

FIFTH GENERATION

Integrated Development Plan

As prescribed by Section 34 of the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000)

IDP 2022 - 2026

DRAFT IDP 2024/2025

DRAFT IDP 2024/2025

Compiled in terms of the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000)

Fifth Generation DRAFT IDP 2024/2025 to be adopted by the Municipal Council by end of March 2025

The Integrated Development Plan is the Municipality's principal five-year strategic plan that deals with the most critical development needs of the municipal area (external focus) as well as the most critical governance needs of the organisation (internal focus). The Integrated Development Plan –

- *is adopted by the council within one year after a municipal election and remains in force for the council's elected term (a period of five years);*

- *is drafted and reviewed annually in consultation with the local community as well as interested organs of state and other role players;*
- *guides and informs all planning and development, and all decisions with regard to planning, management and development;*

- *forms the framework and basis for the municipality's medium term expenditure framework, annual budgets and performance management system; and*
- *seeks to promote integration by balancing the economic, ecological and social pillars of sustainability without compromising the institutional capacity required in the implementation, and by coordinating actions across sectors and spheres of governmen*

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Foreword by the mayor of KwaDukuza municipality into the 2024/2025 Integrated Development Plans (IDP)

On behalf of the Municipal Council, I would like to express my gratitude to all residents for their participation in the municipal public hearings of the municipal Integrated Development Plans (IDP) which is a critical process which has given birth to this document which carries our vision for the future as a municipality that aspires to be a city by 2030.

True to the founding of democratic dispensation, we value your ongoing efforts to deepen democracy through ongoing engagements as it requires the active involvement of all of us to make it work.

The IDP effectively reaffirms the historic call made by our forebears who met in Kliptown during 1955 to reject the injustices of apartheid - by adopting the Freedom Charter which proclaimed that the people shall govern. This generation was prepared to lay down their lives for the full emancipation of the people under apartheid rule therefore, let us continue to build on this legacy and let us continue to be inspired.

Government since the dawn of democracy placed a number priorities as a cornerstone for social transformation in local government which includes growing the economy, fighting crime and corruption, building safer communities, improving government basic services and infrastructure, eradicating poverty and creating jobs.

We celebrate the 30th anniversary during difficult times in our economy where not all is smooth and sailing. The impact of load shedding, the height of poverty, unemployment, criminality, and notable inequalities as a direct result of the apartheid disparities continues to be major challenge.

The 2023/24 Financial Year has equally seen a lot of challenges, but it has also seen significant achievements. Three years on, we still endure the heavy blow of Covid-19 alongside unrests which occurred in July 2021. We have also emerged from a period of great distress caused by the several natural disasters which subsequently tested our resilience.

As government, we continue to bring hope and dignity to our communities and our strong approach in doing so is underpinned by our belief that societies could thrive when such challenges are collectively addressed and this serves as a fundamental pillar for building a better future for our people.

Our IDP has looked at these challenges and places its foremost priorities at dealing with the root aspects.

Critically, the year 2024 is an important year in the history of democracy as we mark its 30th anniversary. It presents an opportunity for South Africans and government to reflect on progress over past three decades – and an opportunity to assess challenges.

As we celebrate our achievements as a nation, we should be mindful of the fact that we have stood with the underprivileged, we have stood with the previously disadvantaged, and we continue to hold hands with those who are in search for better opportunities. In the course of the past three decades under the leadership of the current government a lot has improved while there are still other challenges which are detailed in the IDP.

We also cast our eyes to the many frontiers of the world, including the middle east where genocide is aided in Gaza and unabated by world powers in the likes of the United States - South Africans in this regard have remained true to the course of justice and we continue to stand with Palestine as our friends.

As we approach the upcoming financial year, we do so with a strong sense of optimism for a brighter future for our community despite socio-economic challenges. We trust that the upcoming financial year will be filled with more rewards and value for our communities as we strive to heighten the level of quality service and expand our reach. Let's use the year 2024 to fully reflect on our progress as municipality with strong endeavours of becoming a city by 2030, let us also continue to deepen the footprints of democracy during this period.

Thank you!

Cllr. Lindile Nhaca

Mayor, KwaDukuza Local Municipality

LIST OF ACRONYMS

ABBREVIATION	DESCRIPTION	ABBREVIATION	DESCRIPTION
AOC	Aircraft Operating Company	**EPWP**	Extended Public Works Programme
BEE	Black Economic Empowerment	**EXCO**	Executive Committee
BBBEE	Broad-Based Black Economic Empowerment	**GE**	Gender Equity
CDB	Central Business District	**GGP**	Gross Geographical Product Programme
CSC -	Community Service Centre	**GIS**	Geographical Information System
DBSA	Development Bank of South Africa	**HIV/AIDS**	HIV/AIDS - Human Immunodeficiency Virus/Acquired Immunodeficiency Syndrome
DFP	Development Framework Plan	**IDP**	Integrated Development Plan
DLTG	Department of Local Government and Traditional Affairs	**ISRD**	Integrated Sustainable Rural Development Programme
DM	District Municipality	**ISRDS**	Integrated Sustainable Rural Development Strategy
DOE	Department of Education	**KDM**	KwaDukuza Municipality
DOH	Department of Housing	**KZN**	KwaZulu-Natal
DOT	Department of Transport	**LED**	Local Economic Development
ED	Executive Director	**LM**	Local Municipality
EIA	Environmental Impact Assessment	**LRAD**	Land Redistribution for Agriculture Development
EMP	Environmental Management Procedure	**LUMF**	Land Use Management Framework

ABBREVIATION	DESCRIPTION	ABBREVIATION	DESCRIPTION
LUMS	Land Use Management	**RIDS**	Regional Industrial Development Strategy
MEC	Member of the Executive Council (Local Government and Traditional Affairs)	**RRTF**	Rural Road Transport Forum
MFMA	Municipal Finance Management Act No. 56 of 2003	**RSC**	Regional Service Centre
MIG	Municipal Infrastructure Grant	**RIDS**	Regional Industrial Development Strategy
MPS	Multi-Purpose Service Centre	**RRTF**	Rural Road Transport Forum
MTC	Medium-Term Capital Framework	**RSC**	Regional Service Centre
MTCT	Mother-To-Child HIV Transmission	**SADC**	South Africa Development Community
NHBRC	NHBRC - National Home Builders Registration Council	**SDP**	Site Development Plan
NSDP	National Spatial Development Perspective	**SMME**	Small, Medium and Micro Enterprise
PGDS	Provincial Growth and Development Strategy	**TA**	Tribal Authority
PIMS	Planning, Implementation and Management System	**TLC**	Transitional Local Council
PMS	Performance Management System	**VTC**	Voluntary Testing and Counselling
PTO	Permission to Occupy	**WSDP**	Water services Development Plan
PDA	Planning and Development Act 06 of 2008		
NSDP	National Spatial Development Perspective		
PGDS	Provincial Growth and Development Strategy		

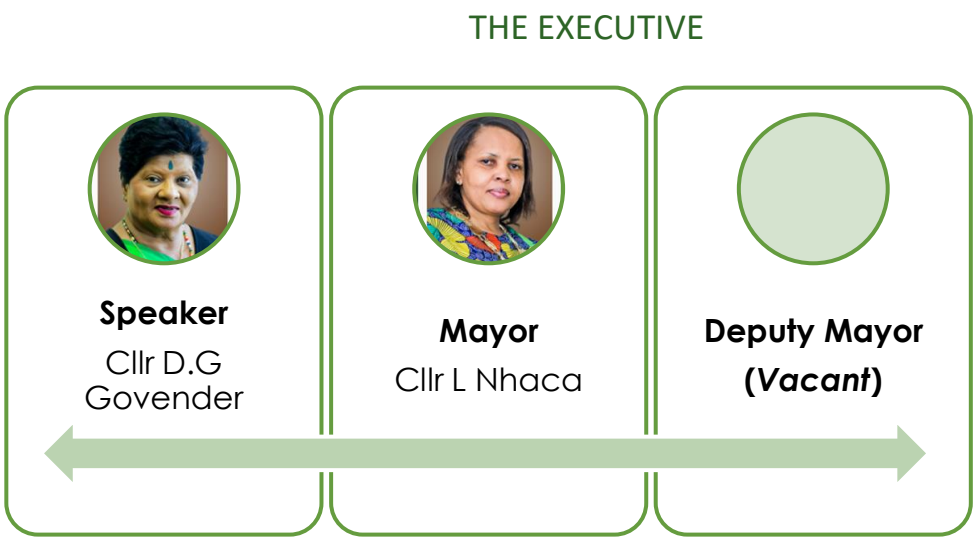
POLITICAL GOVERNANCE

KwaDukuza Municipality has 30 Wards and 59 Councilors, who were directly elected to serve the Council. Membership of the Council is made up of the following:

