



DR NKOSAZANA DLAMINI ZUMA MUNICIPALITY

PRESENTS

2024/2025 TO 2026/27

DRAFT MEDIUM-TERM REVENUE AND EXPENDITURE FORECASTS

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Table of Content**PART 1 – ANNUAL BUDGET**

1.1 Mayors Report	3 - 22
1.2 Council resolution.....	22
1.3 Executive summary.....	23 - 38
1.4 Annual budget tables.....	38 - 52

PART 2 - SUPPORTING DOCUMENTS

2.1 Supporting documents.....	52 -111
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1. PART ONE – ANNUAL BUDGET

1.1 MAYORS REPORT

Introduction

Speaker, Deputy Mayor, Members of Executive, Chief Whip, Honourable Councillors ONdabezitha, Municipal Management and municipal officials, Greetings.

It is a pleasure, in my capacity as Mayor of Dr Nkosazana Dlamini Zuma Municipality, to present the Draft medium-term revenue and expenditure framework (MTREF) for 2024/2025 financial year and ensuing two years. In terms of section 21(2) (a)-(c) of the MFMA – ‘when preparing the annual budget, the mayor of a municipality must:

- (a) Take into account the municipality’s integrated development plan (IDP);
- (b) take all reasonable steps to ensure that the municipality revises the IDP in terms of section 34 of the Municipal Systems Act, taking into account realistic revenue and expenditure projections for future years;
- (c) take into account the national budget, the relevant provincial budget, the national government’s fiscal and macro-economic policy, the annual Division of Revenue Act (DoRA) and any agreements reached in the Budget Forum’.

The intention is to bring forth the highlights contained within the draft budget in its current form to facilitate a process of consultation leading to the compilation of a draft budget for the 2024/2025 financial year. It is indeed our stated intention, as the Dr Nkosazana Dlamini Zuma Local Municipality, that the draft budget for the 2024/2025 financial year be tabled at the end of March 2024 and should be a product of rigorous review and extensive consultation such that the limited resources available are allocated towards satisfying the community’s priorities and that the budget preparation process itself complies with relevant legislations.

The Council of Dr Nkosazana Dlamini Zuma Municipality, in terms of section 75A of the Local Government Municipal Systems Act (Act 32 of 2000), must also approve and adopt with effect from 1 July 2024, the tariffs for property rates, the tariffs for solid waste services and the tariffs for other services.

The council should note that the municipality is currently transacting on mSCOA version 6.7. However, the municipality has reduced the challenges in the past years and during the adjustment budget 2023/2024 that were affecting the financial position and cash flow. Even though the challenges were reduced, the municipality is still addressing few challenges to be 100% mSCOA compliant, and we are optimistic that all the challenges will be resolved as time goes on.

The municipality is currently preparing the draft MTREF using mSCOA version 6.8 that the municipality will be transacting on by the 1st of July 2024 and this indicates that there is lot of work that is being done and that still need to be done ensure that the municipality complies with the regulations.

The municipality has applied the sound financial management principles when compiling the draft mSCOA budget to ensure that the municipality remains financially viable and that municipal services are provided sustainably, economically, and equitably to all communities. The Municipality 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 non-core and 'nice to have' items in order to adhere to the Municipal Cost Containment Regulations. It should be noted that the municipality has done tremendously well on implementing some strategies to reduce excessive spending on non-core and consultancy fees.

The Dr Nkosazana Dlamini Zuma 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 that people lead government.

The draft budget presentation reflects the following summary estimates:

DESCRIPTION	2023/2024 Adjustment Budget	2024/2025 Original Budget	2025/2026 Original Budget	2026/2027 Original Budget
REVENUE				
PROPERTY RATES AND PENALTIES	- 47,988,672	- 50,052,473	- 52,354,887	- 54,763,211
WASTE MANAGEMENT:REFUSE REMOVAL	- 4,421,331	- 4,637,976	- 4,851,323	- 5,074,484
LICENCES AND PERMMITS	- 1,114,762	- 1,169,385	- 1,223,177	- 1,279,443
TRAFFIC:COURT FINES	- 552,475	- 579,546	- 606,205	- 634,091
GOVERNMENT GRANTS AND SUBSIDIES	- 202,952,905	- 211,113,000	- 208,934,000	- 205,799,000
INTEREST EARNED - EXTERNAL INVESTMENTS	- 15,277,890	- 16,026,507	- 16,763,726	- 17,534,857
OTHER REVENUE	- 12,254,358	- 8,112,191	- 3,551,105	- 3,639,143
TOTAL REVENUE	- 284,562,393	- 291,691,078	- 288,284,423	- 288,724,230

Property Rates

- Property rates is the second highest source of revenue. A new General Valuation roll was implemented with effect from 1 July 2022. Property rates have been increased by 4,9% in the 2024/2025 financial year, 4,6% in the 2025/2026 and 4,6% in the 2026/2027 financial years.
- It is worth noting that the impact of Covid 19 on properties within the municipal demarcation was hard felt leading into a phenomenon called buyers' market as there were plenty of properties available, but not enough qualified buyers to 'absorb' them all. This led to a general reduction of values by sellers with the aim to offload. The current situation was further exacerbated by the raising lending and related interest rates delay, which will impact the housing market.

WASTE MANAGEMENT: REFUSE REMOVAL

Premise based removal (Residential Frequency) -Himeville	Once a week
Premise based removal (Residential Frequency)-Creighton	2 times a week
Premise based removal (Business Frequency)-Himeville	4 times a week

Premise based removal (Business Frequency)- Creighton	2 times a week
Premise based removal (Business Frequency)- Bulwer	3 times a week
Premise based removal (Business Frequency)- Donnybrook	2 times a week
Bulk Removal (Frequency)-Himeville	once a week
Bulk Removal (Frequency) -Creighton	2 times a week
Removal Bags provided (Yes/No)	Yes
Garden refuse removal Included (Yes/No)	Yes
Street Cleaning Frequency in CBD daily	Daily
How soon are public areas cleaned after events (24hours/48hours/longer) - Himeville and Creighton	24 hours
Clearing of illegal dumping (24hours/48hours/longer)	24 hours
Recycling or environmentally friendly practices (Yes/No)	Yes

- The demands of citizens are continuous and so are the expectations of sound service delivery. It is therefore appropriate for the municipality to introduce a cost reflective tariffs phase in approach. The rationale for setting fees and charges at adequate levels is to promote financial stability by recovering all the costs associated with the rendering of a service.
- Based on the segment's reports prepared for the year 2019/2020, 2020/2021, 2021/2022, 2022/2023 and 2023/2024 The municipality has been providing the refuse removal and processing services at deficit. The expenses relating to the refuse removal and processing such as Employee related costs, Annual charge on assets and Operational costs have increased by almost 3 million in the past 3 years, this may be due to number of contributing

factors, downturn of the economy, fuel, and maintenance cost hikes and well as increase in related assets utilization charge.

- The revenue on the other has not increase with the same margin. This can be attributed number of factors, National Treasury budgetary guidelines being implemented, and affordability of the tariffs yielding unsuitable results for an increase. For trading services, we would need to consult relevant stakeholders and customers in order to consider approving a catch-up schedule where for the next 10 years, the municipality adds a 10% increase on top of the national treasury budget circular to reduce losses, given all circumstances.

Goods /Service	Dr Nkosazana Dlamini Zuma Municipality Tariffs 2023/2024	Dr Nkosazana Dlamini Zuma Municipality Tariffs 2024/2025
RAT01: RESIDENTIAL PROPERTIES	1,84	1.93
RAT02: BUSINESS, COMMERCIAL, INDUSTRIAL PROPERTIES	2,94	3.08
RAT03: AGRICULTURAL PROPERTIES	0,46	0.48
RAT04: PUBLIC SERVICE PURPOSES	1,84	1.93
RAT05: PUBLIC SERVICE INFRASTRUCTURE	0,46	0.48
RAT06: PUBLIC BENEFIT ORGANISATION	0,46	0.48
RAT10: RESIDENTIAL SMALL HOLDING	1,84	1.93
RAT12: VACANT LAND	1,84	1.93
UNAUTHORISED USE OF RESIDENTIALLY ZONED PROPERTIES	5,53	5.80
UNAUTHORISED USE - BUSINESS, COMMERCIAL, INDUSTRIAL PROPERTIES	8,81	9.24
MULTIPURPOSE*	*	*
*Multiple properties will be rated according to the multiple purposes as defined in the Act. This is defined as properties that have multiple use categories; however, all the categories will be billed on the same stand and account.		
REFUSE REMOVAL		
Government Housing	804	843
Residential Properties	4 783	5 017

Residential Properties: Creighton, Bulwer and Donnybrook	1 571	1 648
Tourism & Hospitality Urban properties	4 783	5 017
Agriculture & Residential smallholding properties	4 783	5 017
Bulk Refuse	112 868	118 399
Goods /Service		
Business and other properties are billed for the sum of the business within each Centre/Mall/Property.		
<u>Business & Other properties</u>		
Commercial	6 259	6 566
Large	24 419	25 616
"Significant volume of waste and difficult to handle"		
Medium	12 082	12 674
Small	5 913	6 203
Garden Refuse (per load)	315	330

<u>Illegal Dumping</u>		
All illegal dumping will be charge R3 000 as a fine	3 000	5 000
ROAD ENDOWMENTS		
1. 90-200 sqm	2 353	2 468

2. 201 – 400 sqm	4 708	4 939
3. 401 – 800 sqm	8 237	8 641
>801 sqm	11 767	12 344
CEMETERY		
1 Indigent burial fee	344	361
2 burial fees	919	964
3 ashes burial fee	114	120
4 cemetery fees	1 147	1 203

GOVERNMENT GRANTS AND SUBSIDIES

DESCRIPTION	2023/2024 Adjustment Budget	2024/2025 Original Budget	2025/2026 Original Budget	2026/2027 Original Budget
National Governments:Local Government Financial Management Grant	- 1,950,000	- 1,950,000	- 2,000,000	- 2,100,000
National Revenue Fund:Equitable Share	- 162,271,000	- 170,740,000	- 169,307,000	- 163,360,000
Capacity Building and Other:Provincialisation of Libraries	- 2,946,000	- 3,076,000	- 3,214,000	- 3,358,000
Capacity Building and Other:Community Library Services Grant	- 1,223,000	- 1,797,000	- 1,719,000	- 1,725,000
National Government:Municipal Infrastructure Grant	- 29,654,000	- 31,318,000	- 32,694,000	- 35,256,000
National Governments:Expanded Public Works Programme	- 2,178,000	- 1,832,000	-	-
Green and Smartest Municipality Competition	- 1,200,000	-	-	-
Disaster Management Programm	- 1,000,000	-	-	-
Municipal Employment Initiative Grant Rollover	- 530,905	-	-	-
Greenest Municipality Competition	-	- 400,000	-	-
TOTAL GOVERNMENT GRANTS AND SUBSIDIES	- 202,952,905	- 211,113,000	- 208,934,000	- 205,799,000
National Government:Intergrated National Electrification Programme(I	- 7,561,000	- 5,504,000	-4827000	- 5,000,000
INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME	- 7,561,000	- 5,504,000	- 4,827,000	- 5,000,000

The Municipality is 72% depended on Government grants and subsidies. The Revenue enhancement strategy is being reviewed as part of the plan to improve the municipal revenue.

OPERATING EXPENDITURE FOR 2024/25 FINANCIAL YEAR

DESCRIPTION	2023/2024 Adjustment Budget	2024/2025 Original Budget	2025/2026 Original Budget	2026/2027 Original Budget
OPERATING EXPENDITURE				
EMPLOYEE RELATED COST	93,326,421	104,044,807	108,821,739	113,818,410
COUNCILLORS REMUNERATION	12,483,886	13,057,458	13,658,101	14,286,374
GENERAL EXPENDITURE/CONTRACTED SERVICES	77,231,664	79,518,459	72,980,827	75,865,958
PROGRAMMES	18,936,626	26,260,479	27,363,861	28,622,599
REPAIRS AND MAINTENANCE	23,689,598	18,187,000	19,023,602	19,898,687
PROVISIONS	47,532,519	49,193,304	43,304,334	32,344,373
ELECTRIFICATION PROJECTS	5,981,526	-	-	-
TOTAL OPERATING EXPENDITURE	279,182,240	290,261,507	285,152,464	284,836,401

There overall operating expenditure increased by 4% or R 10,5million when compared to the 2023/2024 adjustment due to the increase in employee related costs by CPI and fourteen additional vacant positions to be filled in the 2024/2025 financial year.

EMPLOYEE RELATED COSTS

An increase of 10.3% was applied on employee related costs. Employee Related Costs ratio is 40% compared to total operating costs budget. Fourteen new vacant positions were added on the organisational structure after need analysis was done by management. Vacant position such as Individual Performance System Officer (IPMS) with the main objective to cascade the performance management to low levels currently the performance management is sitting at Middle Management. Furthermore, the Legal Administrator, the municipality believes this position will assist the municipality to improve collection of historic debt and cut down on legal fees from the outsourced attorneys. The other positions include ICT Help Desk, Fleet Officer, Senior Budget and Reporting Accountant, Qualified Electrician (Artisan with Trade Test), Project Accountant and Enforcement Officer. The Job evaluation implemented in 2021 continued to put weight on the Employee Costs budget. The implementation cost containment measure during planning and insourcing of certain operational activities yielded a reduction of operational costs, which has an undesirable impact on the employee related costs ratio over total operating expenditure.

DISASTER MANAGEMENT

A budget of **R2 921 390.00** has been set aside, in order to ensure improved and integrated Institutional Capacity and Responses to Disaster Incidents or Disasters by June 2025. The following activities will be conducted during the year.

- Conduct Firebreaks in fire high risk areas
- Conduct Disaster Management Advisory and Community Safety Forum
- Review of the Disaster Management Sector Plan
- Procurement of Disaster Relief Material
- Conduct Integrated Community Safety Awareness Campaigns
- Procurement and Installation of Lightning Conductors in high-risk areas
- Conduct Fire Safety Inspections

A Budget of **R2 590 000** has been set aside for 3 Disaster/Fire additional vehicles as part of capacitating the unit and other units.

A budget of **R750 000.00** has been set aside to procure Disaster Management gadgets that will enhance communication and cascading of information amongst disaster management stakeholders, this will also ensure the installation of the control room within the emergency Centre and furthermore to digitalize the disaster incidents and/ or disaster assessments on the field of work.

LIBRARY MANAGEMENT SERVICES

To ensure improvement of literacy levels and encourage culture of reading by 30 June 2025. The Municipality has set aside **R3 300 000** for Mobile Library Truck to assist the Unit in conducting outreach programs. The municipality currently have 5 Libraries (Nkwezwela Modular, Creighton, Bulwer, Underberg and Zidweni).

16 Library Outreach Programmers and 16 Computer Trainings Classes are planned for next financial year.

TRAFFIC MANAGEMENT

To ensure improved community safety, road safety and reduce crime through integrated stakeholder coordination and awareness:

10 Multi -Stakeholder Roadblocks will be conducted during the year.

Local Roadblocks will also be conducted daily by our law enforcement officers.

YOUTH DEVELOPMENT, ARTS AND CULTURE, SPORT DEVELOPMENT, MAYORAL CUP,

To promote youth development through SMME development, Arts, Culture, Sports and Recreation by Conducting following competitions by June 2025

DESCRIPTION	2023/2024 Adjustment Budget	2024/2025 Original Budget	2025/2026 Budget Year +1	2026/2027 Budget Year +2
PROGRAMMES				
Senior Citizen and Women	58,800	182,500	190,895	199,676
HIV/TB	88,500	146,500	153,239	160,288
Sukhuma Sakhe	490,500	1,037,500	1,085,225	1,135,145
Child Programmes	84,100	125,500	131,273	137,312
Disability Programs	54,200	157,000	164,222	171,776
Gender	127,000	313,000	327,398	342,458
Youth Development	1,162,300	1,518,000	1,587,828	1,660,868
Arts and Culture projects	755,952	891,452	932,459	975,352
Bulwer Community Service Center	59,500	73,000	76,358	79,870
Mayoral Cup	969,000	1,180,000	1,234,280	1,291,057
Sport Development Project	356,600	436,500	456,579	477,582
Disaster Management	1,420,500	2,921,390	3,055,774	3,196,340
LED Programmes	4,151,405	4,334,810	4,429,611	4,633,373
Tourism Programmes	741,000	888,520	929,392	972,144
Communication	720,000	1,000,000	1,046,000	1,094,116
Community Functions	1,450,000	1,750,000	1,830,500	1,914,703
Public Participation	675,000	800,000	836,800	875,293
Ward Committees	3,790,000	4,210,000	4,403,660	4,606,228
Spluma	1,079,000	1,570,000	1,642,220	1,717,762
Employee Wellness	303,269	1,299,807	1,359,598	1,422,140
Bursaries External Students	-	1,425,000	1,490,550	1,559,115
TOTAL PROGRAMMES	18,536,626	26,260,479	27,363,861	28,622,599

Programmers and projects earmarked as follows:

- 1xBongumusa Marathon,
- 1x Sani Stagger Marathon,
- 1x Harry Gwala Summer Cup,
- 1x Sazi Langa Training Marathon,
- 1x Youth Games,
- 1x School Sport Program,
- 1x Ward Cultural Competition
- 1x Mayoral Cup
- 1x Willy Mtolo Cross Country
- Golden Games
- Dr NDZ Horse Race

Conduct 07 trainings by June 2024

- 1x Jockeys Training Conducted,
- 1x Training on GBV and Femicide
- 1x Training of Sport Coaches,
- 1x Training of Artists,
- 1x Training of Crafters,
- 1x Training of 35 Youth on Driving Skills,
- 1x Life Skills Training
- Training Youth in Security

To coordinate and ensure sustainable partnerships through various structures.

- Forums coordinated in 2 Gender Forum (Women& Men)
- Children's Forum
- Senior Citizen's Forum
- Disability Forum

- Local Aids Forum
- Arts and Culture Forum
- Sports Federation
- Youth Council.
- OSS Local Task Team.
- LRC (CWP)
- Parks and Cemetery

COMMUNICATION, WARD COMMITTEES, COMMUNITY FUNCTION AND PUBLIC PARTICIPATION

A budget of **R7 760 000.00** has been set aside for communication, ward committees and public participation in order to encourage participation of the local community in the affairs of the municipality by 30 June 2024

LOCAL ECONOMIC DEVELOPMENT

A budget of **R4 334 810.00** has been set aside for LED programmers to promote and support Local Economic Development through capacity building, forming of partnerships, co-operatives support with Materials and Equipment. 13 Skills Trainings Sessions will be conducted for Emerging Enterprises in the various sectors of the local economy, which include the following:

- Construction Contract Management
- Beauty and Nail Technology
- Clothing and Textile designing
- Massage Therapy
- Plant Production
- Basic Bookkeeping & Saving in the Informal Economy.
- health, Hygiene and Safety in the informal economy.
- Hospitality
- Community House Building
- Body spray/cologne manufacturing
- Business Planning & Financing

- Technical Skills
- Hair Dressing
- 30 SMMEs and Cooperatives will be supported with material/ Equipment.

TOURISM

A budget of **R888 520** has been set aside for the facilitation and co-ordination of market exposure of local businesses through attendance of various Trade Exhibitions.

- 1x Cape Town Gateway
- International Trade Fair (Cape Town)
- Aloe Festival
- 1x Gauteng Gateway Show
- 1x Royal Show
- Tourism Indaba
- Meetings Africa

We will also provide support to community tourism initiatives, organizations and individuals i.e.

- 1X Destination Marketing & Tourism Awards Program
- 1x Budget allocation to SDCTO
- 3x Tourism Awareness

Underberg has over the years proved itself a “laid back” tourist town forming the core in a web of adjoining tourist destinations including Lesotho, Maloti Drakensberg and other. It also accommodates various economic and commercial activities. In this regard, it proves a stable tourist-oriented property market due to its strategic location.

PLANNING AND DEVELOPMENT

A budget of **R1 570 000** has been set aside for planning and development projects.

FREE BASIC SERVICES: BASIC SOCIAL SERVICES PACKAGE FOR INDIGENT HOUSEHOLDS

A Budget of **R 700 000** has been set aside for Free Basic Electricity. Due to the high level of unemployment and subsequent poverty in the municipal area, there are households which are unable to pay for normal municipal services. The municipality will continue to offer rebates and exemption to qualifying and registered households.

REPAIRS AND MAINTENANCE

The following budget has been aside for the R&M in order to improve access to roads infrastructure, storm water and recreational facilities. It must be stated that we are still struggling to budget for 8% of the total value of our assets. The municipality is still facing the issue of property vandalism which must be dealt with.

REPAIRS AND MAINTENANCE 2024/2025 BUDGET		
PROJECT DESCRIPTION	2024/2025 DRAFT BUDGET	REGION/WARD
Repairs and maintenance of Community Assets		
Mlindeli Community hall	450,000.00	Ward 05
Buyani Madlala Sports field	550,000.00	Ward 11
Okhetheni Community hall	487,500.00	Ward 14
Seaford community hall	487,500.00	Ward 13
Bethlehem Sports field	550,000.00	Ward 12
Khethokuhle community hall	475,000.00	Ward 15
Bulwer Community hall and Library	500,000.00	Ward 10
Nkwezele Library	400,000.00	Ward 09
	3,900,000.00	
Repairs and maintenance of Office Building		
Himeville Depot/ cottage & Mathungulwini	500,000.00	
Creighton main building	300,000.00	
	800,000.00	
Electrical Repairs and maintenance		
Air conditioners	500,000.00	
Street lights	500,000.00	
Electrical Works Buildings	200,000.00	
	1,200,000.00	

CAPITAL BUDGET FOR 2024/2025

A total capital budget of R105 550 823 has been set aside in order to improve access to roads infrastructure, storm water and recreational facilities.

- Municipal infrastructure grant is R31 318 000 for the 2024/2025 financial year.

Description	2023/2024 Adjustment Budget	2024/2025 Original Budget	2025/2026 Budget Year +1	2026/2027 Budget Year+2	Ward
MIG 2023/2025					
Creighton Artificial Sportfield	7,164,472	80,000	-	-	14
Langelihle Creche	25,000	-	-	-	12
Mafohla Community Hall	949,890	-	-	-	11
Sizamokuhle Creche	2,498,319	10,000	-	-	10
Gala Creche	2,321,811	10,000	-	-	7
Lwazi Creche (Mkhazini)	2,310,000	-	-	-	8
Maguzwana Sport Field	102,203	6,037,814	-	-	1
Masameni/Mnywaneni Community Hall	5,234,899	80,000	-	-	15
Himeville Asphalt Surfacing Phase 2	3,000,000	-	-	-	2
Bulwer Asphalt Road Phase 7	3,235,000	2,928,702	-	-	10
Underberg Asphalt Road Phase 2	1,733,310	3,500,000	-	-	3
Sdangeni Bridge Road	1,079,096	-	-	-	4
Glan Maize Community Hall		2,695,282	-	-	14
Construction of Zwelisha Creche	-	2,695,282	-	-	2
Construction of Khubeni Crèche	-	2,501,075	-	-	3
Construction of Thonsini Community Hall & crèche	-	2,995,282	-	-	4
Construction of Siyathuthuka Crèche	-	2,995,282	-	-	5
Construction of Hlane Crèche	-	1,654,562	-	-	6
Construction of Bazini Sports Field	-	1,398,110	-	-	8
Construction of Ekupholeni Crèche	-	868,531	-	-	11
Construction of Phosane Hall	-	868,078	-	-	12
2025/26 and 2026/2027			32,694,000	35,256,000	
TOTAL MIG FUNDING	29,654,000	31,318,000	32,694,000	35,256,000	

DESCRIPTION	2023/2024 Original Budget	2023/2024 Adjustment Budget	2024/2025 Original Budget	2025/2026 Budget Year +1	2026/2027 Budget Year +2
RENEWAL OF GRAVEL ROADS					
Renewal of Gravel Roads	6,750,000	9,789,866	-	7,008,200	7,330,577
Stage 5 Access Road			446,667		
Drakensberg Access Road			446,667		
Coachmans Close- Pin Oak			446,667		
Zidweni Access Road			446,667		
Makubheka Access Road			446,667		
KwaMfundisi Access Road (Qulashe)			446,667		
Magoso Access Road			446,667		
Kolubovu Access Road			446,667		
Duma Access Road			446,667		
Mbelu Access Road			446,667		
Dlamini Access Road			446,667		
Maphanga Access Road			446,667		
Albertina Access Road			446,667		
Jama Access Road			446,667		
Emgxobeni Access Road			446,667		
TOTAL FOR RENEWAL OF GRAVEL ROADS	6,750,000	9,789,866	6,700,000	7,008,200	7,330,577
ADMINISTRATIVE CAPITAL EXPENDITURE					
Procurement of Furniture and Equipment	3,165,000	3,197,130	1,610,000	1,684,060	1,761,527
Procurement of Computer Equipment	1,210,000	1,571,100	1,250,000	1,307,500	1,367,645
Procurement of Computer Software	885,000	1,115,000	1,107,823	1,158,783	1,212,087
Upgrading of Server	650,000	630,000	650,000	679,900	711,175
Procurement of Parkhome	1,100,000	60,000	2,840,000	732,200	765,881
Municipal Offices (New Electrification installation)	300,000	300,000	250,000	261,500	273,529
Procurement of Antivirus Software	120,000	120,000	120,000	125,520	131,294
Installation of Cameras	60,000	60,000	60,000	62,760	65,647
Fiber connection	250,000	235,000	850,000	889,100	929,999
External Computer Service-Software Licences	25,000	25,000	-	-	-
Transport Assets	13,450,000	11,373,000	10,535,000	8,048,970	8,419,223
Construction of Storage Facility	1,000,000	2,936,915	25,000	26,150	27,353
Pocurement of Car wash Equipment	500,000	500,000	1,400,000	-	-
Pin Code Operated Doors	75,000	75,000	-	-	-
DLTC Designs	400,000	400,000	500,000	523,000	547,058
Bullet Proof Glass at Reception	100,000	100,000	-	-	-
Communication and Information System	800,000	-	750,000	784,500	820,587
Installation of Shelter Motor Licensing	100,000	100,000	-	-	-
OHS Fire Equipment	-	-	120,000	125,520	131,294
TOTAL ADMINISTRATIVE CAPITAL PROJECTS	24,190,000	22,798,145	22,067,823	16,409,463	17,164,298

DESCRIPTION	2023/2024 Original Budget	2023/2024 Adjustment Budget	2024/2025 Original Budget	2025/2026 Budget Year +1	2026/2027 Budget Year +2
SERVICE DELIVERY CAPITAL PROJECTS					
Informal Trading Infrastructure	500,000	-	-	-	-
Procurement of Plant and Equipment	1,610,000	1,190,000	1,115,000	1,166,290	1,219,939
Street light/High Mast	1,100,000	2,500,000	3,000,000	3,138,000	3,282,348
Parks, Paving, Cemeteries and Waste Disposal Sites Toilets	400,000	387,100	-	-	-
Guard House & on transfer Station	100,000	91,960	-	-	-
Creighton Toilets	-	150,000	-	-	-
Mobile Library	3,000,000	2,100,000	3,300,000	3,451,800	3,610,583
Construction of Animal Sheds	500,000	150,000	2,200,000	2,301,200	2,407,055
Traffic lights (Himeville)	500,000	200,000	800,000	836,800	875,293
Makawusane Sport Field Phase 2	250,000	50,000	-	-	-
Hlabeni Community Hall	550,000	100,000	50,000	52,300	54,706
Bus Shelters	700,000	240,000	500,000	523,000	547,058
Nomgidi Community Hall	2,200,000	500,000	2,500,000	2,615,000	2,735,290
Centocow Phase 2	2,200,000	1,000,000	2,000,000	2,092,000	2,188,232
Skip Bins	650,000	435,000	400,000	418,400	437,646
Battery Energy Storage System	600,000	420,000	300,000	313,800	328,235
Construction of Storm Water Drainage	500,000	500,000	500,000	523,000	547,058
Building of Municipal Offices	3,000,000	350,000	1,000,000	1,046,000	1,094,116
Donnybrook Toilets	200,000	600,000	-	-	-
Underberg CBD infrastructure Upgrade	900,000	1,250,000	15,000	15,690	16,412
Creighton CBD Infrastructure Upgrade	15,000	462,680	15,000	15,690	16,412
Bulwer CBD Infrastructure Upgrade	2,800,000	800,000	3,640,000	3,807,440	3,982,582
Upgrading of Himeville Township Asphalt Roads	1,000,000	500,000	3,000,000	3,138,000	3,282,348
Pedestrian Bridge	2,500,000	2,500,000	-	-	-
Storm Water Pipes and Culverts	300,000	379,000	400,000	418,400	437,646
Upgrading of Gravel Roads	3,000,000	1,500,000	-	-	-
Mafohla Community Hall	-	550,110	50,000	52,300	54,706
Bulwer Asphalt Road Phase 7	-	1,313,326	-	-	-
Fencing Donnybrook Cemetery	-	-	50,000	52,300	54,706
Procurement of Plant and Equipment	-	-	230,000	240,580	251,647
Construction of Park Tables and Chairs	-	-	100,000	104,600	109,412
Fencing of Bulwer CSC	-	-	400,000	418,400	437,646
Bulwer CSC Backup water	-	-	100,000	104,600	109,412
Construction of Underberg Cemetery Toilets	-	-	200,000	209,200	218,823
Borehole Installation Nkwezela Library	-	-	300,000	-	-
Backup Generator Underberg Library	-	-	500,000	-	-
Installation of Buglar Guards Creighton Library	-	-	300,000	-	-
Fencing of Animal Pound in Creighton	-	-	600,000	627,600	656,470
Ndlangisa Pedestrian Bridge	-	-	1,500,000	1,569,000	1,641,174
Gobhogobho Pedestrian Bridge	-	-	1,500,000	1,569,000	1,641,174
Half My Right Pedestrian Bridge	-	-	1,500,000	1,569,000	1,641,174
Ridge to Ntwasahlobo	-	-	1,500,000	1,569,000	1,641,174
Mandawe Access Road ward 15	-	-	2,000,000	-	-
Tar's Valley Access Road ward 7	-	-	2,000,000	-	-
Mqatsheni Access Road ward 1	-	-	2,500,000	-	-
Concrete Surfacing of Mance Road	-	-	1,000,000	-	-
Concrete Surfacing of Valley View	-	-	1,000,000	-	-
Construction of Creighton Stormwater	-	-	1,000,000	1,046,000	1,094,116
Horizontal Bailer	-	-	400,000	-	-
Construction of Jackson Street Bridge	-	-	2,000,000	2,092,000	2,188,232
TOTAL SERVICE DELIVERY CAPITAL PROJECTS	29,075,000	20,219,176	45,465,000	37,096,390	38,802,824

Electrification Grant is R5 504 000 based on DoRA to be used mainly for the infills with the Dr NDZ Municipal area.

