022/23 budget:

- Municipality growth
- Policy priorities and strategic objectives
- Asset maintenance
- Economic climate and trends (i.e. inflation)
- Performance trends
- The approved 2021/22 adjustments budget and performance against the SDBIP
- Cash Flow Management Strategy
- Debtor payment levels
- Investment possibilities
- The need for tariff increases versus the ability of the community to pay for services;
- Improved and sustainable service delivery

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

Community Consultation

The draft budget was published after the adoption by council on 29 March 2022.

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 have been addressed, as part of the 2022/23 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 2022/23 Budget and further planning refinements that have directly informed the compilation of the budget:

IDP Strategic Objectives

2022/23 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 2022/23 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	2018/19	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	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand											
REVENUE ITEMS:											
Property rates											
Total Property Rates	6	466.158	504.466	514.697	557.373	557.373	557.373	441.813	584.127	609.829	637.271
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		60.687	76.158	67.365	81.588	81.588	81.588	59.473	85.504	89.266	93.283
Net Property Rates		405.472	428.308	447.331	475.785	475.785	475.785	382.339	498.623	520.563	543.988
Service charges - electricity revenue											
Total Service charges - electricity revenue	6	123.072	134.602	141.263	169.514	170.147	170.147	108.149	182.857	192.928	201.610
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - electricity revenue		123.072	134.602	141.263	169.514	170.147	170.147	108.149	182.857	192.928	201.610
Service charges - water revenue											
Total Service charges - water revenue	6	-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - water revenue		-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue											
Total Service charges - sanitation revenue	6	-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue											
Total refuse removal revenue	6	51.139	52.475	54.682	68.739	68.039	68.039	47.559	70.761	73.874	77.199
Total landfill revenue		-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of one removal a week to indigent households)		-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (removed once a week to indigent households)		-	-	-	-	-	-	47.559	-	-	-
Net Service charges - refuse revenue		51.139	52.475	54.682	68.739	68.039	68.039	-	70.761	73.874	77.199
Other Revenue by source											
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Other Revenue		7.393	6.804	66.113	87.194	88.590	88.590	25.523	70.013	61.362	55.637
Total 'Other' Revenue	1	7.393	6.804	66.113	87.194	88.590	88.590	25.523	70.013	61.362	55.637
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	246.644	261.336	271.631	273.225	290.872	290.872	190.832	281.370	299.608	313.340
Pension and UIF Contributions		44.577	46.843	48.180	47.180	47.180	47.180	32.871	51.742	54.018	56.449
Medical Aid Contributions		16.922	18.151	18.779	18.849	18.849	18.849	12.475	20.891	21.810	22.791
Overtime		406	1.143	1.491	1.218	1.226	1.226	972	14.695	15.342	16.032
Performance Bonus		24.465	21.435	21.709	20.884	20.705	20.705	15.128	24.863	25.957	27.125
Motor Vehicle Allowance		13.656	15.833	16.999	17.235	17.235	17.235	11.943	19.795	20.666	21.596
Cellphone Allowance		731	780	1.217	1.094	1.094	1.094	735	1.161	1.212	1.267
Housing Allowances		3.180	3.837	3.964	5.747	5.747	5.747	2.793	7.434	7.761	8.110
Other benefits and allowances		22.304	20.900	21.378	16.253	16.389	16.389	15.153	3.007	3.139	3.280
Payments in lieu of leave		12.805	12.754	4.453	8.338	8.338	8.338	2.203	4.200	-	-
Long service awards		4.023	3.080	6.412	1.841	1.841	1.841	226	2.270	2.370	2.477
Post-retirement benefit obligations	4	13.700	12.262	12.312	3.616	3.616	3.616	2.803	15.852	4.605	4.812
sub-total	5	403.412	418.354	428.524	415.480	423.092	423.092	288.135	447.279	456.489	477.281
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-
Total Employee related costs	1	403.412	418.354	428.524	415.480	423.092	423.092	288.135	447.279	456.489	477.281
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		87.533	92.307	96.090	89.797	89.797	89.797	64.060	99.500	103.878	108.553
Lease amortisation		115	210	125	-	-	-	-	-	-	-
Capital asset impairment		30.642	208	5.973	2.119	2.119	2.119	-	2.219	2.212	2.312
Total Depreciation & asset impairment	1	118.290	92.725	102.187	91.916	91.916	91.916	64.060	101.619	106.090	110.864
Bulk purchases - electricity											
Electricity bulk purchases		92.103	101.930	108.129	125.067	125.067	125.067	74.203	137.074	142.321	148.726
Total bulk purchases	1	92.103	101.930	108.129	125.067	125.067	125.067	74.203	137.074	142.321	148.726
Transfers and grants											
Cash transfers and grants		1.770	3.008	2.987	3.299	3.221	3.221	-	5.378	4.662	4.974
Non-cash transfers and grants		2.808	5.478	3.648	4.050	4.760	4.760	2.994	7.800	7.830	8.182
Total transfers and grants	1	4.578	8.486	6.635	7.349	7.982	7.982	2.994	13.178	12.492	13.157
Contracted services											
Outsourced Services		71.877	77.536	76.091	97.450	96.865	96.865	56.380	105.100	103.368	107.475
Consultants and Professional Services		11.812	6.626	9.275	16.718	17.868	17.868	9.241	15.870	17.087	17.819
Contractors		110.476	98.736	105.110	136.076	142.713	142.713	68.823	123.910	124.580	122.300
Total contracted services		194.165	182.898	190.476	250.244	257.445	257.445	134.444	244.881	245.035	247.594
Other Expenditure By Type											
Collection costs		1.474	-	1.023	-	1.300	1.300	1.034	1.500	1.566	1.636
Contributions to 'other' provisions		-	-	763	-	-	-	-	-	-	-
Audit fees		4.616	4.269	4.322	-	4.000	4.000	3.285	4.000	4.176	4.364
Other Expenditure		146.797	137.501	124.092	167.210	158.152	158.152	79.310	154.980	161.644	168.888
Total 'Other' Expenditure	1	152.886	141.770	130.200	167.210	163.452	163.452	83.629	160.480	167.386	174.889
by Expenditure Item											
Employee related costs	8	-	-	-	-	-	-	-	-	-	-
Inventory Consumed (Project Maintenance)		-	-	-	-	-	-	-	-	-	-
Contracted Services		-	46.463	43.377	47.697	50.112	50.112	29.779	54.115	56.488	59.629
Other Expenditure		-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	9	-	46.463	43.377	47.697	50.112	50.112	29.779	54.115	56.488	59.629
Inventory Consumed											
Inventory Consumed - Water		-	-	-	-	-	-	-	-	-	-
Inventory Consumed - Other		10.487	11.662	10.547	12.839	14.300	14.300	-	12.735	13.351	13.951
Inventory Consumed & Other Material		10.487	11.662	10.547	12.839	14.300	14.300	-	12.735	13.351	13.951

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

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

Table SA2 Matrix Financial Performance Budget

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

Description	Ref	Vote 1 - Executive and Council	Vote 2 - Finance and Administration	Vote 3 - Internal Audit	Vote 4 - Community and Social Services	Vote 5 - Sport and Recreation	Vote 6 - Public Safety	Vote 7 - Housing	Vote 8 - Health	Vote 9 - Planning and Development	Vote 10 - Road Transport	Vote 11 - Environmental Protection	Vote 12 - Energy Sources	Vote 13 - Other	Vote 14 - Waste Water Management	Vote 15 - Waste Management	Total
R thousand																	
Revenue By Source																	
Property rates		-	498.623	-	-	-	-	-	-	-	-	-	-	-	-	-	498.623
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	182.857	-	-	-	182.857
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	70.761
Rental of facilities and equipment		-	1.341	-	132	-	-	-	-	-	-	-	-	403	-	-	734
Interest earned - external investments		-	5.397	-	-	-	-	-	-	-	-	-	-	-	-	-	5.397
Interest earned - outstanding debtors		-	20.513	-	-	-	-	257	-	-	-	-	1.068	56	-	2.495	24.389
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	155	-	19	-	-	-	-	232	21.484	-	268	-	-	-	22.158
Licences and permits		-	-	-	-	-	13	-	-	106	7.706	-	-	-	-	-	7.824
Agency services		-	702	-	-	-	-	-	-	-	4.192	-	-	-	-	-	4.894
Other revenue		-	1.975	-	158	48	163	56.575	-	3.426	2.353	392	-	3.769	-	-	70.913
Transfers and subsidies		260.646	1.950	-	15.430	-	-	-	-	1.000	-	-	-	-	-	-	285.102
Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		260.646	530.657	-	15.739	48	176	56.832	-	4.764	35.735	392	184.193	4.228	-	81.218	1.174.628
Expenditure By Type																	
Employee related costs		2.726	105.411	21.600	32.748	3.932	39.294	14.858	-	27.499	83.618	-	11.920	2.362	-	101.312	447.279
Remuneration of councillors		31.434	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31.434
Debt impairment		-	9.964	-	-	-	-	-	-	-	-	-	-	-	-	-	9.964
Depreciation & asset impairment		-	101.619	-	-	-	-	-	-	-	-	-	-	-	-	-	101.619
Finance charges		-	12.000	-	-	-	-	-	-	-	-	-	-	892	-	-	12.922
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-	137.074	-	-	-	137.074
Inventory consumed		5	862	5	1.029	369	1.091	70	-	320	1.218	15	58	61	-	-	7.642
Contracted services		20	64.205	5.182	2.106	1.070	3.578	50.596	-	3.855	30.781	27.416	6.718	916	-	-	244.881
Transfers and subsidies		-	50	-	200	-	-	-	-	12.628	-	-	-	-	-	-	300
Other expenditure		10.516	81.202	9.252	2.863	54	5.543	748	-	5.799	16.923	263	7.450	3.175	-	-	160.460
Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		44.701	375.333	36.039	38.966	5.424	49.505	66.272	-	50.101	132.540	27.693	164.112	6.915	-	174.365	1.171.585
Surplus/(Deficit)		215.945	155.304	(36.039)	(23.226)	(5.376)	(49.329)	(9.440)	-	(45.337)	(96.805)	(27.301)	20.081	(2.287)	-	(93.147)	3.043
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	-	-	127.360	-	-	5.000	-	-	-	132.360
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		215.945	155.304	(36.039)	(23.226)	(5.376)	(49.329)	(9.440)	-	82.023	(96.805)	(27.301)	25.081	(2.287)	-	(93.147)	135.403