TABLE 1:POLITICAL GOVERNANCE

POLITICAL PARTY	NUMBER OF WARD COUNCILLORS
ANC (African National Party)	29
IFP (Inkatha Freedom Party)	4
DA (Democratic Alliance)	9
EFF (Economic Freedom Fighters)	4
ID (Independent Alliance)	5
ATM (African Transformation Movement)	1
ACDP (African Christian Democratic Party)	1
AIC (African Independent Congress)	1
ACTIONSA	5
TOTAL	59

The Council meets monthly while the EXCO meets twice a month. Members of the public and media are also encouraged to attend some Council meetings. **The KwaDukuza Municipality Councilors** are presented below:



KWADUKUZA MUNICIPALITY – WARD COUNCILLORS (2021-2026):

TABLE 2:LIST OF WARD COUNCILLORS

WARD NO.	NAME OF COUNCILLIOR	POLITICAL PARTY
1	Cllr S.K. Shandu	**ANC**
2	Cllr D.N. Ngema	**ANC**
3	Cllr S.O. Nxele	**ANC**
4	Cllr J.M. Banda	**ANC**
5	Cllr A.M. Baardman	**ANC**
6	Cllr T. Colley **(Exco)**	**DA**
7	Cllr B.C. Fakazi	**ANC**
8	Cllr M.E. Ngidi	**ANC**
9	Cllr N.J. Mpanza	**ANC**
10	Cllr T.T. Dube	**ANC**
11	Cllr S Sithole	**ANC**
12	Cllr H Mbatha **(Chief Whip)**	**ANC**
13	Cllr N. Qwabe	**ANC**
14	Cllr W.N. Mntambo	**ANC**
15	Cllr B.P Ndlovu	**ANC**
16	Cllr S.S Mthiyane	**ANC**
17	Cllr C.M Naicker	**ANC**
18	Cllr S.B Ntuli	**ANC**
19	Cllr G. Govender	**ANC**
20	Cllr N.S Bhengu	**ANC**
21	Cllr N.H Sithole	**ANC**
22	Cllr P. Naidoo	**DA**
23	Cllr N. C Mdletshe **(Exco)**	**ANC**
24	Cllr. V. Mwandla	**ANC**
25	Cllr S.P Khuzwayo	**ANC**
26	Cllr T.C Nxele	**ANC**
27	Cllr S.G Mcineka	**ANC**
28	Cllr V. Govender	**ANC**
29	Cllr S.L. Cele **(Exco)**	**ANC**
30	Cllr F. Abrahams	**DA**

ADMINISTRATIVE GOVERNANCE

The Municipal Manager heads the administrative structure of KwaDukuza Municipality and is assisted by 8 (eight) Heads of Departments (currently 6 existing) who are known as Executive Directors. Each business unit is further divided into a particular number of units/divisions headed by Directors and are tabulated as follows:

TABLE 3:BUSINESS UNITS WITHIN KWADUKUZA MUNICIPALITY

Directorate/ Business Unit	Responsibility	Name
Finance	Revenue Management which comprises of Credit Control and Debt Collection Property rates management Billing for Electricity and Refuse services. Budgets and Compliance which comprises of Municipal budget and reporting processes. Asset management processes Compilation of Annual Financial Statements and attending to the external audit processes. Expenditure Management which comprises of Supply Chain Management Processes Payroll Administration Payment of creditors and suppliers	Suspended *Currently Mr. S. Chonguene in Acting Capacity*
Community Services	Waste Management, Parks and Gardens, Community Halls, Libraries and Beaches within KDM area of jurisdiction.	Mr. Siyabonga Khanyile
Electrical Engineering Services	Incorporates electrical engineering, electrical planning, customer centre and fleet management services.	Mr. Sibusiso Jali
Civil Engineering	roads and storm water construction and maintenance, provision of public transport infrastructure, development of public facilities.	Currently Vacant *Currently Mr. S. Khanyile in Acting capacity*
Community Safety	traffic and crime prevention, fire and emergency services, motor licensing and disaster management.	Mr. Cecil Viramuthu
Cooperative Governance	Performance Management Systems (PMS), Integrated Development Planning (IDP), Internal Audit, Corporate Communications and Public Participation. Special projects and programs. Operations Sukuma Sakhe	Mr. Mandla Manzini
Cooperative Services	Human Resources, IT, Council Administration and Municipal Properties.	Mrs. Pamella Mntaka
Economic Development & Planning	Town Planning, Forward Planning, Transport Planning, Building Control, Outdoor Advertisement, Environmental Management & Climate Change, Local Economic Development, Tourism, Heritage, youth Development & Museum, Investment Facilitation and Business Licensing. Development of human settlements for different income earners as well as maintenance of Council buildings.	Mr. Sikhumbuzo Hlongwane

INTRODUCTION

INTEGRATED DEVELOPMENT PLANNING

The Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000) (MSA) mandates South African municipalities to formulate a five-year Integrated Development Plan (IDP) plan to inform the municipal budget and guide all development within the municipal area. The IDP is considered as the Municipality's principal strategic plan that deals with the most critical development needs of the municipal area as well as the most critical governance needs of the organisation. As the principal planning instrument that guides and informs the municipal budget, the planning process has to provide a forum for identifying, unpacking and resolving the real issues that face the residents of KwaDukuza Municipality. Clearly identifying these issues in consultation with communities, makes it possible for the Municipality to propose realistic and workable solutions that can be budgeted for, implemented and monitored in a controlled environment.

These issues may be over-arching issues that affect the whole municipality or may only affect specific communities. It is therefore crucially important that the IDP be developed after the completion of a public participation process in which community stakeholders were thoroughly consulted. The plan is also developed in partnership with the provincial and national government. At the heart of the IDP lies the improvement in the provision of basic municipal services and expanding livelihood opportunities for the people of the KwaDukuza Municipality. The IDP also focusses on expanding and transforming Municipal capacity, enterprise development and crucially, exploring new ways of working and living together. This is especially relevant in an ever-changing environment.

Review of the Integrated Development Plan

Section 34 of the MSA prescribes that a municipality –

a) must review its integrated development plan-

- annually in accordance with an assessment of its performance measurements in terms of section 41; and
- to the extent that changing circumstances so demand;

b) may amend its IDP in accordance with a prescribed process.

The review process serves as an institutional learning process where stakeholders can meet to discuss the successes and frustrations of the previous year. It is not designed to interfere with the long-term Strategic objectives of the municipality. The review process is a strategic process to ensure the institution remains in touch with their intentions, informed of the varying needs of residents and up to date with the changing environment within which it functions.

The priorities and actions identified in this IDP will seek to better inform the municipality's budget and streamline service delivery initiatives. This will ensure that the KwaDukuza Municipality remains on course to attain its strategic objectives.

The IDP review outlines:

- Introduction;
- Executive Summary;
- Planning and Development Principles &Government Policies and Imperatives
- Situational Analysis;
- Municipal Vision, Goals and Objectives
- Implementation Plan

- Annual Operational Plan (SDBIP)
- Organisational and Individual Performance Management System
- Back to Basics

LEGAL STATUS OF THE IDP AND IDP REVIEW

In terms of Section 35(1) of the MSA an IDP is adopted by the council of a municipality-

a) is the principal strategic planning instrument which guides and informs all planning and development, and all decisions with regard to planning, management and development, in the municipality;
b) binds the municipality in the exercise of its executive authority, except to the extent of any inconsistency between a municipality's integrated development plan and national or provincial legislation, in which case such legislation prevails; and
c) binds all other persons to the extent that those parts of the integrated development plan that impose duties or affect the rights of those persons have been passed as a by-law.