	2023/2024 Original Budget	2023/2024 Adjustment Budget	2024/2025 Original Budget	Budget Year +1 2025/2026	Budget Year +2 2026/2027	Ward
ELECTRIFICATION PROJECTS (INEP) 2023/2024	7,561,005	7,561,005				
Greater Stepmore/ Ridge Phase 7	-	-	460,000	-	-	1
Greater Amakhuze/ Cabazi Phase 7	-	-	360,000	-	-	4
Greater Khukhulela/ Nomagaga Phase 7	-	-	360,000	-	-	5
Greater Centocow/ Hlabeni Phase 7	-	-	300,000	-	-	6
Greater Gqumeni Phase 7	-	-	300,000	-	-	7
Greater Ngwagwane Phase 7	-	-	460,000	-	-	8
Greater Nkwezela Phase 7	-	-	360,000	-	-	9
Greater Nkumba/ Mangwaneni Phase 7	-	-	300,000	-	-	11
Greater Donnybrook Phase 7	-	-	240,000	-	-	13
Greater Mjila Phase 7	-	-	250,000	-	-	14
Greater Sandanezwe/ Masameni Phase 7	-	-	440,000	-	-	15
Lamington to greater Stepmore 5,3 km	-	-	1,674,000	-	-	1
				-		
Total	7,561,005	7,561,005	5,504,000	4,827,000	5,000,000	

SECTOR DEPARTMENT

We will continue to engage and partner with Sector department like:

- Department of Transport -
- Department of education
- Department Health
- SAPS
- Department of Agriculture
- Eskom
- Social Development
- Department of Sport and Recreation
- Department of Arts and Culture
- Harry Gwala District Municipality
- Department of Public Works
- Department Local Economic Development
- Department of Co-operative Governance and Traditional affairs
- Department of Human Settlement

All these departments have a very important and critical role to play in changing the lives of Dr Nkosazana Dlamini Zuma people. Good relationship and working together with these departments and private partners can take our municipality forward:

Thank you

1.2 COUNCIL RESOLUTION

On the 27th of March 2024 the Council of Dr Nkosazana Dlamini-Zuma Municipality met in the Creighton Council Chamber to consider the draft Budget of the municipality for the financial year 2024/25. The Council, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) to note and adopt the following:

- The draft Budget and Tariff of charges for the Municipality for the financial year 2024/25
- The draft Budget related policies for the financial year 2024/25

Consolidated budget schedules A1 to A10.

- Budget Summary as contained in Table A1
- Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Table A2;
- Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table A3;
- Budgeted Financial Performance (revenue and expenditure) as contained in Table A4;
- Budget Capital Expenditure by municipal vote, functional classification and funding by contained in Table A5.
- Budgeted Financial Position as contained in Table A6;
- Budgeted Cash Flows as contained in Table A7;
- Cash backed reserves and accumulated surplus reconciliation as contained in Table A8;
- Asset management as contained in Table A9; and
- Basic service delivery measurement as contained in Table A10.

1.3 EXECUTIVE SUMMARY

Introduction

This 2024/25 – 2026/27 Tabled draft Medium -Term Revenue and Expenditure Framework (MTREF) budget report deals with the operating budget and tariff proposals as well as the capital budget and funding sources proposal to ensure that Dr Nkosazana Dlamini Zuma Municipality renders services to their local communities in a financial and sustainable manner.

Background

The application of sound financial management principles for the compilation of Dr Nkosazana Dlamini Zuma Municipality's budget is essential and critical to ensure that the municipality remains financially sustainable and that municipal services are provided sustainably, economically and equitably to all communities.

The 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.

Dr Nkosazana Dlamini-Zuma Municipality has and will continue to implement a range of revenue collection strategies to optimize the collection of debt owed by consumers. Furthermore, the Municipality will continue to undertake various customer care initiatives to ensure that the municipality truly involves all citizens in the process of ensuring a people lead government. The municipality has a Revenue Enhancement Strategy that is reviewed annually and approved by the Council.

The South African economy has not been shielded from these global developments. National Treasury has revised South Africa's economic growth estimate for 2024 to 4.9 per cent, from 5.3 per cent at the time of the MTREF. This revision reflects a combination of the impact of changes in the global environment, along with South Africa's own unique challenges. Commodity prices, which have supported South Africa's economic recovery, slowed in the second half of 2024.

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

- The ongoing difficulties in the national and local economy
- The rate of unemployment in the community that we are serving, having a negative impact on the collection over revenue, and increasing number of indigents.
- Aging and poorly maintained infrastructure;
- The need to reprioritise projects and expenditure within the existing resource envelope given the cash flow realities and declining cash position of the municipality;
- The 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.

Financial Sustainability

Financial sustainability over the long-term has to do with the maintenance of high priority expenditure programmes, both operating and capital to ensure programmes sustainability and desire quality of service to be rendered. There must also be rates and service charges stability and predictability in the overall rate burden by ensuring reasonable rates and service charges to fund programmes.

The application of sound financial management principles for the compilation of the municipality's financial plan is essential and critical to ensure that the municipality remains financially viable and that municipal services are provided sustainably, economically and equitable to all communities.

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

- The 2023/24 Adjustment Budget priorities and targets, as well as the base line allocations contained in the Adjustment Budget were adopted as the upper limits for the new baselines for the 2024/25 draft budget;
- Tariff and property rate increases should be affordable and should generally not exceed inflation as measured by the CPI, except where there are price increases in the inputs of services that are beyond the control of the municipality.
- 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.

Table Below Presents a Consolidated overview of the 2024/2025 Budget.

DESCRIPTION	2023/2024 Adjustment Budget	2024/2025 Original Budget	2025/2026 Original Budget	2026/2027 Original Budget	A7 - Cash Flow
TOTAL REVENUE	- 284,562,393	- 291,691,078	- 288,284,423	- 288,724,230	- 278,677,615
TOTAL OPERATING EXPENDITURE	279,182,240	290,261,507	285,152,464	284,836,401	241,068,203
TOTAL CAPITAL EXPENDITURE	84,661,187	105,550,823	78,103,813	82,754,664	105,550,823
TOTAL OPEX & CAPEX	363,843,427	395,812,330	363,256,277	367,591,066	346,619,026

Total revenue for the municipality has increased by 3% per cent or R 9,7million when comparing with adjustment. In 2025/2026 the revenue is expected to increase to R295, 1million and increase in 2026/27 to R295, 9million.

Total operating expenditure for the 2024/25 financial year has been increased by 4%, or R10, 6million when compared to the 2023/24 Adjustments Budget. Implementation of containment measures on various operational expenditure items contributed to the minimal increase. The depreciation budget has increased from R43, 1 million to R40, 2 million in the

2024/2025 financial year. Repairs and Maintenance budget decreased by 7% or R2,9million when compared to the 2023/24 Adjustment Budget.

- **Provision for debt impairment and Irrecoverable debts written off**

The provision of debt impairment and irrecoverable debts written off was determined based on an annual collection rate for 2023/2024. A budget of R7, 4 million has been set aside in 2023/24, financial year. This item is allocated at an amount of R7, 8 million in the 2024/25 financial year and escalates to R 8, 1 million in the following year.

- **Provision for depreciation and asset impairment.**

Provision for depreciation and asset impairment has been informed by the municipality's Assets Management policy. Depreciation is widely considered a proxy for the rate assets consumption. Budget appropriated for Depreciation is R 41, 2 million for 2024/25 financial year escalating to R 37,3 million in 2025/2026 financial year and R 26, 2million in 2026/2027.

- **Capital Budget**

The capital budget is R 105,6million for 2024/25 and that is R20, 9million increase when compared to the 2023/24 Adjustment Budget. Capital grants such as Cleanest Municipality Competition grants are not gazette in 2024/25 financial year.

1.3.1. OPERATING REVENUE FRAMEWORK

The rates revenue collection is currently expressed as a percentage (average 77%) of annual billings based on the previous year's actual collection. The impact of the Covid-19 still has a negative effect, most businesses will take time to recover and most individuals do not have income due to the loss of their jobs as the economy was affected negatively. The performance of arrear collection will however only be considered as a source of additional cash in-flow once the performance has been prudently monitored 2024/2025. The overall tariffs have increased by approximately 4,9% when compared with the 2023/2024 tariffs.

The following stipulations in the property rates are highlighted:

- The first R 50 000.00 of the market value of property used for residential purposes and First R 15,000 of the Municipal Value of a multiple use property is excluded from the ratable values (Section 17 (h) of the MPRA).
- 30% rebate will be granted for developed properties
- 30% rebate will be granted to agriculture
- 20% rebate is granted for Tourism and Hospitality
- 100% rebate will be granted to registered indigents in terms of the indigent policy.
- For pensioners, physically and mentally disabled persons, a maximum/ total rebate 75% to owners of ratable properties if the total gross income of the applicant and his/her spouse, if any, does not exceed the amount of equal to twice the annual state pension as approved by government for a financial year.

For Dr Nkosazana Dlamini Zuma 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 95 per cent annual collection rate for property rates and other key service charges;
- 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
- Tariff policies of the Municipality.

Grants remain the largest revenue source and property rates is the second and third source is interest on investment and the fourth one is other revenue. Municipality have been urged to review the tariffs of the items on annual basis to ensure they are cost reflective market related.

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.

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 utilised 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, petrol, diesel, 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 Municipality will have to implement a refuse removal strategy to ensure that this service can be rendered in a sustainable manner over the medium to long-term and this is planned for 2025.

Total Operating revenue and Tariffs

The total rates revenue has increased by 4% for the 2024/25 financial year when compared to the 2023/24 Adjusted Budget which is above the CPI projections. For the two outer years, the total rates revenue is expected to increase by 4, 6% and 4, 6%. Service Charge revenue will increase by 4% when compared to the 2023/24 Adjusted Budget.

Total own revenue for 2024/25 financial year has increased from R74, 2 million to R80 ,6 million when compared to the 2023/24 Adjustment Budget.

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 taken into account to ensure the financial sustainability of the municipality. National Treasury continues to encourage municipalities to keep increases in rates, tariffs and other charges as low as possible. However, excessive increases are likely to be counterproductive, resulting in higher levels of non-payment. The municipality has embarked on different strategies of revenue collection in the 2022/23, more effort on finding new strategies will be deployed in 2023/24 financial year.

The following table is a summary of the 2024/25 MTREF (classified by main revenue source):

Table A4 Summary of revenue classified by main revenue source

KZN436 Dr Nkosazana Dlamini Zuma - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome
R thousand	1							
Revenue								
Exchange Revenue								
Service charges - Electricity	2	-	-	-	-	-	-	-
Service charges - Water	2	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-
Service charges - Waste Management	2	3,878	4,006	4,197	4,421	4,421	4,421	2,944
Sale of Goods and Rendering of Services		270	196	668	603	7,178	7,178	398
Agency services		306	552	723	688	688	688	416
Interest		-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		6,424	7,601	16,319	11,491	15,278	15,278	10,448
Dividends		-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-
Rental from Fixed Assets		878	1,122	1,366	1,509	1,509	1,509	1,145
Licence and permits		408	445	520	406	408	408	325
Operational Revenue		375	393	339	164	755	755	692
Non-Exchange Revenue								
Property rates	2	34,318	34,690	42,864	45,404	42,329	42,329	31,570
Surcharges and Taxes		-	-	-	-	-	-	-
Fines, penalties and forfeits		1,631	1,328	1,130	876	876	876	597
Licences or permits		7	-	3	18	18	18	-
Transfer and subsidies - Operational		168,530	149,161	162,902	170,568	171,099	171,099	128,800
Interest		5,355	6,149	7,658	6,160	5,660	5,660	4,759
Fuel Levy		-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	4,798	2,488	2,488	2,488	-
Other Gains		-	1,348	782	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		222,381	206,993	244,268	244,799	252,708	252,708	182,092

The table above indicates the municipality's main sources of revenue generation. The above table excludes revenue foregone arising from discounts and rebates associated with the tariff policies of the Municipality. Details in this regard are contained in Table SA1

Property Rates

Property rates revenue is the second largest source of revenue. The 2023/24 budget has increased by R1, 8million.

Sale of goods and rendering of services for 2024/2025 financial year is R5,419,131 detailed breakdown of all the items under this category will be provided as supporting document.

Interest on investments is the third biggest source of revenue. The budget was increased by 5% after considering projected total municipal investments and actual performance as at the end of April 2023.

Interest in outstanding debtors has been increased by 5% when compared to the 2023/24 adjustment budget, due to the significant increase in the municipal debtors' book. It should be noted that the municipality has strategies that the municipality is currently implementing to collect the outstanding debt. We have also added additional Legal practitioners to assist Revenue Management with enforcement of debt collection policy. Revenue collection plans are reviewed, improved and implemented on a monthly basis. In plans filling the two positions, manager with a Law qualification and Legal Administrator, the municipality believes that these two will assist the municipality with collection of historic debt and cut down on legal fees from the outsourced attorneys.

Fines, penalties and forfeits were increased by R42 940 when compared to the 2023/24. From our assessment most people are paying their fines at Magistrate Court after they have negotiated for discounts.

Pound is one of the smallest source of revenue. These funds are accrued as a result of law enforcement. The municipality do not aim to make a profit out of it. The tariff is set with an aim of recovering costs.

Licenses and permits show an increase of R 20 008 (5%) when compared to the 2023/24 Adjustment Budget, the current year performance was considered and a percentage (8.5%) of the agency services that the municipality receives for performing services for the department of transport.

Agency fees budget increased by R33 711 when compared to the 2023/24 adjustment budget after taking into consideration the actual performance for the first six months and full year projections for current year.

Operating grants transfers totals R 179, 4million in the 2024/25 financial year and they show an increase of R 8 ,3million when compared to the 2023/24 Adjustment Budget. The following table

gives a breakdown of the various operating grants and subsidies allocated to the municipality over the medium term:

Table SA18 Operating Transfers and Grant Receipts

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		176,750	156,469	163,244	173,960	158,838	158,838	180,026	176,134	170,460
Operational Revenue: General Revenue: Equitable Share		159,757	139,476	152,466	162,271	162,271	162,271	170,740	169,307	163,360
Operational Revenue: General Revenue: Fuel Levy		-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand-side [Schedule 5B]		-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2,323	2,323	2,476	2,178	2,178	2,178	1,832	-	-
HIV and Aids		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant [Schedule 5B]		1,950	1,950	1,950	1,950	1,950	1,950	1,950	2,000	2,100
Integrated National Electrification Programme Grant		12,720	12,720	6,352	7,561	(7,561)	(7,561)	5,504	4,827	5,000
Provincial Government:		3,803	3,972	5,169	4,169	4,169	4,169	4,873	4,933	5,083
Capacity Building		-	-	-	-	-	-	-	-	-
Capacity Building and Other		-	-	-	-	-	-	-	-	-
Disaster and Emergency Services		-	-	-	-	-	-	-	-	-
Provincialisation of Libraries		2,714	2,806	2,946	2,946	2,946	2,946	3,076	3,214	3,358
Community Library Service Grant		1,089	1,166	1,223	1,223	1,223	1,223	1,797	1,719	1,725
Infrastructure		-	-	1,000	-	-	-	-	-	-
Total Operating Transfers and Grants	5	180,553	160,441	168,413	178,129	163,007	163,007	184,899	181,067	175,543
Capital Transfers and Grants										
National Government:		26,658	42,508	39,722	31,779	29,654	29,654	31,318	32,694	35,256
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]		26,658	42,508	39,722	31,779	29,654	29,654	31,318	32,694	35,256
Municipal Water Infrastructure Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Public Transport Infrastructure Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Provincial Government:		375	-	13,200	-	2,200	2,200	-	-	-
Capacity Building		375	-	-	-	-	-	-	-	-
Capacity Building and Other		-	-	8,000	-	-	-	-	-	-
Housing		-	-	5,200	-	-	-	-	-	-
Infrastructure		-	-	-	-	2,200	2,200	-	-	-
Total Capital Transfers and Grants	5	27,033	42,508	52,922	31,779	31,854	31,854	31,318	32,694	35,256
TOTAL RECEIPTS OF TRANSFERS & GRANTS		207,586	202,949	221,335	209,908	194,861	194,861	216,217	213,761	210,799

1.3.2 OPERATING EXPENDITURE FRAMEWORK

Dr NDZ Municipality's expenditure framework for the 2024/25 budget and MTREF is informed by the following:

- The asset renewal strategy and the repairs and maintenance plan;
- Balanced 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; and
- Strict adherence to the principle of 'no project plan, no budget'. If there is no business plan no funding allocation can be made.

The following table is a high-level summary of the 2024/25 budget and MTREF (classified per main type of operating expenditure):

Table A4 Summary of operating expenditure by standard classification item.

KZN436 Dr Nkosazana Dlamini Zuma - Table A4 Budgeted Financial Performance (revenue and expenditure)

Table 7.1: Budgeted Financial Performance (Revenue and Expenditure)											
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
Expenditure											
Employee related costs	2	66,031	73,587	79,425	92,616	92,491	92,491	56,051	102,736	107,462	112,406
Remuneration of councillors		11,598	11,445	11,578	12,484	12,484	12,484	8,472	13,057	13,658	14,286
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	8	2,973	3,591	4,963	4,817	6,765	6,765	2,145	7,479	7,823	8,182
Debt impairment	3	-	-	-	5,040	2,040	2,040	-	3,540	3,703	3,873
Depreciation and amortisation		32,995	48,220	45,937	57,349	44,248	44,248	39,066	41,231	37,330	26,267
Interest		1,047	1,618	3,761	1,618	1,618	1,618	621	1,097	1,148	1,200
Contracted services		23,343	52,695	71,860	49,514	69,977	69,977	29,957	69,031	61,458	63,633
Transfers and subsidies		2,031	1,052	610	700	1,750	1,750	436	1,700	1,778	1,860
Irrecoverable debts written off		1,751	5,509	1,257	3,400	2,400	2,400	130	3,900	4,079	4,267
Operational costs		24,275	31,813	42,843	37,255	45,410	45,410	30,287	46,491	46,713	48,862
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-
Total Expenditure		166,043	229,531	262,234	264,793	279,182	279,182	167,164	290,262	285,152	284,836

Operating Expenditure Budget

The total operating expenditure has increased from R 279,2 million to R 290,3 million and that is an increase of R 11,1million when compared to the 2023/24 Adjustment.

(1) Employee Related Costs

The budgeted allocation for employee-related costs for the 2024/25 financial year total to R 102,7million and shows an increase of 10.3% when compared to the 2023/24 Adjustment Budget. There are new positions to be filled in the 2024/2025 financial year. The employee costs ratio to total operating budget is 40%, which is above the norm of 25%-40%. Management has set up a Placement Committee that will deal with various salary bill issues with the aim of containing salary and wage costs. The merger of 2016 pre-election entities will have last long effect on the salary bill of Dr Nkosazana Dlamini Zuma local municipality. Slow growth of revenue base because of the rurality of municipality is another cause. However, the municipality has developed a revenue enhancement plan with an aim to improve the revenue. Monthly progress reports on the implementation of revenue plan are tabled to Council structures as part of oversight processes. The municipality has also considered and will continue to explore the following options,

- (a.) Outsource some municipal services.
- (b.) Merge other vacant positions and not fill any new vacant positions that the organization can operate without.

The municipality will ensure that the above options are considered and implemented without any negative effects to the community/to the service delivery.

- (2) **Remuneration of councilors** has been increased by 4% when compared to the 2023/24 adjustment budget.

- (3.) **Contracted services** expenditure totals to R69, million and has decreased by 1% when compared to the 2023/24 Adjustment Budget of R 69,9 million and that clearly demonstrates that the municipality will be using less of the contracted services even though there are still services

that require outsourcing. Most of the services will be done internally. Only specialized skills will be outsourced as per Municipal Cost Containment Policy.

(4.) Other expenditure comprises of various line items relating to the daily operations of the municipality. The general expenditure for 2024/25 has increase by 2% when compared to the 2023/24 Adjustment Budget of R 45,4million. General expenditure items were highly increased in the adjustment budget, hence a 2% increase was only affected in the draft budget.

Finance charges totals to R 1,1 million and there is a decrease in this line item when compared to the adjustment budget. Adjustment budget was used a base line to draft budget. The municipality has a new contract for printing machines.

(5.) Repairs and maintenance has decreased by 35% when compared to the 2023/2024 adjustment budget, a decrease results from the R 23,3million budget that was allocated in the adjustment budget for maintenance of roads that were damaged by have rains experienced in the KZN province, the budget is not allocated in the draft budget. R&M as a percentage of operating expenditure is sitting at 10.3% and as a percentage of PPE is sitting at 2.8%, which is far below the norm of 8% as recommended by MFMA Circular No.55. The budget has been aside for the R&M in order to improve access to roads infrastructure, storm water and recreational facilities. It must be stated that we are still struggling to budget for 8% of the total value of our assets. The municipality is still facing the issue of property vandalism which must be dealt with as part of community awareness programmers. Even though the R&M budget appear small, there are plans in place to utilize our existing plant and machinery and EPWP program to maintain the existing infrastructure and community facilities.

Table SA1 Operational Repairs and Maintenance

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
Repairs and Maintenance by Expenditure Item	8										
Employee related costs		-	-	-	-	-	-	-	-	-	-
Inventory Consumed (Project Maintenance)		-	-	-	-	-	-	-	-	-	-
Contracted Services		5,820	14,596	20,589	15,220	23,340	23,340	9,185	17,287	18,082	18,914
Other Expenditure		-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	9	5,820	14,596	20,589	15,220	23,340	23,340	9,185	17,287	18,082	18,914

The table below provides a breakdown of the repairs and maintenance in relation to asset class:

Table SA34c Repairs and maintenance by asset class.

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description		Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Repairs and maintenance expenditure by Asset Class/Sub-class											
Infrastructure			459	5,815	9,460	5,000	14,700	14,700	7,500	7,845	8,206
Roads Infrastructure			459	5,815	9,460	5,000	14,700	14,700	7,500	7,845	8,206
Roads			-	-	-	-	-	-	-	-	-
Road Structures			459	5,815	9,460	5,000	14,700	14,700	7,500	7,845	8,206
Road Furniture			-	-	-	-	-	-	-	-	-
Community Assets			2,325	3,000	1,978	3,300	2,887	2,887	3,300	3,452	3,611
Community Facilities			2,325	3,000	1,978	3,300	2,887	2,887	3,300	3,452	3,611
Halls			2,325	2,706	1,924	3,000	2,737	2,737	3,000	3,138	3,282
Centres			-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria			-	295	53	300	150	150	300	314	328
Other assets			168	1,145	4,715	2,900	2,640	2,640	2,900	3,033	3,173
Operational Buildings			168	1,145	4,715	2,900	2,640	2,640	2,900	3,033	3,173
Municipal Offices			168	1,145	4,715	2,900	2,640	2,640	2,900	3,033	3,173
Pay/Enquiry Points			-	-	-	-	-	-	-	-	-
Computer Equipment			4	20	25	40	55	55	66	69	72
Computer Equipment			4	20	25	40	55	55	66	69	72
Machinery and Equipment			109	124	233	423	573	573	750	785	821
Machinery and Equipment			109	124	233	423	573	573	750	785	821
Transport Assets			2,755	4,491	4,179	3,557	2,484	2,484	2,771	2,898	3,031
Transport Assets			2,755	4,491	4,179	3,557	2,484	2,484	2,771	2,898	3,031
Total Repairs and Maintenance Expenditure		1	5,820	14,596	20,589	15,220	23,340	23,340	17,287	18,082	18,914

Cost Containment Measures

The municipality also has a policy in place dealing with the cost containment measures in order to cut costs on the following proposed items:

- Vehicles used for political office-bearers
- Vehicles used by officials
- Use of accommodation and training
- Travel & subsistence and Domestic Accommodation
- Telephone, cell phone and photocopying usage

- Sponsorships, events & catering
- Catering
- Printing and stationery
- Employee costs
- Mobilisation of resources for the municipality
- Refuse/waste transportation
- Construction of projects internally
- Application of premium on goods and services
- Communication and advertising
- Conferences, meetings & study tours
- Other related expenditure items

1.3.3 CAPITAL EXPENDITURE

The following table provides a breakdown of budgeted capital expenditure by vote:

Table A5 capital expenditure by vote, functional and funding

KZN436 Dr Nkosazana Dlamini Zuma - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description		Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital Expenditure - Functional												
Governance and administration			69,777	61,829	71,173	6,450	5,952	5,952	1,344	7,368	5,092	5,326
Executive and council			129	158	1,876	1,070	1,061	1,061	77	985	1,030	1,078
Finance and administration			69,648	61,671	69,297	5,380	4,891	4,891	1,267	6,383	4,061	4,248
Internal audit			-	-	-	-	-	-	-	-	-	-
Community and public safety			5,807	620	(6,922)	14,850	13,879	13,879	1,783	17,870	11,380	11,904
Community and social services			1,037	159	964	5,500	3,929	3,929	629	9,575	5,413	5,662
Sport and recreation			-	-	-	-	-	-	-	-	-	-
Public safety			4,770	462	(7,886)	9,350	9,950	9,950	1,155	8,295	5,967	6,242
Housing			-	-	-	-	-	-	-	-	-	-
Health			-	-	-	-	-	-	-	-	-	-
Economic and environmental services			250	8,548	(10,030)	69,344	63,895	63,895	32,483	79,013	60,690	64,540
Planning and development			69	1,557	(17,367)	57,144	54,782	54,782	28,290	53,243	45,764	48,927
Road transport			181	6,992	7,338	12,200	9,112	9,112	4,192	25,770	14,926	15,613
Environmental protection			-	-	-	-	-	-	-	-	-	-
Trading services			-	757	(112)	1,150	935	935	396	1,300	941	985
Energy sources			-	-	-	-	-	-	-	-	-	-
Water management			-	-	-	-	-	-	-	-	-	-
Waste water management			-	-	-	500	500	500	-	500	523	547
Waste management			-	757	(112)	650	435	435	396	800	418	438
Other			-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional		3,7	75,833	71,755	54,109	91,794	84,661	84,661	36,005	105,551	78,104	82,755
Funded by:												
National Government			0	(382)	(11,964)	31,779	29,654	29,654	18,194	31,318	32,694	35,256
Provincial Government			-	375	(397)	-	2,200	2,200	-	400	-	-
District Municipality			-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm			-	-	-	-	-	-	-	-	-	-
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)			-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		4	0	(7)	(12,361)	31,779	31,854	31,854	18,194	31,718	32,694	35,256
Public contributions & donations		5	-	-	-	-	-	-	-	-	-	-
Borrowing		6	-	-	-	-	-	-	-	-	-	-
Internally generated funds			6,149	12,836	2,565	60,015	52,807	52,807	17,811	73,833	45,410	47,499
Total Capital Funding		7	6,149	12,829	(9,796)	91,794	84,661	84,661	36,005	105,551	78,104	82,755

Capital expenditure totals to R105, 6million and shows an increase of R 20, 9 million when compared to the 2023/24 Adjustment Budget of R 84, 7million.

1.4 ANNUAL BUDGET TABLES

The following pages present the main budget tables as required in terms of section 9 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2024/25 budget and MTREF as approved by the Council. Each table is accompanied by explanatory notes on the facing page.

A1 - Budget Summary

Table A1 below is a budget summary and provides a concise overview of the Dr NDZ municipality's budget from all the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).

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.

A financial management reform emphasizes the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:

KZN436 Dr Nkosazana Dlamini Zuma - Table A1 Budget Summary

Description	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands										
Financial Performance										
Property rates	34,318	34,690	42,864	45,404	42,329	42,329	31,570	44,116	46,145	48,268
Service charges	3,878	4,006	4,197	4,421	4,421	4,421	2,944	4,615	4,827	5,049
Investment revenue	6,424	7,601	16,319	11,491	15,278	15,278	10,448	16,027	16,764	17,535
Transfer and subsidies - Operational	168,530	149,161	162,902	170,568	171,099	171,099	128,800	179,395	176,312	170,543
Other own revenue	9,231	11,535	17,986	12,914	19,581	19,581	8,331	15,821	11,542	12,073
Total Revenue (excluding capital transfers and contributions)	222,381	206,993	244,268	244,799	252,708	252,708	182,092	259,973	255,590	253,468
Employee costs	66,031	73,587	79,425	92,616	92,491	92,491	56,051	102,736	107,462	112,406
Remuneration of councillors	11,598	11,445	11,578	12,484	12,484	12,484	8,472	13,057	13,658	14,286
Depreciation and amortisation	32,995	48,220	45,937	57,349	44,248	44,248	39,066	41,231	37,330	26,267
Interest	1,047	1,618	3,761	1,618	1,618	1,618	621	1,097	1,148	1,200
Inventory consumed and bulk purchases	2,973	3,591	4,963	4,817	6,765	6,765	2,145	7,479	7,823	8,182
Transfers and subsidies	2,031	1,052	610	700	1,750	1,750	436	1,700	1,778	1,860
Other expenditure	49,370	90,018	115,960	95,209	119,826	119,826	60,375	122,961	115,953	120,634
Total Expenditure	166,043	229,531	262,234	264,793	279,182	279,182	167,164	290,262	285,152	284,836
Surplus/(Deficit)	56,338	(22,538)	(17,966)	(19,994)	(26,474)	(26,474)	14,928	(30,288)	(29,562)	(31,368)
Transfers and subsidies - capital (monetary allocations)	29,067	50,943	65,622	31,779	31,854	31,854	19,178	31,718	32,694	35,256
Transfers and subsidies - capital (in-kind)	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	85,405	28,405	47,655	11,785	5,380	5,380	34,106	1,430	3,132	3,888
Intercompany/Parent subsidiary transactions	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) for the year	85,405	28,405	47,655	11,785	5,380	5,380	34,106	1,430	3,132	3,888
Capital expenditure & funds sources										
Capital expenditure	75,833	71,755	54,109	91,794	84,661	84,661	36,005	105,551	78,104	82,755
Transfers recognised - capital	0	(7)	(12,361)	31,779	31,854	31,854	18,194	31,718	32,694	35,256
Borrowing	—	—	—	—	—	—	—	—	—	—
Internally generated funds	6,149	12,836	2,565	60,015	52,807	52,807	17,811	73,833	45,410	47,499
Total sources of capital funds	6,149	12,829	(9,796)	91,794	84,661	84,661	36,005	105,551	78,104	82,755
Financial position										
Total current assets	207,167	229,861	108,055	145,578	162,136	162,136	256,696	102,625	68,381	19,302
Total non current assets	472,936	501,837	506,570	589,910	574,451	574,451	530,978	638,771	679,545	736,032
Total current liabilities	54,610	73,829	50,740	92,044	33,412	33,412	55,361	92,112	95,510	99,030
Total non current liabilities	18,211	19,712	20,509	17,111	20,509	20,509	21,082	20,509	20,509	20,509
Community wealth/Equity	607,283	638,157	677,281	626,333	686,943	686,943	711,358	630,205	634,149	638,105
Cash flows										
Net cash from (used) operating	267,398	147,774	95,477	78,563	32,784	32,784	(281,143)	50,349	43,661	33,626
Net cash from (used) investing	(17,036)	(10,763)	15,250	2,488	(94,872)	(94,872)	(7,762)	(121,383)	(89,819)	(95,168)
Net cash from (used) financing	18	(14)	1	—	—	—	2	—	—	—
Cash/cash equivalents at the year end	374,584	296,172	290,963	194,691	97,167	97,167	(129,647)	26,132	(20,026)	(81,568)
Cash backing/surplus reconciliation										
Cash and investments available	159,176	180,235	76,581	89,128	97,167	97,167	173,848	26,132	(20,026)	(81,568)
Application of cash and investments	29,217	46,683	33,887	78,815	52,326	52,326	47,849	(17,162)	(64,030)	(115,339)
Balance - surplus (shortfall)	129,959	133,552	42,694	10,313	44,841	44,841	126,000	43,294	44,004	33,771
Asset management										
Asset register summary (WDV)	472,936	501,837	506,570	589,910	574,451	574,451	—	638,771	679,545	736,032
Depreciation	32,995	48,220	45,937	57,349	44,248	44,248	—	41,231	37,330	26,267
Renewal and Upgrading of Existing Assets	51,576	46,905	58,269	17,379	18,029	18,029	—	17,520	10,857	11,357
Repairs and Maintenance	5,820	14,596	20,589	15,220	23,340	23,340	—	17,287	18,082	18,914
Free services										
Cost of Free Basic Services provided	—	—	—	—	—	—	—	—	—	—
Revenue cost of free services provided	2,779	4,023	2,203	19,923	21,643	21,643	—	22,593	23,632	24,719
Households below minimum service level										
Water:	—	—	—	—	—	—	—	—	—	—
Sanitation/sewerage:	—	—	—	—	—	—	—	—	—	—
Energy:	—	—	—	—	—	—	—	—	—	—
Refuse:	—	—	—	—	—	—	—	—	—	—

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

Table A2 below is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The 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. Total Revenue on this table includes capital revenues (Transfers and Subsidies – Capital) and so does not balance to the operating revenue shown on Table A4 which excludes the transfers and subsidies - capital.