Table SA3 Detail financial position

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

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	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand											
ASSETS											
Consumer debtors											
Consumer debtors		272.778	348.402	404.063	439.855	497.929	497.929	515.161	481.452	559.963	641.810
Less: Provision for debt impairment		(125.802)	(158.076)	(180.007)	(165.045)	(189.520)	(189.520)	(177.968)	(187.048)	(191.721)	(196.608)
Total Consumer debtors	2	146.976	190.326	224.056	274.809	308.409	308.409	337.193	294.403	368.243	445.202
Debt impairment provision											
Balance at the beginning of the year		(31.024)	(35.847)	(157.672)	(155.445)	(177.770)	(177.770)	(177.770)	(177.770)	(182.034)	(186.485)
Contributions to the provision		(94.192)	(121.825)	(20.098)	(4.100)	(4.100)	(4.100)	-	(4.264)	(4.452)	(4.652)
Bad debts written off		(586)	(404)	(2.237)	(5.500)	(7.650)	(7.650)	(198)	(5.015)	(5.235)	(5.471)
Balance at end of year		(125.802)	(158.076)	(180.007)	(165.045)	(189.520)	(189.520)	(177.968)	(187.048)	(191.721)	(196.608)
Inventory											
Water											
Opening Balance											
System Input Volume		-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-
Bulk Purchases		-	-	-	-	-	-	-	-	-	-
Natural Sources		-	-	-	-	-	-	-	-	-	-
Authorised Consumption	6	-	-	-	-	-	-	-	-	-	-
Billed Authorised Consumption											
Billed Metered Consumption											
Free Basic Water		-	-	-	-	-	-	-	-	-	-
Subsidised Water		-	-	-	-	-	-	-	-	-	-
Revenue Water		-	-	-	-	-	-	-	-	-	-
Billed Unmetered Consumption											
Free Basic Water		-	-	-	-	-	-	-	-	-	-
Subsidised Water		-	-	-	-	-	-	-	-	-	-
Revenue Water		-	-	-	-	-	-	-	-	-	-
UnBilled Authorised Consumption											
Unbilled Metered Consumption		-	-	-	-	-	-	-	-	-	-
Unbilled Unmetered Consumption		-	-	-	-	-	-	-	-	-	-
Water Losses											
Apparent losses											
Unauthorised Consumption		-	-	-	-	-	-	-	-	-	-
Customer Meter Inaccuracies		-	-	-	-	-	-	-	-	-	-
Real losses											
Leakage on Transmission and Distribution Mains		-	-	-	-	-	-	-	-	-	-
Leakage and Overflows at Storage Tanks/Reservoirs		-	-	-	-	-	-	-	-	-	-
Leakage on Service Connections up to the point of Customer Meter		-	-	-	-	-	-	-	-	-	-
Data Transfer and Management Errors		-	-	-	-	-	-	-	-	-	-
Unavoidable Annual Real Losses		-	-	-	-	-	-	-	-	-	-
Non-revenue Water		-	-	-	-	-	-	-	-	-	-
Closing Balance Water		-	-	-	-	-	-	-	-	-	-
Agricultural											
Opening Balance											
Acquisitions		-	-	-	-	-	-	-	-	-	-
Issues	7	-	-	-	-	-	-	-	-	-	-
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Closing balance - Agricultural		-	-	-	-	-	-	-	-	-	-
Consumables											
Standard Rated											
Opening Balance		-	-	-	3.130	43.491	43.491	43.491	43.491	43.806	30.430
Acquisitions		-	-	-	-	-	-	14.551	13.128	13.706	14.322
Issues	7	-	-	-	(12.839)	(14.300)	(14.300)	-	(12.735)	(13.351)	(13.951)
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Standard Rated		-	-	-	(9.708)	29.192	29.192	58.043	43.884	44.161	30.801
Zero Rated											
Opening Balance		-	-	-	-	(40.548)	(40.548)	(40.548)	(40.548)	(40.548)	(40.548)
Acquisitions		-	-	-	-	-	-	-	-	-	-
Issues	7	-	-	-	-	-	-	(10.718)	-	-	-
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Zero Rated		-	-	-	-	(40.548)	(40.548)	(51.266)	(40.548)	(40.548)	(40.548)

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

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	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand											
Finished Goods											
Opening Balance		-	-	-	-	(46)	(46)	(46)	(46)	(46)	(46)
Acquisitions		-	-	-	-	-	-	-	-	-	-
Issues	7	-	-	-	-	-	-	-	-	-	-
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Closing balance - Finished Goods		-	-	-	-	(46)	(46)	(46)	(46)	(46)	(46)
Materials and Supplies											
Opening Balance		-	-	-	11	11	11	11	11	11	11
Acquisitions		-	-	-	12.527	12.527	12.527	457	-	-	-
Issues	7	-	-	-	-	-	-	(480)	-	-	-
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Closing balance - Materials and Supplies		-	-	-	12.538	12.538	12.538	(11)	11	11	11
Work-in-progress											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Materials		-	-	-	-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-	-	-	-
Closing balance - Work-in-progress		-	-	-	-	-	-	-	-	-	-
Housing Stock											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-	-	-	-
Sales		-	-	-	-	-	-	-	-	-	-
Closing Balance - Housing Stock		-	-	-	-	-	-	-	-	-	-
Land											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-
Sales		-	-	-	-	-	-	-	-	-	-
Adjustments		-	-	-	-	-	-	-	-	-	-
Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-
Closing Balance - Land		-	-	-	-	-	-	-	-	-	-
Closing Balance - Inventory & Consumables		-	-	-	2.830	1.135	1.135	6.720	3.301	3.578	(9.782)
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		3.146.408	3.230.975	3.315.020	3.388.239	3.485.416	3.485.416	3.450.763	3.485.144	3.588.579	3.752.765
Leases recognised as PPE	3	-	31.468	51.263	31.468	51.283	51.283	51.283	60.633	70.394	80.595
Less: Accumulated depreciation		1.600.222	1.687.972	1.774.773	1.779.723	1.864.570	(1.864.570)	1.854.848	1.874.273	1.978.151	2.086.703
Total Property, plant and equipment (PPE)	2	1.546.186	1.574.471	1.591.530	1.639.984	1.672.129	5.401.268	1.647.198	1.671.504	1.680.822	1.746.657
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		8.550	8.938	5.161	8.519	475	(475)	(25.407)	1.378	6.520	6.520
Total Current liabilities - Borrowing		8.550	8.938	5.161	8.519	475	(475)	(25.407)	1.378	6.520	6.520
Trade and other payables											
Trade Payables	5	131.686	129.290	131.634	148.640	159.353	(159.353)	128.143	402.520	385.543	387.221
Other creditors		-	-	-	7.349	(6.609)	6.609	-	(2.724)	(2.855)	10.341
Unspent conditional transfers		28.201	39.579	48.336	33.249	30.283	(30.283)	93.462	48.336	48.336	(54.580)
VAT		6.799	10.093	40.545	10.065	40.545	(40.545)	70.384	40.545	40.545	40.545
Total Trade and other payables	2	166.686	178.962	220.515	199.302	223.572	(223.572)	291.988	488.677	471.569	383.527
Non current liabilities - Borrowing											
Borrowing	4	4.791	112	3.109	31.255	35.947	(35.947)	41.810	26.734	23.815	(14.778)
Finance leases (including PPP asset element)		-	29.430	38.993	-	-	-	-	-	-	-
Total Non current liabilities - Borrowing		4.791	29.543	42.102	31.255	35.947	(35.947)	41.810	26.734	23.815	(14.778)
Provisions - non-current											
Retirement benefits		98.949	82.721	90.994	71.309	90.994	(90.994)	90.994	90.994	90.994	90.994
Refuse landfill site rehabilitation		11.202	11.919	12.682	11.919	12.682	(12.682)	12.682	12.682	12.682	12.682
Other		11.449	17.534	20.431	7.113	20.431	(20.431)	19.276	20.431	20.431	20.431
Total Provisions - non-current		121.600	112.174	124.108	90.341	124.108	(124.108)	122.953	124.108	124.108	124.108
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		1.490.645	1.584.581	1.618.211	1.610.060	1.712.746	(1.712.746)	1.712.746	1.712.746	1.855.753	2.009.353
GRAP adjustments		-	-	-	-	-	-	-	-	-	-
Restated balance		1.490.645	1.584.581	1.618.211	1.610.060	1.712.746	(1.712.746)	1.712.746	1.712.746	1.855.753	2.009.353
Surplus/(Deficit)		56.254	7.578	111.991	153.095	155.431	155.431	266.605	135.403	136.370	155.352