In terms of the core components of IDPs, Chapter 5 and Section 26 of the MSA indicate that: An integrated development plan must reflect-

a) The municipal council's vision for the long-term development of the municipality with special emphasis on the municipality's most critical development and internal transformation needs;
b) An assessment of the existing level of development in the municipality, which must include an identification of communities which do not have access to basic municipal services;
c) The council's development priorities and objectives for its elected term, including its local economic development aims and its internal transformation needs;
d) The council's development strategies which must be aligned with any national and provincial sectoral plans and planning requirements binding on the municipality in terms of legislation;
e) A spatial development framework which must include the provision of basic guidelines for a land-use management system for the municipality;
f) The council's operational strategies;
g) Applicable disaster management plans;

h) A financial plan, which must include a budget projection for at least the next three years; and

The key performance indicators and performance targets determined in terms of section 41.

The IDP is informed by a leadership agenda – as contained in national and provincial policy documents – as well as the needs of local citizens and public, private and community organisations.

It directs and is informed by different aspects of the municipality's work, including how the municipality is structured politically and administratively, the municipal budget, the sector plans and service delivery and budget implementation plans of different municipal services, and how the municipality manages its performance.

RELATIONSHIP BETWEEN THE IDP, BUDGET, PERFORMANCE MANAGEMENT AND RISK MANAGEMENT

The IDP Process, together with the performance management process, should be seamlessly integrated, where the IDP ensures that the planning stage for performance management occurs and performance management fulfils the implementation, monitoring and evaluation of the IDP process. This is prescribed according to the Performance Management Guide for Municipalities, DPLG, 2001.

The role of the Budget is to attach money to the objectives that are contained in the IDP and the Budget gets monitored through the Service Delivery Budget Implementation Plan (SDBIP). The IDP therefore provides the strategic direction for the Municipality, whereas the Budget should ensure the implementation of the IDP.

Risk Management is one of Management's core responsibilities according to section 62 of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA) and is an integral part of the internal processes of a municipality. It is a systematic process to identify, evaluate and address risks on a continuous basis before such risks can impact negatively on the service delivery capacity of the Stellenbosch Municipality. When properly executed, risk management provides reasonable assurance that the institution will be successful in achieving its goals and objectives.

THE IDP AND WARD PLANS

The thirty (30) ward plans, include:

The profile of the ward, as well as the strengths, weaknesses, opportunities and threats facing

the community;

a) A consensus on priorities for the relevant ward(s);
b) An implementation plan; and
c) The capital budget available for the relevant wards, including the small capital budget.
d) Ward plans help to ensure that the IDP is more targeted and relevant to addressing the priorities of all groups, including the most vulnerable. These plans provide ward committees with a systematic
e) planning and implementation tool to perform their roles and responsibilities. They form the basis for dialogue between the municipality and ward committees regarding the identification of priorities and
f) budget requests and will also be used by ward committees for ongoing monitoring and evaluation throughout the year. The information is however on a detail level and not duplicated in the IDP, but a detailed Ward Plan is available on request.

THE IDP PLANNING PROCESS (FIVE-YEAR CYCLE)

According to the MSA, every new council that comes into office after the local government elections has to prepare its own IDP that will guide them for the five years that they are in office. The IDP is therefore linked to the five-year term of office of Councillors. This does, however, not restrict all proposals in the IDP to five years. The strategic goals that are part of the Municipality's strategy all have a longer than five-year horizon, similar to the Spatial Development Framework (SDF) of the Municipality.

A clear distinction must also be made between the main IDP which is compiled every five y
ears (or if a new council comes into power within the five-year period and does not accept the previous council's IDP) and the annual review of the IDP. The annual review is not a replacement of the five-year IDP and its purpose is not to interfere with the long-term strategic orientation of the. The annual review reflects and reports on progress made with respect to the five-year strategy (and strategic goals) and proposes adjustments to the strategy, if necessary, because of changing internal and external circumstances that impact on the appropriateness of the IDP.

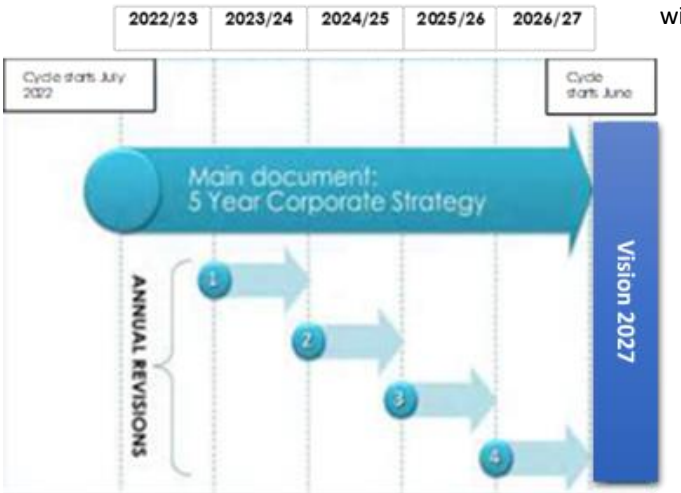


Figure 1: The Five-Year Process Plan Of the IDP

Roles and Responsibilities

A. Executive Mayor

In terms of the MSA and the MFMA, the Executive Mayor must:

- Manage the drafting of the IDP;
- Assign responsibilities in this regard to the Municipal Manager;
- Submit the draft plan to the municipal council for adoption; and
- co-ordinate the annual revision of the IDP and determine how the IDP is to be taken into account or revised for the purposes of the Budget.

B. Municipal Council

The Council is the ultimate decision-making authority. Decisions to approve or amend the Municipality's IDP may not be delegated and have to be taken by the full Council.

C. Proportional Councillors, Ward Councillors and Ward Committee Members (Ward Committees)

Assist with public participation process;

- Assist the ward councillor (who is the chairperson) in identifying challenges and needs of residents;
- Provide a mechanism for discussion and negotiation between different stakeholders in the ward;
- Interact with other forums and organisations on matters affecting the ward;
- Draw up a ward plan that offers suggestions on how to improve service delivery in the particular ward;
- Disseminate information in the ward; and
- Monitor the implementation process concerning its area.

D. Municipal Manager and Management Team

- Provide technical/sector expertise and information;
- Provide inputs related to the various planning steps;
- Summarise/digest/process inputs from the participation process;
- Discuss/comment on inputs from specialists; and
- Address inputs from and give feedback to the community.

CHAPTER A

EXECUTIVE SUMMARY

A1: EXECUTIVE SUMMARY

1. WHO ARE WE

KWADUKUZA MUNICIPALITY IS ONE OF THE MOST PROSPEROUS MUNICIPALITIES AND IS A CATEGORY B MUNICIPALITY (KZN 292). IT IS ONE OF THE MUNICIPALITIES THAT FALL UNDER THE ILEMBE DISTRICT (CATEGORY C, DC 29 MUNICIPALITY) IN THE KWAZULU-NATAL PROVINCE. COVERING AN AREA OF APPROXIMATELY 740KM², THE MUNICIPALITY STRETCHES FROM THE ZINKWAZI RIVER IN THE NORTH TO THE TONGATI RIVER IN THE SOUTH. KWADUKUZA (PREVIOUSLY KNOWN AS STANGER) IS THE DISTRICT NODE AND DOMINANT COMMERCIAL CENTER IN THE ILEMBE DISTRICT.