KZN436 Dr Nkosazana Dlamini Zuma - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description		Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue - Functional											
Governance and administration			210,202	194,613	229,592	232,056	232,858	232,858	241,794	243,590	241,068
Executive and council			-	-	-	-	-	-	-	-	-
Finance and administration			210,202	194,613	229,592	232,056	232,858	232,858	241,794	243,590	241,068
Internal audit			-	-	-	-	-	-	-	-	-
Community and public safety			6,802	13,977	14,457	5,838	6,838	6,838	6,624	6,836	6,999
Community and social services			6,215	12,420	5,401	4,178	4,178	4,178	4,882	5,015	5,093
Sport and recreation			-	-	-	-	-	-	-	-	-
Public safety			586	1,557	9,056	1,660	2,660	2,660	1,741	1,821	1,905
Housing			-	-	-	-	-	-	-	-	-
Health			-	-	-	-	-	-	-	-	-
Economic and environmental services			30,566	45,340	61,643	34,262	32,670	32,670	33,872	33,031	35,609
Planning and development			541	483	681	305	838	838	322	337	353
Road transport			30,025	44,857	60,962	33,957	31,832	31,832	33,550	32,694	35,256
Environmental protection			-	-	-	-	-	-	-	-	-
Trading services			3,878	4,006	4,197	4,421	12,196	12,196	9,401	4,827	5,049
Energy sources			-	-	-	-	7,775	7,775	4,786	-	-
Water management			-	-	-	-	-	-	-	-	-
Waste water management			-	-	-	-	-	-	-	-	-
Waste management			3,878	4,006	4,197	4,421	4,421	4,421	4,615	4,827	5,049
Other		4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		2	251,448	257,936	309,889	276,578	284,562	284,562	291,691	288,284	288,724
Expenditure - Functional											
Governance and administration			104,607	132,265	141,483	166,687	153,256	153,256	170,990	167,474	161,744
Executive and council			20,684	22,841	26,543	25,881	28,062	28,062	30,258	31,650	33,106
Finance and administration			82,468	107,284	112,619	137,173	122,083	122,083	135,853	130,721	123,481
Internal audit			1,455	2,141	2,322	3,633	3,111	3,111	4,878	5,102	5,157
Community and public safety			22,674	29,938	30,767	34,596	34,915	34,915	42,160	44,099	46,128
Community and social services			12,142	16,085	16,487	17,772	17,856	17,856	21,022	21,989	23,000
Sport and recreation			134	154	157	-	-	-	-	-	-
Public safety			10,044	13,252	13,698	15,853	16,438	16,438	20,099	21,024	21,991
Housing			298	449	425	971	621	621	1,039	1,087	1,137
Health			56	-	-	-	-	-	-	-	-
Economic and environmental services			29,160	43,288	59,048	52,129	66,848	66,848	56,580	57,110	59,737
Planning and development			9,158	12,058	16,744	23,598	23,010	23,010	24,550	25,575	26,751
Road transport			20,002	31,230	42,304	28,531	43,838	43,838	32,030	31,535	32,985
Environmental protection			-	-	-	-	-	-	-	-	-
Trading services			7,591	21,903	28,747	10,485	23,355	23,355	15,728	11,445	11,972
Energy sources			281	12,912	17,285	-	12,556	12,556	4,786	-	-
Water management			-	-	-	-	-	-	-	-	-
Waste water management			-	-	-	-	-	-	-	-	-
Waste management			7,310	8,992	11,462	10,485	10,798	10,798	10,942	11,445	11,972
Other		4	2,012	2,136	2,189	896	808	808	4,804	5,025	5,256
Total Expenditure - Functional		3	166,043	229,531	262,234	264,793	279,182	279,182	290,262	285,152	284,836
Surplus/(Deficit) for the year			85,405	28,405	47,655	11,785	5,380	5,380	1,430	3,132	3,888

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

Table A3 below 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 Dr NDZ Municipality. This means it is possible to present the operating surplus or deficit of a vote.

KZN436 Dr Nkosazana Dlamini Zuma - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description		Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
Revenue by Vote		1									
Vote 1 - EXECUTIVE AND COUNCIL			1	–	–	–	–	–	–	–	–
Vote 2 - BUDGET AND TREASURY			210,192	194,437	229,746	232,001	232,803	232,803	241,735	243,528	241,003
Vote 3 - CORPORATE SERVICES			9	337	74	55	55	55	59	62	64
Vote 4 - COMMUNITY SERVICES			9,125	9,413	18,650	10,259	11,259	11,259	11,239	11,664	12,048
Vote 5 - PUBLIC WORKS AND BASIC SERVICES			31,580	53,266	60,748	33,957	39,607	39,607	38,336	32,694	35,256
Vote 6 - PLANNING AND DEVELOPMNT			541	483	671	305	838	838	322	337	353
Vote 7 - [NAME OF VOTE 7]			–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]			–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]			–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]			–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]			–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]			–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]			–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]			–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]			–	–	–	–	–	–	–	–	–
Total Revenue by Vote		2	251,448	257,936	309,889	276,578	284,562	284,562	291,691	288,284	288,724
Expenditure by Vote to be appropriated		1									
Vote 1 - EXECUTIVE AND COUNCIL			22,139	24,982	28,864	29,514	31,173	31,173	35,136	36,752	38,263
Vote 2 - BUDGET AND TREASURY			58,972	78,176	78,072	98,487	82,287	82,287	82,732	80,701	71,641
Vote 3 - CORPORATE SERVICES			23,463	29,052	34,547	38,686	39,796	39,796	53,121	50,020	51,840
Vote 4 - COMMUNITY SERVICES			22,409	29,546	30,342	33,625	34,295	34,295	41,121	43,013	44,991
Vote 5 - PUBLIC WORKS AND BASIC SERVICES			30,908	57,694	77,107	48,512	75,815	75,815	59,005	54,745	57,263
Vote 6 - PLANNING AND DEVELOPMNT			8,153	10,082	13,302	15,970	15,817	15,817	19,145	19,921	20,838
Vote 7 - [NAME OF VOTE 7]			–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]			–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]			–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]			–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]			–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]			–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]			–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]			–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]			–	–	–	–	–	–	–	–	–
Total Expenditure by Vote		2	166,043	229,531	262,234	264,793	279,182	279,182	290,262	285,152	284,836
Surplus/(Deficit) for the year		2	85,405	28,405	47,655	11,785	5,380	5,380	1,430	3,132	3,888

Table A4 - Budgeted Financial Performance (revenue and expenditure)

Total operating revenue is R259, 9million in 2024/25 and has decreased to R255, 5million in 2025/26 and decreases to R 253,4million by 2026/27. This represents an increase of 3% per cent for the 2024/25 financial year. and a decrease of 2% per cent for the 2025/26 and an decrease of 1% in 2026/27 financial year.

Transfers and subsidies – operational includes the national government equitable share and other operating grants from national and provincial government. The grants receipts from national and provincial government increased by increased by 4% in 2024/2025 and increased by 1% in 2025/26 and increased by 2% in 2026/2026.

The municipality is acting in an agent capacity in terms of the service level agreement (SLA) and thus the respective grant revenue cannot be recognised on table A4 and A5. The cash inflow and outflow are captured in table A7.

KZN436 Dr Nkosazana Dlamini Zuma - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1										
Revenue											
Exchange Revenue											
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	3,878	4,006	4,197	4,421	4,421	4,421	2,944	4,615	4,827	5,049
Sale of Goods and Rendering of Services		270	196	668	603	7,178	7,178	398	5,419	662	693
Agency services		306	552	723	688	688	688	416	722	755	790
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		6,424	7,601	16,319	11,491	15,278	15,278	10,448	16,027	16,764	17,535
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		878	1,122	1,366	1,509	1,509	1,509	1,145	1,583	1,656	1,732
Licence and permits		408	445	520	406	408	408	325	428	448	469
Operational Revenue		375	393	339	164	755	755	692	793	830	868
Non-Exchange Revenue											
Property rates	2	34,318	34,690	42,864	45,404	42,329	42,329	31,570	44,116	46,145	48,268
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1,631	1,328	1,130	876	876	876	597	919	962	1,006
Licences or permits		7	-	3	18	18	18	-	19	20	21
Transfer and subsidies - Operational		168,530	149,161	162,902	170,568	171,099	171,099	128,800	179,395	176,312	170,543
Interest		5,355	6,149	7,658	6,160	5,660	5,660	4,759	5,937	6,210	6,496
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	4,798	2,488	2,488	2,488	-	-	-	-
Other Gains		-	1,348	782	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		222,381	206,993	244,268	244,799	252,708	252,708	182,092	259,973	255,590	253,468
Expenditure											
Employee related costs	2	66,031	73,587	79,425	92,616	92,491	92,491	56,051	102,736	107,462	112,406
Remuneration of councillors		11,598	11,445	11,578	12,484	12,484	12,484	8,472	13,057	13,658	14,286
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	8	2,973	3,591	4,963	4,817	6,765	6,765	2,145	7,479	7,823	8,182
Debt impairment	3	-	-	-	5,040	2,040	2,040	-	3,540	3,703	3,873
Depreciation and amortisation		32,995	48,220	45,937	57,349	44,248	44,248	39,066	41,231	37,330	26,267
Interest		1,047	1,618	3,761	1,618	1,618	1,618	621	1,097	1,148	1,200
Contracted services		23,343	52,695	71,860	49,514	69,977	69,977	29,957	69,031	61,458	63,633
Transfers and subsidies		2,031	1,052	610	700	1,750	1,750	436	1,700	1,778	1,860
Irrecoverable debts written off		1,751	5,509	1,257	3,400	2,400	2,400	130	3,900	4,079	4,267
Operational costs		24,275	31,813	42,843	37,255	45,410	45,410	30,287	46,491	46,713	48,862
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-
Total Expenditure		166,043	229,531	262,234	264,793	279,182	279,182	167,164	290,262	285,152	284,836
Surplus/(Deficit)		56,338	(22,538)	(17,966)	(19,994)	(26,474)	(26,474)	14,928	(30,288)	(29,562)	(31,368)
Transfers and subsidies - capital (monetary allocations)	6	29,067	50,943	65,622	31,779	31,854	31,854	19,178	31,718	32,694	35,256
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		85,405	28,405	47,655	11,785	5,380	5,380	34,106	1,430	3,132	3,888
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		85,405	28,405	47,655	11,785	5,380	5,380	34,106	1,430	3,132	3,888
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		85,405	28,405	47,655	11,785	5,380	5,380	34,106	1,430	3,132	3,888
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	85,405	28,405	47,655	11,785	5,380	5,380	34,106	1,430	3,132	3,888

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

Table A5 below indicate a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year appropriation); 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.

KZN436 Dr Nkosazana Dlamini Zuma - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure, to be appropriated	2										
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	160	100	100	-	-	-	-
Vote 2 - BUDGET AND TREASURY		6,510	12,020	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	120	126	131
Vote 4 - COMMUNITY SERVICES		-	-	-	4,075	3,025	3,025	157	5,700	2,197	2,298
Vote 5 - PUBLIC WORKS AND BASIC SERVICES		(709)	382	(6,181)	37,104	26,316	26,316	12,676	57,479	11,642	12,178
Vote 6 - PLANNING AND DEVELOPMNT		-	-	-	500	40	40	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total		5,800	12,402	(6,181)	41,839	29,481	29,481	12,834	63,299	13,964	14,606
Single-year expenditure, to be appropriated	2										
Vote 1 - EXECUTIVE AND COUNCIL		129	158	1,876	910	961	961	77	985	1,030	1,078
Vote 2 - BUDGET AND TREASURY		63,568	48,622	67,659	2,800	1,810	1,810	205	2,895	413	432
Vote 3 - CORPORATE SERVICES		439	838	1,638	2,280	2,781	2,781	965	3,368	3,523	3,685
Vote 4 - COMMUNITY SERVICES		4,937	253	(6,922)	10,275	10,304	10,304	1,626	12,170	9,184	9,606
Vote 5 - PUBLIC WORKS AND BASIC SERVICES		894	9,859	(5,186)	33,520	38,350	38,350	20,247	20,954	49,372	52,702
Vote 6 - PLANNING AND DEVELOPMNT		65	(378)	1,225	170	974	974	52	1,880	617	646
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		70,033	59,353	60,290	49,955	55,181	55,181	23,172	42,252	64,140	68,148
Total Capital Expenditure - Vote	3,7	75,833	71,755	54,109	91,794	84,661	84,661	36,005	105,551	78,104	82,755
Capital Expenditure - Functional											
Governance and administration		69,777	61,829	71,173	6,450	5,952	5,952	1,344	7,368	5,092	5,326
Executive and council		129	158	1,876	1,070	1,061	1,061	77	985	1,030	1,078
Finance and administration		69,648	61,671	69,297	5,380	4,891	4,891	1,267	6,383	4,061	4,248
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		5,807	620	(6,922)	14,850	13,879	13,879	1,783	17,870	11,380	11,904
Community and social services		1,037	159	964	5,500	3,929	3,929	629	9,575	5,413	5,662
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		4,770	462	(7,886)	9,350	9,950	9,950	1,155	8,295	5,967	6,242
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		250	8,548	(10,030)	69,344	63,895	63,895	32,483	79,013	60,690	64,540
Planning and development		69	1,557	(17,367)	57,144	54,782	54,782	28,290	53,243	45,764	48,927
Road transport		181	6,992	7,338	12,200	9,112	9,112	4,192	25,770	14,926	15,613
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		-	757	(112)	1,150	935	935	396	1,300	941	985
Energy sources		-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	500	500	500	-	500	523	547
Waste management		-	757	(112)	650	435	435	396	800	418	438
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3,7	75,833	71,755	54,109	91,794	84,661	84,661	36,005	105,551	78,104	82,755
Funded by:											
National Government		0	(382)	(11,964)	31,779	29,654	29,654	18,194	31,318	32,694	35,256
Provincial Government		-	375	(397)	-	2,200	2,200	-	400	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm		-	-	-	-	-	-	-	-	-	-
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	0	(7)	(12,361)	31,779	31,854	31,854	18,194	31,718	32,694	35,256
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		6,149	12,836	2,565	60,015	52,807	52,807	17,811	73,833	45,410	47,499
Total Capital Funding	7	6,149	12,829	(9,796)	91,794	84,661	84,661	36,005	105,551	78,104	82,755

Table A6 - Budgeted Financial Position

Table A6 below gives an indication of the municipality's financial status consistent with international good financial management practice and gives indication of that the municipality need to improve its financial viability on an ongoing process.

KZN436 Dr Nkosazana Dlamini Zuma - Table A6 Budgeted Financial Position

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
ASSETS											
Current assets											
Cash and cash equivalents		159,176	180,235	76,581	89,128	97,167	97,167	173,848	26,132	(20,026)	(81,568)
Trade and other receivables from exchange transaction	1	2,422	1,622	1,429	6,628	3,506	3,506	3,594	4,728	6,004	7,339
Receivables from non-exchange transactions	1	38,598	41,270	17,457	45,438	54,501	54,501	70,170	64,064	74,067	84,531
Current portion of non-current receivables		–	–	–	–	–	–	–	–	–	–
Inventory	2	–	–	–	–	(585)	(585)	–	(455)	(455)	(455)
VAT		6,413	6,150	11,950	3,825	6,909	6,909	8,446	7,517	8,153	8,817
Other current assets		559	584	638	559	638	638	638	638	638	638
Total current assets		207,167	229,861	108,055	145,578	162,136	162,136	256,696	102,625	68,381	19,302
Non current assets											
Investments		–	–	–	–	–	–	–	–	–	–
Investment property		20,411	21,759	19,732	13,269	19,732	19,732	19,732	19,732	19,732	19,732
Property, plant and equipment	3	452,211	479,616	486,420	574,473	553,212	553,212	510,422	616,647	656,494	712,014
Biological assets		–	–	–	–	–	–	–	–	–	–
Living and non-living resources		–	–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–
Intangible assets		314	462	418	2,168	1,508	1,508	824	2,393	3,318	4,287
Trade and other receivables from exchange transaction		–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transaction		–	–	–	–	–	–	–	–	–	–
Other non-current assets		–	–	–	–	–	–	–	–	–	–
Total non current assets		472,936	501,837	506,570	589,910	574,451	574,451	530,978	638,771	679,545	736,032
TOTAL ASSETS		680,103	731,698	614,625	735,488	736,588	736,588	787,674	741,396	747,926	755,334
LIABILITIES											
Current liabilities											
Bank overdraft		–	–	–	–	–	–	–	–	–	–
Financial liabilities		171	(0)	472	171	233	233	81	233	233	233
Consumer deposits		2	(13)	(12)	2	(9)	(9)	(7)	(9)	(9)	(9)
Trade and other payables from exchange transactions	4	37,845	50,747	49,852	57,258	12,058	12,058	42,176	68,602	69,744	70,906
Trade and other payables from non-exchange transaction	5	6,413	11,024	(12,713)	5,604	5,824	5,824	(614)	5,824	5,824	5,824
Provision		8,072	9,207	9,071	14,508	11,092	11,092	9,071	13,113	15,227	17,438
VAT		2,107	2,864	4,069	14,501	4,214	4,214	4,653	4,349	4,490	4,638
Other current liabilities		–	–	–	–	–	–	–	–	–	–
Total current liabilities		54,610	73,829	50,740	92,044	33,412	33,412	55,361	92,112	95,510	99,030
Non current liabilities											
Financial liabilities	6	–	–	385	–	385	385	385	385	385	385
Provision	7	12,114	12,925	13,206	11,014	13,206	13,206	13,779	13,206	13,206	13,206
Long term portion of trade payables		–	–	–	–	–	–	–	–	–	–
Other non-current liabilities		6,097	6,787	6,918	6,097	6,918	6,918	6,918	6,918	6,918	6,918
Total non current liabilities		18,211	19,712	20,509	17,111	20,509	20,509	21,082	20,509	20,509	20,509
TOTAL LIABILITIES		72,821	93,541	71,248	109,155	53,920	53,920	76,443	112,620	116,018	119,539
NET ASSETS		607,282	638,157	543,377	626,333	682,667	682,667	711,231	628,776	631,908	635,795
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	601,790	632,142	670,451	620,840	680,112	680,112	704,527	623,374	627,318	631,274
Reserves and funds	9	5,493	6,015	6,831	5,493	6,831	6,831	6,831	6,831	6,831	6,831
Other		–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	10	607,283	638,157	677,281	626,333	686,943	686,943	711,358	630,205	634,149	638,105

Table A7 - Budgeted Cash Flow Statement

The budgeted cash flow statement is the first measurement in determining if the budget is funded. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.

Budgeted cash and cash equivalents total to R26, 1million as at the end of 2024/25 financial year and decreased to R-20 million in the 2025/26 financial year and decreased to R-81,5 million by 2026/27. The municipality needs to find more strategies of revenue collection in order to be able to collect more revenue. The municipality cut more on some of the expenditure items for the final budget to manage the cash flow of the municipality.

KZN436 Dr Nkosazana Dlamini Zuma - Table A7 Budgeted Cash Flows

Description		Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
			24,999	26,400	33,064	40,365	40,365	40,365	(32,475)	33,969	35,532	37,166
			2,363	1,436	2,656	3,915	3,915	3,915	(1,415)	4,085	4,275	4,471
			1,193	30,918	2,544	29,518	32,567	32,567	(1,762)	36,699	31,936	33,464
	1		244,490	140,166	177,483	178,129	177,143	177,143	(130,293)	184,181	176,312	170,543
	1		20,658	25,600	22,918	31,779	31,854	31,854	(5,500)	31,718	32,694	35,256
			169	148	1,149	11,491	15,278	15,278	(547)	16,027	16,764	17,535
			-	-	-	-	-	-	-	-	-	-
Payments												
			(24,064)	(76,895)	(144,337)	(214,315)	(266,020)	(266,020)	(109,151)	(254,532)	(251,971)	(262,843)
			-	-	-	(1,618)	(1,618)	(1,618)	-	(1,097)	(1,148)	(1,200)
	1		(2,409)	-	-	(700)	(700)	(700)	-	(700)	(732)	(766)
NET CASH FROM/(USED) OPERATING ACTIVITIES			267,398	147,774	95,477	78,563	32,784	32,784	(281,143)	50,349	43,661	33,626
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
			-	-	(4,293)	2,488	2,488	2,488	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
Payments												
			(17,036)	(10,763)	19,543	-	(97,360)	(97,360)	(7,762)	(121,383)	(89,819)	(95,168)
NET CASH FROM/(USED) INVESTING ACTIVITIES			(17,036)	(10,763)	15,250	2,488	(94,872)	(94,872)	(7,762)	(121,383)	(89,819)	(95,168)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
			-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
			18	(14)	1	-	-	-	2	-	-	-
Payments												
			-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES			18	(14)	1	-	-	-	2	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD			250,381	136,996	110,728	81,051	(62,089)	(62,089)	(288,902)	(71,035)	(46,158)	(61,542)
	2		124,203	159,176	180,235	113,640	159,256	159,256	159,256	97,167	26,132	(20,026)
	2		374,584	296,172	290,963	194,691	97,167	97,167	(129,647)	26,132	(20,026)	(81,568)

Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

KZN436 Dr Nkosazana Dlamini Zuma - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description		Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Cash and investments available												
Cash/cash equivalents at the year end		1	374,584	296,172	290,963	194,691	97,167	97,167	(129,647)	26,132	(20,026)	(81,568)
Other current investments > 90 days			(215,408)	(115,937)	(214,382)	(105,563)	–	–	303,495	–	0	–
Non current Investments		1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:			159,176	180,235	76,581	89,128	97,167	97,167	173,848	26,132	(20,026)	(81,568)
Application of cash and investments												
Trade payables from Non-exchange transactions: Unspent comm			6,413	11,024	(12,713)	5,604	5,824	5,824	(614)	5,824	5,824	5,824
Unspent borrowing			–	–	–	–	–	–	–	–	–	–
Statutory requirements		2	(281)	3,286	7,882	38,616	56,826	56,826	4,582	(65,814)	(110,680)	(158,791)
Other working capital requirements		3	31,157	41,579	47,789	47,082	(1,253)	(1,253)	52,951	53,921	53,939	52,854
Other provisions			(8,072)	(9,207)	(9,071)	(12,487)	(9,071)	(9,071)	(9,071)	(11,092)	(13,113)	(15,227)
Long term investments committed		4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments		5	–	–	–	–	–	–	–	–	–	–
Total Application of cash and investments:			29,217	46,683	33,887	78,815	52,326	52,326	47,849	(17,162)	(64,030)	(115,339)
Surplus(shortfall)			129,959	133,552	42,694	10,313	44,841	44,841	126,000	43,294	44,004	33,771

Table A9 - Asset Management

Table A9 below 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.

KZN436 Dr Nkosazana Dlamini Zuma - Table A9 Asset Management

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
CAPITAL EXPENDITURE										
<u>Total New Assets</u>	1	24,257	24,849	(4,160)	74,415	66,632	66,632	88,031	67,246	71,398
Roads Infrastructure		10,234	-	(3,033)	10,040	10,893	10,893	21,129	40,748	43,681
Storm water Infrastructure		-	-	-	-	-	-	1,000	-	-
Electrical Infrastructure		-	-	-	1,100	3,700	3,700	3,000	3,138	3,282
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	200	750	750	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		10,234	-	(3,033)	11,340	15,343	15,343	25,129	43,886	46,963
Community Facilities		4,930	12,020	(6,211)	21,075	16,117	16,117	23,123	994	1,039
Sport and Recreation Facilities		2,944	-	(4,048)	9,000	7,267	7,267	7,516	-	-
Community Assets		7,874	12,020	(10,259)	30,075	23,384	23,384	30,639	994	1,039
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	1,691	(8,665)	7,100	4,809	4,809	8,515	6,354	6,647
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	1,691	(8,665)	7,100	4,809	4,809	8,515	6,354	6,647
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		259	303	444	1,830	1,260	1,260	1,228	1,284	1,343
Intangible Assets		259	303	444	1,830	1,260	1,260	1,228	1,284	1,343
Computer Equipment		646	1,470	473	1,210	1,571	1,571	1,250	1,308	1,368
Furniture and Office Equipment		356	586	1,623	3,650	4,667	4,667	2,520	2,636	2,757
Machinery and Equipment		621	3,438	4,793	2,760	2,125	2,125	4,915	2,735	2,861
Transport Assets		4,268	5,342	10,464	16,450	13,473	13,473	13,835	8,049	8,419
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-

Total Renewal of Existing Assets	2	31,756	-	-	6,750	9,790	9,790	6,700	7,008	7,331
Roads Infrastructure		31,756	-	-	6,750	9,790	9,790	6,700	7,008	7,331
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		31,756	-	-	6,750	9,790	9,790	6,700	7,008	7,331
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets	6	19,821	46,905	58,269	10,629	8,239	8,239	10,820	3,849	4,026
Roads Infrastructure		13,625	(382)	(2,938)	9,729	7,559	7,559	10,170	3,169	3,315
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	382	(112)	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		13,625	-	(3,050)	9,729	7,559	7,559	10,170	3,169	3,315
Community Facilities		73	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	46,905	61,320	250	50	50	-	-	-
Community Assets		73	46,905	61,320	250	50	50	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		6,122	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		6,122	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	650	630	630	650	680	711
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-

Total Capital Expenditure	4	75,833	71,755	54,109	91,794	84,661	84,661	105,551	78,104	82,755
Roads Infrastructure		55,615	(382)	(5,971)	26,519	28,242	28,242	37,999	50,926	54,326
Storm water Infrastructure		-	-	-	-	-	-	1,000	-	-
Electrical Infrastructure		-	-	-	1,100	3,700	3,700	3,000	3,138	3,282
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	200	750	750	-	-	-
Solid Waste Infrastructure		-	382	(112)	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		55,615	-	(6,083)	27,819	32,692	32,692	41,999	54,064	57,609
Community Facilities		5,003	12,020	(6,211)	21,075	16,117	16,117	23,123	994	1,039
Sport and Recreation Facilities		2,944	46,905	57,272	9,250	7,317	7,317	7,516	-	-
Community Assets		7,947	58,925	51,061	30,325	23,434	23,434	30,639	994	1,039
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		6,122	1,691	(8,665)	7,100	4,809	4,809	8,515	6,354	6,647
Housing		-	-	-	-	-	-	-	-	-
Other Assets		6,122	1,691	(8,665)	7,100	4,809	4,809	8,515	6,354	6,647
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		259	303	444	1,830	1,260	1,260	1,228	1,284	1,343
Intangible Assets		259	303	444	1,830	1,260	1,260	1,228	1,284	1,343
Computer Equipment		646	1,470	473	1,210	1,571	1,571	1,250	1,308	1,368
Furniture and Office Equipment		356	586	1,623	4,300	5,297	5,297	3,170	3,316	3,468
Machinery and Equipment		621	3,438	4,793	2,760	2,125	2,125	4,915	2,735	2,861
Transport Assets		4,268	5,342	10,464	16,450	13,473	13,473	13,835	8,049	8,419
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		75,833	71,755	54,109	91,794	84,661	84,661	105,551	78,104	82,755

ASSET REGISTER SUMMARY - PPE (WDV)	5	472,936	501,837	506,570	589,910	574,451	574,451	638,771	679,545	736,032
Roads Infrastructure		175,211	175,379	152,311	155,194	156,632	156,632	173,875	208,888	259,349
Storm water Infrastructure		-	-	-	1,550	500	500	2,000	2,523	3,070
Electrical Infrastructure		-	-	-	2,100	3,700	3,700	6,700	9,838	13,120
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	382	270	3,890	382	382	382	382	382
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	800	-	-	-	-	-
Infrastructure		175,211	175,761	152,582	163,534	161,214	161,214	182,957	221,631	275,922
Community Assets		195,332	215,902	207,769	260,897	238,478	238,478	259,467	250,053	240,206
Heritage Assets		-	-	-	-	-	-	-	-	-
Investment properties		20,411	21,759	19,732	13,269	19,732	19,732	19,732	19,732	19,732
Other Assets		45,963	50,179	80,844	80,454	94,168	94,168	100,683	104,736	108,976
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		314	462	418	2,168	1,508	1,508	2,393	3,318	4,287
Computer Equipment		2,421	2,929	2,259	2,663	3,011	3,011	4,257	5,560	6,923
Furniture and Office Equipment		3,520	3,636	3,882	6,809	6,373	6,373	7,769	9,230	10,757
Machinery and Equipment		8,491	8,078	9,944	12,697	11,099	11,099	13,403	13,931	14,482
Transport Assets		21,273	23,131	29,141	47,418	38,869	38,869	48,110	51,354	54,747
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	472,936	501,837	506,570	589,910	574,451	574,451	638,771	679,545	736,032
EXPENDITURE OTHER ITEMS										
Depreciation	7	32,995	48,220	45,937	57,349	44,248	44,248	41,231	37,330	26,267
Repairs and Maintenance by Asset Class	3	5,820	14,596	20,589	15,220	23,340	23,340	17,287	18,082	18,914
Roads Infrastructure		459	5,815	9,460	5,000	14,700	14,700	7,500	7,845	8,206
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		459	5,815	9,460	5,000	14,700	14,700	7,500	7,845	8,206
Community Facilities		2,325	3,000	1,978	3,300	2,887	2,887	3,300	3,452	3,611
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		2,325	3,000	1,978	3,300	2,887	2,887	3,300	3,452	3,611
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		168	1,145	4,715	2,900	2,640	2,640	2,900	3,033	3,173
Housing		-	-	-	-	-	-	-	-	-
Other Assets		168	1,145	4,715	2,900	2,640	2,640	2,900	3,033	3,173
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		4	20	25	40	55	55	66	69	72
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		109	124	233	423	573	573	750	785	821
Transport Assets		2,755	4,491	4,179	3,557	2,484	2,484	2,771	2,898	3,031
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		38,814	62,816	66,526	72,569	67,588	67,588	58,518	55,412	45,181

Table A10 - Basic Service Delivery Measurement

Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.