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	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	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid / Operating Expenditure	0.3%	1.8%	2.7%	1.4%	2.2%	2.2%	0.0%	3.5%	3.2%	3.2%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.5%	2.8%	3.6%	1.9%	2.9%	2.9%	0.0%	4.7%	4.1%	4.2%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	24.8%	20.2%	20.2%	0.0%	14.0%	52.2%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	4.5%	26.5%	37.7%	28.0%	32.2%	32.2%	37.5%	23.9%	21.3%	-13.2%
Liquidity											
Current Ratio	Current assets/current liabilities	1.3	1.4	1.6	1.6	1.9	1.9	2.1	1.4	1.7	1.9
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.3	1.4	1.6	1.6	1.9	1.9	2.1	1.4	1.7	1.9
Liquidity Ratio	Monetary Assets/Current Liabilities	0.3	0.4	0.5	0.2	0.3	0.3	0.5	0.6	0.6	0.5
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		41.6%	89.8%	94.3%	89.9%	89.8%	89.8%	0.0%	92.9%	92.9%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		41.6%	89.8%	94.3%	89.9%	89.8%	89.8%	0.0%	92.9%	92.9%	92.9%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	24.2%	26.1%	32.0%	30.8%	39.8%	39.8%	62.9%	37.0%	45.8%	53.1%
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		12.2%	8.5%	7.9%	22.3%	161.1%	-267.7%	0.0%	104.8%	58.7%	41.6%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	46.0%	44.3%	40.1%	36.9%	37.6%	37.6%	38.0%	38.1%	37.3%	37.3%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	49.1%	47.5%	42.8%	39.7%	40.0%	40.0%		40.8%	40.0%	40.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	0.3%	4.6%	4.3%	4.3%	4.3%		4.6%	4.6%	4.6%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	13.8%	10.4%	10.6%	8.7%	8.7%	8.7%	8.5%	9.8%	9.8%	9.8%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	49.5	39.9	52.3	35.4	35.4	35.4	16.7	29.6	29.3	30.4
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	36.5%	39.7%	52.8%	48.5%	62.5%	62.5%	96.9%	57.6%	70.9%	82.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	16.0	21.1	23.9	8.9	1.2	(0.7)	-	4.9	8.3	11.3

Table SA10 Funding measurements

KZN216 Ray Nkonyeni Supporting Table SA10 Funding measurement

Description	MFMA section	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	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
% Increase in Property Rates & Services Charges				6.2%	4.5%	11.0%	(0.0%)	0.0%	(8.3%)	5.4%	4.7%	4.5%
Expenditure												
% Increase in Total Operating Expenditure				1.0%	1.1%	6.9%	2.9%	0.0%	(25.6%)	4.6%	(0.1%)	3.8%
% Increase in Employee Costs				(2.4%)	8.8%	(3.0%)	1.8%	0.0%	(14.4%)	5.7%	2.1%	4.6%
% Increase in Electricity Bulk Purchases				10.7%	6.1%	15.7%	0.0%	0.0%	(25.1%)	9.6%	3.8%	4.5%
Average Cost Per Budgeted Employee Position (Remuneration)					5365522.18	383992.5823				413381.7855		
Average Cost Per Councilor (Remuneration)					393970.3094	436587				436587		
R&M % of PPE			0.0%	3.0%	2.7%	2.9%	3.0%	0.9%		3.2%	3.4%	3.4%
Asset Renewal and R&M as a % of PPE			2.0%	5.0%	5.0%	6.0%	6.0%	6.0%		7.0%	6.0%	6.0%
Debt Impairment % of Total Billable Revenue			3.5%	11.4%	3.8%	1.3%	1.3%	1.3%		1.3%	1.3%	1.3%
Capital Revenue												
Internally Funded & Other (R'000)			(23,808)	(18,576)	14,517	25,735	34,042	34,042	12,210	58,521	41,067	42,915
Borrowing (R'000)			-	-	-	8,476	10,316	10,316	4,940	7,166	-	-
Grant Funding and Other (R'000)			210,584	158,739	84,543	127,134	151,601	151,601	118,594	118,096	98,435	106,572
Internally Generated funds % of Non Grant Funding			100.0%	100.0%	100.0%	75.2%	76.7%	76.7%	71.2%	89.1%	100.0%	100.0%
Borrowing % of Non Grant Funding			0.0%	0.0%	0.0%	24.8%	23.3%	23.3%	28.8%	10.9%	0.0%	0.0%
Grant Funding % of Total Funding			112.7%	113.3%	85.3%	78.8%	77.4%	77.4%	87.4%	64.3%	70.8%	71.3%
Capital Expenditure												
Total Capital Programme (R'000)			175,096	163,490	162,705	161,345	196,220	196,220	135,683	183,783	139,502	149,488
Asset Renewal			26,211	39,990	42,404	58,813	54,131	54,131	54,131	68,927	50,712	51,398
Asset Renewal % of Total Capital Expenditure			14.0%	28.5%	42.6%	36.5%	27.6%	27.6%	39.9%	37.5%	36.4%	34.4%
Cash												
Cash Receipts % of Rate Payer & Other			77.6%	91.5%	87.2%	79.2%	78.8%	78.8%	101.2%	84.2%	83.6%	84.3%
Cash Coverage Ratio			0	0	0	0	0	0	0	0	0	0
Borrowing												
Credit Rating (2009/10)										0		
Capital Charges to Operating			0.3%	0.5%	2.7%	1.4%	2.2%	2.2%	3.6%	3.4%	3.2%	3.2%
Borrowing Receipts % of Capital Expenditure			0.0%	0.0%	0.0%	24.8%	19.0%	19.0%	0.0%	12.1%	52.2%	0.0%
Reserves												
Surplus/(Deficit)			65,982	157,524	261,052	142,852	295,129	661,183	531,955	291,194	371,804	417,738
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 (excl operational transfers)			0.0%	0.0%	0.0%	0.1%	0.1%	0.1%		0.0%	0.0%	0.0%
High Level Outcome of Funding Compliance												
Total Operating Revenue			877,393	943,500	1,067,571	1,124,639	1,126,042	1,126,042	1,014,027	1,204,628	1,223,064	1,278,749
Total Operating Expenditure			1,023,375	1,033,408	1,044,780	1,116,811	1,148,719	1,148,719	854,426	1,201,585	1,199,894	1,245,746
Surplus/(Deficit) Budgeted Operating Statement			(145,982)	(89,908)	22,791	7,828	(22,678)	(22,678)	159,601	3,043	23,170	33,004
Surplus/(Deficit) Considering Reserves and Cash Backing			65,982	157,524	261,052	142,852	295,129	661,183	531,955	291,194	371,804	417,738
MTREF Funded (1) / Unfunded (0)	15		1	1	1	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✗	15		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