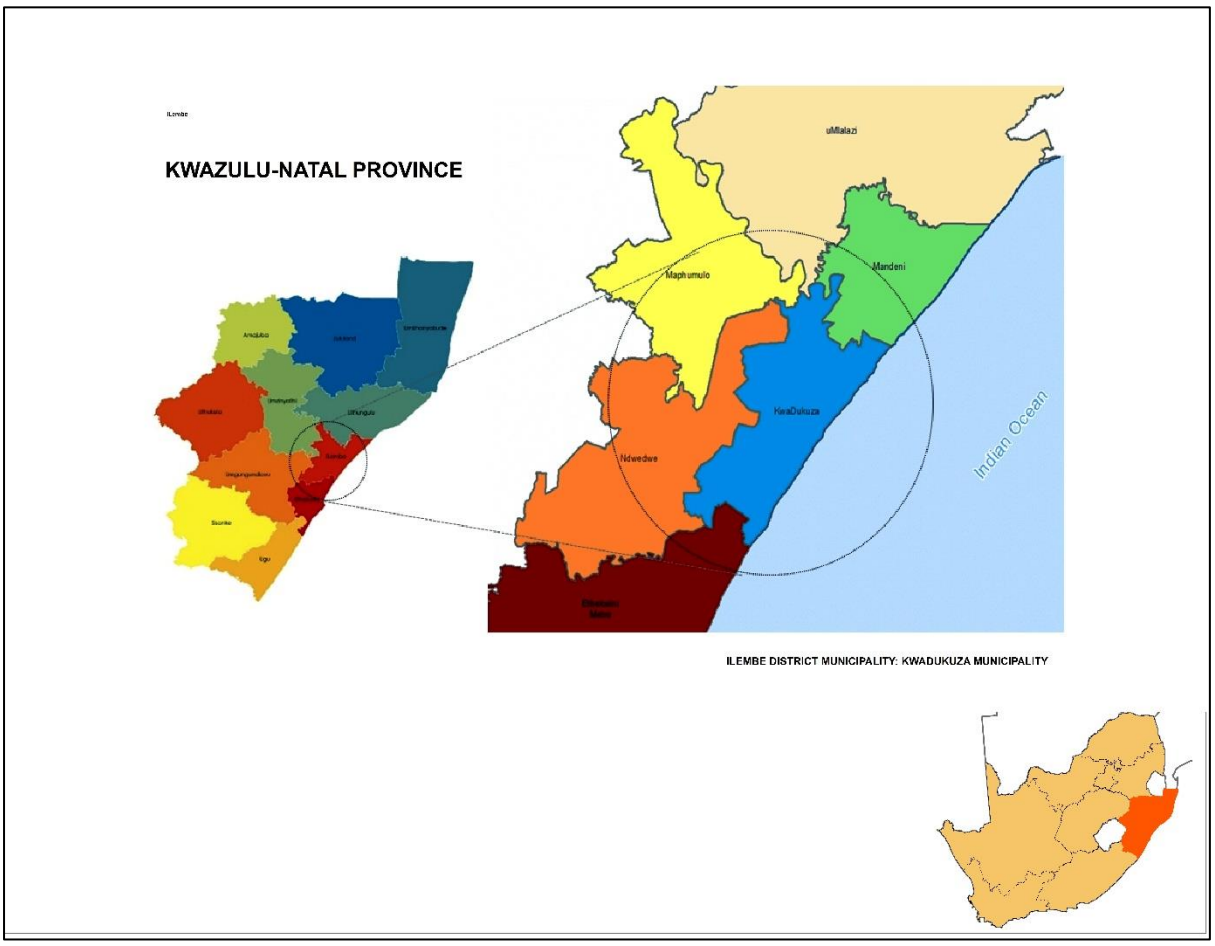


FIGURE 2: LOCALITY MAP OF KWADUKUZA

THE KWADUKUZA MUNICIPALITY OCCUPIES A COASTAL AND INLAND STRETCH OF APPROXIMATELY 50KM IN LENGTH AND 14KM IN WIDTH, WITH A VARIETY OF CLUSTERED AND AD HOC SETTLEMENTS AND SMALL TOWNS. THE DEFINED BORDERS OF KWADUKUZA MUNICIPALITY EXTEND FROM THE TUGELA RIVER IN THE NORTH TO THE ETHEKWINI METROPOLITAN MUNICIPALITY AND THE TONGATI RIVER IN THE SOUTH. THE MUNICIPALITY IS BORDERED BY THE INDIAN OCEAN IN THE EAST AND EXTENDS TO THE MAPHUMULO AND NDWEDWE LOCAL MUNICIPALITIES IN THE WEST. THE MUNICIPALITY IS LINKED WITH A WELL-DEVELOPED NETWORK OF ROADS AND RAIL INFRASTRUCTURE. THE KEY FEATURE OF KWADUKUZA IS THE N2 DEVELOPMENT CORRIDOR.

THE TOWN KWADUKUZA IS BUILT ON THE ORIGINAL SITE OF INKOSI USHAKA 'S ROYAL SETTLEMENT CALLED DUKUZA. THE KWADUKUZA MUSEUM IS SITUATED OPPOSITE THE SITE OF INKOSI USHAKA MEMORIAL AND IS DEDICATED TO THE SUGAR INDUSTRY AND COLONIALISM, THE CULTURAL HERITAGE OF THE EARLY SETTLERS OF THE TOWN STANGER. AMONG THE GREATS THAT KWADUKUZA MUNICIPALITY PROUDLY ASSOCIATED

WITH HISTORICALLY IS INKOSI ALBERT LUTHULI, WHO HAPPENED TO HAVE BEEN BORN AND BRED AT THE GROUTVILLE MISSION, KWADUKUZA. THE EXISTENCE OF THIS GREAT LEADER, TEACHER AND

AMONG THE GREATS THAT KWADUKUZA MUNICIPALITY PROUDLY ASSOCIATED WITH HISTORICALLY IS INKOSI ALBERT LUTHULI, WHO HAPPENED TO HAVE BEEN BORN AND BRED AT THE GROUTVILLE MISSION, KWADUKUZA. THE EXISTENCE OF THIS GREAT LEADER, TEACHER AND VISIONARY, PROVIDED KWADUKUZA WITH THE OPPORTUNITY TO PRODUCE THE FIRST NOBEL PEACE PRIZE LAUREATE ON THE AFRICAN CONTINENT WHEN HE HIMSELF THE RECIPIENT OF THE PRIZE IN 1960.

THE POPULATION DYNAMICS OF KWADUKUZA MUNICIPALITY IS HIGHLY DIVERSE DUE TO ITS MULTI-RACIAL COMPOSITION AND RICH SETTLEMENT HISTORY. KWADUKUZA HAS A DISTINCT EASTERN FLAVOUR AND IS LINKED TO THE EARLIER SETTLEMENT OF INDIAN FAMILIES WHO WERE IMPORTED TO WORK ON THE SUGAR CANE FARMS OF THE BIG SUGAR BARONS SUCH AS SIR LIEGE HULLET.

HTTPS://WWW.STATSSA.GOV.ZA/?PAGE_ID=993&ID=KWADUKUZA-MUNICIPALITY

1.1. SPATIAL LOCATION WITHIN THE PROVINCE OF KWAZULU-NATAL

KWADUKUZA MUNICIPALITY FINDS ITSELF LOCATED BETWEEN TWO PORT CITIES VIZ, DURBAN AND RICHARDS BAY. THIS IS A VERY FORTUNATE SCENARIO WHICH HAS ENSURED THAT THE MUNICIPALITY IS STRATEGICALLY GEOGRAPHICALLY LOCATED TO EXPLOIT THE TARGETED SPILL OVER FROM INITIATIVES FOR ETHEKWINI NAMELY THE DUE TRADE PORT, TOURISM INITIATIVES PREMISED ON DURBAN'S BLUE FLAG STATUS BEACHES, INTER ALIA, AS WELL AS THE PROVINCIAL ECONOMIC GROWTH INITIATIVES. BEYOND THE AREAS OF URBAN DEVELOPMENT, THE BULK OF KWADUKUZA MUNICIPALITY, PARTICULARLY THE RELATIVELY FLAT COASTAL STRIP, FORMS A COMMERCIAL FARMING HUB AND IS MAINLY USED FOR AGRICULTURAL ACTIVITIES SUCH AS SUGAR CANE FARMING. THE MUNICIPALITY HAS TWO PRIMARY ECONOMIC HUBS NAMELY THE TOWN OF KWADUKUZA AND BALLITO, THE LATTER BEING A SUBURB SITUATED SLIGHTLY TO THE SOUTH OF KWADUKUZA.