KZN436 Dr Nkosazana Dlamini Zuma - Table A10 Basic service delivery measurement

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Household service targets	1									
Water:										
Piped water inside dwelling		2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852
Piped water inside yard (but not in dwelling)		26,767	26,767	26,767	26,767	26,767	26,767	26,767	26,767	26,767
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		29,619	29,619	29,619	29,619	29,619	29,619	29,619	29,619	29,619
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	29,619	29,619	29,619	29,619	29,619	29,619	29,619	29,619	29,619
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		2,365	2,365	2,365	2,365	2,365	2,365	2,371	2,371	2,371
Using communal refuse dump		40,297	40,297	40,297	40,297	40,297	40,297	40,533	40,533	40,533
Using own refuse dump		2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		45,055	45,055	45,055	45,055	45,055	45,055	45,297	45,297	45,297
Total number of households	5	45,055	45,055	45,055	45,055	45,055	45,055	45,297	45,297	45,297

Households receiving Free Basic Service	7								
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		176,327	176,327	176,327	184,790	192,921	192,921	192,921	203,146
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-
Informal Settlements		-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)	8								
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		176	176	176	185	193	193	193	203
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-
Total cost of FBS provided		176	176	176	185	193	193	193	203
Highest level of free service provided per household									
Property rates (R value threshold)		-	-	-	-	-	-	-	-
Water (kilolitres per household per month)		-	-	-	-	-	-	-	-
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-
Electricity (kwh per household per month)		-	-	-	-	-	-	-	-
Refuse (average litres per week)		-	-	-	-	-	-	-	-
Revenue cost of subsidised services provided (R'000)	9								
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		2,779	4,023	2,203	19,923	21,643	21,643	22,593	23,632
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided		2,779	4,023	2,203	19,923	21,643	21,643	22,593	23,632

PART 2 – SUPPORTING DOCUMENTATION

2.1 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 Members of Finance Committee, Executive Council, Municipal Manager and senior managers and officials of the municipality meeting under

the chairpersonship of the Mayor. The primary aims of the Budget Steering Committee are to ensure:

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

Budget Process Overview

In terms of section 21 of MFMA

1.) The mayor of a municipality must: -

(a) co-ordinate the processes for preparing the annual budget and for reviewing the municipality's integrated development plan and budget-related policies to ensure that the tabled budget and any revisions of the integrated development plan and budget-related policies are mutually consistent and credible;

(b) at least 10 months before the start of the budget year, table in the municipal council a time schedule outlining key deadlines for-

- (i) the preparation, tabling and approval of the annual budget;
- (ii) the annual review of- (aa) the integrated development plan in terms of section 34 of the Municipal Systems Act; and (bb) the budget-related policies
- (iii) the tabling and adoption of any amendments to the integrated development plan and the budget-related policies; and
- (iv) any consultative processes forming part of the processes referred to in subparagraphs (i), (ii) and (iii).

- (2) When preparing the annual budget, the mayor of a municipality must-
- (a) take into account the municipality's integrated development plan;
 - (b) take all reasonable steps to ensure that the municipality revises the integrated development plan in terms of section 34 of the Municipal Systems Act, taking into account realistic revenue and expenditure projections for future years;
 - (c) consider the national budget, the relevant provincial budget, the national government's fiscal and macro-economic policy, the annual Division of Revenue Act and any agreements reached in the Budget Forum;
 - (d) consult-
 - (i) the relevant district municipality and all other local municipalities within the area of the district municipality, if the municipality is a local municipality;
 - (ii) all local municipalities within its area, if the municipality is a district municipality;
 - (iii) the relevant provincial treasury, and when requested, the National Treasury; and
 - (vi) any national or provincial organs of state, as may be prescribed; and
 - (e) provide, on request, any information relating to the budget-
 - (i) to the National Treasury; and
 - (ii) subject to any limitations that may be prescribed, to-
 - (aa) the national departments responsible for water, sanitation, electricity and any other service as may be prescribed;
 - (bb) any other national and provincial organ of states, as may be prescribed; and (cc) another municipality affected by the budget

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. The Mayor tabled in Council the required IDP and budget time schedule in 31 August 2023. Key dates applicable to the process were:

- a) October and November 2023 –The municipality hosted IDP roadshows as part of the public consultations as a process of the IDP review.
- b.) December – Departmental strategic planning – draft budget preparation
- b.) January 2024- Council considers the 2023/24 Mid-Year Budget and Performance Assessment;

- c.) February 2024 - Council considers the 2023/24 Adjustments Budget;
- d.) February 2024 – Joint strategic planning session of the Executive Management. Aim: to review past performance trends of the capital and operating budgets, the economic realities and to set the prioritization criteria for the compilation of the 2023/24 MTREF;
- e.) March 2024 - Recommendations of the extended management committee are communicated to the Budget Steering Committee, and on to the respective departments and the draft 2024/25 MTREF is revised accordingly.
- f) 30 March 2024 - Tabling in Council the Draft 2024/25 IDP and Draft Budget for public consultation;
- g) April to May 2024 – Public consultation through IDP road shows will take place
- h.) May 2024 – Organizational strategic planning to consider views or comments received from Provincial Treasury, public, other stakeholders and update the draft budget.
- h.) May 2024 – finalization of the 2024/25 IDP and draft Budget MTREF, taking into consideration comments received from the public, comments from Provincial Treasury, and updated information from the most recent Division of Revenue Bill and financial framework; and
- k) 31 May 2024 - Tabling of the 2024/25 MTREF to Council for consideration and approval.

2.2 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.

The 2024/25 MTREF 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. Refer to

Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

R thousand		Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
1. Good Governance and Public Participation	1.1. To review and develop a multi-year strategic plan that responds to the needs of the community by June 2026		-	-	-	-	-	-	-	-	-
2. Sound Financial and Supply Chain Management	2.1 To manage financial resources effectively and efficiently for improved service delivery by June 2026		210,192	194,437	229,746	232,001	232,803	232,803	241,735	243,528	241,003
3. Municipal Institutional Development and Transformation	3.1 To review existing HR policies to improve effectiveness and efficiency in service delivery by June 2022.		9	337	74	55	55	55	59	62	64
4. Local Economic Development	4.1. To promote and support Local Economic Development through capacity building, forming of partnerships, co-operatives support with Materials and Equipments by 30 June 2026		9,125	9,413	18,650	10,259	11,259	11,259	11,239	11,664	12,048
5. Delivering Basic Services and Infrastructure	5.1. To improve access to roads infrastructure by 30 June 2026		31,580	53,266	60,748	33,957	39,607	39,607	6,618	-	-
6. Spatial Development	6.1. To improve and optimise land usage by 30 June 2026		541	483	671	305	838	838	322	337	353
Allocations to other priorities											
Total Revenue (excluding capital transfers and contributions)			251,448	257,936	309,889	276,578	284,562	284,562	259,973	255,590	253,468

Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure.

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

R thousand			Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
1. Good Governance and Public Participation	1.1. To review and develop a multi-year strategic plan that responds to the needs of the community by June 2026			22,139	24,982	28,864	29,514	31,173	31,173	35,136	36,752	38,263
2. Sound Fianacial and Supply Chain Management	2.1 To manage financial resources effectively and efficiently for improved service delivery by June 2026			58,972	78,176	78,072	98,487	82,287	82,287	82,732	80,741	71,674
3. Municipal Institutional Development and Transformation	3.1 To review existing HR policies to improve effectiveness and efficiency in service delivery by June 2022.			23,463	29,052	34,547	38,686	39,796	39,796	53,121	50,020	51,840
4. Local Economic Development	4.1. To promote and support Local Economic Development through capacity building, forming of partnerships, co-operatives support with Materials and Equipments by 30 June 2026			22,409	29,546	30,342	33,625	34,295	34,295	41,121	43,013	44,991
5. Delivering Basic Services and Infrastructure	5.1. To improve access to roads infrastructure by 30 June 2026			30,908	57,694	77,107	48,512	75,815	75,815	59,005	56,661	59,267
6. Spatial Development	6.1. To improve and optimise land usage by 30 June 2026			8,153	10,082	13,302	15,970	15,817	15,817	19,145	19,921	20,838
Allocations to other priorities												
Total Expenditure			1	166,043	229,531	262,234	264,793	279,182	279,182	290,262	287,108	286,874

Table SA6 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

R thousand		Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
1. Good Governance and Public Participation	1.1. To review and develop a multi-year strategic plan that responds to the needs of the community by June 2026	A	129	158	1,940	910	910	910	985	1,030	1,078
2. Sound Financial and Supply Chain Management	2.1 To manage financial resources effectively and efficiently for improved service delivery by June 2026	B									
		C	70,078	60,642	3,673	2,800	2,800	2,800	2,895	413	432
3. Municipal Institutional Development and Transformation	3.1 To review existing HR policies to improve effectiveness and efficiency in service delivery by June 2022.	D									
		E	185	10,241	70,794	70,624	70,624	70,624	3,488	3,648	3,816
4. Local Economic Development	4.1. To promote and support Local Economic Development through capacity building, forming of partnerships, co-operatives support with Materials and Equipments by 30 June 2026	F									
		G	439	838	2,852	2,280	2,280	2,280	17,870	11,380	11,904
5. Delivering Basic Services and Infrastructure	5.1. To improve access to roads infrastructure by 30 June 2026	H									
		I	4,937	253	12,572	14,450	14,450	14,450	78,433	61,014	64,879
6. Spatial Development	6.1. To improve and optimise land usage by 30 June 2026	J									
		K	65	(378)	1,343	170	170	170	1,880	617	646
		L									
		M									
		N									
		O									
		P									
Allocations to other priorities		3									
Total Capital Expenditure		1	75,833	71,755	93,174	91,234	91,234	91,234	105,551	78,104	82,755

2.3 MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the NDZ has developed and implemented a performance management system of which system is constantly refined as the integrated planning process unfolds. The Municipality targets, monitors, assess and reviews organizational performance which in turn is directly linked to individual employee's performance.

2.4 OVERVIEW OF BUDGET RELATED-POLICIES

There were no major changes on budget related policies and by-laws. There were also no major changes on other policies.

Minor reviews were considered on the following policies

Supply Chain Management Policy

Amendments are on Supply chain management policy following the Constitutional Court and Supreme Court of Appeal (SCA) declared that the Preferential Procurement Regulations issued by the Minister of Finance in 2017 were invalid, this therefore meant that the policies governing the municipal procurement were also invalid as they were prepared based on these regulations and a new policy or amendments to the existing policy is urgently required.

Tariff Policy

The objective of this Policy is to ensure that:

- The tariffs of the Municipality comply with the legislation prevailing at the time of implementation.
- The Municipal services are financially sustainable, affordable and equitable.
- The needs of the indigent, aged and disabled are taken into consideration.
- There is consistency in how the tariffs are applied throughout the Municipality and;
- The Policy is drawn in line with the principles as outlined in the Municipal Systems Act.

Loss Control Policy

The purpose of the rates policy is to: -

The loss control policy provides a framework within the municipality will prevent limit or reduce unnecessary losses. It also serves as a basis for the development of our loss control strategies and plans. Furthermore, the policy forms part of the Dr Nkosazana Dlamini Zuma local municipality's strategies to reach the IDP objective of ensuring good governance and institutional development.

Other Budget Related Policies consist of the following: -

- Property Rates Policy
- Asset Management and Disposal Policy
- Credit control and debt collection

- Budget Process Policy
- Indigent Policy
- Cash, Banking and Investment Policy
- Fleet management policy
- Funding compliance policy
- Revenue enhancement strategy policy
- Property Rates-by law policy
- Assets management and disposal policy
- Borrowing policy
- Customer Care Policy
- Customer Service Chatter Policy
- Stores Management Policy
- Virement Policy
- Cost Containment Policy
- Petty Cash Policy
- Unclaimed Monies Policy

All the above budget related policies are available on the municipal website.

2.5 OVERVIEW OF BUDGET ASSUMPTION

Given the constraints on the revenue side, the Council took very tough decisions on the expenditure side. Priority was given to:

- Protecting the poor from the worst impacts of the economic downturn
- Expediting spending on capital projects that are funded by conditional grants.
- Freezing many vacant positions
- Supporting viable Small and Micro businesses
- Cutting cost from the operating expenditure

General inflation outlook and its impact on the municipal activities

There are five key factors that have been taken into consideration in the compilation of the 2024/2025 MTREF:

- National Government macro-economic targets;
- The general inflationary outlook and the impact on Dr NDZ residents and businesses;
- The impact of municipal cost drivers;
- The increase in the cost of remuneration
- Employee related costs MTREF and therefore this increase above inflation places a disproportionate upward pressure on the expenditure budget. The wage agreement SALGBC concluded with the municipal worker's unions were considered

2.6 OVERVIEW OF BUDGET FUNDING**Medium-term outlook: operating revenue**

Tariff setting plays a major role in ensuring desired levels of revenue. Getting tariffs right assists in the compilation of a credible and funded budget. Dr NDZ Municipality derives most of its operational revenue from property rates, operational grants and capital grants from organs of state and other minor charges (such as building plan fees, rent and traffic fines etc.)

The future fiscal sustainability of the municipality is not very positive. The following are contributing factors for this situation:

- The continued inability of consumers to settle outstanding accounts
- Government departments not paying their rates accounts
- Poor of revenue base on high rate of Indigent people around Dr NDZ area
- The continued dependency on grant funding from the national Provincial government

The revenue strategy is a function of key components such as:

- Growth in the local and economic development;
- Revenue management and enhancement;
- To achieve at least 95 per cent annual collection rate for consumer revenue

The following table is a breakdown of the operating revenue over the medium-term:

KZN436 Dr Nkosazana Dlamini Zuma - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1										
Revenue											
Exchange Revenue											
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	3,878	4,006	4,197	4,421	4,421	4,421	2,944	4,615	4,827	5,049
Sale of Goods and Rendering of Services		270	196	668	603	7,178	7,178	398	5,419	662	693
Agency services		306	552	723	688	688	688	416	722	755	790
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		6,424	7,601	16,319	11,491	15,278	15,278	10,448	16,027	16,764	17,535
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		878	1,122	1,366	1,509	1,509	1,509	1,145	1,583	1,656	1,732
Licence and permits		408	445	520	406	408	408	325	428	448	469
Operational Revenue		375	393	339	164	755	755	692	793	830	868
Non-Exchange Revenue											
Property rates	2	34,318	34,690	42,864	45,404	42,329	42,329	31,570	44,116	46,145	48,268
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1,631	1,328	1,130	876	876	876	597	919	962	1,006
Licences or permits		7	-	3	18	18	18	-	19	20	21
Transfer and subsidies - Operational		168,530	149,161	162,902	170,568	171,099	171,099	128,800	179,395	176,312	170,543
Interest		5,355	6,149	7,658	6,160	5,660	5,660	4,759	5,937	6,210	6,496
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	4,798	2,488	2,488	2,488	-	-	-	-
Other Gains		-	1,348	782	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		222,381	206,993	244,268	244,799	252,708	252,708	182,092	259,973	255,590	253,468

Cash Flow Management

Cash flow management and forecasting is a critical step in determining if the budget is funded over the medium-term. The table below gives a brief overview of the cash flow management of the municipality.

Table below table indicate the actual cash that the municipality is anticipating to collect. The municipality is anticipating collecting 77% of the total revenue billed on property rates and 77% on services charges in the 2024/25 financial year considering the municipality's collection trend of the previous financial years.

Table A7 - Budget cash flow statement**KZN436 Dr Nkosazana Dlamini Zuma - Table A7 Budgeted Cash Flows**

Description		Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates			24,999	26,400	33,064	40,365	40,365	40,365	(32,475)	33,969	35,532	37,166
Service charges			2,363	1,436	2,656	3,915	3,915	3,915	(1,415)	4,085	4,275	4,471
Other revenue			1,193	30,918	2,544	29,518	32,567	32,567	(1,762)	36,699	31,936	33,464
Transfers and Subsidies - Operational		1	244,490	140,166	177,483	178,129	177,143	177,143	(130,293)	184,181	176,312	170,543
Transfers and Subsidies - Capital		1	20,658	25,600	22,918	31,779	31,854	31,854	(5,500)	31,718	32,694	35,256
Interest			169	148	1,149	11,491	15,278	15,278	(547)	16,027	16,764	17,535
Dividends			-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees			(24,064)	(76,895)	(144,337)	(214,315)	(266,020)	(266,020)	(109,151)	(254,532)	(251,971)	(262,843)
Interest			-	-	-	(1,618)	(1,618)	(1,618)	-	(1,097)	(1,148)	(1,200)
Transfers and Subsidies		1	(2,409)	-	-	(700)	(700)	(700)	-	(700)	(732)	(766)
NET CASH FROM/(USED) OPERATING ACTIVITIES			267,398	147,774	95,477	78,563	32,784	32,784	(281,143)	50,349	43,661	33,626
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE			-	-	(4,293)	2,488	2,488	2,488	-	-	-	-
Decrease (increase) in non-current receivables			-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments			-	-	-	-	-	-	-	-	-	-
Payments												
Capital assets			(17,036)	(10,763)	19,543	-	(97,360)	(97,360)	(7,762)	(121,383)	(89,819)	(95,168)
NET CASH FROM/(USED) INVESTING ACTIVITIES			(17,036)	(10,763)	15,250	2,488	(94,872)	(94,872)	(7,762)	(121,383)	(89,819)	(95,168)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans			-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing			-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits			18	(14)	1	-	-	-	2	-	-	-
Payments												
Repayment of borrowing			-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES			18	(14)	1	-	-	-	2	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD			250,381	136,996	110,728	81,051	(62,089)	(62,089)	(288,902)	(71,035)	(46,158)	(61,542)
Cash/cash equivalents at the year begin:		2	124,203	159,176	180,235	113,640	159,256	159,256	159,256	97,167	26,132	(20,026)
Cash/cash equivalents at the year end:		2	374,584	296,172	290,963	194,691	97,167	97,167	(129,647)	26,132	(20,026)	(81,568)

SA16 – Details of Investment

The table on SA 16 show the status of the municipality's investment portfolio

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Variable or Fixed interest rate	Interest Rate *	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months									
Parent municipality											
FNB 32 DAY NOTICE - 74165605518		Months	Deposits - Bank	Yes		30 June 2024	973,246.99	55,498.86			1,028,745.85
FNB MONEY MARKET INVESTMEN - 62008452071		Months	Deposits - Bank	Yes		30 June 2024	44,877,261.71	6,240,894.34	-79,095,004.06	42,000,000.00	14,023,151.99
FNB CALL ACCOUNT - 63060516756		Months	Deposits - Bank	Yes		30 June 2024		10,376.93		211,325.12	221,702.05
FNB FIXED DEPOSIT - 76203466662		Months	Deposits - Bank	Yes	0.089	30 June 2024		1,036,907.93	-15,000,000.00	30,000,000.00	16,036,907.93
FNB FIXED DEPOSIT - 76204802667		Months	Deposits - Bank	Yes	0.09	30 June 2024				36,000,000.00	36,000,000.00
NEDBANK NOTICE DEPOSIT - 00052		Months	Deposits - Bank	Yes	0.08	30 June 2024	31,114,750.83	4,903,454.50	-3,200,000.00		32,818,205.33
NEDBANK NOTICE DEPOSIT - 00058		Months	Deposits - Bank	Yes	0.08	30 June 2024	20,615,054.03	1,244,402.77			21,859,456.80
STANDARD BANK - 032		Months	Deposits - Bank	Yes	0.09175	30 June 2024		287,487.18		5,053,547.73	5,341,034.91
STANDARD BANK - 033		Months	Deposits - Bank	Yes	0.0905	30 June 2024		1,654,585.65		30,000,000.00	31,654,585.65
STANDARD BANK - 035		Months	Deposits - Bank	Yes		30 June 2024		126,605.59	-15,471,021.18	15,344,451.79	36.20
ABSA BANK - 9374053205		Months	Deposits - Bank	Yes		30 June 2024	33,841,115.95	466,293.25	-30,184,759.74		4,122,649.46
TOTAL INVESTMENTS AND INTEREST	1						131,421,429.51		-142,950,784.98	158,609,324.64	163,106,476.17

SA15 - Investment Particulars by Type (Refer)

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
Parent municipality										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		48,998	15,413	75,973	48,998	121,353	121,353	121,353	121,353	121,353
Deposits - Public Investment Commissioners		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	48,998	15,413	75,973	48,998	121,353	121,353	121,353	121,353	121,353
Entities										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		48,998	15,413	75,973	48,998	121,353	121,353	121,353	121,353	121,353

Cash Backed Reserves/Accumulated Surplus Reconciliation

KZN436 Dr Nkosazana Dlamini Zuma - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	374,584	296,172	290,963	194,691	97,167	97,167	(129,647)	26,132	(20,026)	(81,568)
Other current investments > 90 days		(215,408)	(115,937)	(214,382)	(105,563)	-	-	303,495	-	0	-
Non current Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		159,176	180,235	76,581	89,128	97,167	97,167	173,848	26,132	(20,026)	(81,568)
Application of cash and investments											
Trade payables from Non-exchange transactions: Unspent conc		6,413	11,024	(12,713)	5,604	5,824	5,824	(614)	5,824	5,824	5,824
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	(281)	3,286	7,882	38,616	56,826	56,826	4,582	(65,814)	(110,680)	(158,791)
Other working capital requirements	3	31,157	41,579	47,789	47,082	(1,253)	(1,253)	52,951	53,921	53,939	52,854
Other provisions		(8,072)	(9,207)	(9,071)	(12,487)	(9,071)	(9,071)	(9,071)	(11,092)	(13,113)	(15,227)
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		29,217	46,683	33,887	78,815	52,326	52,326	47,849	(17,162)	(64,030)	(115,339)
Surplus(shortfall)		129,959	133,552	42,694	10,313	44,841	44,841	126,000	43,294	44,004	33,771

Table SA10 Funding Measurement

The table SA 10 indicates a brief overview of how the municipal budget is funded

KZN436 Dr Nkosazana Dlamini Zuma Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	374,584	296,172	290,963	194,691	97,167	97,167	(129,647)	26,132	(20,026)	(81,568)
Cash + investments at the yr end less applications - R'000	18(1)b	2	129,959	133,552	42,694	10,313	44,841	44,841	126,000	43,294	44,004	33,771
Cash year end/monthly employee/supplier payments	18(1)b	3	30.3	17.4	15.0	10.0	4.7	4.7	(10.5)	1.2	(1.0)	(4.0)
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	-	-	-	-	-	-	-	-	-	-
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(4.7%)	15.6%	(0.1%)	(12.2%)	(6.0%)	(32.2%)	(1.8%)	(1.4%)	(1.4%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	11.1%	22.2%	11.8%	22.4%	24.4%	24.4%	(15.4%)	22.9%	21.3%	21.4%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	7.8%	9.3%	10.5%	9.7%	14.5%	14.5%	6.2%	15.3%	15.3%	15.3%
Capital payments % of capital expenditure	18(1)c,19	8	22.5%	15.0%	(36.1%)	0.0%	115.0%	115.0%	21.6%	115.0%	115.0%	115.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								100.0%	100.0%	100.0%
Current consumer debtors % change - inc/(decr)	18(1)a	11	N.A.	6.9%	(57.7%)	160.3%	18.7%	0.0%	30.1%	18.0%	15.7%	14.2%
Long term receivables % change - inc/(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	1.3%	3.0%	4.2%	2.6%	4.2%	4.2%	3.4%	2.8%	2.8%	2.7%
Asset renewal % of capital budget	20(1)(vi)	14	41.9%	0.0%	0.0%	7.4%	11.6%	11.6%	0.0%	6.3%	9.0%	8.9%

References

- Positive cash balances indicative of minimum compliance - subject to 2
- Deduct cash and investment applications (defined) from cash balances
- Indicative of sufficient liquidity to meet average monthly operating payments
- Indicative of funded operational requirements
- Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
- Realistic average cash collection forecasts as % of annual billed revenue
- Realistic average increase in debt impairment (doubtful debt) provision
- Indicative of planned capital expenditure level & cash payment timing
- Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
- Substantiation of National/Province allocations included in budget
- Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
- Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
- Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
- Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

Pr. Municipality for the financial statement for asset removal (requires analysis of asset removal projects as % of total capital projects - retained capital plan) - transferring assets (revenue provision)											
Supporting indicators											
% inc total service charges (incl prop rates)	18(1)a		1.3%	21.6%	5.9%	(6.2%)	0.0%	(26.2%)	4.2%	4.6%	4.6%
% inc Property Tax	18(1)a		1.1%	23.6%	5.9%	(6.8%)	0.0%	(25.4%)	4.2%	4.6%	4.6%
% inc Service charges - Water	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% inc Service charges - Waste Water Management	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% inc Service charges - Waste Management	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
#REF!	18(1)a		3.3%	4.8%	5.3%	0.0%	0.0%	(33.4%)	4.4%	4.6%	4.6%
% inc in Sale of Goods and Rendering of Services	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a	38,197	38,697	47,061	49,826	46,750	46,750	34,513	48,731	50,972	53,317
Service charges		38,197	38,697	47,061	49,826	46,750	46,750	34,513	48,731	50,972	53,317
Property rates		34,318	34,690	42,864	45,404	42,329	42,329	31,570	44,116	46,145	48,268
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-
Service charges - refuse removal		3,878	4,006	4,197	4,421	4,421	4,421	2,944	4,615	4,827	5,049
Service charges - other											
Interest		306	552	723	688	688	688	416	722	755	790
Capital expenditure excluding capital grant funding		75,833	71,761	66,470	60,015	52,807	52,807	17,811	73,833	45,410	47,499
Cash receipts from ratepayers	18(1)a	28,554	58,754	38,263	73,797	76,847	76,847	(35,652)	74,753	71,742	75,102
Ratepayer & Other revenue	18(1)a	257,593	264,495	323,710	329,521	314,644	314,644	232,180	326,201	336,200	351,666
Change in consumer debtors (current and non-current)		N/A	1,872	(24,007)	33,180	5,941	-	15,757	(4,972)	11,279	11,798
Operating and Capital Grant Revenue	18(1)a	197,597	200,104	228,524	202,347	202,953	202,953	147,978	211,113	209,006	205,799
Capital expenditure - total	20(1)(vi)	75,833	71,755	54,109	91,794	84,661	84,661	36,005	105,551	78,104	82,755
Capital expenditure - renewal	20(1)(vi)	31,756	-	-	6,750	9,790	9,790		6,700	7,008	7,331
Supporting benchmarks											
Growth guideline maximum		6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline		4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY									174,522	171,307	165,460
Provincial operating grants									4,873	5,005	5,083
Provincial capital grants									400	-	-
District Municipality grants									-	-	-
Total gazetted/advised national, provincial and district grants									211,113	209,006	205,799
Average annual collection rate (arrears inclusive)											

DoRA operating			
Operational Revenue:General Revenue:Equitable Share	170,740	169,307	163,360
Operational:Revenue:General Revenue:Fuel Levy	-	-	-
2014 African Nations Championship Host City Operating Grant [Schedule 5B]	-	-	-
Agriculture Research and Technology	-	-	-
Agriculture, Conservation and Environmental	-	-	-
Arts and Culture Sustainable Resource Management	-	-	-
Community Library	-	-	-
Department of Environmental Affairs	-	-	-
Department of Tourism	-	-	-
Department of Water Affairs and Sanitation Masibambane	-	-	-
Emergency Medical Service	-	-	-
Energy Efficiency and Demand-side [Schedule 5B]	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	1,832	-	-
HIV and Aids	-	-	-
Housing Accreditation	-	-	-
Housing Top structure	-	-	-
Infrastructure Skills Development Grant [Schedule 5B]	-	-	-
Integrated City Development Grant	-	-	-
Khayelitsha Urban Renewal	-	-	-
Local Government Financial Management Grant [Schedule 5B]	1,950	2,000	2,100
Mitchell's Plain Urban Renewal	-	-	-
Municipal Demarcation and Transition Grant [Schedule 5B]	-	-	-
Municipal Disaster Grant [Schedule 5B]	-	-	-
Municipal Human Settlement Capacity Grant [Schedule 5B]	-	-	-
Municipal Systems Improvement Grant	-	-	-
Natural Resource Management Project	-	-	-
Neighbourhood Development Partnership Grant	-	-	-
Operation Clean Audit	-	-	-
Municipal Disaster Recovery Grant	-	-	-
Public Service Improvement Facility	-	-	-
Public Transport Network Operations Grant [Schedule 5B]	-	-	-
Restructuring - Seed Funding	-	-	-
Revenue Enhancement Grant Debtors Book	-	-	-
Rural Road Asset Management Systems Grant	-	-	-
Sport and Recreation	-	-	-
Terrestrial Invasive Alien Plants	-	-	-
Water Services Operating Subsidy Grant [Schedule 5B]	-	-	-
Health Hygiene in Informal Settlements	-	-	-
Municipal Infrastructure Grant [Schedule 5B]	-	-	-
Water Services Infrastructure Grant	-	-	-
Public Transport Network Grant [Schedule 5B]	-	-	-
Smart Connect Grant	-	-	-
Urban Settlement Development Grant	-	-	-
WIFI Grant (Department of Telecommunications and Postal Services)	-	-	-
Street Lighting	-	-	-
Traditional Leaders - Imbizion	-	-	-
Department of Water and Sanitation Smart Living Handbook	-	-	-
Integrated National Electrification Programme Grant	-	-	-
Municipal Restructuring Grant	-	-	-
Regional Bulk Infrastructure Grant	-	-	-
Municipal Emergency Housing Grant	-	-	-
Metro Informal Settlements Partnership Grant	-	-	-
Integrated Urban Development Grant	-	-	-
Programme and Project Preparation Support Grant	-	-	-
	174,522	171,307	165,460