Table SA11 Property rates summary

KZN216 Ray Nkonyeni - Supporting Table SA11 Property rates summary

Description	Ref	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 Monuments	Public benefit organs.	Mining Props.	
Current Year 2021/22																		
Valuation:																		
No. of properties		33.801	395	1.327	1.646	172	969	1.673		5.826	17	409		9		152	5	
No. of sectional title property values		13.845																
No. of unreasonably difficult properties s7(2)																		
No. of supplementary valuations	6	6	6	6	6	6	6	6	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	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	
Base of valuation (select)		land & impr	land & impr	land & impr	land & impr	land & impr	land & impr	land & impr	land & impr	land & impr	land & impr	land & impr	land & impr	land & impr	land & impr	land & impr	land & impr	
Phasing-in properties s21 (number)		No	No	No	1	No	No	No	No	No	No	No	No	No	No	No	No	
Combination of rating types used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Flat rate used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	
Is balance rated by uniform rate/variable rate?		Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	No	Uniform	Uniform	No	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									383	
Total land value (Rm)	6	650	34	100	14	6	27	1			3						7	
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	
Rating:																		
Average rate	3	0.011434	0.019438	0.019438	0.002858	0.019438		0.002858			0.001143					0.002858	0.002858	
Rate revenue budget (R'000)		299.650	14.100	78.091	2.827	19.256		12.968			75					1.104	191	
Rate revenue expected to collect (R'000)		284.668	14.100	74.167	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 Monuments	Public benefit organs.	Mining Props.	
Budget Year 2022/23																		
Valuation:																		
No. of properties		33.801	395	1.327	1.646	172	969	1.673		5.826	17	409		9		152	5	
No. of sectional title property values		13.845																
No. of unreasonably difficult properties s7(2)																		
No. of supplementary valuations	6	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	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	
Base of valuation (select)		land & impr	land & impr	land & impr	land & impr	land & impr	land & impr	land & impr	land & impr	land & impr	land & impr	land & impr	land & impr	land & impr	land & impr	land & impr	land & impr	
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	
Total value of improvements (Rm)	6	650	34	100	14	6	27	1			3						7	
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	
Rating:																		
Average rate	3	0.011949	0.020313	0.020313	0.002987	0.020313		0.002987			0.001194						0.002987	
Rate revenue budget (R'000)		313.135	14.735	81.605	2.954	20.122		456			79					1.154	199	
Rate revenue expected to collect (R'000)		297.478	14.735	77.525	2.807	20.122		456			75					1.096	199	
Expected cash collection rate (%)	4	95.0%	100.0%	95.0%	95.0%	100.0%		100.0%		0.0%	95.0%		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)																		
Rebates, exemptions - other (R'000)		62.901		7.058														
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%	4.4%	4.5%
Monthly Account for Household - 'Indigent'	3										
Household receiving free basic services											
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														
Parent municipality														
Standard Bank - 1. 89140356986 Ray Nkonyeni Local Muni		3	3	Y	1	3.6	0	0	20211231	31,382	238	-	-	31,620
Standard Bank - 2. 89139356986 Ray Nkonyeni Local Muni		3	3	Y	1	3.6	0	0	20211231	234	2	-	-	236
Standard Bank - 3. 89141356989 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. 89111356985 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. 92799541151 Ray Nkonyeni Local Municipality		3	3	Y	1	3.6	0	0	20211231	112,689	964	(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	195,915

Table SA17 Borrowings

KZN216 Ray Nkonyeni - Supporting Table SA17 Borrowing

Borrowing - Categorised 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 - Categorised 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	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
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		198.985	212.513	273.024	240.722	240.722	240.722	268.972	282.584	304.722
Local Government Equitable Share		185.324	205.608	267.075	233.214	233.214	233.214	260.646	280.634	302.772
Expanded Public Works Programme Integrated Grant		4.061	4.405	3.949	5.558	5.558	5.558	6.376	-	-
Local Government Financial Management Grant		3.600	2.500	2.000	1.950	1.950	1.950	1.950	1.950	1.950
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management Grant		6.000	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	13.259	15.774	17.163	25.444	25.444	17.430	21.521	22.201
KZN EDTEA		-	-	-	-	-	1.527	-	-	-
Provincialisation of Libraries		-	11.439	11.759	12.017	12.017	12.017	-	-	-
Community Library Services grant		-	1.434	1.644	2.440	2.440	2.440	-	-	-
Museum Subsidies		-	386	407	429	429	429	-	-	-
Human Settlement Development Grant		-	-	-	-	-	-	-	-	-
Operational Costs - Accredited Municipality		-	-	1.327	2.277	3.031	3.031	-	-	-
COGTA Electrification		-	-	-	-	6.000	6.000	-	-	-
Specify (Add grant description)		-	-	637	-	-	-	17.430	21.521	22.201
Inlemodal Facility Grant		-	-	-	-	-	-	-	-	-
Public Transport		-	-	-	-	-	-	-	-	-
Other transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Community and Social Services		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	198.985	225.772	288.798	257.885	266.166	266.166	286.402	304.105	326.923
Capital Transfers and Grants										
National Government:		74.278	93.236	88.509	139.731	127.057	127.057	139.386	120.200	132.797
Municipal Infrastructure Grant		60.317	70.795	-	-	-	-	-	-	-
Integrated Urban Development Grant		-	-	64.509	76.131	76.131	76.131	81.360	73.200	76.348
Integrated National Electrification Programme Grant		13.961	9.000	4.000	9.600	9.600	9.600	7.026	7.000	10.449
Neighbourhood Development Partnership Grant		-	-	20.000	50.000	37.326	37.326	46.000	40.000	40.000
Urban Settlement Development Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant		-	5.441	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management Grant		-	8.000	-	4.000	4.000	4.000	5.000	-	6.000
[insert description]		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert desc]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	3.000	4.000	-	-	-	-	-	-
Smalltown Grant_Market Stalls		-	-	-	-	-	-	-	-	-
Margate Airport		-	3.000	4.000	-	-	-	-	-	-
Muesuem		-	-	-	-	-	-	-	-	-
Municipal Employment Initiative		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Community and Social Services		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
European Union		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	74.278	96.236	92.509	139.731	127.057	127.057	139.386	120.200	132.797
TOTAL RECEIPTS OF TRANSFERS & GRANTS		273.263	322.008	381.307	397.616	393.223	393.223	425.788	424.305	459.720

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	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
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		9.787	10.826	9.018	5.302	13.519	13.519	8.076	1.950	1.950
Local Government Equitable Share		-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant		4.462	5.509	5.344	3.712	11.529	11.529	6.076	-	-
Local Government Financial Management Grant		3.464	3.415	1.801	1.550	1.950	1.950	1.950	1.950	1.950
Municipal Disaster Relief Grant		-	1.027	1.873	-	-	-	-	-	-
Municipal Infrastructure Grant		1.860	870	-	-	-	-	-	-	-
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management Grant		-	4	-	40	40	40	50	-	-
[insert description]		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	51.000	52.521	79.156	82.907	82.907	66.941	62.790	57.114
KZN EDTEA		-	-	114	118	828	828	-	-	-
Provincialisation of Libraries		-	13.272	8	415	415	-	-	-	-
Community Library Services grant		-	-	2	2.456	2.456	2.456	-	-	-
Museum Subsidies		-	-	-	429	429	-	-	-	-
Human Settlement Development Grant		-	37.728	52.324	75.738	77.962	77.962	-	-	-
Operational Costs - Accredited Municipality		-	-	-	-	-	-	-	-	-
COGTA Electrification		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	73	-	817	817	66.941	62.790	57.114
Intermodal Facility Grant		-	-	-	-	-	-	-	-	-
Public Transport		-	-	-	-	-	-	-	-	-
Other transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Community and Social Services		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		9.787	61.826	61.539	84.458	96.426	96.426	75.017	64.740	59.064
Capital expenditure of Transfers and Grants										
National Government:		55.482	69.328	64.897	113.638	115.300	115.300	115.052	98.435	107.172
Municipal Infrastructure Grant		50.265	62.491	1.989	-	-	-	-	-	-
Integrated Urban Development Grant		-	-	55.645	66.200	66.200	66.200	70.748	63.652	66.390
Integrated National Electrification Programme Grant		5.217	6.831	2.674	-	-	-	-	-	-
Neighbourhood Development Partnership Grant		-	-	4.709	43.478	45.140	45.140	40.000	34.783	34.783
Urban Settlement Development Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant		-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management Grant		-	-	-	3.960	3.960	3.960	4.304	-	6.000
[insert description]		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert desc]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	2.635	4.420	3.350	3.723	3.723	-	-	-
Smalltown Grant_Market Stalls		-	-	-	-	-	-	-	-	-
Margate Airport		-	2.593	4.405	3.000	3.000	3.000	-	-	-
Muesuem		-	-	-	-	-	-	-	-	-
Municipal Employment Initiative		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	42	15	350	723	723	-	-	-
Other capital transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Community and Social Services		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	8.407	10.146	10.146	10.146	-	-	-
European Union		-	-	8.407	10.146	10.146	10.146	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		55.482	71.963	77.724	127.134	129.170	129.170	115.052	98.435	107.172
504 TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		65.269	133.788	139.263	211.592	225.596	225.596	190.069	163.175	166.236

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	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
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		-	311	5.324	5.324	-	-	-	-	-
Current year receipts		14.716	8.013	5.949	7.508	7.508	7.508	8.026	1.950	1.950
Conditions met - transferred to revenue		14.716	8.324	11.273	12.832	7.508	7.508	8.026	1.950	1.950
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year		-	33	237	237	-	-	-	-	-
Current year receipts		3.250	13.259	70.432	17.163	24.734	24.734	16.430	21.521	22.201
Conditions met - transferred to revenue		3.250	13.292	70.668	17.400	24.734	24.734	16.430	21.521	22.201
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
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		450	1.050	-	-	-	-	-	-	-
Conditions met - transferred to revenue		450	1.050	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total operating transfers and grants revenue		18.416	22.666	81.941	30.231	32.242	32.242	24.456	23.471	24.151
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		-	-	12.845	12.845	-	-	-	-	-
Current year receipts		74.317	93.236	88.509	139.731	127.057	127.057	139.386	120.200	132.797
Conditions met - transferred to revenue		74.317	93.236	101.354	152.576	127.057	127.057	139.386	120.200	132.797
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year		-	27.346	10.677	7.677	-	-	-	-	-
Current year receipts		896	9.787	6.204	-	8.000	8.000	-	-	-
Conditions met - transferred to revenue		896	37.133	16.880	7.677	8.000	8.000	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
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		-	-	2.630	11.668	11.668	11.668	-	-	-
Conditions met - transferred to revenue		-	-	2.630	11.668	11.668	11.668	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total capital transfers and grants revenue		75.213	130.369	120.863	171.920	146.725	146.725	139.386	120.200	132.797
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		93.629	153.034	202.804	202.152	178.967	178.967	163.842	143.671	156.948
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