THE URBANIZED AREAS COMPRISE KWADUKUZA, SHAKASKRAAL, BLYTHEDALE AND BALLITO, WITH HIGH LEVELS OF INFRASTRUCTURAL DEVELOPMENT, SERVICE DEVELOPMENT, AND SOCIAL FACILITIES THAT SUPPORT THE LOCAL POPULATION. THE CONCENTRATION OF INDUSTRIAL DEVELOPMENT IS TO BE FOUND IN THE KWADUKUZA NODE INCLUDING THE GLEDHOW AND DARNALL SUGAR MILLING OPERATIONS.

1.2. NUMBER OF WARDS AND TRADITIONAL AUTHORITY AREAS DEPICTED ON THE MAP

KWADUKUZA MUNICIPALITY HAS SEVEN (7) TRADITIONAL COUNCILS IN ITS AREA OF JURISDICTION OF WHICH SUCH COUNCILS ARE DIRECTLY SERVICED BY KWADUKUZA MUNICIPALITY WHILST ONLY TWO TRADITIONAL LEADERS (AMAKHOSI), HAVE BEEN DECLARED BY COGTA TO SIT IN COUNCIL MEETINGS – *PLEASE SEE NO. 9.9 BELOW.*

HLOMENDLINI TRADITIONAL COUNCIL UNDER INKOSI NGCOBO, THIS CHIEFTAINCY IS DECLARED BY COGTA TO BE UNDER MANDENI LOCAL MUNICIPALITY, AND IT MUST BE NOTED THAT HLOMENDLINI TRADITIONAL COUNCIL'S JURISDICTION CUTS ACROSS WARD 25 OF KWADUKUZA MUNICIPALITY.

THE TABLE AND MAP BELOW ILLUSTRATE THE TRADITIONAL AUTHORITY AREAS WITHIN KWADUKUZA MUNICIPALITY. WHICH ARE AS FOLLOWS;

TABLE 4:AMAKHOSI UNDER KWADUKUZA MUNICIPALITY

T/C NAME	INKOSI'S NAME	WARD
CELE/NHLANGWINI	INKOSI M.B. CELE	27
DUBE T/C	INKOSI H.K. DUBE	07,15, 26
MAGWAZA	INKOSI J.N MAGWAZA	20, 08
MATHONSI	INKOSI V. MATHONSI	01, 25
NODUNGA 1 T/C	INKOSI N. ZULU	27
QWABE-NKANINI	INKOSI D.Z. GUMEDE	07, 27
ABATHEMBU T/C	INKOSI VS. MTHEMBU	2,3,11

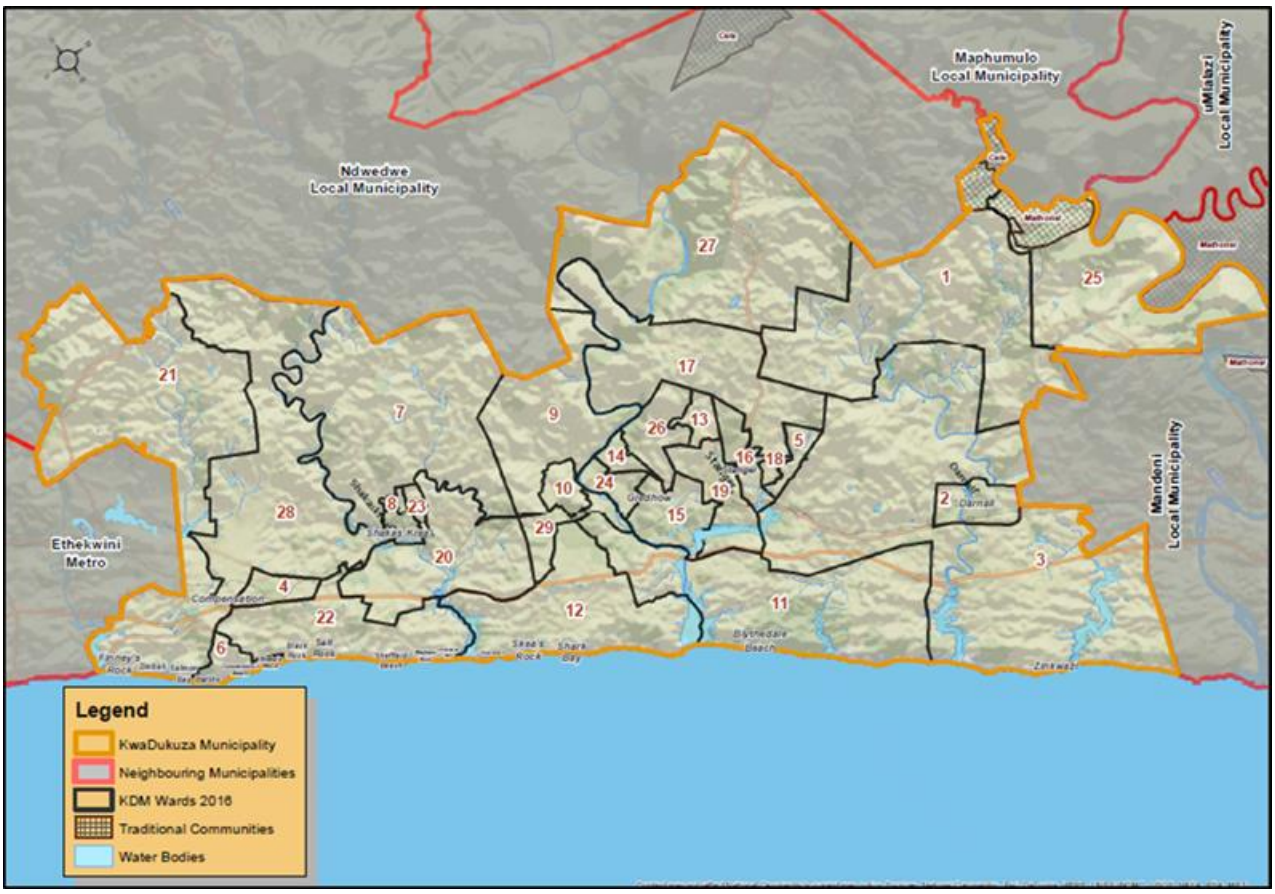


FIGURE 3: TRATITIONAL COUNCILS WITHIN KDM

1.3. ECONOMIC PROFILE

THE MAIN CONTRIBUTORS TO THE KWADUKUZA MUNICIPALITY'S LOCAL ECONOMY ARE AGRICULTURE, MAJORITY SUGARCANE FARMING AND PROCESSING; LIGHT INDUSTRY, INCLUDING ENGINEERING, AND MANUFACTURING OF PAPER AND PACKAGING; AND TOURISM. THE REGION BOASTS A NUMBER OF SEASIDE RESORTS AND POPULAR COASTAL TOWNS FOR HOLIDAY MAKING AND RECREATION, INCLUDING BALLITO. THE ECONOMY OF KWADUKUZA MUNICIPALITY IS DOMINATED BY PRIMARY AND SECONDARY SECTORS WITH A SMALLER PORTION FROM THE TERTIARY SECTOR, MEANING THE ECONOMY HAS A GOOD BALANCE OF SECTORS.

ACCORDING TO THE KZN PROVINCIAL GROWTH AND DEVELOPMENT PLAN (WHICH IS ALIGNED TO THE NGP, PRESENTS THE 2035 DEVELOPMENT VISION) AND THE AGRICULTURAL SECTOR CONTRIBUTES 8% TOWARDS EMPLOYMENT IN THE ILEMBE DISTRICT MUNICIPALITY. WHILE THIS IS A RELATIVELY LOW CONTRIBUTION TO EMPLOYMENT IN THE DISTRICT, THE AGRICULTURAL INDUSTRY IS GROWING AND INCREASING EMPLOYMENT WITHIN THE AGRICULTURAL SECTOR HAS BEEN SET AS A PRIMARY ECONOMIC GOAL FOR THE PROVINCE.