DoRA Capital

Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	-	-	-							
Municipal Infrastructure Grant [Schedule 5B]	31,318	32,694	35,256							
Municipal Water Infrastructure Grant [Schedule 5B]	-	-	-							
Neighbourhood Development Partnership Grant [Schedule 5B]	-	-	-							
Public Transport Infrastructure Grant [Schedule 5B]	-	-	-							
Rural Household Infrastructure Grant [Schedule 5B]	-	-	-							
Rural Road Asset Management Systems Grant [Schedule 5B]	-	-	-							
Urban Settlement Development Grant [Schedule 4B]	-	-	-							
Municipal Human Settlement	-	-	-							
Community Library	-	-	-							
Integrated City Development Grant [Schedule 4B]	-	-	-							
Municipal Disaster Recovery Grant	-	-	-							
Energy Efficiency and Demand Side Management Grant	-	-	-							
Khayelitsha Urban Renewal	-	-	-							
Local Government Financial Management Grant [Schedule 5B]	-	-	-							
Municipal Systems Improvement Grant [Schedule 5B]	-	-	-							
Public Transport Network Grant [Schedule 5B]	-	-	-							
Public Transport Network Operations Grant [Schedule 5B]	-	-	-							
Regional Bulk Infrastructure Grant (Schedule 5B)	-	-	-							
Water Services Infrastructure Grant [Schedule 5B]	-	-	-							
WIFI Connectivity	-	-	-							
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	-	-	-							
Aquaponic Project	-	-	-							
Restition Settlement	-	-	-							
Infrastructure Skills Development Grant [Schedule 5B]	-	-	-							
Restructuring Seed Funding	-	-	-							
Municipal Disaster Relief Grant	-	-	-							
Municipal Emergency Housing Grant	-	-	-							
Metro Informal Settlements Partnership Grant	-	-	-							
Integrated Urban Development Grant	-	-	-							
Trend										
Change in consumer debtors (current and non-current)	(11,972)	1,872	(24,007)	33,180	5,941	-	15,757	(4,972)	11,279	11,798

Total Operating Revenue			222,381	206,993	244,268	244,799	252,708	252,708	182,092	259,973	255,590	253,468
Total Operating Expenditure			166,043	229,531	262,234	264,793	279,182	279,182	167,164	290,262	285,152	284,836
Operating Performance Surplus/(Deficit)			56,338	(22,538)	(17,966)	(19,994)	(26,474)	(26,474)	14,928	(30,288)	(29,562)	(31,368)
Cash and Cash Equivalents (30 June 2012)									-			
Revenue												
% Increase in Total Operating Revenue			(6.9%)	18.0%	0.2%	3.2%	0.0%	(27.9%)	2.9%	(1.7%)	(0.8%)	
% Increase in Property Rates Revenue			1.1%	23.6%	5.9%	(6.8%)	0.0%	(25.4%)	39.7%	4.6%	4.6%	
% Increase in Electricity Revenue			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
% Increase in Property Rates & Services Charges			1.3%	21.6%	5.9%	(6.2%)	0.0%	(26.2%)	4.2%	4.6%	4.6%	
Expenditure												
% Increase in Total Operating Expenditure			38.2%	14.2%	1.0%	5.4%	0.0%	(40.1%)	4.0%	(1.8%)	(0.1%)	
% Increase in Employee Costs			11.4%	7.9%	16.6%	(0.1%)	0.0%	(39.4%)	11.1%	4.6%	4.6%	
% Increase in Electricity Bulk Purchases			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Average Cost Per Budgeted Employee Position (Remuneration)				256210.8372	1382328.806				1510830.044			
Average Cost Per Councillor (Remuneration)				0	0				0			
R&M % of PPE			1.2%	2.9%	4.1%	2.6%	4.1%	4.1%	2.7%	2.7%	2.6%	
Asset Renewal and R&M as a % of PPE			12.1%	12.3%	15.6%	5.5%	7.2%	7.2%	5.5%	4.3%	4.1%	
Debt Impairment % of Total Billable Revenue			7.8%	9.3%	10.5%	9.7%	14.5%	14.5%	6.2%	15.3%	15.3%	
Capital Revenue												
Internally Funded & Other (R'000)			-	-	-	-	-	-	-	-	-	-
Borrowing (R'000)			-	-	-	-	-	-	-	-	-	-
Grant Funding and Other (R'000)			75,833	71,755	54,109	91,794	84,661	84,661	36,005	105,551	78,104	82,755
Internally Generated funds % of Non Grant Funding			(0.0%)	0.0%	24.0%	(100.0%)	(100.0%)	(100.0%)	(100.0%)	(100.0%)	(100.0%)	(100.0%)
Borrowing % of Non Grant Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding			1233.2%	559.0%	2109.7%	153.0%	160.3%	160.3%	202.2%	143.0%	172.0%	174.2%
Capital Expenditure												
Total Capital Programme (R'000)			6,149	12,829	(9,796)	91,794	84,661	84,661	36,005	105,551	78,104	82,755
Asset Renewal			51,576	46,905	58,269	17,379	18,029	18,029	-	17,520	10,857	11,357
Asset Renewal % of Total Capital Expenditure			838.7%	365.6%	(594.8%)	18.9%	21.3%	21.3%	0.0%	16.6%	13.9%	13.7%
Cash												
Cash Receipts % of Rate Payer & Other			11.1%	22.2%	11.8%	22.4%	24.4%	24.4%	(15.4%)	22.9%	21.3%	21.4%
Cash Coverage Ratio			0	0	0	0	0	0	(0)	0	(0)	(0)
Borrowing												
Credit Rating (2009/10)									0			
Capital Charges to Operating			19.9%	21.0%	17.5%	21.7%	15.8%	15.8%	23.4%	14.2%	13.1%	9.2%
Borrowing Receipts % of Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves												
Surplus/(Deficit)			129,959	133,552	42,694	10,313	44,841	44,841	126,000	43,294	44,004	33,771
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%	0.0%
Free Services as a % of Operating Revenue (excl operational transfers)			5.2%	7.0%	2.7%	26.8%	26.5%	26.5%	28.0%	29.8%	29.8%	
Total Operating Revenue			222,381	206,993	244,268	244,799	252,708	252,708	182,092	259,973	255,590	253,468
Total Operating Expenditure			166,043	229,531	262,234	264,793	279,182	279,182	167,164	290,262	285,152	284,836
Surplus/(Deficit) Budgeted Operating Statement			56,338	(22,538)	(17,966)	(19,994)	(26,474)	(26,474)	14,928	(30,288)	(29,562)	(31,368)
Surplus/(Deficit) Considering Reserves and Cash Backing			129,959	133,552	42,694	10,313	44,841	44,841	126,000	43,294	44,004	33,771
MTREF Funded (1) / Unfunded (0)	15		1	1	1	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✗	15		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

Basic Service Delivery Measurements

KZN436 Dr Nkosazana Dlamini Zuma - Table A10 Basic service delivery measurement

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Household service targets	1									
Water:										
Piped water inside dwelling		2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852
Piped water inside yard (but not in dwelling)		26,767	26,767	26,767	26,767	26,767	26,767	26,767	26,767	26,767
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		29,619	29,619	29,619	29,619	29,619	29,619	29,619	29,619	29,619
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	29,619	29,619	29,619	29,619	29,619	29,619	29,619	29,619	29,619
Sanitation/sewerage:										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		2,365	2,365	2,365	2,365	2,365	2,365	2,371	2,371	2,371
Using communal refuse dump		40,297	40,297	40,297	40,297	40,297	40,297	40,533	40,533	40,533
Using own refuse dump		2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393
<i>Below Minimum Service Level sub-total</i>		45,055	45,055	45,055	45,055	45,055	45,055	45,297	45,297	45,297
Total number of households	5	45,055	45,055	45,055	45,055	45,055	45,055	45,297	45,297	45,297
Households receiving Free Basic Service	7									
Electricity/other energy (50kwh per household per month)		176,327	176,327	176,327	184,790	192,921	192,921	192,921	203,146	213,913
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Electricity/other energy (50kwh per indigent household per month)		176	176	176	185	193	193	193	203	214
Total cost of FBS provided		176	176	176	185	193	193	193	203	214
Highest level of free service provided per household										
Revenue cost of subsidised services provided (R'000)	9									
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		2,779	4,023	2,203	19,923	21,643	21,643	22,593	23,632	24,719
Total revenue cost of subsidised services provided		2,779	4,023	2,203	19,923	21,643	21,643	22,593	23,632	24,719

2.7 Expenditure and Grant Programmes

SA 18 - Capital and Operational Grant Receipts

The table gives a brief indication of the capital and operational grants gazetted to the municipality for 2024/25 financial year.

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		176,750	156,469	163,244	173,960	158,838	158,838	180,026	176,134	170,460
Operational Revenue: General Revenue: Equitable Share		159,757	139,476	152,466	162,271	162,271	162,271	170,740	169,307	163,360
Operational Revenue: General Revenue: Fuel Levy		-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand-side (Schedule 5B)		-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities (Schedule 5B)		2,323	2,323	2,476	2,178	2,178	2,178	1,832	-	-
HIV and Aids		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant (Schedule 5B)		1,950	1,950	1,950	1,950	1,950	1,950	1,950	2,000	2,100
Integrated National Electrification Programme Grant		12,720	12,720	6,352	7,561	(7,561)	(7,561)	5,504	4,827	5,000
Provincial Government:		3,803	3,972	5,169	4,169	4,169	4,169	4,873	4,933	5,083
Capacity Building		-	-	-	-	-	-	-	-	-
Capacity Building and Other		-	-	-	-	-	-	-	-	-
Disaster and Emergency Services		-	-	-	-	-	-	-	-	-
Provincialisation of Libraries		2,714	2,806	2,946	2,946	2,946	2,946	3,076	3,214	3,358
Community Library Service Grant		1,089	1,166	1,223	1,223	1,223	1,223	1,797	1,719	1,725
Infrastructure		-	-	1,000	-	-	-	-	-	-
Total Operating Transfers and Grants	5	180,553	160,441	168,413	178,129	163,007	163,007	184,899	181,067	175,543
Capital Transfers and Grants										
National Government:		26,658	42,508	39,722	31,779	29,654	29,654	31,318	32,694	35,256
Integrated National Electrification Programme (Municipal Grant) (Schedule 5B)		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (Schedule 5B)		26,658	42,508	39,722	31,779	29,654	29,654	31,318	32,694	35,256
Municipal Water Infrastructure Grant (Schedule 5B)		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant (Schedule 5B)		-	-	-	-	-	-	-	-	-
Public Transport Infrastructure Grant (Schedule 5B)		-	-	-	-	-	-	-	-	-
Provincial Government:		375	-	13,200	-	2,200	2,200	-	-	-
Capacity Building		375	-	-	-	-	-	-	-	-
Capacity Building and Other		-	-	8,000	-	-	-	-	-	-
Housing		-	-	5,200	-	-	-	-	-	-
Infrastructure		-	-	-	-	2,200	2,200	-	-	-
Total Capital Transfers and Grants	5	27,033	42,508	52,922	31,779	31,854	31,854	31,318	32,694	35,256
TOTAL RECEIPTS OF TRANSFERS & GRANTS		207,586	202,949	221,335	209,908	194,861	194,861	216,217	213,761	210,799

SA 19 - Capital and Operational Expenditure Programme

It is estimated that a spending rate of 100 per cent is achieved on operating expenditure and 100 per cent on the capital projects for the 2024/2025 MTREF of which performance has been factored into the cash flow budget.

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA19 Expenditure on transfers and grant programme

L21400 OF RHOADSAND DRAINAGE - Supporting Table 0100 Expenditure on transfers and grant programme										
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		176,750	156,469	163,244	173,960	158,838	158,838	180,026	176,134	170,460
Operational Revenue:General Revenue:Equitable Share		159,757	139,476	152,466	162,271	162,271	162,271	170,740	169,307	163,360
Operational:Revenue:General Revenue:Fuel Levy		-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand-side [Schedule 5B]		-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2,323	2,323	2,476	2,178	2,178	2,178	1,832	-	-
Khayelitsha Urban Renewal		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant [Schedule 5B]		1,950	1,950	1,950	1,950	1,950	1,950	1,950	2,000	2,100
Mitchell's Plain Urban Renewal		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant		12,720	12,720	6,352	7,561	(7,561)	(7,561)	5,504	4,827	5,000
Municipal Restructuring Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		3,803	3,972	5,169	4,169	4,169	4,169	4,873	4,933	5,083
Provincialisation of Libraries		2,714	2,806	2,946	2,946	2,946	2,946	3,076	3,214	3,358
Community Library Service Grant		1,089	1,166	1,223	1,223	1,223	1,223	1,797	1,719	1,725
Infrastructure		-	-	1,000	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		180,553	160,441	168,413	178,129	163,007	163,007	184,899	181,067	175,543
Capital expenditure of Transfers and Grants										
National Government:		26,658	42,508	39,722	31,779	29,654	29,654	31,318	32,694	35,256
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]		26,658	42,508	39,722	31,779	29,654	29,654	31,318	32,694	35,256
Municipal Water Infrastructure Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Provincial Government:		375	-	13,200	-	2,200	2,200	-	-	-
Capacity Building		375	-	-	-	-	-	-	-	-
Capacity Building and Other		-	-	8,000	-	-	-	-	-	-
Disaster and Emergency Services		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Housing		-	-	5,200	-	-	-	-	-	-
Infrastructure		-	-	-	-	2,200	2,200	-	-	-
Total capital expenditure of Transfers and Grants		27,033	42,508	52,922	31,779	31,854	31,854	31,318	32,694	35,256
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		207,586	202,949	221,335	209,908	194,861	194,861	216,217	213,761	210,799

2.8 Allocations or grants made by the municipality

The municipality does not have any allocations or grants made by the municipality.

2.9 Councillors Allowances and Employee benefits

The following table is a breakdown of councillors' Remuneration and Employee salaries and benefits for the year 2024/2025.

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		8,081	8,643	8,631	9,008	9,008	9,008	9,420	9,853	10,306
Pension and UIF Contributions		1,141	1,057	1,155	1,168	1,168	1,168	1,265	1,323	1,384
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1,088	550	531	951	951	951	949	993	1,038
Cellphone Allowance		1,288	1,195	1,262	1,357	1,357	1,357	1,424	1,489	1,558
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		11,598	11,445	11,578	12,484	12,484	12,484	13,057	13,658	14,286
% increase	4		(1.3%)	1.2%	7.8%	-	-	4.6%	4.6%	4.6%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		4,480	4,352	4,891	5,357	5,357	5,357	5,620	5,878	6,148
Pension and UIF Contributions		115	180	142	185	185	185	194	203	212
Medical Aid Contributions		55	48	33	87	87	87	91	95	99
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		562	249	173	552	552	552	552	578	604
Motor Vehicle Allowance	3	330	461	459	573	573	573	587	614	642
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	80	80	20	-	-	-	-	-	-
Other benefits and allowances	3	42	75	2	101	101	101	101	106	110
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5,663	5,444	5,719	6,854	6,854	6,854	7,144	7,473	7,817
% increase	4		(3.9%)	5.1%	19.8%	-	-	4.2%	4.6%	4.6%
Other Municipal Staff										
Basic Salaries and Wages		42,120	48,439	53,216	59,266	59,141	59,141	66,792	69,864	73,078
Pension and UIF Contributions		6,906	7,814	8,937	10,253	10,253	10,253	11,283	11,802	12,345
Medical Aid Contributions		2,948	3,183	2,657	3,784	3,784	3,784	4,340	4,539	4,748
Overtime		1,302	1,507	1,559	2,168	2,168	2,168	2,388	2,498	2,613
Performance Bonus		3,161	3,831	3,975	4,914	4,914	4,914	5,441	5,691	5,953
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	110	132	150	477	477	477	494	517	541
Other benefits and allowances	3	1,363	1,873	2,357	2,879	2,879	2,879	2,834	2,964	3,100
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		990	0	223	421	421	421	421	440	461
Post-retirement benefit obligations	6	1,468	1,363	632	1,600	1,600	1,600	1,600	1,674	1,751
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		60,367	68,143	73,706	85,762	85,637	85,637	95,592	99,989	104,589
% increase	4		12.9%	8.2%	16.4%	(0.1%)	-	11.6%	4.6%	4.6%
Total Parent Municipality		77,628	85,032	91,004	105,100	104,975	104,975	115,794	121,120	126,692
			9.5%	7.0%	15.5%	(0.1%)	-	10.3%	4.6%	4.6%

Table SA23- Salaries, allowances and benefits (Political Office Bearers/ Councilors/ Senior Managers)

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/seni

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4	1	519,476	77,921	234,840	-	-	832,237
Chief Whip		-	-	-	-	-	-	-
Executive Mayor		1	613,515	96,536	287,911	-	-	997,962
Deputy Executive Mayor		1	783,145	-	49,091	-	-	832,236
Executive Committee		-	-	-	-	-	-	-
Total for all other councillors		-	7,503,670	1,090,682	1,800,671	-	-	10,395,023
Total Councillors	8	3	9,419,806	1,265,139	2,372,513			13,057,458
Senior Managers of the Municipality	5							
Municipal Manager (MM)		1	1,004,591	210,931	189,720	188,992	-	1,594,234
Chief Finance Officer		1	877,635	2,493	73,446	141,856	-	1,095,430
		1	1,039,220	64,648	139,311	-	-	1,243,179
		1	819,615	4,843	194,638	73,767	-	1,092,863
		1	902,098	143	50,000	73,767	-	1,026,008
		-	-	-	-	-	-	-
List of each official with packages >= senior manager								
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		1	976,367	2,493	40,000	73,767	-	1,092,627
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
Total Senior Managers of the Municipality	8,10	6	5,619,526	285,551	687,115	552,149		7,144,341

Table SA 24 – Summary of personnel numbers

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2022/23			Current Year 2023/24			Budget Year 2024/25		
Number	1,2	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)		29	-	29	29	-	29	29	-	29
Board Members of municipal entities	4	-	-	-	-	-	-	-	-	-
Municipal employees	5	-	-	-	-	-	-	-	-	-
Municipal Manager and Senior Managers	3	5	-	5	6	-	6	6	1	5
Other Managers	7	13	13	-	15	15	-	15	15	-
Professionals		81	74	7	81	74	7	83	82	1
Finance		17	13	4	17	13	4	17	17	-
Spatial/town planning		7	6	1	7	6	1	7	7	-
Information Technology		4	3	1	3	2	1	3	2	1
Roads		3	3	-	3	3	-	5	5	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-
Refuse		2	1	1	2	1	1	2	2	-
Other		48	48	-	49	49	-	49	49	-
Technicians		6	5	1	5	5	-	5	5	-
Finance		-	-	-	-	-	-	-	-	-
Spatial/town planning		-	-	-	-	-	-	-	-	-
Information Technology		-	-	-	-	-	-	-	-	-
Roads		5	4	1	4	4	-	4	4	-
Electricity		1	1	-	1	1	-	1	1	-
Water		-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Clerks (Clerical and administrative)		97	50	47	99	51	48	95	44	51
Service and sales workers		-	-	-	-	-	-	-	-	-
Skilled agricultural and fishery workers		-	-	-	-	-	-	-	-	-
Craft and related trades		-	-	-	-	-	-	-	-	-
Plant and Machine Operators		12	12	-	12	12	-	12	12	-
Elementary Occupations		67	67	-	67	67	-	68	68	-
TOTAL PERSONNEL NUMBERS	9	310	221	89	314	224	90	313	227	86
% increase					1.3%	1.4%	1.1%	(0.3%)	1.3%	(4.4%)
Total municipal employees headcount	6,10	-	-	-	-	-	-	-	-	-
Finance personnel headcount	8,10	-	-	-	-	-	-	-	-	-
Human Resources personnel headcount	8,10	-	-	-	-	-	-	-	-	-

2.10 MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

Table SA25-Budgeted monthly revenue and expenditure

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand																
Revenue																
Exchange Revenue																
Service charges - Electricity		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Service charges - Water		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Service charges - Waste Water Management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Service charges - Waste Management		385	385	385	385	385	385	385	385	385	385	385	385	4,615	4,827	5,049
Sale of Goods and Rendering of Services		452	452	452	452	452	452	452	452	452	452	452	452	5,419	662	693
Agency services		60	60	60	60	60	60	60	60	60	60	60	60	722	755	790
Interest		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Interest earned from Receivables		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Interest earned from Current and Non Current Assets		1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	16,027	16,764	17,535
Dividends		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Rent on Land		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Rental from Fixed Assets		132	132	132	132	132	132	132	132	132	132	132	132	1,583	1,656	1,732
Licence and permits		36	36	36	36	36	36	36	36	36	36	36	36	428	448	469
Operational Revenue		66	66	66	66	66	66	66	66	66	66	66	66	793	830	868
Non-Exchange Revenue																
Property rates		3,676	3,676	3,676	3,676	3,676	3,676	3,676	3,676	3,676	3,676	3,676	3,676	44,116	46,145	48,268
Surcharges and Taxes		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		77	77	77	77	77	77	77	77	77	77	77	77	919	962	1,006
Licences or permits		2	2	2	2	2	2	2	2	2	2	2	2	19	20	21
Transfer and subsidies - Operational		14,950	14,950	14,950	14,950	14,950	14,950	14,950	14,950	14,950	14,950	14,950	14,950	179,395	176,312	170,543
Interest		495	495	495	495	495	495	495	495	495	495	495	495	5,937	6,210	6,496
Fuel Levy		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Operational Revenue		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Gains on disposal of Assets		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other Gains		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Discontinued Operations		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Revenue (excluding capital transfers and contributions)		21,664	21,664	21,664	21,664	21,664	21,664	21,664	21,664	21,664	21,664	21,664	21,664	259,973	255,590	253,468
Expenditure																
Employee related costs		8,554	8,554	8,554	8,554	8,554	8,600	8,554	8,554	8,554	8,554	8,554	8,600	102,736	107,462	112,406
Remuneration of councillors		1,088	1,088	1,088	1,088	1,088	1,088	1,088	1,088	1,088	1,088	1,088	1,088	13,057	13,658	14,286
Inventory consumed		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Debt impairment		623	623	623	623	623	623	623	623	623	623	623	623	7,479	7,823	8,182
Depreciation and amortisation		—	—	—	—	—	—	—	—	—	—	—	3,540	3,540	3,703	3,873
Bulk purchases - electricity		3,436	3,436	3,436	3,436	3,436	3,436	3,436	3,436	3,436	3,436	3,436	3,436	41,231	37,330	26,267
Interest		91	91	91	91	91	91	91	91	91	91	91	91	1,097	1,148	1,200
Contracted services		5,753	5,753	5,753	5,753	5,753	5,753	5,753	5,753	5,753	5,753	5,753	5,753	69,031	61,458	63,633
Transfers and subsidies		142	142	142	142	142	142	142	142	142	142	142	142	1,700	1,778	1,860
Irrecoverable debts written off		325	325	325	325	325	325	325	325	325	325	325	325	3,900	4,079	4,267
Operational costs		3,874	3,874	3,874	3,874	3,874	3,874	3,874	3,874	3,874	3,874	3,874	3,874	46,491	46,713	48,862
Losses on disposal of Assets		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other Losses		295	295	295	295	295	295	295	295	295	295	295	(3,245)	—	—	—
Total Expenditure		24,181	24,181	24,181	24,181	24,181	24,227	24,181	24,181	24,181	24,181	24,181	24,228	290,262	285,152	284,836
Surplus/(Deficit)		(2,516)	(2,516)	(2,516)	(2,516)	(2,516)	(2,562)	(2,516)	(2,516)	(2,516)	(2,516)	(2,516)	(2,563)	(30,288)	(29,562)	(31,368)
Transfers and subsidies - capital (monetary allocations)		2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	31,718	32,694	35,256
Transfers and subsidies - capital (in-kind)		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions		—	—	—	—	—	—	—	—	—	—	—	1,430	1,430	3,132	3,888
Income Tax		127	127	127	127	127	81	127	127	127	127	127	1,510	2,859	6,264	7,776
Surplus/(Deficit) after income tax		—	—	—	—	—	—	—	—	—	—	—	1,430	1,430	3,132	3,888
Surplus/(Deficit) attributable to municipality		—	—	—	—	—	—	—	—	—	—	—	1,430	1,430	3,132	3,888
Intercompany/Parent subsidiary transactions		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit)	1	127	127	127	127	127	81	127	127	127	127	127	1,510	2,859	6,264	7,776

Table SA26- Budgeted monthly revenue and expenditure (municipal vote)

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description		Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
R thousand			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue by Vote																	
Vote 1 - EXECUTIVE AND COUNCIL			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - BUDGET AND TREASURY			20,145	20,145	20,145	20,145	20,145	20,145	20,145	20,145	20,145	20,145	20,145	20,145	241,735	243,528	241,003
Vote 3 - CORPORATE SERVICES			5	5	5	5	5	5	5	5	5	5	5	5	59	62	64
Vote 4 - COMMUNITY SERVICES			937	937	937	937	937	937	937	937	937	937	937	937	11,239	11,664	12,048
Vote 5 - PUBLIC WORKS AND BASIC SERVICES			3,195	3,195	3,195	3,195	3,195	3,195	3,195	3,195	3,195	3,195	3,195	3,195	38,336	32,694	35,256
Vote 6 - PLANNING AND DEVELOPMNT			27	27	27	27	27	27	27	27	27	27	27	27	322	337	353
Vote 7 - [NAME OF VOTE 7]			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote			24,308	24,308	24,308	24,308	24,308	24,308	24,308	24,308	24,308	24,308	24,308	24,308	291,691	288,284	288,724
Expenditure by Vote to be appropriated																	
Vote 1 - EXECUTIVE AND COUNCIL			2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	35,136	36,752	38,263
Vote 2 - BUDGET AND TREASURY			6,887	6,887	6,887	6,887	6,887	6,933	6,887	6,887	6,887	6,887	6,887	6,933	82,732	80,701	71,641
Vote 3 - CORPORATE SERVICES			4,427	4,427	4,427	4,427	4,427	4,427	4,427	4,427	4,427	4,427	4,427	4,427	53,121	50,020	51,840
Vote 4 - COMMUNITY SERVICES			3,427	3,427	3,427	3,427	3,427	3,427	3,427	3,427	3,427	3,427	3,427	3,427	41,121	43,013	44,991
Vote 5 - PUBLIC WORKS AND BASIC SERVICES			4,917	4,917	4,917	4,917	4,917	4,917	4,917	4,917	4,917	4,917	4,917	4,917	59,005	54,745	57,263
Vote 6 - PLANNING AND DEVELOPMNT			1,595	1,595	1,595	1,595	1,595	1,595	1,595	1,595	1,595	1,595	1,595	1,596	19,145	19,921	20,838
Vote 7 - [NAME OF VOTE 7]			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote			24,181	24,181	24,181	24,181	24,181	24,227	24,181	24,181	24,181	24,181	24,181	24,228	290,262	285,152	284,836
Surplus/(Deficit) before assoc.			127	127	127	127	127	81	127	127	127	127	127	80	1,430	3,132	3,888
Surplus/(Deficit) after income tax			-	-	-	-	-	-	-	-	-	-	-	1,430	1,430	3,132	3,888
Surplus/(Deficit) attributable to municipality			-	-	-	-	-	-	-	-	-	-	-	1,430	1,430	3,132	3,888
Intercompany/Parent subsidiary transactions			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)			127	127	127	127	127	81	127	127	127	127	127	80	1,430	3,132	3,888

Table SA27-Budgeted monthly revenue and expenditure (standard classification)

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue - Functional																
Governance and administration		20,149	20,149	20,149	20,149	20,149	20,149	20,149	20,149	20,149	20,149	20,149	20,150	241,794	243,590	241,068
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		20,149	20,149	20,149	20,149	20,149	20,149	20,149	20,149	20,149	20,149	20,149	20,150	241,794	243,590	241,068
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		552	552	552	552	552	552	552	552	552	552	552	552	6,624	6,836	6,999
Community and social services		407	407	407	407	407	407	407	407	407	407	407	407	4,882	5,015	5,093
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		145	145	145	145	145	145	145	145	145	145	145	145	1,741	1,821	1,905
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		2,823	2,823	2,823	2,823	2,823	2,823	2,823	2,823	2,823	2,823	2,823	2,823	33,872	33,031	35,609
Planning and development		27	27	27	27	27	27	27	27	27	27	27	27	322	337	353
Road transport		2,796	2,796	2,796	2,796	2,796	2,796	2,796	2,796	2,796	2,796	2,796	2,796	33,550	32,694	35,256
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		783	783	783	783	783	783	783	783	783	783	783	783	9,401	4,827	5,049
Energy sources		399	399	399	399	399	399	399	399	399	399	399	399	4,786	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		385	385	385	385	385	385	385	385	385	385	385	385	4,615	4,827	5,049
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		24,308	24,308	24,308	24,308	24,308	24,308	24,308	24,308	24,308	24,308	24,308	24,308	291,691	288,284	288,724
Expenditure - Functional																
Governance and administration		14,241	14,241	14,241	14,241	14,241	14,288	14,241	14,241	14,241	14,241	14,241	14,288	170,990	167,474	161,744
Executive and council		2,522	2,522	2,522	2,522	2,522	2,522	2,522	2,522	2,522	2,522	2,522	2,522	30,258	31,650	33,106
Finance and administration		11,313	11,313	11,313	11,313	11,313	11,360	11,313	11,313	11,313	11,313	11,313	11,360	135,853	130,721	123,481
Internal audit		407	407	407	407	407	407	407	407	407	407	407	406	4,878	5,102	5,157
Community and public safety		3,513	3,513	3,513	3,513	3,513	3,513	3,513	3,513	3,513	3,513	3,513	3,514	42,160	44,099	46,128
Community and social services		1,752	1,752	1,752	1,752	1,752	1,752	1,752	1,752	1,752	1,752	1,752	1,752	21,022	21,989	23,000
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		1,675	1,675	1,675	1,675	1,675	1,675	1,675	1,675	1,675	1,675	1,675	1,675	20,099	21,024	21,991
Housing		87	87	87	87	87	87	87	87	87	87	87	87	1,039	1,087	1,137
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		4,715	4,715	4,715	4,715	4,715	4,715	4,715	4,715	4,715	4,715	4,715	4,715	56,580	57,110	59,737
Planning and development		2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	24,550	25,575	26,751
Road transport		2,669	2,669	2,669	2,669	2,669	2,669	2,669	2,669	2,669	2,669	2,669	2,669	32,030	31,535	32,985
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		1,311	1,311	1,311	1,311	1,311	1,311	1,311	1,311	1,311	1,311	1,311	1,311	15,728	11,445	11,972
Energy sources		399	399	399	399	399	399	399	399	399	399	399	399	4,786	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		912	912	912	912	912	912	912	912	912	912	912	912	10,942	11,445	11,972
Other		400	400	400	400	400	400	400	400	400	400	400	400	4,804	5,025	5,256
Total Expenditure - Functional		24,181	24,181	24,181	24,181	24,181	24,227	24,181	24,181	24,181	24,181	24,181	24,228	290,262	285,152	284,836
Surplus/(Deficit) before assoc.		127	127	127	127	127	81	127	127	127	127	127	80	1,430	3,132	3,888
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	127	127	127	127	127	81	127	127	127	127	127	80	1,430	3,132	3,888