Table SA21 Grants and Subsidy made by the Municipality

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

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	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Cash Transfers to other municipalities											
<i>Municipal Entities</i> ¹	1	-	-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms											
<i>Municipal Entities</i>	2	-	-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Entities/Ems¹		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State											
<i>Specify (Add grant description)</i>	3	-	-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations											
<i>Municipal Entities</i>		1 019	622	-	2 140	2 140	2 140	-	1 000	-	-
<i>Private Enterprises</i>		752	2 386	913	1 159	1 081	1 081	-	1 250	1 294	1 341
Total Cash Transfers To Organisations		1 770	3 008	913	3 299	3 221	3 221	-	2 250	1 294	1 341
Cash Transfers to Groups of Individuals											
<i>Municipal Entities</i>		-	-	2 074	-	-	-	-	3 128	3 368	3 633
Specify (Add grant description)		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Groups Of Individuals:		-	-	2 074	-	-	-	-	3 128	3 368	3 633
TOTAL CASH TRANSFERS AND GRANTS	6	1 770	3 008	2 987	3 299	3 221	3 221	-	5 378	4 662	4 974
Non-Cash Transfers to other municipalities											
<i>Unspecified</i>	1	-	-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms											
<i>Municipal Entities</i>	2	101	25	8	50	50	50	-	50	52	55
Specify (Add grant description)		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Entities/Ems¹		101	25	8	50	50	50	-	50	52	55
Non-Cash Transfers to other Organs of State											
<i>Municipal Entities</i>	3	-	-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations											
<i>Municipal Entities</i>	4	2 707	5 453	3 640	4 000	4 710	4 710	2 994	7 750	7 778	8 128
<i>Private Enterprises</i>		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Grants To Organisations		2 707	5 453	3 640	4 000	4 710	4 710	2 994	7 750	7 778	8 128
Groups of Individuals											
<i>Municipal Entities</i>	5	-	-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		2 808	5 478	3 648	4 050	4 760	4 760	2 994	7 800	7 830	8 182
TOTAL TRANSFERS AND GRANTS	6	4 578	8 486	6 635	7 349	7 982	7 982	2 994	13 178	12 492	13 157

Table SA22 Councilors and Staff Benefits

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

Summary of Employee and Councillor remuneration	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		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		24.300	26.858	25.476	28.393	24.325	24.325	28.393	29.642	30.976
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		3.060	3.051	2.890	3.042	2.897	2.897	3.042	3.175	3.318
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		27.360	29.909	28.366	31.434	27.222	27.222	31.434	32.817	34.294
% increase	4		9.3%	(5.2%)	10.8%	(13.4%)	-	15.5%	4.4%	4.5%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		10.418	8.977	8.124	4.393	4.393	4.393	4.393	4.586	4.793
Pension and UIF Contributions		-	-	(0)	189	189	189	189	197	206
Medical Aid Contributions		-	-	-	1.251	1.251	1.251	78	1.306	1.365
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	957	760	957	778	778	1.059	1.105	1.155
Motor Vehicle Allowance		-	-	-	1.158	1.158	1.158	1.158	1.209	1.263
Cellphone Allowance	3	84	110	102	115	115	115	115	121	126
Housing Allowances	3	-	-	-	3.488	3.488	3.488	3.488	3.642	3.806
Other benefits and allowances	3	-	-	-	0	0	0	0	1	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		10.502	10.043	8.985	11.552	11.373	11.373	10.481	12.166	12.714
% increase	4		(4.4%)	(10.5%)	28.6%	(1.6%)	-	(7.8%)	16.1%	4.5%
Other Municipal Staff										
Basic Salaries and Wages		236.226	252.359	263.507	268.832	276.479	276.479	276.977	295.022	308.548
Pension and UIF Contributions		44.577	46.843	48.181	46.991	46.991	46.991	51.553	53.821	56.243
Medical Aid Contributions		16.922	18.151	18.779	17.599	17.599	17.599	20.813	20.504	21.427
Overtime		17.533	13.412	18.011	13.663	13.965	13.965	14.695	15.342	16.032
Performance Bonus		24.465	20.478	20.949	19.927	19.927	19.927	23.805	24.852	25.970
Motor Vehicle Allowance	3	13.656	15.833	16.999	16.077	16.077	16.077	18.637	19.457	20.333
Cellphone Allowance	3	647	671	1.115	978	978	978	1.046	1.092	1.141
Housing Allowances	3	3.180	3.837	3.964	2.259	2.259	2.259	3.946	4.119	4.305
Other benefits and allowances	3	5.177	8.631	4.858	3.807	3.650	3.650	3.006	3.139	3.280
Payments in lieu of leave		12.805	12.754	4.453	8.338	8.338	8.338	4.200	-	-
Long service awards		4.023	3.080	6.412	1.841	1.841	1.841	2.270	2.370	2.477
Post-retirement benefit obligations	6	13.700	(12.262)	12.312	3.616	3.616	3.616	15.852	4.605	4.812
Sub Total - Other Municipal Staff		392.910	383.787	419.539	403.928	411.719	411.719	436.798	444.322	464.567
% increase	4		(2.3%)	9.3%	(3.7%)	1.9%	-	6.1%	1.7%	4.6%
Total Parent Municipality		430.772	423.739	456.890	446.914	450.313	450.313	478.713	489.306	511.575

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	5	-	-	-	-	-	-	-	-	-
Municipal Manager and Senior Managers	3	8	-	8	8	-	8	8	-	8
Other Managers	7	40	-	-	40	-	-	40	-	-
Professionals		11	-	-	11	-	-	11	-	-
Finance		-	-	-	-	-	-	-	-	-
Spatial/town planning		5	-	-	5	-	-	5	-	-
Information Technology		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Electricity		1	-	-	1	-	-	1	-	-
Water		-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Other		5	-	-	5	-	-	5	-	-
Technicians		43	-	-	43	-	-	43	-	-
Finance		1	-	-	1	-	-	1	-	-
Spatial/town planning		6	-	-	6	-	-	6	-	-
Information Technology		6	-	-	6	-	-	6	-	-
Roads		2	-	-	2	-	-	2	-	-
Electricity		9	-	-	9	-	-	9	-	-
Water		-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Other		19	-	-	19	-	-	19	-	-
Clerks (Clerical and administrative)		551	-	-	551	-	-	551	-	-
Service and sales workers		-	-	-	-	-	-	-	-	-
Skilled agricultural and fishery workers		-	-	-	-	-	-	-	-	-
Craft and related trades		-	-	-	-	-	-	-	-	-
Plant and Machine Operators		122	-	-	122	-	-	122	-	-
Elementary Occupations		307	-	-	307	-	-	307	-	-
TOTAL PERSONNEL NUMBERS	9	1.154	-	80	1.154	-	80	1.154	-	80
% increase		-	-	-	-	-	-	-	-	-
Total municipal employees headcount	6, 10	-	-	-	-	-	-	-	-	-
Finance personnel headcount	8, 10	-	-	-	-	-	-	-	-	-
Human Resources personnel headcount	8, 10	-	-	-	-	-	-	-	-	-