WHILE THE UNEMPLOYMENT RATE IN THE MUNICIPALITY IS HIGH (25%), KWADUKUZA MUNICIPALITY IS EXPERIENCING A HIGH RATE OF POPULATION INCREASES (3.2% ,2001-2011) AND SEVERAL NEW HOUSING, HEALTH CARE AND COMMERCIAL COMPLEXES ARE BEING DEVELOPED IN THE AREA, WHICH WILL PROVIDE WORK OPPORTUNITIES. A KEY AREA OF FOCUS IS EDUCATION IN THE POPULATION, WITH ONLY 1.6% OF THE MUNICIPALITY POPULATION HAVING A HIGHER EDUCATION THAN SECONDARY SCHOOL, AND ONLY 14.8% HAVING COMPLETED SECONDARY SCHOOL. ALSO OF CONCERN IS THE INCOME LEVELS OF THE MAJORITY OF THE HOUSEHOLDS IN KWADUKUZA MUNICIPALITY, WITH 16.7% OF HOUSEHOLDS SURVIVING ON LESS THAN R4, 800 PER MONTH (STATISTICS SOUTH AFRICA, 2011).

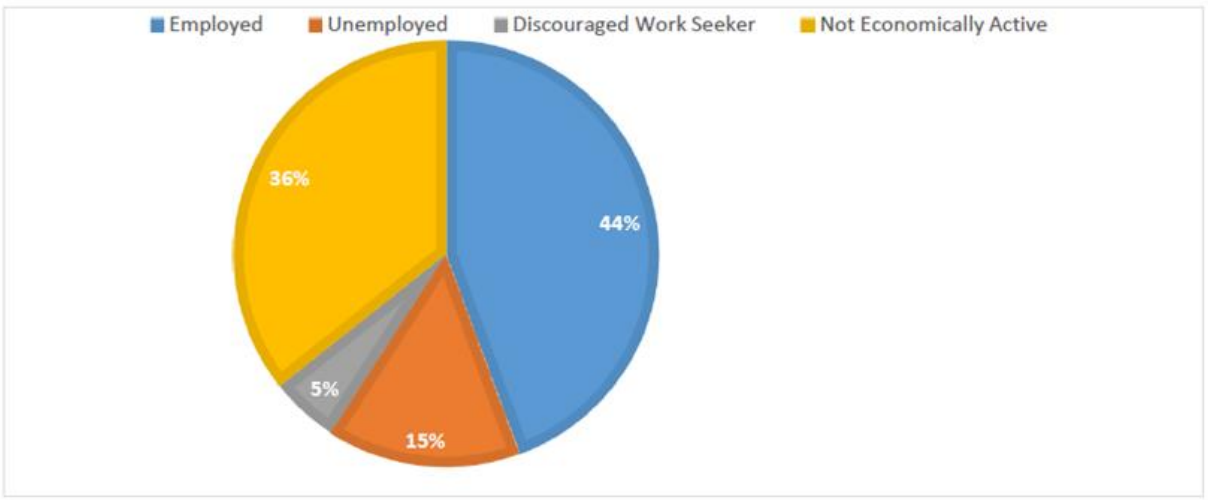


FIGURE 4: ECONOMY STATUS OF KDM COMMUNITIES

1.4. GRAPHIC REPRESENTATION OF KWADUKUZA STATISTICS

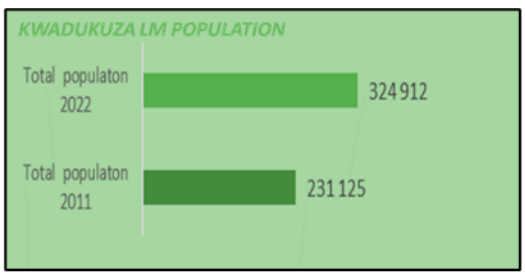


CENSUS 2022 DATA COLLECTION STARTED ON CENSUS REFERENCE NIGHT, 02 FEBRUARY 2022, AND ENDED IN MAY 2022, WITH PROVINCES FINISHING AT DIFFERENT TIMES. CENSUS DATA WILL BE DISSEMINATED IN PHASES. PHASE 1, WHICH LAUNCHED ON 10 OCTOBER 2023, WILL GIVE USERS ACCESS TO A RANGE OF INDICATORS AT NATIONAL, PROVINCIAL, AND MUNICIPAL LEVEL. PHASE 2 WILL INCLUDE ELECTRONIC PRODUCTS SUCH AS THE COMMUNITY PROFILES AND MORE IN-DEPTH REPORTS ON PARTICULAR THEMES.

KEY STATISTICS FOR KWADUKUZA, INCLUDING POPULATION SIZE, AGE DISTRIBUTION, SEX RATIOS AND HOUSEHOLD INDICATORS SUCH AS TYPE OF DWELLING, ACCESS TO PIPED WATER, ENERGY USED FOR LIGHTING AND REFUSE DISPOSAL ARE PRESENTED ON THIS PAGE. THE INDICATORS ARE PRESENTED AND CAN BE VIEWED GRAPHICALLY FOR THREE THEMES; POPULATION, EDUCATION AND HOUSEHOLD LIVING CONDITIONS AND KWADUKUZA IS RANKED ACCORDING TO ITS POPULATION SIZE.

POPULATION:

- **SOUTH AFRICA'S POPULATION ON 2ND FEBRUARY 2022 - 62,027,503**
- **KWAZULU-NATAL'S POPULATION ON 2ND FEBRUARY 2022 - 12, 423, 907**
- **ILEMBE DISTRICT 'S POPULATION ON 2ND FEBRUARY 2022 - 782, 661**
- **KWADUKUZA 'S POPULATION ON 2ND FEBRUARY 2022 - 324 912**



The annual growth rate between 2011 and 2022 3.3%

KWADUKUZA IS ONE OF THE RAPID GROWING MUNICIPALITIES IN THE PROVINCE WITH 3,3% GROWTH RATE, (INCREASED FROM 3,2% IN 2011). THIS CURRENT RATE IS HIGHER THAT THE GROWTH RATE OF ILEMBE DM (2,5%) ETHEKWINI METRO (1,9%) AND KZN PROVINCE (1,9%) - FEMALES MAKE UP THE MAJORITY OF THE POPULATION AT 52%.

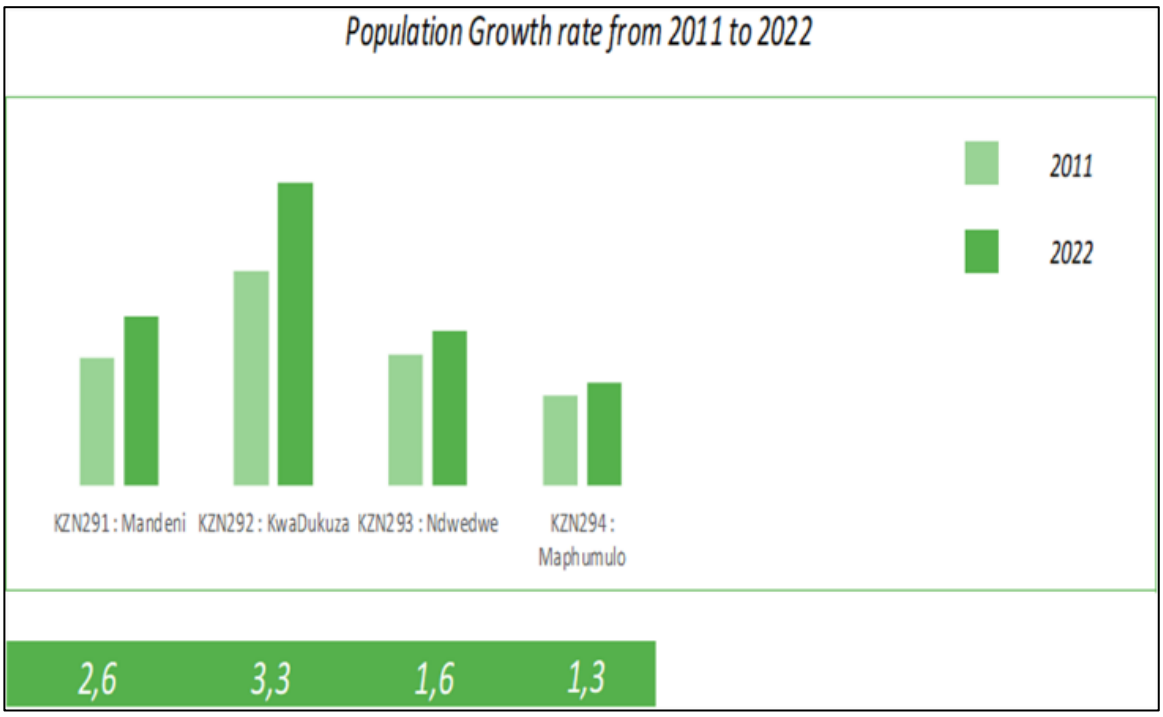
KWADUKUZA HAS A GROWING POPULATION WITH MAJORITY OF THE POPULATION BEING MADE UP OF THE YOUTH, MAKING UP 35%OF THE POPULATION, FOLLOWED BY THE ADULTS AT 30% AND CHILDREN AT 16%.