Table SA28-Budgeted monthly capital expenditure (municipal vote)

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand																
Multi-year expenditure to be appropriated	1															
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		10	10	10	10	10	10	10	10	10	10	10	10	120	126	131
Vote 4 - COMMUNITY SERVICES		475	475	475	475	475	475	475	475	475	475	475	475	5,700	2,197	2,298
Vote 5 - PUBLIC WORKS AND BASIC SERVICES		4,790	4,790	4,790	4,790	4,790	4,790	4,790	4,790	4,790	4,790	4,790	4,790	57,479	11,642	12,178
Vote 6 - PLANNING AND DEVELOPMNT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	5,275	5,275	5,275	5,275	5,275	5,275	5,275	5,275	5,275	5,275	5,275	5,275	63,299	13,964	14,606
Single-year expenditure to be appropriated																
Vote 1 - EXECUTIVE AND COUNCIL		82	82	82	82	82	82	82	82	82	82	82	82	985	1,030	1,078
Vote 2 - BUDGET AND TREASURY		241	241	241	241	241	241	241	241	241	241	241	241	2,895	413	432
Vote 3 - CORPORATE SERVICES		281	281	281	281	281	281	281	281	281	281	281	281	3,368	3,523	3,685
Vote 4 - COMMUNITY SERVICES		1,014	1,014	1,014	1,014	1,014	1,014	1,014	1,014	1,014	1,014	1,014	1,014	12,170	9,184	9,606
Vote 5 - PUBLIC WORKS AND BASIC SERVICES		1,746	1,746	1,746	1,746	1,746	1,746	1,746	1,746	1,746	1,746	1,746	1,746	20,954	49,372	52,702
Vote 6 - PLANNING AND DEVELOPMNT		157	157	157	157	157	157	157	157	157	157	157	157	1,880	617	646
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	3,521	3,521	3,521	3,521	3,521	3,521	3,521	3,521	3,521	3,521	3,521	3,521	42,252	64,140	68,148
Total Capital Expenditure	2	8,796	8,796	8,796	8,796	8,796	8,796	8,796	8,796	8,796	8,796	8,796	8,796	105,551	78,104	82,755

Table SA29- Budgeted monthly capital expenditure (standard classification)

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital Expenditure - Functional	1															
Governance and administration		614	614	614	614	614	614	614	614	614	614	614	614	7,368	5,092	5,326
Executive and council		82	82	82	82	82	82	82	82	82	82	82	82	985	1,030	1,078
Finance and administration		532	532	532	532	532	532	532	532	532	532	532	532	6,383	4,061	4,248
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		1,489	1,489	1,489	1,489	1,489	1,489	1,489	1,489	1,489	1,489	1,489	1,489	17,870	11,380	11,904
Community and social services		798	798	798	798	798	798	798	798	798	798	798	798	9,575	5,413	5,662
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		691	691	691	691	691	691	691	691	691	691	691	691	8,295	5,967	6,242
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		16,700	16,700	16,700	16,700	16,700	16,700	16,700	16,700	16,700	16,700	16,700	(104,684)	79,013	60,690	64,540
Planning and development		14,552	14,552	14,552	14,552	14,552	14,552	14,552	14,552	14,552	14,552	14,552	(106,831)	53,243	45,764	48,927
Road transport		2,147	2,147	2,147	2,147	2,147	2,147	2,147	2,147	2,147	2,147	2,147	2,148	25,770	14,926	15,613
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		108	108	108	108	108	108	108	108	108	108	108	108	1,300	941	985
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		42	42	42	42	42	42	42	42	42	42	42	42	500	523	547
Waste management		67	67	67	67	67	67	67	67	67	67	67	67	800	418	438
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	18,911	18,911	18,911	18,911	18,911	18,911	18,911	18,911	18,911	18,911	18,911	(102,472)	105,551	78,104	82,755
Funded by:																
National Government		2,610	2,610	2,610	2,610	2,610	2,610	2,610	2,610	2,610	2,610	2,610	2,610	31,318	32,694	35,256
Provincial Government		33	33	33	33	33	33	33	33	33	33	33	33	400	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	31,718	32,694	35,256
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		16,268	16,268	16,268	16,268	16,268	16,268	16,268	16,268	16,268	16,268	16,268	(105,115)	73,833	45,410	47,499
Total Capital Funding		18,911	18,911	18,911	18,911	18,911	18,911	18,911	18,911	18,911	18,911	18,911	(102,472)	105,551	78,104	82,755

Table SA30- Budgeted monthly cash flow

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand															
Cash Receipts By Source													1		
Property rates	2,831	2,831	2,831	2,831	2,831	2,831	2,831	2,831	2,831	2,831	2,831	2,831	33,969	35,532	37,166
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	340	340	340	340	340	340	340	340	340	340	340	340	4,085	4,275	4,471
Rental of facilities and equipment	151	151	151	151	151	151	151	151	151	151	151	151	1,811	1,894	1,981
Interest earned - external investments	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	16,027	16,764	17,535
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	97	97	97	97	97	97	97	97	97	97	97	97	1,169	1,223	1,279
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	15,348	15,348	15,348	15,348	15,348	15,348	15,348	15,348	15,348	15,348	15,348	15,348	184,181	176,312	170,543
Other revenue	2,810	2,810	2,810	2,810	2,810	2,810	2,810	2,810	2,810	2,810	2,810	2,810	33,719	28,819	30,204
Cash Receipts by Source	22,913	22,913	22,913	22,913	22,913	22,913	22,913	22,913	22,913	22,913	22,913	22,913	274,960	264,818	263,180
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations)	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	31,718	32,694	35,256
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	25,557	25,557	25,557	25,557	25,557	25,557	25,557	25,557	25,557	25,557	25,557	25,557	306,678	297,512	298,436
Cash Payments by Type															
Employee related costs	(8,413)	(8,413)	(8,413)	(8,413)	(8,413)	(8,413)	(8,413)	(8,413)	(8,413)	(8,413)	(8,413)	(8,413)	(100,959)	(105,603)	(110,461)
Remuneration of councillors	(1,088)	(1,088)	(1,088)	(1,088)	(1,088)	(1,088)	(1,088)	(1,088)	(1,088)	(1,088)	(1,088)	(1,088)	(13,057)	(13,658)	(14,286)
Finance charges	(91)	(91)	(91)	(91)	(91)	(91)	(91)	(91)	(91)	(91)	(91)	(91)	(1,097)	(1,148)	(1,200)
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	(717)	(717)	(717)	(717)	(717)	(717)	(717)	(717)	(717)	(717)	(717)	(717)	(8,600)	(8,996)	(9,410)
Contracted services	(6,615)	(6,615)	(6,615)	(6,615)	(6,615)	(6,615)	(6,615)	(6,615)	(6,615)	(6,615)	(6,615)	(6,615)	(79,385)	(70,683)	(73,216)
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(700)	(732)	(766)
Other expenditure	(4,285)	(4,285)	(4,285)	(4,285)	(4,285)	(4,285)	(4,285)	(4,285)	(4,285)	(4,285)	(4,285)	(4,285)	(51,420)	(51,869)	(54,255)
Cash Payments by Type	(21,268)	(21,268)	(21,268)	(21,268)	(21,268)	(21,268)	(21,268)	(21,268)	(21,268)	(21,268)	(21,268)	(21,268)	(255,219)	(252,689)	(263,595)
Other Cash Flows/Payments by Type															
Capital assets	-	-	-	-	-	-	-	-	-	-	-	(121,383)	(121,383)	(89,819)	(95,168)
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	(93)	(93)	(93)	(93)	(93)	(93)	(93)	(93)	(93)	(93)	(93)	(93)	(1,111)	(1,162)	(1,215)
Total Cash Payments by Type	(21,361)	(21,361)	(21,361)	(21,361)	(21,361)	(21,361)	(21,361)	(21,361)	(21,361)	(21,361)	(21,361)	(142,744)	(377,713)	(343,670)	(359,978)
NET INCREASE/(DECREASE) IN CASH HELD	4,196	4,196	4,196	4,196	4,196	4,196	4,196	4,196	4,196	4,196	4,196	(117,188)	(71,035)	(46,158)	(61,542)
Cash/cash equivalents at the month/year begin:	97,167	101,363	105,559	109,754	113,950	118,146	122,341	126,537	130,733	134,929	139,124	143,320	97,167	26,132	(20,026)
Cash/cash equivalents at the month/year end:	101,363	105,559	109,754	113,950	118,146	122,341	126,537	130,733	134,929	139,124	143,320	26,132	26,132	(20,026)	(81,568)

2.11 DRAFT BUDGET AND SDBIP – INTERNAL DEPARTMENTS

Dr NDZ IDP is a 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.

- Registration of community needs;
- Process Plan applicable to the fourth revision cycle including the following key IDP processes and deliverables:
 - ✓ 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.

Business planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.

Table SA2 Matrix Financial Performance Budget (revenue source /expenditure type and department)

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

R thousand	1	Vote 1 - EXECUTIVE AND COUNCIL	Vote 2 - BUDGET AND TREASURY	Vote 3 - CORPORATE SERVICES	Vote 4 - COMMUNITY SERVICES	Vote 5 - PUBLIC WORKS AND BASIC SERVICES	Vote 6 - PLANNING AND DEVELOPMENT	Total
Revenue								
Exchange Revenue								
Service charges - Electricity		-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-
Service charges - Waste Management		-	-	-	4,615	-	-	4,615
Sale of Goods and Rendering of Services		-	309	-	9	4,786	315	5,419
Agency services		-	-	-	722	-	-	722
Interest		-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		-	16,027	-	-	-	-	16,027
Dividends		-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-
Rental from Fixed Assets		-	1,583	-	-	-	-	1,583
Licence and permits		-	-	-	421	-	8	428
Operational Revenue		-	734	59	-	-	-	793
Non-Exchange Revenue								
Property rates		-	44,116	-	-	-	-	44,116
Surcharges and Taxes		-	-	-	-	-	-	-
Fines, penalties and forfeits		-	340	-	580	-	-	919
Licences or permits		-	-	-	19	-	-	19
Transfer and subsidies - Operational		-	172,690	-	4,873	1,832	-	179,395
Interest		-	5,937	-	-	-	-	5,937
Fuel Levy		-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	241,735	59	11,239	6,618	322	259,973
Expenditure								
Employee related costs		8,295	17,840	15,225	28,157	24,081	9,138	102,736
Remuneration of councillors		13,057	-	-	-	-	-	13,057
Bulk purchases - electricity		-	-	-	-	-	-	-
Inventory consumed		356	56	989	2,171	1,279	2,627	7,479
Debt impairment		-	3,540	-	-	-	-	3,540
Depreciation and amortisation		-	41,231	-	-	-	-	41,231
Interest		-	1,097	-	-	-	-	1,097
Contracted services		5,528	4,739	24,505	4,411	24,034	5,812	69,031
Transfers and subsidies		-	700	1,000	-	-	-	1,700
Irrecoverable debts written off		-	3,900	-	-	-	-	3,900
Operational costs		7,899	9,629	11,402	6,383	9,611	1,567	46,491
Losses on disposal of Assets		-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-
Total Expenditure		35,136	82,732	53,121	41,121	59,005	19,145	290,262
Surplus/(Deficit)		(35,136)	159,003	(53,062)	(29,882)	(52,387)	(18,823)	(30,288)
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	31,718	-	31,718
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-
Income Tax		(35,136)	159,003	(53,062)	(29,882)	(20,669)	(18,823)	1,430

SA7 - Measurable performance objectives (refer)

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Vote 1 - vote name										
Municipal governance and administration										
Executive and council										
Quarterly audit committee meetings to be held	Number of meetings held	324,791	311,700	311,700	400,000	400,000	400,000	343,680	359,489	376,026
Radio Slot	Number of radio slots	354,280	340,000	260,000	200,000	200,000	200,000	900,000	941,400	984,704
Conducting of IDP roadshows	Number of IDP roadshows	332,204	318,813	393,813	700,000	700,000	700,000	800,000	836,800	875,293
Training of Ward Committees	Number of trainings	227,137	217,982	217,982	250,000	250,000	250,000	250,000	261,500	273,529
Vote 2 - vote name										
Sound Financial and Supply Chain										
Budget and treasury office										
Valuation roll developed	Valuation Roll	2,396,600	2,300,000	2,000,000	1,307,695	1,307,695	1,307,695	607,695	635,649	664,889
Provision of Free basic service to Indigents	Number of people received	2,154,852	2,067,997	1,636,327	700,000	700,000	700,000	700,000	732,200	765,881
Vote 3 - vote name										
Municipal Institutional Development and										
Corporate services										
Number of OHS Training Workshops conducted	Number of Trainings and	52,100	50,000	50,000	117,469	117,469	117,469	250,000	261,500	273,529
Number wellness programs conducted	Number of Wellness	1,459	140,000	170,000	303,269	303,269	303,269	450,000	4,707,000	492,353
Employee Training	Number of Trainings and	468,900	450,000	650,000	250,000	250,000	250,000	850,000	889,100	929,999
Councillor Training	Number of Trainings and	226,271	217,151	217,151	250,000	250,000	250,000	225,837	236,226	247,092
Vote 4 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Training of Sport Administrators	Number of Reports	426,595	409,400	109,400	60,000	60,000	60,000	49,000	51,254	53,613
Coordination of Arts and Culture events	Number of Reports	817,762	784,800	804,800	743,200	743,200	743,200	891,452	932,459	975,352
Youth Development Programmes	Number of programs	1,193,906	1,145,784	1,145,784	1,106,000	1,106,000	1,106,000	1,508,000	1,587,828	1,660,868
Disaster management centre	Construction of Disaster	6,773,000	6,500,000	10,203,265	884,900	884,900	884,900	6,505,000	6,804,230	7,117,225
Purchase of Furniture making Property		2,813,400	2,700,000	-	-	-	-	-	-	-
Vote 5 - vote name										
Function										
Public Works and Basic Services										
Construction of Roads	Number of km or road	-	3,000,000	3,000,000	-	-	-	8,500,000	-	-
Bridges	Number of km or road							8,000,000	8,368,000	8,752,928
Construction of Community Facilities	Community Facilities	15,630	32,023,000	29,828,000	1,000,000	1,000,000	1,000,000	27,489,298	2,719,600	2,844,702
Centocow shelter and Toilets	Frequency of building	-	-	-	2,200,000	2,200,000	2,200,000	700,000	732,200	765,881
Procurement of Plant and Equipment	Number of equipment	461,325	442,730	1,500,000	1,450,000	1,450,000	1,450,000	300,000	313,800	328,235
Construction of Asphalt Roads	Number of km or road	13,546,000	17,531,948	7,280,000	70,494	70,494	70,494	9,428,702	3,138,000	3,282,348
Repairs and Maintenance - Office Buildings	Frequency of building	729,400	700,000	700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,778,200	1,859,997
Repairs and Maintenance - Roads	Frequency of Road	3,126,000	3,000,000	7,000,000	5,000,000	5,000,000	5,000,000	7,500,000	7,845,000	8,205,870
Repairs and Maintenance - Community assets	Frequency of building	2,084,000	2,000,000	3,052,000	3,000,000	3,000,000	3,000,000	3,000,000	3,138,000	3,282,348
Fencing	Frequency of building		-	-	-	-	-	-	-	-
Upgrading of gravel access roads(all 15 wards)	Number of km or road	10,420,000	10,000,000	10,068,657	3,000,000	3,000,000	3,000,000	6,700,000	7,008,200	7,330,577
Storm Water (all 15 wards)	Number of km or road	1,042,000	1,000,000	1,000,000	300,000	300,000	300,000	1,900,000	1,987,400	2,078,820
Underberg CBD infrastructure Upgrade	Number of km or road	3,126,000	3,000,000	5,030,876	900,000	900,000	900,000	15,000	15,690	16,412
Creighton CBD Infrastructure Upgrade	Number of km or road	3,126,000	3,000,000	2,000,000	15,000	15,000	15,000	15,000	15,690	16,412
Bulwer CBD Infrastructure Upgrade	Number of km or road	3,126,000	3,000,000	600,000	2,800,000	2,800,000	2,800,000	5,200,000	5,439,200	5,689,403
Vote 6 - vote name										
Function										
Function										
Spluma Projects	Number of projects implemented	1,146,200	1,100,000	1,100,000	1,418,000	1,418,000	1,418,000	1,570,000	1,642,220	1,717,762
Tourism awareness program	Number of Reports	1,359,643	1,304,840	1,204,840	829,000	829,000	829,000	888,520	929,392	972,144
Training and Skills Empowerment of SMMEs	Number of Reports	604,360	580,000	580,000	-	-	-	330,000	345,180	361,058
And so on for the rest of the Votes										

SA8 - Performance Indicators and Benchmarks (refer)

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid / Operating Expenditure	19.9%	21.0%	17.5%	21.7%	15.8%	15.8%	23.4%	14.2%	13.1%	9.2%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing / Own Revenue	17.5%	28.0%	22.8%	28.8%	21.0%	21.0%	26.0%	19.1%	17.8%	12.8%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	5.6%	0.0%	5.6%	5.6%	5.6%	5.6%	5.6%	5.6%
Liquidity											
Current Ratio	Current assets/current liabilities	3.8	3.1	2.1	1.6	4.9	4.9	4.6	1.1	0.7	0.2
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	3.8	3.1	2.1	1.6	4.9	4.9	4.6	1.1	0.7	0.2
Liquidity Ratio	Monetary Assets/Current Liabilities	3.0	2.5	1.5	1.0	3.0	3.0	3.2	0.3	(0.1)	(0.7)
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		659.7%	662.3%	734.3%	881.2%	381.7%	381.7%	-1014.4%	379.2%	725.1%	725.1%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	17.4%	19.9%	7.1%	18.6%	21.3%	21.3%	38.5%	24.5%	28.8%	33.2%
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		10.1%	17.1%	17.1%	29.4%	12.4%	12.4%	-32.5%	262.5%	-348.3%	-86.9%
Other Indicators											
	Total Volume Losses (kW)										
	Total Volume Losses (kW) non technical										
	Total Cost of Losses (Rand '000)										
Electricity Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
	Bulk Purchase										
Water Volumes :System input	Water treatment works										
	Natural sources										
	Total Volume Losses (kl)										
	Total Cost of Losses (Rand '000)										
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	29.7%	35.6%	32.5%	37.8%	36.6%	36.6%	30.8%	39.5%	42.0%	44.3%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	34.9%	41.1%	37.3%	42.9%	41.5%	41.5%		44.5%	47.4%	50.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	2.6%	7.1%	8.4%	6.2%	9.2%	9.2%		6.6%	7.1%	7.5%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	14.8%	23.3%	18.8%	25.5%	18.3%	18.3%	21.5%	17.2%	16.1%	11.9%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	1,269.1	150.0	17.5	13.1	13.1	13.1	9.4	12.9	11.9	11.7
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	866.5%	868.0%	312.4%	795.4%	438.8%	438.8%	1867.7%	591.4%	1178.9%	1287.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	30.3	17.4	15.0	10.0	4.7	4.7	(10.5)	1.2	(1.0)	(4.0)

CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS

The table below gives an indication of the contracts that have future budgetary implication in the municipality.

SA – 33 Contracts Having Future Budgetary Implications (refer)

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA32 List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand
AUMSOFT TECHNOLOGY PTY LTD	Yrs	3	SUPPLY INSTALLATION OF ANTIVIRUS SOFTWARE FOR 200 USERS FOR A PERIOD OF 3 YEARS	09/02/2026	112
BLUECLOUD IT SOLUTIONS	Yrs	3	SUPPLY AND DELIVERY OF ADOBE ACROBAT DC PRO VOLUME LICENCE	25/08/2026	705
BPG MASS APPRAISALS	Yrs	6	GENERAL VALUATION AND PREPARATION OF VALUATION ROLL FOR IMPLEMENTATION 1 JULY 2022	30/06/2027	1,803
KONICA MINOLTA SOUTH AFRICA	Yrs	3	SUPPLY, INSTALLATION AND MAINTENANCE OF PRINTING/ PHOTOCOPYING MACHINES	30/11/2025	1,029
EARLYWORK 266 T/A NASHUA	Yrs	3	PROVISION OF TELEPHONES FOR A PERIOD OF 3 YEARS	30/11/2025	1,385
POWERSHOP TECHNOLOGY	Yrs	3	HOSTING OF EMAILS AND WEBSITE FOR A PERIOD OF 3 YEARS	31/03/2025	564
TOTAL COMPUTER SERVICE (PTY) LTD	Yrs	3	SUPPLY, INSTALLATION AND MAINTENANCE OF TRAFFIC CONTRAVENTION MANAGEMENT SYSTEM	31/08/2025	59
NATED SYSTEM (PTY) LTD	Yrs	3	SUPPLY, INSTALLATION AND CONFIGURATION OF ELECTRONIC DOCUMENTS AND RECORDS MANAGEMENT SYSTEM (EDRMS)	17/08/2026	980

2.12 CAPITAL EXPENDITURE DETAILS

The following tables present details of the municipality's capital expenditure programme, firstly on new assets, then the upgrading of assets and finally on the repair and maintenance of assets.

SA34A- Capital expenditure on new assets by asset class

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		10,234	-	(3,033)	11,340	15,343	15,343	25,129	43,886	46,963
Roads Infrastructure		10,234	-	(3,033)	10,040	10,893	10,893	21,129	40,748	43,681
Roads		10,234	-	(3,033)	9,540	10,693	10,693	20,329	39,911	42,805
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	500	200	200	800	837	875
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	1,000	-	-
Drainage Collection		-	-	-	-	-	-	1,000	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	1,100	3,700	3,700	3,000	3,138	3,282
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	1,100	3,700	3,700	3,000	3,138	3,282
Sanitation Infrastructure		-	-	-	200	750	750	-	-	-
Toilet Facilities		-	-	-	200	750	750	-	-	-
Community Assets		7,874	12,020	(10,259)	30,075	23,384	23,384	30,639	994	1,039
Community Facilities		4,930	12,020	(6,211)	21,075	16,117	16,117	23,123	994	1,039
Halls		1,152	9,804	(4,869)	8,250	7,335	7,335	9,239	105	109
Centres		-	-	(1,327)	25	25	25	-	-	-
Crèches		582	-	(15)	9,000	7,130	7,130	10,735	-	-
Libraries		-	-	-	-	-	-	300	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	250	262	274
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	400	387	387	100	105	109
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	2,200	1,000	1,000	2,000	-	-
Markets		-	2,216	-	-	-	-	-	-	-
Stalls		-	-	-	500	-	-	-	-	-
Taxi Ranks/Bus Terminals		3,195	-	-	700	240	240	500	523	547
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		2,944	-	(4,048)	9,000	7,267	7,267	7,516	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		2,944	-	(4,048)	9,000	7,267	7,267	7,516	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		-	1,691	(8,665)	7,100	4,809	4,809	8,515	6,354	6,647
Operational Buildings		-	1,691	(8,665)	7,100	4,809	4,809	8,515	6,354	6,647
Municipal Offices		-	1,691	(8,665)	6,500	4,389	4,389	8,215	6,041	6,319
Capital Spares		-	-	-	600	420	420	300	314	328
Intangible Assets		259	303	444	1,830	1,260	1,260	1,228	1,284	1,343
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		259	303	444	1,830	1,260	1,260	1,228	1,284	1,343
Computer Software and Applications		139	243	367	910	1,140	1,140	1,108	1,159	1,212
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		120	60	77	920	120	120	120	126	131
Computer Equipment		646	1,470	473	1,210	1,571	1,571	1,250	1,308	1,368
Computer Equipment		646	1,470	473	1,210	1,571	1,571	1,250	1,308	1,368
Furniture and Office Equipment		356	586	1,623	3,650	4,667	4,667	2,520	2,636	2,757
Furniture and Office Equipment		356	586	1,623	3,650	4,667	4,667	2,520	2,636	2,757
Machinery and Equipment		621	3,438	4,793	2,760	2,125	2,125	4,915	2,735	2,861
Machinery and Equipment		621	3,438	4,793	2,760	2,125	2,125	4,915	2,735	2,861
Transport Assets		4,268	5,342	10,464	16,450	13,473	13,473	13,835	8,049	8,419
Transport Assets		4,268	5,342	10,464	16,450	13,473	13,473	13,835	8,049	8,419
Total Capital Expenditure on new assets	1	24,257	24,849	(4,160)	74,415	66,632	66,632	88,031	67,246	71,398

Table SA34b- Capital expenditure on the Renewal of existing assets by asset class (refer)

The municipality has set out a budget to renew the gravel roads through hiring of plant hire. It can be noted that even though the repairs and maintenance budget is sitting at low % of the PPE.

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description		Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework			
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure			31,756	–	–	6,750	9,790	9,790	6,700	7,008	7,331	
Roads Infrastructure			31,756	–	–	6,750	9,790	9,790	6,700	7,008	7,331	
Roads			31,756	–	–	6,750	9,790	9,790	6,700	7,008	7,331	
Road Structures			–	–	–	–	–	–	–	–	–	
Road Furniture			–	–	–	–	–	–	–	–	–	
Total Capital Expenditure on renewal of existing assets			1	31,756	–	–	6,750	9,790	9,790	6,700	7,008	7,331

Table SA34c-Repairs and maintenance expenditure by asset class

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA34c Repairs and maintenance expenditure by asset class

REN480-BP-KROSAZANA Dlamini Luma – Supporting Table GR640: Repairs and maintenance expenditure by asset class

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		459	5,815	9,460	5,000	14,700	14,700	7,500	7,845	8,206
Roads Infrastructure		459	5,815	9,460	5,000	14,700	14,700	7,500	7,845	8,206
Roads		–	–	–	–	–	–	–	–	–
Road Structures		459	5,815	9,460	5,000	14,700	14,700	7,500	7,845	8,206
Community Assets		2,325	3,000	1,978	3,300	2,887	2,887	3,300	3,452	3,611
Community Facilities		2,325	3,000	1,978	3,300	2,887	2,887	3,300	3,452	3,611
Halls		2,325	2,706	1,924	3,000	2,737	2,737	3,000	3,138	3,282
Cemeteries/Crematoria		–	295	53	300	150	150	300	314	328
Other assets		168	1,145	4,715	2,900	2,640	2,640	2,900	3,033	3,173
Operational Buildings		168	1,145	4,715	2,900	2,640	2,640	2,900	3,033	3,173
Municipal Offices		168	1,145	4,715	2,900	2,640	2,640	2,900	3,033	3,173
Computer Equipment		4	20	25	40	55	55	66	69	72
Computer Equipment		4	20	25	40	55	55	66	69	72
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		109	124	233	423	573	573	750	785	821
Machinery and Equipment		109	124	233	423	573	573	750	785	821
Transport Assets		2,755	4,491	4,179	3,557	2,484	2,484	2,771	2,898	3,031
Transport Assets		2,755	4,491	4,179	3,557	2,484	2,484	2,771	2,898	3,031
Total Repairs and Maintenance Expenditure	1	5,820	14,596	20,589	15,220	23,340	23,340	17,287	18,082	18,914

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

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		13,625	-	(3,050)	9,729	7,559	7,559	10,170	3,169	3,315
Roads Infrastructure		13,625	(382)	(2,938)	9,729	7,559	7,559	10,170	3,169	3,315
Roads		13,625	(382)	(2,938)	9,729	7,559	7,559	10,170	3,169	3,315
Solid Waste Infrastructure		-	382	(112)	-	-	-	-	-	-
Landfill Sites		-	382	(112)	-	-	-	-	-	-
Community Assets		73	46,905	61,320	250	50	50	-	-	-
Community Facilities		73	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		73	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	46,905	61,320	250	50	50	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	46,905	61,320	250	50	50	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		6,122	-	-	-	-	-	-	-	-
Operational Buildings		6,122	-	-	-	-	-	-	-	-
Municipal Offices		6,122	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	650	630	630	650	680	711
Furniture and Office Equipment		-	-	-	650	630	630	650	680	711
Total Capital Expenditure on upgrading of existing assets	1	19,821	46,905	58,269	10,629	8,239	8,239	10,820	3,849	4,026

SA 35 - Future Financial Implications of the Capital Budget

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA35 Future financial implications of the capital

Vote Description	Ref	2024/25 Medium Term Revenue & Expenditure Framework		
		Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand				
Capital expenditure	1			
Vote 1 - EXECUTIVE AND COUNCIL		985	1,030	1,078
Vote 2 - BUDGET AND TREASURY		2,895	413	432
Vote 3 - CORPORATE SERVICES		3,488	3,648	3,816
Vote 4 - COMMUNITY SERVICES		17,870	11,380	11,904
Vote 5 - PUBLIC WORKS AND BASIC SERVICES		78,433	61,014	64,879
Vote 6 - PLANNING AND DEVELOPMNT		1,880	617	646
<i>List entity summary if applicable</i>				
Total Capital Expenditure		105,551	78,104	82,755
Future operational costs by vote	2			
Vote 1 - EXECUTIVE AND COUNCIL		34,151	35,722	37,185
Vote 2 - BUDGET AND TREASURY		79,837	80,288	71,209
Vote 3 - CORPORATE SERVICES		49,633	46,372	48,024
Vote 4 - COMMUNITY SERVICES		23,251	31,632	33,087
Vote 5 - PUBLIC WORKS AND BASIC SERVICES		(19,428)	(6,270)	(7,616)
Vote 6 - PLANNING AND DEVELOPMNT		17,265	19,304	20,192
Total future operational costs		184,711	207,049	202,082
Future revenue by source	3			
Exchange Revenue		8,354	—	—
Service charges - Electricity		—	—	—
Service charges - Water		—	—	—
Service charges - Waste Water Management		—	—	—
Service charges - Waste Management		4,615	4,827	5,049
Agency services		722	755	790
<i>List other revenues sources if applicable</i>				
<i>List entity summary if applicable</i>				
Total future revenue		13,691	5,582	5,839
Net Financial Implications		276,570	279,570	278,997