SA 25 Monthly Revenue and Expenditure

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

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	
Revenue By Source																	
Property rates		44 983	89 967	44 983	44 983	44 983	44 983	44 983	44 983	44 983	44 983	44 983	44 983	44 983	44 983	44 983	44 983
Service charges - electricity revenue		15 238	15 238	15 238	15 238	15 238	15 238	15 238	15 238	15 238	15 238	15 238	15 238	15 238	15 238	15 238	15 238
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		6 433	12 866	6 433	6 433	6 433	6 433	6 433	6 433	6 433	6 433	6 433	6 433	6 433	6 433	6 433	6 433
Rental of facilities and equipment		223	223	223	223	223	223	223	223	223	223	223	223	223	223	223	223
Interest earned - external investments		446	446	446	446	446	446	446	446	446	446	446	446	446	446	446	446
Interest earned - outstanding debtors		2 018	2 018	2 018	2 018	2 018	2 018	2 018	2 018	2 018	2 018	2 018	2 018	2 018	2 018	2 018	2 018
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 836	1 836	1 836	1 836	2 005	1 836	1 836	1 836	1 836	1 836	1 836	1 813	1 813	2 158	23 133	24 174
Licences and permits		649	649	649	649	709	649	649	649	649	649	649	649	649	649	649	649
Agency services		405	405	405	405	442	405	405	405	405	405	405	405	405	405	405	405
Transfers and subsidies		2 583	30 994	30 994	30 994	30 994	30 994	30 994	30 994	30 994	30 994	30 994	30 994	30 994	30 994	30 994	30 994
Other revenue		5 907	5 907	5 907	5 907	6 467	5 907	5 907	5 907	5 907	5 907	5 907	5 907	5 907	5 907	5 907	5 907
Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		80 721	169 547	169 131	169 131	114 011	169 131	169 131	169 131	169 131	169 131	169 131	169 131	169 131	169 131	169 131	169 131
Expenditure By Type																	
Employee related costs		37 454	37 575	37 575	37 575	37 575	37 575	37 575	37 575	37 575	37 575	37 575	37 575	37 575	37 575	37 575	37 575
Remuneration of councillors		2 620	2 620	2 620	2 620	2 620	2 620	2 620	2 620	2 620	2 620	2 620	2 620	2 620	2 620	2 620	2 620
Debt impairment		-	-	2 496	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment		9 950	9 950	9 950	9 950	9 950	9 950	9 950	9 950	9 950	9 950	9 950	9 950	9 950	9 950	9 950	9 950
Finance charges		3	92	92	92	92	92	92	92	92	92	92	92	92	92	92	92
Bulk purchases - electricity		938	13 445	13 445	13 445	13 445	14 195	13 445	13 445	13 445	13 445	13 445	13 445	13 445	13 445	13 445	13 445
Inventory consumed		1 212	1 227	1 229	1 227	1 227	1 227	1 227	1 227	1 227	1 227	1 227	1 227	1 227	1 227	1 227	1 227
Contracted services		18 864	25 255	25 344	25 255	25 255	25 344	25 255	25 255	25 255	25 255	25 255	25 255	25 255	25 255	25 255	25 255
Transfers and subsidies		963	963	4 340	963	963	963	963	963	963	963	963	963	963	963	963	963
Other expenditure		13 944	14 810	15 110	14 831	15 172	14 834	14 830	14 857	14 992	14 992	14 825	14 825	14 825	14 825	14 825	14 825
Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		85 946	165 936	112 290	165 957	166 300	165 936	165 936	165 936	165 936	165 936	165 936	165 936	165 936	165 936	165 936	165 936
Surplus/(Deficit)		(5 225)	54 611	(3 069)	3 174	(7 111)	(63)	3 175	2 798	179	3 175	(2 167)	(42 257)	3 463	23 170	33 004	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	12 736	14 236	12 736	12 736	14 736	12 736	12 736	12 736	12 736	14 236	12 736	-	132 360	113 200	122 348
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(5 225)	67 347	11 167	15 910	20 447	14 573	15 911	15 534	12 915	17 411	(8 331)	(42 257)	135 403	136 370	155 352	
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/(deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	(5 225)	67 347	11 167	15 910	20 447	14 573	15 911	15 534	12 915	17 411	(8 331)	(42 257)	135 403	136 370	155 352	

Table SA26 Budgeted Monthly Revenue and Expenditure

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

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	
Revenue by Vote																	
Vote 1 - Mayor and Council		-	26 065	26 065	26 065	26 065	26 065	26 065	26 065	26 065	26 065	26 065	26 065	26 065	26 065	26 065	26 065
Vote 2 - Finance and Administration		47 471	92 505	47 466	47 466	51 702	47 466	47 466	47 466	47 466	47 466	47 466	47 466	47 466	47 466	47 466	47 466
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		26	1 569	1 569	1 569	1 571	1 569	1 569	1 569	1 569	1 569	1 569	1 569	1 569	1 569	1 569	1 569
Vote 5 - Sport and Recreation		4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Vote 6 - Public Safety		2 065	2 065	2 065	2 065	2 256	2 065	2 065	2 065	2 065	2 065	2 065	2 065	2 065	2 065	2 065	2 065
Vote 7 - Housing		4 698	4 698	4 698	4 698	5 157	4 698	4 698	4 698	4 698	4 698	4 698	4 698	4 698	4 698	4 698	4 698
Vote 8 - Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		2 957	15 693	15 693	15 693	15 722	15 693	15 693	15 693	15 693	15 693	15 693	15 693	15 693	15 693	15 693	15 693
Vote 10 - Road Transport		905	905	905	905	908	905	905	905	905	905	905	905	905	905	905	905
Vote 11 - Environment Protection		32	32	32	32	35	32	32	32	32	32	32	32	32	32	32	32
Vote 12 - Energy Sources		15 349	15 349	15 349	15 349	15 359	15 349	15 349	15 349	15 349	15 349	15 349	15 349	15 349	15 349	15 349	15 349
Vote 13 - Other		420	420	420	420	452	420	420	420	420	420	420	420	420	420	420	420
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		6 795	13 836	7 403	7 403	7 436	7 403	7 403	7 403	7 403	7 403	7 403	7 403	7 403	7 403	7 403	7 403
Total Revenue by Vote		80 721	173 283	123 367	121 867	126 747	123 867	121 867	121 867	121 867	121 867	121 867	121 867	121 867	121 867	121 867	121 867
Expenditure by Vote to be appropriated																	
Vote 1 - Mayor and Council		3 547	3 577	3 577	3 577	3 577	3 577	3 577	3 577	3 577	3 577	3 577	3 577	3 577	3 577	3 577	3 577
Vote 2 - Finance and Administration		27 659	28 647	31 418	28 647	28 997	31 143	28 647	28 647	31 218	28 647	28 647	28 647	28 647	28 647	28 647	28 647
Vote 3 - Internal Audit		6 342	6 346	6 445	6 377	6 355	6 443	6 346	6 402	6 516	6 373	6 337	6 331	6 331	6 331	6 331	6 331
Vote 4 - Community and Social Services		3 426	3 426	3 426	3 426	3 426	3 426	3 426	3 426	3 426	3 426	3 426	3 426	3 426	3 426	3 426	3 426
Vote 5 - Sport and Recreation		477	477	477	477	477	477	477	477	477	477	477	477	477	477	477	477
Vote 6 - Public Safety		7 759	7 759	7 759	7 759	7 759	7 759	7 759	7 759	7 759	7 759	7 759	7 759	7 759	7 759	7 759	7 759
Vote 7 - Housing		1 245	6 378	6 378	6 378	6 378	6 378	6 378	6 378	6 378	6 378	6 378	6 378	6 378	6 378	6 378	6 378
Vote 8 - Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		7 039	6 754	10 147	6 744	6 759	6 759	6 754	7 095	7 029	6 746	5 056	5 057	8 948	53 281	55 781	55 781
Vote 10 - Road Transport		7 789	7 789	7 789	7 789												

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

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

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue - Functional																
Governance and administration		47.471	118.714	73.731	73.731	77.787	73.731	73.731	73.731	73.731	73.731	28.747	2.488	791.303	834.554	881.531
Executive and council		-	26.065	26.065	26.065	26.065	26.065	26.065	26.065	26.065	26.065	26.065	-	260.646	280.634	302.772
Finance and administration		47.471	92.650	47.666	47.666	51.702	47.666	47.666	47.666	47.666	47.666	2.683	2.488	530.657	553.920	578.759
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		4.742	6.285	6.285	6.285	6.748	6.285	6.285	6.285	6.285	6.285	6.285	4.742	72.795	69.679	64.040
Community and social services		26	1.569	1.569	1.569	1.571	1.569	1.569	1.569	1.569	1.569	1.569	26	15.739	15.780	16.475
Sport and recreation		4	4	4	4	4	4	4	4	4	4	4	4	48	50	52
Public safety		15	15	15	15	16	15	15	15	15	15	15	15	176	164	192
Housing		4.698	4.698	4.698	4.698	5.157	4.698	4.698	4.698	4.698	4.698	4.698	4.698	56.832	53.665	47.322
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		5.944	18.880	18.880	18.880	18.885	18.880	18.880	18.880	18.880	18.880	18.307	5.571	198.251	154.866	159.888
Planning and development		2.957	15.693	15.693	15.693	15.722	15.693	15.693	15.693	15.693	15.319	2.583	-	162.124	117.129	120.454
Road transport		2.955	2.955	2.955	2.955	3.228	2.955	2.955	2.955	2.955	2.955	2.955	2.955	35.735	37.307	38.986
Environmental protection		32	32	32	32	35	32	32	32	32	32	32	32	392	409	428
Trading services		22.144	29.184	24.251	22.751	22.795	24.751	22.751	22.751	22.751	24.251	16.318	15.711	270.411	272.771	291.048
Energy sources		15.349	15.349	16.849	15.349	15.309	17.349	15.349	15.349	15.349	16.849	15.349	15.349	189.193	194.233	209.067
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		6.795	13.836	7.403	7.403	7.436	7.403	7.403	7.403	7.403	7.403	970	962	81.218	78.448	81.978
Other		420	420	420	420	452	420	420	420	420	420	-	-	4.228	4.414	4.813
Total Revenue - Functional		80.721	173.283	123.387	121.887	128.747	123.887	121.887	121.887	121.887	123.387	69.658	28.512	1.336.988	1.338.284	1.401.997
Expenditure - Functional																
Governance and administration		37.883	38.720	41.806	38.741	39.084	41.328	38.720	38.767	41.488	38.740	22.820	38.399	456.093	480.037	480.851
Executive and council		3.682	3.727	3.743	3.717	3.733	3.742	3.727	3.719	3.752	3.720	3.739	3.701	44.701	46.868	48.788
Finance and administration		31.048	32.036	34.807	32.036	32.386	34.532	32.036	32.036	34.807	32.036	16.085	31.709	375.353	375.745	392.565
Internal audit		2.953	2.957	3.056	2.968	2.986	3.054	2.957	3.013	3.127	2.984	2.996	2.989	36.039	37.625	39.318
Community and public safety		9.245	14.378	14.378	14.378	14.378	14.378	14.378	14.378	14.378	13.325	8.191	160.167	155.750	154.546	
Community and social services		3.350	3.350	3.350	3.350	3.350	3.350	3.350	3.350	3.350	2.731	2.731	38.966	40.680	42.511	
Sport and recreation		477	477	477	477	477	477	477	477	477	328	328	5.424	5.663	5.917	
Public safety		4.173	4.173	4.173	4.173	4.173	4.173	4.173	4.173	4.173	3.888	3.888	49.505	51.684	54.009	
Housing		1.245	6.378	6.378	6.378	6.378	6.378	6.378	6.378	6.378	6.378	1.245	66.272	57.723	52.108	
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		21.124	20.824	24.202	20.824	20.824	20.824	20.824	21.174	21.074	20.824	15.880	12.132	240.333	223.855	234.032
Planning and development		6.903	6.603	9.981	6.603	6.603	6.603	6.603	6.953	6.853	6.603	4.894	4.894	80.101	51.352	53.786
Road transport		11.452	11.452	11.452	11.452	11.452	11.452	11.452	11.452	11.452	10.786	7.238	132.540	143.591	150.053	
Environmental protection		2.769	2.769	2.769	2.769	2.769	2.769	2.769	2.769	2.769	2.769	2.769	27.696	28.912	30.213	
Trading services		17.282	31.491	31.491	31.491	31.491	32.152	31.421	31.491	31.491	31.491	25.967	11.847	338.477	353.490	369.410
Energy sources		1.844	15.965	15.965	15.965	15.965	16.715	15.965	15.965	15.965	15.965	1.844	164.112	171.032	178.783	
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		15.436	15.436	15.436	15.436	15.436	15.436	15.436	15.436	15.436	10.002	10.002	174.365	182.418	190.627	
Other		612	612	612	612	612	612	612	612	612	198	198	8.515	8.802	7.108	
Total Expenditure - Functional		85.948	105.936	112.200	105.957	108.300	109.284	105.956	106.333	108.952	105.958	77.889	70.768	1.201.585	1.199.894	1.245.748
Surplus(Deficit) before assoc.		(5.225)	87.347	11.187	15.910	20.447	14.573	15.911	15.534	12.915	17.411	(8.331)	(42.257)	135.403	138.370	155.352
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus(Deficit)		(5.225)	87.347	11.187	15.910	20.447	14.573	15.911	15.534	12.915	17.411	(8.331)	(42.257)	135.403	138.370	155.352