- 68.6 OF THE AGE GROUPS 5-24 YEARS ATTEND EDUCATIONAL INTUITIONS

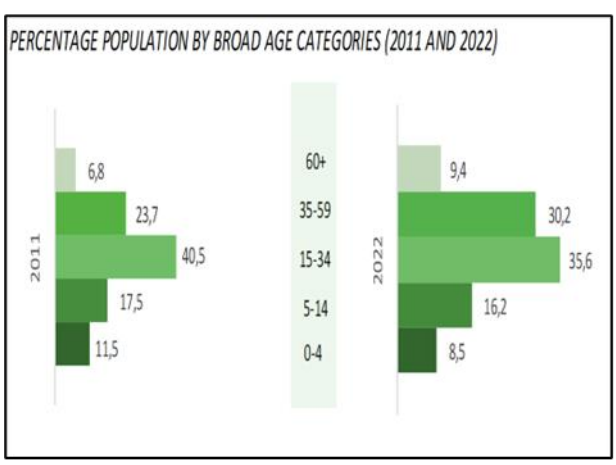
THE ADULTS AND THE ELDERLY HAVE INCREASED BY 2% AND 1% RESPECTIVELY FROM THE PREVIOUS CENSUS (CENSUS 2011) WHILE ECD HAS DECREASED BY 3%, THE CHILDREN DECREASED BY 2% AND YOUTH BY 7%

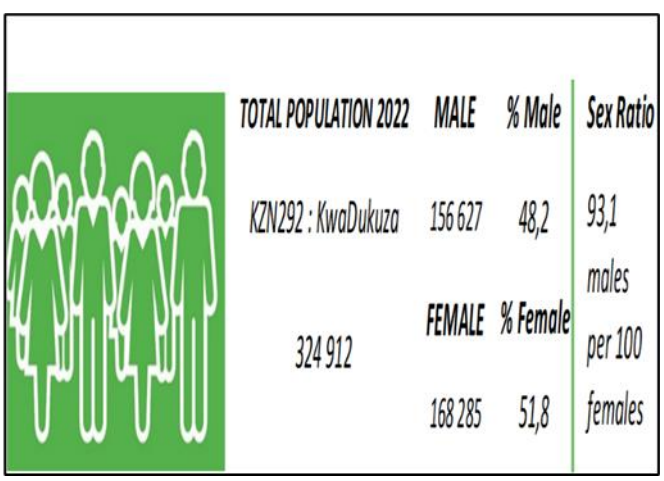
22% (AGE: 5-24 YRS.) OF THE POPULATION IS IN ATTENDANCE OF AN EDUCATIONAL INSTITUTION WITH A 2% DECLINE FROM CENSUS 2011 WHICH WAS AT 24%.