SA36 - Consolidated Detailed Capital Budget (refer)

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA36 Detailed capital budget

R thousand									2024/25 Medium Term Revenue & Expenditure Framework		
							Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Function	Project Description	Project Number	Type	Asset Class	Asset Sub-Class	Ward Location					
Parent municipality: List all capital projects grouped by Function											
Administrative and Corporate Support	Upgrading of Server	C002002002005_0012	Upgrading	Furniture and Office Equipment		Whole of the Municipality		630	650	680	711
Administrative and Corporate Support	Municipal Offices	002003003001001_00	New	Operational Buildings	Municipal Offices	Administrative or Head Office (Including Satellite Offices)		300			
Administrative and Corporate Support	Installation of Cameras	PC002003005_00126	New	Furniture and Office Equipment		Administrative or Head Office (Including Satellite Offices)		60	60	63	66
Administrative and Corporate Support	Fiber connection	PC002003005_00129	New	Furniture and Office Equipment		Administrative or Head Office (Including Satellite Offices)	72	235	850	889	930
Administrative and Corporate Support	Procurement of Antivirus Software	002003007002006_00	New	Licences and Rights	Unspecified	Administrative or Head Office (Including Satellite Offices)	77	120	120	126	131
Administrative and Corporate Support	-	PC002003009_00233	New	Machinery and Equipment		Administrative or Head Office (Including Satellite Offices)	159				
Administrative and Corporate Support	Procurement of Plant and Equipment	PC002003009_00297	New	Machinery and Equipment		Administrative or Head Office (Including Satellite Offices),Whole of the Municipality,...		40	120	126	131
Cemeteries, Funeral Parlours and Crematoria	Creighton Toilets	C001002005005_0030	New	Sanitation Infrastructure	Toilet Facilities	Ward 14		150			
Cemeteries, Funeral Parlours and Crematoria	Donnybrook Cemety Fencing	002003002001011_00	New	Community Facilities	Cemeteries/Crematoria	Ward 14			50	52	55
Cemeteries, Funeral Parlours and Crematoria	Underberg Cemety Toilets	002003002001011_00	New	Community Facilities	Cemeteries/Crematoria	Ward 3			200	209	219
Cemeteries, Funeral Parlours and Crematoria	Construction of Park Tables and Chairs	002003002001013_00	New	Community Facilities	Parks	Whole of the Municipality			100	105	109
Disaster Management	Communication and Information System	002003007002006_00	New	Licences and Rights	Unspecified	Whole of the Municipality					
Finance	-	2002002002002002_00	Upgrading	Sport and Recreation Facilities	Outdoor Facilities	Administrative or Head Office (Including Satellite Offices)	36,128				
Finance	Procurement of Car Wash Equipment	PC002003009_00162	New	Machinery and Equipment		Whole of the Municipality		500	2,000		
Fire Fighting and Protection	Procurement of Furniture and Equipment	PC002003005_00022	New	Furniture and Office Equipment		Administrative or Head Office (Including Satellite Offices)	1,465	4,197	1,610	1,684	1,762
Libraries and Archives	-	002003002001010_00	New	Community Facilities	Libraries	Ward 12			300		
Libraries and Archives	-	002003003001001_00	New	Operational Buildings	Municipal Offices	Ward 9			300		
Libraries and Archives	-	002003003001001_00	New	Operational Buildings	Municipal Offices	Administrative or Head Office (Including Satellite Offices)			400	418	438
Libraries and Archives	-	002003003001001_00	New	Operational Buildings	Municipal Offices	Administrative or Head Office (Including Satellite Offices)			100	105	109
Libraries and Archives	Parkhome for fire satellite in ward 3 or 2	002003003001001_00	New	Operational Buildings	Municipal Offices	Administrative or Head Office (Including Satellite Offices)			700	732	766
Libraries and Archives	-	PC002003009_00205	New	Machinery and Equipment		Ward 3,Whole of the Municipality,...	400	500			
Libraries and Archives	Disaster Management Gadgets	PC002003009_00322	New	Machinery and Equipment		Administrative or Head Office (Including Satellite Offices)			750	785	821
Libraries and Archives	Mobile Library	PC002003010_00274	New	Transport Assets		Whole of the Municipality		2,100	3,300	-	-
Licensing and Control of Animals	Construction of Animal Shed	002003003001001_00	New	Operational Buildings	Municipal Offices	Ward 14		150	1,720	2,427	2,538
Licensing and Control of Animals	-	002003003001001_00	New	Operational Buildings	Municipal Offices	Administrative or Head Office (Including Satellite Offices)			600	628	656
Mayor and Council	Procurement of Machinery and Equipment	PC002003009_00296	New	Machinery and Equipment		Whole of the Municipality		100			
Police Forces, Traffic and Street Parking Control	Himeville Traffic Lights	C001002006003_0026	New	Roads Infrastructure	Road Furniture	Ward 2		200	800	837	875
Police Forces, Traffic and Street Parking Control	Motor Licensing Shelter	002003003001001_00	New	Operational Buildings	Municipal Offices	Whole of the Municipality		100			
Police Forces, Traffic and Street Parking Control	Building of DLTC Offices	002003003001001_00	New	Operational Buildings	Municipal Offices	Whole of the Municipality		400	500	523	547
Police Forces, Traffic and Street Parking Control	Pin Code Operated Doors	PC002003005_00284	New	Furniture and Office Equipment		Administrative or Head Office (Including Satellite Offices)		75	-	-	-
Police Forces, Traffic and Street Parking Control	Bullet Proof Glass - Reception	PC002003005_00286	New	Furniture and Office Equipment		Administrative or Head Office (Including Satellite Offices)		100	-	-	-
Police Forces, Traffic and Street Parking Control	Software Licenses	002003007002004_00	New	Licences and Rights	Computer Software and Applications	Administrative or Head Office (Including Satellite Offices)	17	25	-	-	-
Population Development	Paving and Parking	002003002001013_00	New	Community Facilities	Parks	Ward 10		387	-	-	-
Population Development	Informal Trading Infrastructure	002003002001018_00	New	Community Facilities	Stalls	Ward 14			-	-	-
Population Development	Guard House	002003003001001_00	New	Operational Buildings	Municipal Offices	Administrative or Head Office (Including Satellite Offices)		92	-	-	-
Project Management Unit	Renewal of Gravel Roads	001001001006001_00	Renewal	Roads Infrastructure	Roads	Whole of the Municipality		9,790	6,700	7,008	7,331
Project Management Unit	Underberg Asphalt Road Phase 2	001001002006001_00	Upgrading	Roads Infrastructure	Roads	Ward 10		1,733	3,500		

Project Management Unit	Underberg CBD infrastructure Upgrade	#01001002006001_00	Upgrading	Roads Infrastructure	Roads	Ward 3	1,250	15	16	16
Project Management Unit	Creighton CBD Infrastructure Upgrade	#01001002006001_00	Upgrading	Roads Infrastructure	Roads	Ward 14	463	15	16	16
Project Management Unit	Bulwer CBD Infrastructure Upgrade	#01001002006001_00	Upgrading	Roads Infrastructure	Roads	Ward 10	800	3,640	-	-
Project Management Unit	Upgrading of Gravel Roads	#01001002006001_00	Upgrading	Roads Infrastructure	Roads	Whole of the Municipality	-	1,500		
Project Management Unit	Street Lights	#001002001003_0020	New	Electrical Infrastructure	HV Switching Station	Whole of the Municipality	3,700	3,000	3,138	3,282
Project Management Unit	Donnybrook Toilets	#001002005005_0020	New	Sanitation Infrastructure	Toilet Facilities	Ward 13	600			
Project Management Unit	Sdangeni Bridge Road	#001002006001_0010	New	Roads Infrastructure	Roads	Ward 1	1,079			
Project Management Unit	Bulwer Asphalt Road Phase 7	#001002006001_0010	New	Roads Infrastructure	Roads	Ward 10	3,235	2,929	32,694	35,256
Project Management Unit	Himeville Asphalt Surfacing Phase 2	#001002006001_0010	New	Roads Infrastructure	Roads	Ward 1	3,000			
Project Management Unit	Makawusane Sport Field Phase 2	#002002002002002_00	Upgrading	Sport and Recreation Facilities	Outdoor Facilities	Ward 15	50			
Project Management Unit	Hlabeni Community Hall	#02003002001001_00	New	Community Facilities	Halls	Ward 6	100	50	52	55
Project Management Unit	Matohla Community Hall	#02003002001001_00	New	Community Facilities	Halls	Ward 11	950			
Project Management Unit	Masameni Community Hall	#02003002001001_00	New	Community Facilities	Halls	Ward 15	5,235	80		
Project Management Unit	Nomgidi Community Hall	#02003002001001_00	New	Community Facilities	Halls	Ward 14	500	2,500	-	-
Project Management Unit	Matohla Community Hall	#02003002001001_00	New	Community Facilities	Halls	Ward 10, Ward 11,...	550	50	52	55
Project Management Unit	-	#02003002001001_00	New	Community Facilities	Halls	Ward 14		2,695	-	-
Project Management Unit	-	#02003002001001_00	New	Community Facilities	Halls	Ward 4		2,995	-	-
Project Management Unit	-	#02003002001001_00	New	Community Facilities	Halls	Ward 12		868	-	-
Project Management Unit	Langelihle Creche	#02003002001002_00	New	Community Facilities	Centres	Ward 12	25		-	-
Project Management Unit	Gala Creche	#02003002001003_00	New	Community Facilities	Crèches	Ward 7	2,322	10	-	-
Project Management Unit	Lwazi Creche (Mkhazini)	#02003002001003_00	New	Community Facilities	Crèches	Ward 1	2,310		-	-
Project Management Unit	Sizamakuhle Creche (Njobokazi)	#02003002001003_00	New	Community Facilities	Crèches	Ward 10	2,498	10	-	-
Project Management Unit	-	#02003002001003_00	New	Community Facilities	Crèches	Ward 2		2,695	-	-
Project Management Unit	-	#02003002001003_00	New	Community Facilities	Crèches	Ward 3		2,501	-	-
Project Management Unit	-	#02003002001003_00	New	Community Facilities	Crèches	Ward 5		2,995	-	-
Project Management Unit	Construction of Hlane Crèche Ward 6	#02003002001003_00	New	Community Facilities	Crèches	Ward 6		1,655	-	-
Project Management Unit	-	#02003002001003_00	New	Community Facilities	Crèches	Ward 11		869	-	-
Project Management Unit	Centbow Phase 2	#02003002001016_00	New	Community Facilities	Public Ablution Facilities	Ward 6	1,000	2,000	-	-
Project Management Unit	Bus Shelters	#02003002001021_00	New	Community Facilities	Taxi Ranks/Bus Terminals	Whole of the Municipality	240	500	523	547
Project Management Unit	Creighton Artificial Sportfield	#02003002002002_00	New	Sport and Recreation Facilities	Outdoor Facilities	Whole of the Municipality	7,164	80		
Project Management Unit	Maguzwana Sport Field	#02003002002002_00	New	Sport and Recreation Facilities	Outdoor Facilities	Ward 5	102	6,038		
Project Management Unit	Construction of Bazini Sports Field	#02003002002002_00	New	Sport and Recreation Facilities	Outdoor Facilities	Ward 8		1,398		
Project Management Unit	Storage Rooms	#02003003001001_00	New	Operational Buildings	Municipal Offices	Administrative or Head Office (Including Satellite Offices)	2,937	25	26	27
Project Management Unit	Building of Municipal Offices	#02003003001001_00	New	Operational Buildings	Municipal Offices	Administrative or Head Office (Including Satellite Offices)	350	1,000	1,046	1,094
Project Management Unit	-	#02003003001001_00	New	Operational Buildings	Municipal Offices	Whole of the Municipality		250	262	274
Project Management Unit	Procurement of Computer Equipment	#C002003004_00024	New	Computer Equipment		Administrative or Head Office (Including Satellite Offices)	473	1,571	1,250	1,308
Roads	Upgrading of Himeville Township Asphalt Road	#01001002006001_00	Upgrading	Roads Infrastructure	Roads	Ward 2	500	3,000	3,138	3,282
Roads	Bulwer Asphalt Road Phase 7	#01001002006001_00	Upgrading	Roads Infrastructure	Roads	Ward 10	1,313			
Roads	Storm Water Pipes and Culverts	#001002006001_0020	New	Roads Infrastructure	Roads	Whole of the Municipality	379	400	418	438
Roads	Pedestrian Bridge	#001002006001_0020	New	Roads Infrastructure	Roads	Ward 1	2,500			
Roads	-	#001002006001_0030	New	Roads Infrastructure	Roads	Ward 5		1,500	1,569	1,641
Roads	-	#001002006001_0030	New	Roads Infrastructure	Roads	Ward 10		1,500	1,569	1,641
Roads	-	#001002006001_0030	New	Roads Infrastructure	Roads	Ward 12		1,500	1,569	1,641
Roads	-	#001002006001_0030	New	Roads Infrastructure	Roads	Ward 1		1,500	1,569	1,641

Roads	-	C001002006001_0033	New	Roads Infrastructure	Roads	Ward 15			2,000		
Roads	-	C001002006001_0033	New	Roads Infrastructure	Roads	Ward 7			2,000		
Roads	-	C001002006001_0033	New	Roads Infrastructure	Roads	Ward 1			2,500		
Roads	-	C001002006001_0033	New	Roads Infrastructure	Roads	Ward 3			1,000		
Roads	-	C001002006001_0033	New	Roads Infrastructure	Roads	Ward 3			1,000		
Roads	-	C001002006001_0033	New	Roads Infrastructure	Roads	Ward 10			2,000	-	-
Roads	-	C001002007001_0033	New	Storm water Infrastructure	Drainage Collection	Ward 14			1,000	-	-
Roads	Battery Energy Storage System	W02003003001011_008	New	Operational Buildings	Capital Spares	Administrative or Head Office (Including Satellite Offices)		420	300	314	328
Roads	Procurement of Plant and Equipment	PC002003009_00027	New	Machinery and Equipment		Administrative or Head Office (Including Satellite Offices),Whole of the M	4,343	1,050	1,345	1,407	1,472
Roads	Procurement of Transport assets	PC002003010_00023	New	Transport Assets		Administrative or Head Office (Including Satellite Offices)	10,625	11,373	10,535	8,049	8,419
Solid Waste Removal	Skip Bins	PC002003009_00294	New	Machinery and Equipment		Whole of the Municipality		435	400	418	438
Solid Waste Removal	-	PC002003009_00338	New	Machinery and Equipment		Whole of the Municipality			400		
Storm Water Management	Construction of Storm Water	C001002006001_0023	New	Roads Infrastructure	Roads	Whole of the Municipality		500	500	523	547
Town Planning, Building Regulations and	Procurement of Parkhome	W02003003001001_008	New	Operational Buildings	Municipal Offices	KZN436 Dr Nkosazana Dlamini Zuma		60	2,140	-	-
Town Planning, Building Regulations and	Procurement of Computer Software	W02003007002004_008	New	Licences and Rights	Computer Software and Applications	Administrative or Head Office (Including Satellite Offices)	350	1,115	988	1,033	1,081
Z ???	MIG	C001002006001_0009									
Parent Capital expenditure							54,109	84,661	105,551	78,104	82,755

SA37- Projects Delayed from Previous Financial Year/s

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA37 Projects delayed from previous financial year/s

R thousand					Previous target year to complete	Current Year 2022/23		2023/24 Medium Term Revenue & Expenditure Framework		
Function	Project name	IUDF	Own Strategic Objectives	Asset Class		Original Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Parent municipality: <i>List all capital projects grouped by Function</i>										
Project Management Unit	Creighton Artificial Sportfield	Inclusion and access	To construct community recreational amenities	Sport and Recreation Facilities		8,000	8,000	5,000		
Project Management Unit	Sdangeni Bridge Road	Inclusion and access	nity, social services and facilitate additional infrastructure provision	Roads Infrastructure		1,050	1,050	1,205		
Project Management Unit	Maibhla Community Hall	Growth	construct community recreational amenities and maintain existing stru	Community Facilities		3,500	3,500	1,500		

2.13 LEGISLATION COMPLIANCE STATUS

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

a. In year reporting

In year reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) has progressively improved and includes monthly published financial performance on the municipality's website.

b. Internship Programmes

Internship programme – the municipality is participating in the Municipal Financial Management Internship programme and has employed three interns currently and in a process to employ the other two before the end of the financial year. The three interns are undergoing training in various divisions of the Financial Services Department and internal auditing. Two of the interns have attended the MFMP and completed it, the other three interns will start at the beginning of the new financial year.

c. Budget and Treasury Office

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

d. Audit Committee

An Audit Committee was established and is fully functional.

e.) Service Delivery and Budget implementation Plan

The detail SDBIP document is at a draft stage and will be finalized within 28 days after approval of the 2024/25 MTREF.

f.) Annual Report

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

g.) Policies

Policies The review of all budget related policies has taken place in terms of Regulation 7 of the MBRR.

h.) Budget Preparation

This Budget has been prepared in terms of section 21 of the MFMA No. 56 of 2003. The municipality has taken into consideration the macro-economic performance and projections when preparing the 2024/2025 MTREF Municipal Budget as stipulated in MFMA circular No. 123.

Table 1: Macroeconomic Performance and Projections, 2021 -2027						
Fiscal year	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
	Actual	Estimate	Forecast	Forecast	Forecast	Forecast
CPI Inflation	4.9%	6.9%	5.3%	4.9%	4.6%	4.6%

2.13 OTHER SUPPORTING DOCUMENTS

Table SA1 - Supporting detail to budgeted financial performance

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
REVENUE ITEMS:											
Non-exchange revenue by source											
Property rates	6										
Total Property Rates		37,097	38,713	45,067	65,328	63,973	63,973	44,903	66,708	69,777	72,987
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		2,779	4,023	2,203	19,923	21,643	21,643	13,333	22,593	23,632	24,719
Net Property Rates		34,318	34,690	42,864	45,404	42,329	42,329	31,570	44,116	46,145	48,268
Exchange revenue service charges											
Service charges - Electricity	6										
Total Service charges - Electricity		-	-	-	-	-	-	-	-	-	-
less Revenue Foregone (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-
less Cost of Free Basic Services (50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Electricity	6	-	-	-	-	-	-	-	-	-	-
Service charges - Water	6										
Total Service charges - Water		-	-	-	-	-	-	-	-	-	-
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
less Cost of Free Basic Services (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Water		-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management											
Total Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-
less Revenue Foregone (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
less Cost of Free Basic Services (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Waste Water Management	6	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management											
Total refuse removal revenue		3,878	4,006	4,197	4,421	4,421	4,421	2,944	4,615	4,827	5,049
Total landfill revenue		-	-	-	-	-	-	-	-	-	-
less Revenue Foregone (in excess of one removal a week to indigent households)		-	-	-	-	-	-	-	-	-	-
less Cost of Free Basic Services (removed once a week to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Waste Management		3,878	4,006	4,197	4,421	4,421	4,421	2,944	4,615	4,827	5,049

EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	46,601	52,792	58,107	64,623	64,498	64,498	39,504	72,411	75,742	79,226
Pension and UIF Contributions		7,021	7,993	9,079	10,438	10,438	10,438	6,312	11,477	12,005	12,557
Medical Aid Contributions		3,002	3,230	2,690	3,871	3,871	3,871	2,320	4,430	4,634	4,847
Overtime		1,302	1,507	1,559	2,168	2,168	2,168	851	2,388	2,498	2,613
Performance Bonus		3,723	4,080	4,149	5,466	5,466	5,466	4,351	5,993	6,269	6,557
Motor Vehicle Allowance		330	461	459	573	573	573	305	587	614	642
Cellphone Allowance		-	-	-	-	-	-	-	-	-	-
Housing Allowances		190	212	170	477	477	477	107	494	517	541
Other benefits and allowances		1,405	1,948	2,359	2,980	2,980	2,980	1,568	2,935	3,070	3,211
Payments in lieu of leave		-	-	-	-	-	-	-	-	-	-
Long service awards		990	0	223	421	421	421	426	421	440	461
Post-retirement benefit obligations	4	1,468	1,363	632	1,600	1,600	1,600	307	1,600	1,674	1,751
Entertainment		-	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-	-
Acting and postrelated allowance		-	-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-	-
sub-total	5	66,031	73,587	79,425	92,616	92,491	92,491	56,051	102,736	107,462	112,406
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-
Total Employee related costs	1	66,031	73,587	79,425	92,616	92,491	92,491	56,051	102,736	107,462	112,406
Depreciation and amortisation											
Depreciation of Property, Plant & Equipment		32,817	48,066	45,448	57,179	44,078	44,078	38,759	40,768	36,846	25,761
Lease amortisation		177	155	489	170	170	170	307	463	484	506
Capital asset impairment		-	-	-	-	-	-	-	-	-	-
Total Depreciation and amortisation	1	32,995	48,220	45,937	57,349	44,248	44,248	39,066	41,231	37,330	26,267
Bulk purchases - electricity											
Electricity Bulk Purchases		-	-	-	-	-	-	-	-	-	-
Total bulk purchases	1	-	-	-	-	-	-	-	-	-	-
Transfers and grants											
Cash transfers and grants		1,085	1,052	610	700	700	700	436	1,700	1,778	1,860
Non-cash transfers and grants		946	-	-	-	1,050	1,050	-	-	-	-
Total transfers and grants	1	2,031	1,052	610	700	1,750	1,750	436	1,700	1,778	1,860
Contracted services											
Outsourced Services		13,061	19,080	22,923	23,053	23,162	23,162	17,071	31,110	26,996	27,757
Consultants and Professional Services		3,923	18,275	27,509	10,650	9,434	9,434	3,096	13,232	13,801	14,264
Contractors		6,359	15,340	21,428	15,811	37,380	37,380	9,790	24,689	20,661	21,612
sub-total	1	23,343	52,695	71,860	49,514	69,977	69,977	29,957	69,031	61,458	63,633
Operational Costs											
Collection costs		-	-	-	-	-	-	-	-	-	-
Contributions to 'other' provisions		-	-	-	-	-	-	-	-	-	-
Audit fees		1,745	1,438	3,273	3,801	4,051	4,051	3,505	4,051	4,237	4,432
Other Operational Costs	3										
Operating Leases		115	102	152	67	67	67	47	100	105	109
Operational Cost		22,416	30,273	39,418	33,388	41,292	41,292	26,735	42,340	42,372	44,321
Statutory Payments other than Income Taxes		-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Operational Costs	1	24,275	31,813	42,843	37,255	45,410	45,410	30,287	46,491	46,713	48,862
Repairs and Maintenance by Expenditure Item											
Employee related costs	8	-	-	-	-	-	-	-	-	-	-
Inventory Consumed (Project Maintenance)		-	-	-	-	-	-	-	-	-	-
Contracted Services		5,820	14,596	20,589	15,220	23,340	23,340	9,185	17,287	18,082	18,914
Other Expenditure		-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	9	5,820	14,596	20,589	15,220	23,340	23,340	9,185	17,287	18,082	18,914
Inventory Consumed											
Inventory Consumed - Water		-	-	-	-	-	-	-	-	-	-
Inventory Consumed - Other		-	-	-	5,100	7,265	7,265	-	7,479	7,823	8,182
Total Inventory Consumed & Other Material		-	-	-	5,100	7,265	7,265	-	7,479	7,823	8,182

Table SA2 - Matrix financial performance budget (revenue source/expenditure type and department)

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

R thousand	1	Vote 1 - EXECUTIVE AND COUNCIL	Vote 2 - BUDGET AND TREASURY	Vote 3 - CORPORATE SERVICES	Vote 4 - COMMUNITY SERVICES	Vote 5 - PUBLIC WORKS AND BASIC SERVICES	Vote 6 - PLANNING AND DEVELOPMNT	Total
Revenue								
Exchange Revenue								
Service charges - Electricity		-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-
Service charges - Waste Management		-	-	-	4,615	-	-	4,615
Sale of Goods and Rendering of Services		-	309	-	9	4,786	315	5,419
Agency services		-	-	-	722	-	-	722
Interest		-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		-	16,027	-	-	-	-	16,027
Dividends		-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-
Rental from Fixed Assets		-	1,583	-	-	-	-	1,583
Licence and permits		-	-	-	421	-	8	428
Operational Revenue		-	734	59	-	-	-	793
Non-Exchange Revenue								
Property rates		-	44,116	-	-	-	-	44,116
Surcharges and Taxes		-	-	-	-	-	-	-
Fines, penalties and forfeits		-	340	-	580	-	-	919
Licences or permits		-	-	-	19	-	-	19
Transfer and subsidies - Operational		-	172,690	-	4,873	1,832	-	179,395
Interest		-	5,937	-	-	-	-	5,937
Fuel Levy		-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	241,735	59	11,239	6,618	322	259,973
Expenditure								
Employee related costs		8,295	17,840	15,225	28,157	24,081	9,138	102,736
Remuneration of councillors		13,057	-	-	-	-	-	13,057
Bulk purchases - electricity		-	-	-	-	-	-	-
Inventory consumed		356	56	989	2,171	1,279	2,627	7,479
Debt impairment		-	3,540	-	-	-	-	3,540
Depreciation and amortisation		-	41,231	-	-	-	-	41,231
Interest		-	1,097	-	-	-	-	1,097
Contracted services		5,528	4,739	24,505	4,411	24,034	5,812	69,031
Transfers and subsidies		-	700	1,000	-	-	-	1,700
Irrecoverable debts written off		-	3,900	-	-	-	-	3,900
Operational costs		7,899	9,629	11,402	6,383	9,611	1,567	46,491
Losses on disposal of Assets		-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-
Total Expenditure		35,136	82,732	53,121	41,121	59,005	19,145	290,262
Surplus/(Deficit)		(35,136)	159,003	(53,062)	(29,882)	(52,387)	(18,823)	(30,288)
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	31,718	-	31,718
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-
Income Tax		(35,136)	159,003	(53,062)	(29,882)	(20,669)	(18,823)	1,430

Table SA3 - Supporting detail to Budgeted Financial Position

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
ASSETS											
Trade and other receivables from exchange transactions											
Electricity		-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-
Waste		7,444	8,299	8,656	10,922	10,502	10,502	10,257	11,724	13,000	14,335
Waste Water		-	-	-	-	-	-	-	-	-	-
Other trade receivables from exchange transactions		1,494	1,225	1,387	2,048	1,619	1,619	1,951	1,619	1,619	1,619
Gross: Trade and other receivables from exchange transactions		8,938	9,523	10,043	12,971	12,120	12,120	12,208	13,342	14,619	15,954
Less: Impairment for debt		(6,516)	(7,902)	(8,615)	(6,343)	(8,615)	(8,615)	(8,615)	(8,615)	(8,615)	(8,615)
Impairment for Electricity		-	-	-	-	-	-	-	-	-	-
Impairment for Water		-	-	-	-	-	-	-	-	-	-
Impairment for Waste		(6,516)	(7,902)	(8,615)	(6,343)	(8,615)	(8,615)	(8,615)	(8,615)	(8,615)	(8,615)
Impairment for Waste Water		-	-	-	-	-	-	-	-	-	-
Impairment for other trade receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-
Total net Trade and other receivables from Exchange Trx		2,422	1,622	1,429	6,628	3,506	3,506	3,594	4,728	6,004	7,339
Receivables from non-exchange transactions											
Property rates		66,595	70,872	17,144	75,969	85,488	85,488	100,078	97,672	110,416	123,746
Less: Impairment of Property rates		(28,580)	(31,615)	865	(33,620)	(32,790)	(32,790)	(30,750)	(36,330)	(40,032)	(43,906)
Net Property rates		38,014	39,257	18,009	42,349	52,698	52,698	69,328	61,342	70,383	79,841
Other receivables from non-exchange transactions		2,899	3,507	1,565	4,904	3,268	3,268	2,308	4,187	5,149	6,155
Impairment for other receivables from non-exchange transactions		(2,315)	(1,493)	(2,118)	(1,815)	(1,465)	(1,465)	(1,465)	(1,465)	(1,465)	(1,465)
Net other receivables from non-exchange transactions		583	2,013	(552)	3,089	1,803	1,803	843	2,722	3,684	4,690
Total net Receivables from non-exchange transactions		38,598	41,270	17,457	45,438	54,501	54,501	70,170	64,064	74,067	84,531
Opening Balance		-	-	-	-	-	-	-	(455)	(455)	(455)
Acquisitions		-	-	-	2,332	3,084	3,084	-	3,926	4,107	4,296
Issues	7	-	-	-	(2,332)	(3,669)	(3,669)	-	(3,926)	(4,107)	(4,296)
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Standard Rated		-	-	-	-	(585)	(585)	-	(455)	(455)	(455)
Zero Rated											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	128	55	55	-	-	-	-
Issues	7	-	-	-	(128)	(55)	(55)	-	-	-	-
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Materials and Supplies											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	2,640	3,541	3,541	-	3,552	3,716	3,887
Issues	7	-	-	-	(2,640)	(3,541)	(3,541)	-	(3,552)	(3,716)	(3,887)
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Closing balance - Materials and Supplies		-	-	-	-	-	-	-	-	-	-
Closing Balance - Land		-	-	-	-	-	-	-	-	-	-
Closing Balance - Inventory & Consumables		-	-	-	-	(585)	(585)	-	(455)	(455)	(455)

Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)	3	568,503	640,997	683,556	842,440	794,735	794,735	746,626	898,938	975,632	1,056,912
Leases recognised as PPE		2,445	1,279	1,279	1,279	1,279	1,279	1,279	1,279	1,279	1,279
Less: Accumulated depreciation		(118,737)	(162,660)	(198,416)	(269,246)	(242,803)	(242,803)	(237,483)	(283,571)	(320,417)	(346,178)
Total Property, plant and equipment (PPE)	2	452,211	479,616	486,420	574,473	553,212	553,212	510,422	616,647	656,494	712,014
LIABILITIES											
Current liabilities - Financial liabilities											
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		171	(0)	472	171	233	233	81	233	233	233
Total Current liabilities - Financial liabilities		171	(0)	472	171	233	233	81	233	233	233
Trade and other payables											
Trade and other payables from exchange transactions		37,845	50,747	49,852	57,258	12,058	12,058	42,176	68,602	69,744	70,906
Other trade payables from exchange transactions		(2,409)	-	-	-	-	-	-	-	-	-
Trade payables from Non-exchange transactions: Unspent conditional		6,413	11,024	(12,713)	5,604	5,824	5,824	(614)	5,824	5,824	5,824
Trade payables from Non-exchange transactions: Other		2,409	-	-	-	-	-	-	-	-	-
VAT		2,107	2,864	4,069	14,501	4,214	4,214	4,653	4,349	4,490	4,638
Total Trade and other payables	2	46,366	64,636	41,208	77,363	22,096	22,096	46,216	78,774	80,058	81,368
Non current liabilities - Financial liabilities											
Borrowing	4	-	-	385	-	385	385	385	385	385	385
Other financial liabilities		-	-	-	-	-	-	-	-	-	-
Total Non current liabilities - Financial liabilities		-	-	385	-	385	385	385	385	385	385
Provisions											
Retirement benefits		-	-	-	-	-	-	-	-	-	-
List other major provision items											
Refuse landfill site rehabilitation		8,857	9,552	9,878	7,757	9,878	9,878	10,451	9,878	9,878	9,878
Other		3,257	3,373	3,328	3,257	3,328	3,328	3,328	3,328	3,328	3,328
Total Provisions		12,114	12,925	13,206	11,014	13,206	13,206	13,779	13,206	13,206	13,206
CHANGES IN NET ASSETS											
Accumulated surplus/(deficit)											
Accumulated surplus/(deficit) - opening balance		516,501	601,907	624,017	609,055	670,456	670,456	670,456	621,945	621,945	625,077
GRAP adjustments		-	-	-	-	-	-	-	-	-	-
Restated balance		516,501	601,907	624,017	609,055	670,456	670,456	670,456	621,945	621,945	625,077
Surplus/(Deficit)		85,140	28,405	47,249	11,785	9,655	9,655	34,070	1,430	5,373	6,198
Transfers to/from Reserves		-	(522)	(815)	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		148	2,352	-	-	-	-	-	-	-	-
Accumulated Surplus/(Deficit)	1	601,790	632,142	670,451	620,840	680,112	680,112	704,527	623,374	627,318	631,274
Reserves											
Housing Development Fund		5,493	5,493	5,493	5,493	5,493	5,493	5,493	5,493	5,493	5,493
Capital replacement		-	522	1,338	-	1,338	1,338	1,338	1,338	1,338	1,338
Self-insurance		-	-	-	-	-	-	-	-	-	-
Other reserves		-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-
Total Reserves	2	5,493	6,015	6,831	5,493	6,831	6,831	6,831	6,831	6,831	6,831
TOTAL COMMUNITY WEALTH/EQUITY	2	607,283	638,157	677,281	626,333	686,943	686,943	711,358	630,205	634,149	638,105

SA9 - Social, Economic and Demographic Statistics and Assumptions

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref	Basis of calculation	2001 Census	2007 Survey	2011 Census	2020/21	2021/22	2022/23	Current Year 2023/24	2024/25 Medium Term Revenue & Expenditure Framework		
						Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Demographics												
Population		Stats SA community survey	-	-	-	118	118	118	118	118	118	118
Females aged 5 - 14		Stats SA community survey	-	-	-	24	24	24	24	24	24	24
Males aged 5 - 14		Stats SA community survey	-	-	-	22	22	22	22	22	22	22
Females aged 15 - 34		Stats SA community survey	-	-	-	24	24	24	24	24	24	24
Males aged 15 - 34		Stats SA community survey	-	-	-	22	22	22	22	22	22	22
Unemployment		Stats SA community survey	-	-	-	19	19	19	19	19	19	19
Monthly household income (no. of households)	1, 12											
No income		Stats SA community survey	-	-	-	5	5	5	5	5	5	5
R1 - R1 600		Stats SA community survey	-	-	-	1	1	1	1	1	1	1
R1 601 - R3 200		Stats SA community survey	-	-	-	-	-	-	-	-	-	-
R3 201 - R6 400		Stats SA community survey	-	-	-	-	-	-	-	-	-	-
R6 401 - R12 800		Stats SA community survey	-	-	-	-	-	-	-	-	-	-
R12 801 - R25 600		Stats SA community survey	-	-	-	8	8	8	8	8	8	8
R25 601 - R51 200		Stats SA community survey	-	-	-	-	-	-	-	-	-	-
R52 201 - R102 400		Stats SA community survey	-	-	-	-	-	-	-	-	-	-
R102 401 - R204 800		Stats SA community survey	-	-	-	1	1	1	1	1	1	1
R204 801 - R409 600		Stats SA community survey	-	-	-	0	0	0	0	0	0	0
R409 601 - R819 200		Stats SA community survey	-	-	-	-	-	-	-	-	-	-
> R819 200		Stats SA community survey	-	-	-	-	-	-	-	-	-	-
Poverty profiles (no. of households)												
< R2 060 per household per month	13	0	-	-	-	-	-	-	-	-	-	-
	2	0	-	-	-	18,956	18,956	18,956	18,956	18,956	18,956	18,956
Household/demographics (000)												
Number of people in municipal area		Stats SA community survey	-	-	-	118	118	118	118	118	118	118
Number of poor people in municipal area		Stats SA community survey	-	-	-	19	19	19	19	19	19	19
Number of households in municipal area		Stats SA community survey	-	-	-	30	30	30	30	30	30	30
Number of poor households in municipal area		Stats SA community survey	-	-	-	-	-	-	-	-	-	-
Definition of poor household (R per month)		Stats SA community survey	-	-	-	3,120	3,240	3,240	3,240	3,360	3,360	3,360
Housing statistics	3											
Formal	0	-	-	-	-	11,303	11,303	11,303	11,303	11,303	11,303	11,303
Informal	0	-	-	-	-	18,316	18,316	18,316	18,316	18,316	18,316	18,316
Total number of households		-	-	-	-	29,619	29,619	29,619	29,619	29,619	29,619	29,619
Dwellings provided by municipality	4	0	-	-	-	-	-	-	-	-	-	-
Dwellings provided by province/s	0	-	-	-	-	-	-	-	-	-	-	-
Dwellings provided by private sector	5	0	-	-	-	-	-	-	-	-	-	-
Total new housing dwellings		-	-	-	-	-	-	-	-	-	-	-
Economic	6											
Inflation/inflation outlook (CPIX)						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest rate - borrowing						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest rate - investment						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Remuneration increases						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Consumption growth (electricity)						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Consumption growth (water)						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Collection rates	7											
Property tax/service charges						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Rental of facilities & equipment						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest - external investments						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest - debtors						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Revenue from agency services						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Total municipal services	Ref		2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852
		Piped water inside yard (but not in dwelling)	26,767	26,767	26,767	26,767	26,767	26,767	26,767	26,767	26,767
	8	Using public tap (at least min.service level)	-	-	-	-	-	-	-	-	-
	10	Other water supply (at least min.service level)	-	-	-	-	-	-	-	-	-
		Minimum Service Level and Above sub-total	29,619	29,619	29,619	29,619	29,619	29,619	29,619	29,619	29,619
	9	Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-
	10	Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-
		No water supply	-	-	-	-	-	-	-	-	-
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	29,619	29,619	29,619	29,619	29,619	29,619	29,619	29,619	29,619
		Sanitation/sewerage:									
		Refuse:									
		Removed at least once a week	-	-	-	-	-	-	-	-	-
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		Removed less frequently than once a week	2,365	2,365	2,365	2,365	2,365	2,365	2,371	2,371	2,371
		Using communal refuse dump	40,297	40,297	40,297	40,297	40,297	40,297	40,533	40,533	40,533
		Using own refuse dump	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393
		Other rubbish disposal	-	-	-	-	-	-	-	-	-
		No rubbish disposal	-	-	-	-	-	-	-	-	-
		Below Minimum Service Level sub-total	45,055	45,055	45,055	45,055	45,055	45,055	45,297	45,297	45,297
		Total number of households	45,055	45,055	45,055	45,055	45,055	45,055	45,297	45,297	45,297
Municipal in-house services	Ref		2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852
		Piped water inside yard (but not in dwelling)	26,767	26,767	26,767	26,767	26,767	26,767	26,767	26,767	26,767
	8	Using public tap (at least min.service level)	-	-	-	-	-	-	-	-	-
	10	Other water supply (at least min.service level)	-	-	-	-	-	-	-	-	-
		Minimum Service Level and Above sub-total	29,619	29,619	29,619	29,619	29,619	29,619	29,619	29,619	29,619
	9	Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-
	10	Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-
		No water supply	-	-	-	-	-	-	-	-	-
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	29,619	29,619	29,619	29,619	29,619	29,619	29,619	29,619	29,619
		Sanitation/sewerage:									
		Refuse:									
		Removed at least once a week	-	-	-	-	-	-	-	-	-
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		Removed less frequently than once a week	2,365	2,365	2,365	2,365	2,365	2,365	2,371	2,371	2,371
		Using communal refuse dump	40,297	40,297	40,297	40,297	40,297	40,297	40,533	40,533	40,533
		Using own refuse dump	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393
		Other rubbish disposal	-	-	-	-	-	-	-	-	-
		No rubbish disposal	-	-	-	-	-	-	-	-	-
		Below Minimum Service Level sub-total	45,055	45,055	45,055	45,055	45,055	45,055	45,297	45,297	45,297
		Total number of households	45,055	45,055	45,055	45,055	45,055	45,055	45,297	45,297	45,297
		Total number of households	-	-	-	-	-	-	-	-	-
Detail of Free Basic Services (FBS) provided	Ref		2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Electricity		Location of households for each type of FBS									
List type of FBS service		Formal settlements - (50 kwh per indigent household per month Rands)	176,327	176,327	176,327	184,790	192,921	192,921	192,921	203,146	213,913
		Number of HH receiving this type of FBS	2,863	2,863	2,863	3,000	3,132	3,132	3,132	3,298	3,793
		Informal settlements (Rands)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-

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

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)	Sum
Current Year 2023/24													
Valuation:													
No. of properties		176	6	107	1,672	1,317	25	–	77	–	–	–	3
No. of sectional title property values		4	–	–	95	–	–	–	–	–	–	–	0
No. of unreasonably difficult properties s7(2)		–	–	–	–	–	–	–	–	–	–	–	–
Years since last valuation (select)		5	5	5	5	5	5	0	5	0	0	0	
Frequency of valuation (select)		5	5	5	5	5	5	0	5	0	0	0	
Method of valuation used (select)		Market	Market	Market	Market	Market	Market	0	Market	0	0	0	
Base of valuation (select)		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	0	Land & impr.	0	0	0	
Phasing-in properties s21 (number)		–	–	–	–	–	–	–	–	–	–	–	–
Combination of rating types used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	–	Yes	0	0	0	
Flat rate used? (Y/N)		No	No	No	No	No	No	–	No	0	0	0	
Is balance rated by uniform rate/variable rate?		Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	–	Uniform	0	0	0	
Valuation reductions:													
Valuation reductions-public infrastructure (Rm)		523	20	79	–	4,145	–	–	2	–	–	–	4,769,637
Valuation reductions-nature reserves/park (Rm)		–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-mineral rights (Rm)		–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-R15,000 threshold (Rm)		523	20	79	–	4,145	–	–	2	–	–	–	4,769,637
Valuation reductions-public worship (Rm)		–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-other (Rm)	2	–	–	–	–	–	–	–	–	–	–	–	–
Total valuation reductions:													
Total value used for rating (Rm)	6	523	20	79	719	4,145	7	–	2	–	–	–	5,496,203
Total land value (Rm)	6	–	–	–	–	–	–	–	–	–	–	–	–
Total value of improvements (Rm)	6	–	–	–	–	–	–	–	–	–	–	–	–
Total market value (Rm)	6	523	20	79	719	4,145	–	–	2	–	–	–	5,488,956
Rating:													
Average rate	3	–	–	–	–	–	–	–	–	–	–	–	–
Rate revenue budget (R'000)		–	–	–	–	–	–	–	–	–	–	–	–
Rate revenue expected to collect (R'000)		–	–	–	–	–	–	–	–	–	–	–	–
Expected cash collection rate (%)	4	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	–
Special rating areas (R'000)		–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - indigent (R'000)		–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - pensioners (R'000)		–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - bona fide farm. (R'000)		–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - other (R'000)		–	–	–	4,980	–	376	–	106	–	–	–	5,462
Phase-in reductions/discounts (R'000)		–	–	–	–	–	–	–	–	–	–	–	–
Total rebates, exemptns, reductns, discs (R'000)		–	–	–	4,980	–	376	–	106	–	–	–	5,462

Supporting Table SA12b Property rates by category (budget year)

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)	Sum
Budget Year 2024/25													
Valuation:													
No. of properties		177	6	—	1,762	1,309	26	141	76	421	—	—	4
No. of sectional title property values		106	—	—	—	—	—	—	—	—	—	—	0
No. of unreasonably difficult properties s7(2)		—	—	—	—	—	—	—	—	—	—	—	—
No. of supplementary valuations		1	—	—	—	—	—	—	—	—	—	—	0
Supplementary valuation (Rm)		—	—	—	—	—	—	—	—	—	—	—	—
No. of valuation roll amendments		—	—	—	—	—	—	—	—	—	—	—	—
No. of objections by rate-payers		—	—	—	—	—	—	—	—	—	—	—	—
No. of appeals by rate-payers		—	—	—	—	—	—	—	—	—	—	—	—
No. of appeals by rate-payers finalised		—	—	—	—	—	—	—	—	—	—	—	—
No. of successful objections	5	—	—	—	—	—	—	—	—	—	—	—	—
No. of successful objections > 10%	5	—	—	—	—	—	—	—	—	—	—	—	—
Estimated no. of properties not valued		—	—	—	—	—	—	—	—	—	—	—	—
Years since last valuation (select)		3	3	3	3	3	3	3	3	3	3	3	—
Frequency of valuation (select)		5	5	5	5	5	5	5	3	5	3	5	—
Method of valuation used (select)		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.	—
Phasing-in properties s21 (number)		—	—	—	—	—	—	—	—	—	—	—	—
Combination of rating types used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	—	Yes	—	Yes	—
Flat rate used? (Y/N)		No	No	No	No	No	No	No	—	No	—	No	—
Is balance rated by uniform rate/variable rate?		Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	—	Uniform	—	Uniform	—
Valuation reductions:													
Valuation reductions-public infrastructure (Rm)		—	—	—	—	—	—	—	—	—	—	—	—
Valuation reductions-nature reserves/park (Rm)		—	—	—	—	—	—	—	—	—	—	—	—
Valuation reductions-mineral rights (Rm)		—	—	—	—	—	—	—	—	—	—	—	—
Valuation reductions-R15,000 threshold (Rm)		—	—	—	—	—	—	—	—	—	—	—	—
Valuation reductions-public worship (Rm)		—	—	—	—	—	—	—	—	—	—	—	—
Valuation reductions-other (Rm)	2	—	—	—	—	—	—	—	—	—	—	—	—
Total valuation reductions:													
Total value used for rating (Rm)	6	20	523	4,145	448	79	2	289	—	61	—	7	5,575,190
Total land value (Rm)	6	—	—	—	—	—	—	—	—	—	—	—	—
Total value of improvements (Rm)	6	—	—	—	—	—	—	—	—	—	—	—	—
Total market value (Rm)	6	20	523	4,145	448	79	2	289	—	61	—	—	5,567,943
Rating:													
Average rate	3	—	—	—	—	—	—	—	—	—	—	—	—
Rate revenue budget (R '000)		—	—	—	—	—	—	—	—	—	—	—	—
Rate revenue expected to collect (R'000)		—	—	—	—	—	—	—	—	—	—	—	—
Expected cash collection rate (%)	4	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	—
Special rating areas (R'000)		—	—	—	—	—	—	—	—	—	—	—	—
Rebates, exemptions - indigent (R'000)		—	—	—	—	—	—	—	—	—	—	—	—
Rebates, exemptions - pensioners (R'000)		—	—	—	—	—	—	—	—	—	—	—	—
Rebates, exemptions - bona fide farm. (R'000)		—	—	—	—	—	—	—	—	—	—	—	—
Rebates, exemptions - other (R'000)		—	—	—	—	—	106	4,946	—	—	—	376	5,428
Phase-in reductions/discounts (R'000)		—	—	—	—	—	—	—	—	—	—	—	—
Total rebates, exemptns, reductns, discs (R'000)		—	—	—	—	—	106	4,946	—	—	—	376	5,428

SA13a - Service Tariffs by Category(refer)

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2020/21	2021/22	2022/23	Current Year 2023/24	2024/25 Medium Term Revenue & Expenditure Framework		
							Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Property rates (rate in the Rand)	1								
Residential properties		Tariff levied to the market value	1.6800	1.7400	1.7400	1.8400	1.9300	-	-
Residential properties - vacant land		Tariff levied to the market value	1.6800	1.7400	1.7400	1.8400	1.9300	-	-
Formal/informal settlements			-	-	-	-	-	-	-
Small holdings		Tariff levied to the market value	1.6800	1.7400	1.7400	1.8400	1.9300	-	-
Farm properties - used		Tariff levied to the market value	0.4200	0.4400	0.4400	0.4600	0.4800	-	-
Farm properties - not used		Tariff levied to the market value	-	-	-	-	-	-	-
Industrial properties		Tariff levied to the market value	2.6900	2.7900	2.7900	2.9400	3.0800	-	-
Business and commercial properties		Tariff levied to the market value	2.6900	2.7900	2.7900	2.9400	3.0800	-	-
Communal land - residential		Tariff levied to the market value	-	-	-	-	-	-	-
Communal land - small holdings		Tariff levied to the market value	-	-	-	-	-	-	-
Communal land - farm property		Tariff levied to the market value	2.6900	2.7900	2.7900	0.4600	0.4800	-	-
Communal land - business and commercial		Tariff levied to the market value	-	-	-	-	-	-	-
Communal land - other			-	-	-	-	-	-	-
State-owned properties		Tariff levied to the market value	-	-	-	-	-	-	-
Municipal properties		Tariff levied to the market value	-	-	-	-	-	-	-
Public service infrastructure		Tariff levied to the market value	0.4200	0.4400	0.4400	0.4600	0.4800	-	-
Privately owned towns serviced by the owner		Tariff levied to the market value	-	-	-	-	-	-	-
State trust land		Tariff levied to the market value	-	-	-	-	-	-	-
Restitution and redistribution properties			-	-	-	-	-	-	-
Protected areas			-	-	-	-	-	-	-
National monuments properties			-	-	-	-	-	-	-
Property rates by usage									
Business and commercial properties									
Industrial properties									
Mining properties			15,000.0000	15,000.0000	15,000.0000	15,000.0000	15,000.0000	15,000.0000	15,000.0000
Residential properties			-	-	-	-	-	-	-
Agricultural properties			100.0000	100.0000	-	-	-	-	-
Public benefit organisations			-	-	-	-	-	-	-
Public service purpose properties			-	-	-	-	-	-	-
Public service infrastructure properties			-	-	-	-	-	-	-
Vacant land			-	-	-	-	-	-	-
Sport Clubs and Fields (Bitou only)									
Sectional Title Garages (Drakenstein only)									

SA13b - Service Tariffs by Category – Explanatory (refer)

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2020/21	2021/22	2022/23	Current Year 2023/24	2024/25 Medium Term Revenue & Expenditure Framework		
							Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Exemptions, reductions and rebates (Rands)									
Pensioner Discounts		P100 100% rebate on Rates	P100 100%	P100 100%	P100 100%	P100 100%	P100 100%	P100 100%	P100 100%
Non Profit Organisations / Public Benefit Organisations		100% rebate on Rates only	100% rebate	100% rebate	100% rebate	100% rebate	100% rebate	100% rebate	100% rebate
			-	-	-	-	-	-	-
Indigent		100% rebate on Rates	100% rebate	100% rebate	100% rebate	100% rebate	100% rebate	100% rebate	100% rebate
Tourism		additional 2% over and above	additional 2%	additional 2%	additional 2%	additional 2%	additional 2%	additional 2%	additional 2%
Disabled		100% rebate on rates	100% rebate	100% rebate	100% rebate	100% rebate	100% rebate	100% rebate	100% rebate
Child Headed Household		100% rebate on rates	100% rebate	100% rebate	100% rebate	100% rebate	100% rebate	100% rebate	100% rebate
Ingonyama Trust		100% rebate on rates	100% rebate	100% rebate	100% rebate	100% rebate	100% rebate	100% rebate	100% rebate

SA14 - Households Bills

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA14 Household bills

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25 % incr.	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Rand/cent											
<u>Monthly Account for Household - 'Middle Income Range'</u>	1										
Rates and services charges:											
Property rates		7,656.00	7,656.00	7,954.58	8,376.17	8,376.17	8,376.17	5.3%	8,786.60	9,190.79	9,613.56
Electricity: Basic levy		–	–	–	–	–	–	–	–	–	–
Refuse removal		4,171.00	4,333.66	4,333.66	4,563.34	4,563.34	4,563.34	5.3%	4,786.94	5,007.14	5,237.47
Other		–	–	–	–	–	–	–	–	–	–
sub-total		11,827.00	11,989.66	12,288.24	12,939.51	12,939.51	12,939.51	4.9%	13,573.55	14,197.93	14,851.03
VAT on Services		–	–	–	–	–	–	–	–	–	–
Total large household bill:		11,827.00	11,989.66	12,288.24	12,939.51	12,939.51	12,939.51	4.9%	13,573.55	14,197.93	14,851.03
% increase/-decrease			1.4%	2.5%	5.3%	–	–	4.9%	4.9%	4.6%	4.6%
<u>Monthly Account for Household - 'Affordable Range'</u>	2										
Rates and services charges:											
<u>Monthly Account for Household - 'Indigent' Household receiving free basic services</u>	3										
Rates and services charges:											
Property rates		5,071.50	5,300.00	5,300.00	5,506.70	5,506.70	5,506.70	5.3%	5,776.53	6,042.25	6,320.19
Refuse removal		3,599.68	4,171.00	4,333.66	4,333.66	4,333.66	4,333.66	5.3%	4,546.01	4,755.13	4,973.86
Other		–	–	–	–	–	–	–	–	–	–
sub-total		8,671.18	9,471.00	9,633.66	9,840.36	9,840.36	9,840.36	4.9%	10,322.54	10,797.37	11,294.05
VAT on Services		–	–	–	–	–	–	–	–	–	–
Total small household bill:		8,671.18	9,471.00	9,633.66	9,840.36	9,840.36	9,840.36	4.9%	10,322.54	10,797.37	11,294.05
% increase/-decrease			9.2%	1.7%	2.1%	–	–	4.9%	4.9%	4.6%	4.6%

Table SA17 – Borrowings

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA17 Borrowing

Borrowing - Categorised by type R thousand	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Parent municipality										
Other Securities		-	-	385	-	385	385	385	385	385
Municipality sub-total	1	-	-	385	-	385	385	385	385	385
Total Borrowing	1	-	-	385	-	385	385	385	385	385

SA32 - List of External Mechanisms

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		Number			R thousand
AUMSOFT TECHNOLOGY PTY LTD	Yrs	3	SUPPLY INSTALLATION OF ANTIVIRUS SOFTWARE FOR 200 USERS FOR A PERIOD OF 3 YEARS	09/02/2026	112
BLUECLOUD IT SOLUTIONS	Yrs	3	SUPPLY AND DELIVERY OF ADOBE ACROBAT DC PRO VOLUME LICENCE	25/08/2026	705
BPG MASS APPRAISALS	Yrs	6	GENERAL VALUATION AND PREPARATION OF VALUATION ROLL FOR IMPLEMENTATION 1 JULY 2022	30/06/2027	1,803
KONICA MINOLTA SOUTH AFRICA	Yrs	3	SUPPLY, INSTALLATION AND MAINTENANCE OF PRINTING/ PHOTOCOPYING MACHINES	30/11/2025	1,029
EARLYWORK 266 T/A NASHUA	Yrs	3	PROVISION OF TELEPHONES FOR A PERIOD OF 3 YEARS	30/11/2025	1,385
POWERSION TECHNOLOGY	Yrs	3	HOSTING OF EMAILS AND WEBSITE FOR A PERIOD OF 3 YEARS	31/03/2025	564
TOTAL COMPUTER SERVICE (PTY) LTD	Yrs	3	SUPPLY, INSTALLATION AND MAINTENANCE OF TRAFFIC CONTRAVENTION MANAGEMENT SYSTEM	31/08/2025	59
NATED SYSTEM (PTY) LTD	Yrs	3	SUPPLY, INSTALLATION AND CONFIGURATION OF ELECTRONIC DOCUMENTS AND RECORDS MANAGEMENT SYSTEM (EDRMS)	17/08/2026	980

2.13.1 Municipal regulation on the Standard Chart of Accounts (mSCOA)

The municipality has a road map that is currently using to work towards implementing all MSCOA requirements.

2.13.2 Financial Modeling and Key Planning Drivers

As part of the compilation of the 2024/2025 MTREF, extensive financial modeling was undertaken to ensure affordability and long-term financial sustainability. The following key factors and planning strategies have informed the compilation of the 2024/25 MTREF:

- Local Economic growth
- Policy priorities and strategic objectives
- Asset maintenance
- Economic climate and trends (i.e., inflation, Eskom increases, household debt, migration patterns)
- Performance trends
- The approved 2023/2024 adjustments budget and performance against the SDBIP
- Cash Flow Management Strategy
- Debtor's payment levels
- Loan and 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 122, 123 and PT/MF 09 of 2024/25 and prior circulars has been taken into consideration in the planning and prioritization process.

2.13.3 Planning, Budgeting and Reporting Cycle

The performance of Dr Nkosazana Dlamini Zuma Municipality relates direct to the extent to which it has achieved success in realizing its goals and objectives, complied with legislative requirements and meeting stakeholder expectations. The NDZ therefore has adopted one integrated performance management system which encompasses.

2.13.4 Disposal of Assets

The municipality has identified land will be disposed in the 2024/2025 financial year. The report with a list of properties is provided as a supporting document.

- **Performance indicators and benchmarks**

a) Revenue Management

- As part of the financial sustainability strategy, an aggressive revenue management framework will be implemented to increase cash inflow, not only from current billings but also from debtors that are in arrears in excess of 90 days. The intention of the strategy is to streamline the revenue value chain by ensuring accurate billing, customer service, credit control and debt collection.

b) Creditors Management

Dr NDZ has managed to ensure that creditors are settled within the legislated 30 days of invoice. While the liquidity ratio is of concern, by applying daily cash flow management the municipality has managed to ensure a 100 per cent compliance rate to this legislative obligation.

This has had a favorable impact on supplier's perceptions of risk of doing business with Dr NDZ Municipality, which is expected to benefit the local community in the form of more competitive pricing of tenders, as suppliers compete for the Dr NDZ business

c) Free Basic Services: basic social services package for indigent households

The social package assists residents that have difficulties on paying for the basic services and are registered as indigent households in terms of the Indigent Policy of the Dr Nkosazana Dlamini Zuma Municipality. Only registered indigents qualify for the free basic services.

e) Indigent Information

The decision was taken to refresh the register to ensure that the application, identification, recording, vetting and managing of indigent's consumers is credible and avoids further audit findings.

We have performed the following activities in trying to achieve the policy and the abovementioned objectives:

- The municipality has implemented the following communication strategy in obtaining the information:
 - Ward committees
 - Advertisement on local news papers
 - Advertisement on municipal website
 - Notices on community noticeboards (Halls and libraries)
 - Social media platforms (Facebook, etc.)
 - Telephonic communication with ward councilors
 - Door to Door visits by revenue unit to Himeville, Bulwer, Donnybrook and Creighton locations.
- Application forms were made available and delivered to each councilor or council representative. Furthermore, forms were made available at all municipal places to business (offices and libraries)
- Provision of support during the application, collection and inspection of forms received to ensure completeness of documents.
- Telephone calls placed to applicant and requested to submit missing items

Capacity to execute projects internally

The municipality will procure additional Plants and Machinery. More funds have been set aside to procure those plant and Machineries. Labour intensive program will be phased in on small to medium renovation projects.

Electricity

95% of Dr NDZ households have access to electricity. R 5, 5million has been set aside for infills.

Roads

The municipality currently have more than 137 roads on the PPE Register which varies in sizes of kilometres. There are approximately 181 roads requests by communities on the IDP. As new roads are constructed, plans to maintain the existing roads must be implemented, hence cutting unnecessary costs and on building internal capacity is needed.

Community Halls

The municipality currently have more than 58 registered and 19 unregistered community halls in 15 wards. New three community hall will be constructed in the 2024/25 financial year, affordable maintenance and safeguarding of these assets is vital, while re-prioritisation and reconsideration of building community need to be explored.

Repairs and Maintenance

The municipality has budget 3% on repairs and maintenance which is far below the norm of 8% of the net value of PPE. EPWP, Labour intensive approach and additional plants will complement the budget.

Waste Management and Cleanliness of our Towns

Dr Nkosazana Dlamini Zuma Municipality renders waste collection services to the residences, commercial and low income. Refuse bags are distributed and some are collected from the Municipal offices. Municipal fleet is used for kerbside collection, and waste is disposed at the Municipal dump sites, in areas around Underberg and Himeville waste is disposed at the Himeville transfer station. The collection from the Himeville Transfer Station is outsourced. The Municipality has installed drums which are used for each household where waste is collected, the reason for using drums is to ensure that our areas are kept clean and during unfavourable weather conditions waste is remains clean which is beneficial to waste pickers. Waste collection schedule is as follows:

- Bulwer – on Monday, Thursday and Friday
- Donnybrook – on Tuesday and Friday
- Creighton – on Tuesday and Friday

- Hlanganani – on Monday and Thursday
- Centocow – on Tuesday and Thursday
- Underberg & Himeville Residential – on Monday
- Underberg & Himeville Business – Tuesday, Thursday and weekends
- Underberg & Himeville Low Income – Wednesday

The Municipality has 2 waste disposal sites which are used for waste disposal, located in Creighton and Bulwer. Bulwer waste disposal site has reached its capacity; therefore, the Municipality is in the process to apply for closure license from the Competent Authority. Once closure license is issued by the Competent Authority, the Municipality will initiate a process to get authorisation for the new site.

(a.) Environmental compliance

To ensure compliance with environmental legislation, the Municipality will audit all waste disposal sites using a qualified service provider to ensure that the Municipality complies with license conditions. In addition to auditing of site the Municipality will play an active role in all projects which have been issued Environmental Authorisations to ensure that development does not have major damages to the environment.

(b.) Implementation of the Environmental Management Plan

In order to ensure that the Municipality implements projects which are identified in the Environmental Management Plan, the Municipality will develop a management plan with implementation plan which will look on how the Municipality can eradicate alien species within the jurisdiction of the Municipality. The threats these species have on our ecosystem is massive and has major impacts such as shortage of water, rivers have dried out due to the spread of alien species.