Table SA28 Budgeted Monthly Capital Expenditure (Municipal Vote)

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

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2															
Vote 1 - Mayor and Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Administration		289	289	329	229	229	229	229	479	229	229	157	157	3.075	2.155	2.252
Vote 3 - Internal Audit		-	-	-	35	150	-	-	-	-	-	-	-	185	193	202
Vote 4 - Community and Social Services		17	17	17	17	17	17	17	17	17	17	17	17	200	-	-
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		455	455	455	455	455	455	455	455	455	455	445	445	5.440	5.575	5.658
Vote 7 - Housing		-	-	-	-	89	184	-	-	-	-	-	-	273	284	297
Vote 8 - Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		7.544	9.201	7.731	7.731	16.427	7.751	7.731	7.731	7.731	7.731	7.685	7.477	102.452	81.987	84.037
Vote 10 - Road Transport		2.508	3.206	3.206	3.206	3.206	18.806	3.206	3.206	3.206	3.206	3.196	2.486	55.006	46.459	48.500
Vote 11 - Environment Protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Energy Sources		138	523													

Table SA29 Budgeted Monthly Capital expenditure

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

R thousand	Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Capital Expenditure - Functional																	
	Governance and administration	1	289	289	329	264	379	249	229	479	229	229	157	157	3,280	2,369	2,476
	Executive and council		-	-	-	-	-	20	-	-	-	-	-	20	21	22	
	Finance and administration		289	289	329	229	229	229	479	229	229	157	157	3,075	2,155	2,252	
	Internal audit		-	-	-	35	150	-	-	-	-	-	-	185	193	202	
	Community and public safety		462	462	462	462	551	645	462	462	462	462	462	5,813	5,859	6,123	
	Community and social services		17	17	17	17	17	17	17	17	17	17	17	200	-	-	
	Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Public safety		445	445	445	445	445	445	445	445	445	445	445	5,340	5,575	5,828	
	Housing		-	-	-	-	89	184	-	-	-	-	-	273	284	287	
	Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Economic and environmental services		10,060	12,418	10,948	10,948	10,948	10,948	10,948	10,948	10,948	10,948	10,861	9,974	157,539	128,425	132,515
	Planning and development		7,544	9,201	7,731	7,731	16,427	7,731	7,731	7,731	7,731	7,731	7,665	7,477	102,432	81,966	84,015
	Road transport		2,516	3,216	3,216	3,216	3,216	16,816	7,566	3,216	3,216	3,216	3,196	2,486	55,106	46,439	48,500
	Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Trading services		296	682	682	682	682	10,923	682	682	682	682	682	246	17,152	2,848	8,373
	Energy sources		138	523	523	523	523	10,364	523	523	523	523	523	138	15,348	1,487	6,950
	Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Waste management		159	159	159	159	159	159	159	159	159	159	109	109	1,804	1,362	1,423
	Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Capital Expenditure - Functional	2	11,107	13,850	12,420	12,355	21,255	35,965	16,670	12,570	12,320	12,320	12,111	10,838	183,783	139,502	149,468
Funded by:																	
	National Government		9,150	9,535	9,535	9,535	9,535	10,835	9,535	9,535	9,535	9,535	9,535	9,150	115,052	98,435	106,572
	Provincial Government		254	254	254	254	254	254	254	254	254	254	254	3,043	-	-	-
	District Municipality transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transfers recognised - capital		9,403	9,789	9,789	9,789	9,789	11,189	9,789	9,789	9,789	9,789	9,789	9,403	118,096	98,435	106,572
	Borrowing		-	-	-	-	-	7,166	-	-	-	-	-	-	7,166	-	-
	Internally generated funds		1,704	4,061	2,631	2,566	11,466	17,610	6,881	2,781	2,531	2,531	2,322	1,435	58,521	41,067	42,915
	Total Capital Funding		11,107	13,850	12,420	12,355	21,255	35,965	16,670	12,570	12,320	12,320	12,111	10,838	183,783	139,502	149,468

Table SA30 Budgeted Monthly Cash Flow

KZN216 Ray Nkonyeni - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	R thousand	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	
Cash Receipts By Source																	
	Property rates	39,048	39,048	39,048	39,048	39,048	39,048	39,048	39,048	39,048	39,048	39,048	39,048	39,048	468,731	489,355	511,376
	Service charges - electricity revenue	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	166,630	175,784	183,695
	Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Service charges - refuse revenue	5,307	5,307	5,307	5,307	5,307	5,307	5,307	5,307	5,307	5,307	5,307	5,307	63,685	66,487	69,479	
	Rent of facilities and equipment	223	223	223	223	242	223	223	223	223	223	183	183	2,610	2,725	2,848	
	Interest earned - external investments	446	446	446	446	488	446	446	446	446	446	446	446	5,397	5,635	5,888	
	Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Fines, penalties and forfeits	133	133	133	133	133	133	133	133	133	133	133	133	1,600	1,670	1,745	
	Licences and permits	649	649	649	649	649	649	649	649	649	649	649	649	638	7,824	8,168	8,536
	Agency services	405	405	405	405	442	405	405	405	405	405	405	405	4,894	5,110	5,339	
	Transfers and Subsidies - Operational	6,714	32,779	32,779	32,779	33,237	32,779	32,779	32,779	32,779	32,779	32,779	32,779	6,714	341,677	351,438	367,900
	Other revenue	2,465	2,465	2,465	2,465	2,562	2,465	2,465	2,465	2,465	2,465	1,821	1,821	28,390	13,979	14,608	
	Cash Receipts by Source	69,276	95,341	95,341	95,341	96,211	95,341	95,341	95,341	95,341	95,341	94,646	68,581	1,091,438	1,120,352	1,171,415	
Other Cash Flows by Source																	
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	10,613	12,113	10,613	10,613	12,613	10,613	12,113	10,613	10,613	10,613	10,613	10,613	132,360	113,200	122,348	
	Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Short term loans	-	-	-	-	7,976	-	-	-	-	-	-	-	-	7,976	21,452	
	Increase (decrease) in consumer deposits	118	118	118	118	118	118	118	118	118	118	118	118	1,412	(62)	(66)	
	Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total Cash Receipts by Source	80,007	107,572	106,072	114,048	108,942	106,072	107,572	106,072	106,072	106,072	105,377	79,312	1,233,187	1,254,941	1,293,696	
Cash Payments by Type																	
	Employee related costs	40,309	40,309	40,309	40,309	40,309	40,309	40,309	40,309	40,309	40,309	40,164	40,164	483,418	282,896	274,704	
	Remuneration of councillors	-	-	-	-	-	-	-	-	-	-	-	-	-	33,082	34,571	
	Finance charges	3	3	226	3	3	226	3	3	226	3	3	12,226	12,922	26,019	27,190	
	Bulk purchases - electricity	11,423	11,423	11,423	11,423	11,423	11,423	11,423	11,423	11,423	11,423	11,423	11,423	137,074	142,321	148,726	
	Acquisitions - water & other inventory	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	13,128	13,706	14,322	
	Contracted services	20,392	20,474	20,474	20,474	20,474	20,474	20,474	20,474	20,474	20,404	20,322	20,474	245,381	243,488	245,932	
	Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Transfers and grants - other	817	817	4,194	817	817	817	817	817	817	817	817	817	13,178	11,979	12,518	
	Other expenditure	17,888	11,829	12,089	11,847	12,179	11,839	11,854	11,949	11,854	11,824	11,404	11,829	148,019	66,717	69,681	
	Cash Payments by Type	91,924	85,947	89,808	85,966	86,297	86,180	85,972	86,068	86,195	85,873	84,862	98,025	1,053,119	800,207	827,643	
Other Cash Flows/Payments by Type																	
	Capital assets	6,508	15,137	13,707	13,642	13,846	34,576	17,957	13,857	13,607	13,607	13,104	9,584	179,130	154,547	165,555	
	Repayment of borrowing	2,296	2,296	2,504	2,296	2,296	2,669	2,296	2,296	2,682	2,296	2,296	2,265	28,486	24,371	25,468	
	Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total Cash Payments by Type	100,729	103,380	106,019	101,903	102,439	123,425	106,225	102,221	102,484	101,775	100,261	109,875	1,260,735	979,125	1,018,666	
	NET INCREASE/(DECREASE) IN CASH HELD	(20,722)	4,192	52	12,144	6,503	(17,354)	1,347	3,851	4,297	5,116	(30,562)	(27,548)	275,816	275,816	275,816	

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	(10.568)	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									
<i>Revetments</i>		-	-	-	-	-	-	-	-	-
<i>Promenades</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	510	510	-	-	-
<i>Data Centres</i>		-	-	-	-	510	510	-	-	-
<i>Core Layers</i>		-	-	-	-	-	-	-	-	-
<i>Distribution Layers</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
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
<i>Halls</i>		21.442	38.551	4.484	6.957	2.179	2.179	10.435	9.388	9.792
<i>Centres</i>		19.041	19.041	-	-	-	-	-	-	-
<i>Crèches</i>		-	-	-	-	-	-	-	-	-
<i>Clinics/Care Centres</i>		-	-	-	-	-	-	-	-	-
<i>Fire/Ambulance Stations</i>		-	-	-	-	-	-	-	-	-
<i>Testing Stations</i>		-	-	-	-	-	-	-	-	-
<i>Museums</i>		22.826	-	-	-	-	-	-	-	-
<i>Galleries</i>		-	-	-	-	-	-	-	-	-
<i>Theatres</i>		-	-	-	-	-	-	-	-	-
<i>Libraries</i>		69.514	-	-	-	-	-	-	-	-
<i>Cemeteries/Crematoria</i>		-	-	-	200	350	350	-	-	-
<i>Police</i>		-	-	-	-	-	-	-	-	-
<i>Parks</i>		-	-	-	-	-	-	435	-	-
<i>Public Open Space</i>		-	-	-	174	-	-	-	-	-
<i>Nature Reserves</i>		5.990	5.990	-	-	-	-	-	-	-
<i>Public Ablution Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Markets</i>		-	-	-	-	-	-	-	-	-
<i>Stalls</i>		-	-	-	1.000	7.957	7.957	3.043	-	-
<i>Abattoirs</i>		-	-	-	-	-	-	-	-	-
<i>Airports</i>		-	-	-	-	-	-	-	-	-
<i>Taxi Ranks/Bus Terminals</i>		(5.163)	(4.360)	4.007	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		4.048	4.314	3.580	2.409	2.761	2.761	3.913	3.521	3.672
<i>Indoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>		4.048	4.314	3.580	2.409	2.761	2.761	3.913	3.521	3.672
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Heritage assets		74	-	150	-	-	-	-	-	-
<i>Monuments</i>		-	-	-	-	-	-	-	-	-
<i>Historic Buildings</i>		-	-	-	-	-	-	-	-	-
<i>Works of Art</i>		-	-	-	-	-	-	-	-	-
<i>Conservation Areas</i>		-	-	-	-	-	-	-	-	-
<i>Other Heritage</i>		74	-	150	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
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
<i>Municipal Offices</i>		1.132	1.532	7.080	7.322	4.963	4.963	6.957	7.263	7.589
<i>Pay/Enquiry Points</i>		-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>		-	-	-	-	-	-	-	-	-
<i>Workshops</i>		201	201	8.407	10.146	10.886	10.886	-	-	-
<i>Yards</i>		-	-	-	450	450	450	-	-	-
<i>Stores</i>		-	-	-	-	-	-	-	-	-
<i>Laboratories</i>		-	-	-	-	-	-	-	-	-
<i>Training Centres</i>		-	-	-	-	-	-	-	-	-

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
<i>Manufacturing Plant</i>		-	-	-	-	-	-	-	-	-
Depots		312	592	1.600	1.304	870	870	1.304	1.362	1.423
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		0	0	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		0	0	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		(183)	-	-	1.240	840	840	2.190	2.286	2.389
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		(183)	-	-	1.240	840	840	2.190	2.286	2.389
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		(183)	-	-	1.240	840	840	2.190	2.286	2.389
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		(43.039)	(40.048)	6.570	4.234	5.884	5.884	5.298	4.488	4.690
Computer Equipment		(43.039)	(40.048)	6.570	4.234	5.884	5.884	5.298	4.488	4.690
Furniture and Office Equipment		(4.404)	(2.889)	1.644	1.657	2.009	2.009	1.749	1.502	1.570
Furniture and Office Equipment		(4.404)	(2.889)	1.644	1.657	2.009	2.009	1.749	1.502	1.570
Machinery and Equipment		(7.622)	(13.613)	1.098	2.560	6.603	6.603	2.120	1.796	1.876
Machinery and Equipment		(7.622)	(13.613)	1.098	2.560	6.603	6.603	2.120	1.796	1.876
Transport Assets		(693)	36.144	51.841	-	-	-	17.950	18.740	19.583
Transport Assets		(693)	36.144	51.841	-	-	-	17.950	18.740	19.583
Land		-	-	2.400	-	-	-	-	-	-
Land		-	-	2.400	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	148.885	123.500	120.301	102.532	142.089	142.089	114.856	88.791	98.089

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
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
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	11.504	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		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
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										
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		-	-	-	-	-	-	-	-	-
Retiulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-
Sevitudes		-	-	-	-	-	-	-	-	-
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									
<u>Effluent Licenses</u>		-	-	-	-	-	-	-	-	-
<u>Solid Waste Licenses</u>		-	-	-	-	-	-	-	-	-
<u>Computer Software and Applications</u>		115	210	125	-	-	-	-	-	-
<u>Load Settlement Software Applications</u>		-	-	-	-	-	-	-	-	-
<u>Unspecified</u>		-	-	-	-	-	-	-	-	-
Computer Equipment		1.820	1.399	1.221	1.500	1.500	1.500	1.500	1.566	1.636
<u>Computer Equipment</u>		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
<u>Furniture and Office Equipment</u>		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
<u>Machinery and Equipment</u>		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
<u>Transport Assets</u>		2.530	4.280	8.104	5.200	5.200	5.200	8.500	8.874	9.273
Land		-	-	-	-	-	-	-	-	-
<u>Land</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
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	2022/23 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Mayor and Council		–	–	–				
Vote 2 - Finance and Administration		3.075	2.155	2.252				
Vote 3 - Internal Audit		185	193	202				
Vote 4 - Community and Social Services		200	–	–				
Vote 5 - Sport and Recreation		–	–	–				
Vote 6 - Public Safety		5.440	5.575	5.826				
Vote 7 - Housing		273	284	297				
Vote 8 - Health		–	–	–				
Vote 9 - Planning and Development		102.452	81.987	84.037				
Vote 10 - Road Transport		55.006	46.459	48.500				
Vote 11 - Environment Protection		–	–	–				
Vote 12 - Energy Sources		15.348	1.487	6.950				
Vote 13 - Other		–	–	–				
Vote 14 - Waste Water Management		–	–	–				
Vote 15 - Waste Management		1.804	1.362	1.423				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		183.783	139.502	149.488	–	–	–	–
Future operational costs by vote	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								
<i>List entity summary if applicable</i>								
Total future operational costs		–	–	–	–	–	–	–
Future revenue by source	3							
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Rental of facilities and equipment								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		–	–	–	–	–	–	–
Net Financial Implications		183.783	139.502	149.488	–	–	–	–

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 2021/22 draft SDBIP document will be compiled and will be tabled before council.

Annual Report

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