PERCENTAGE POPULATION BY BROAD AGE CATEGORIES (2011 AND 2022

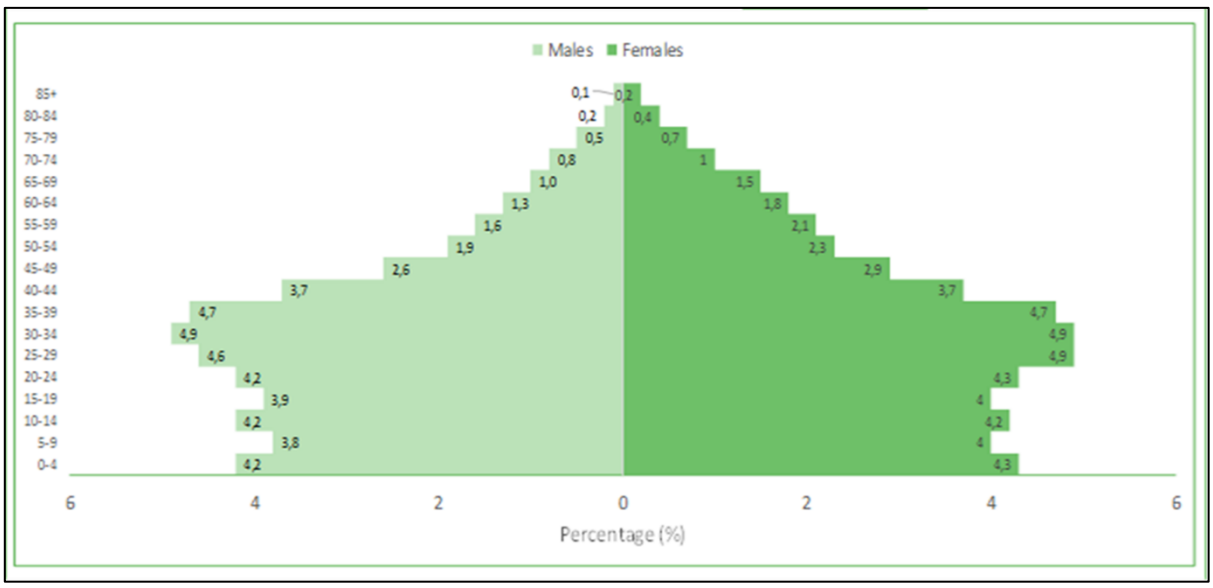


POPULATION PYRAMID (2011&2022) & SEX RATIO

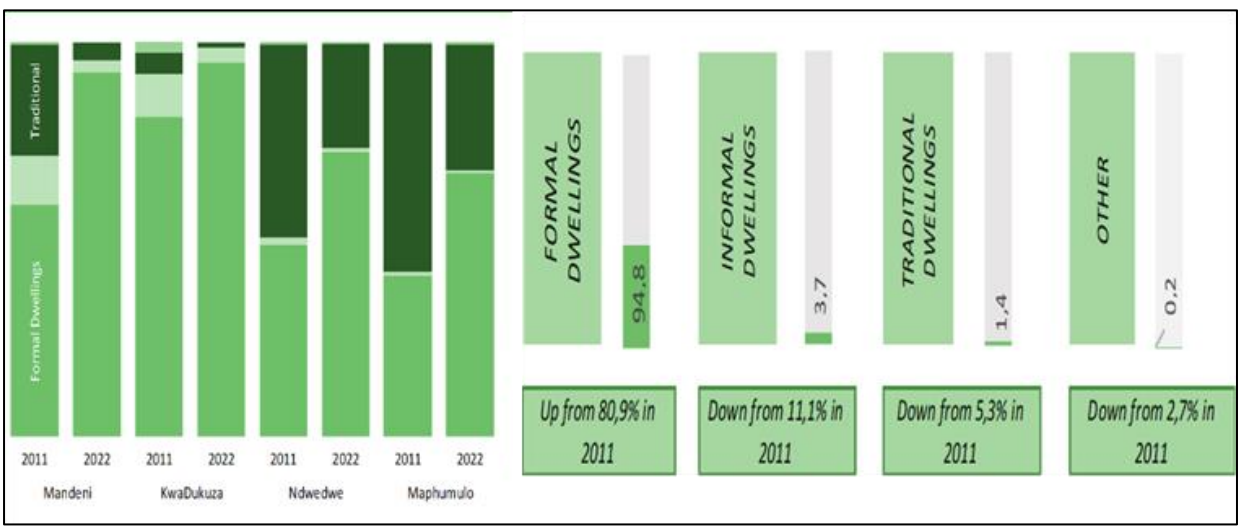




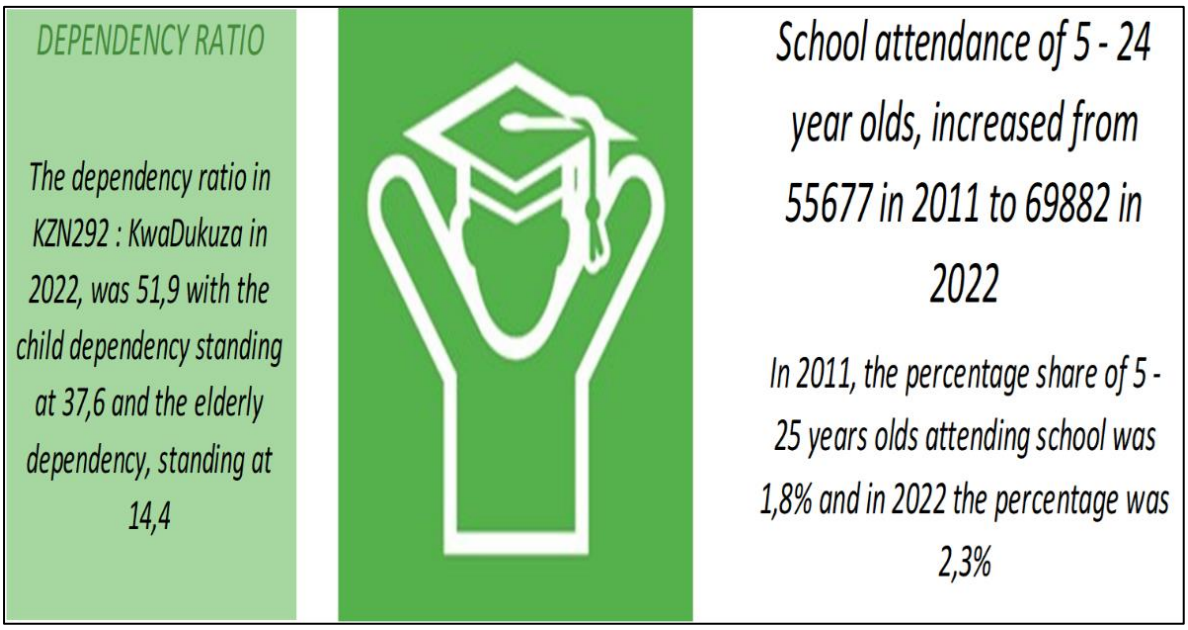
KWADUKUZA POPULATION PYRAMID:2022



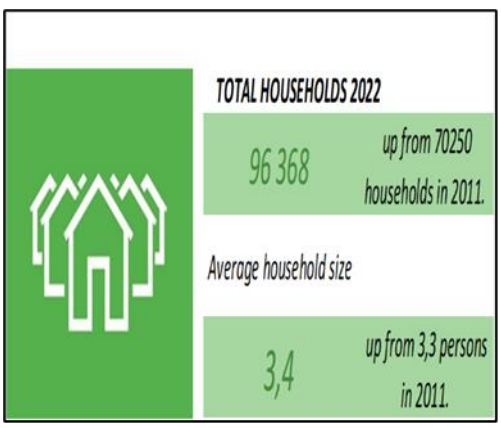
SETTLEMENT TYPE

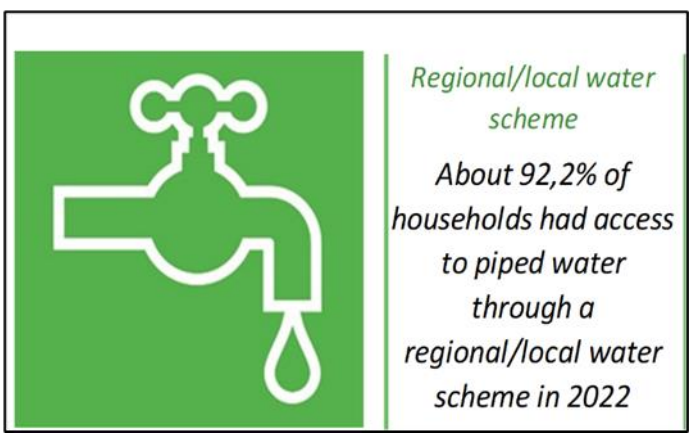


DEPENDENCY RATIO & EDUCATION

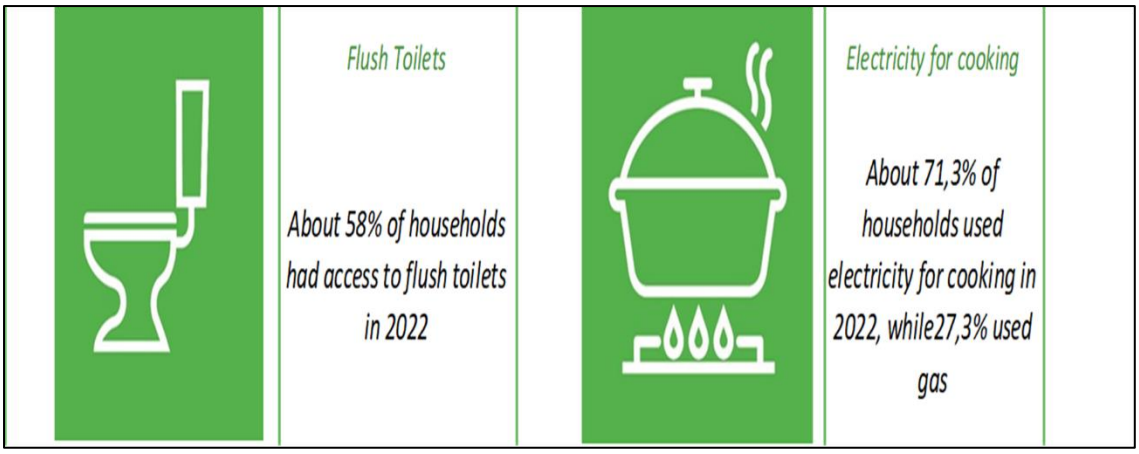


HH SIZE AND SETTLEMENT TYPE

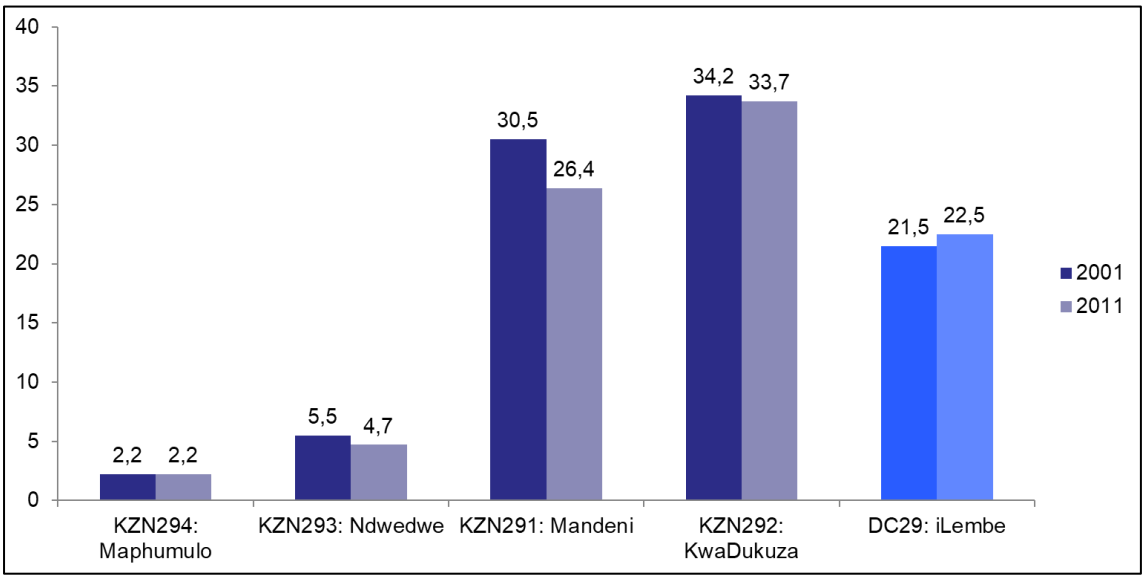




FLUSH TOILETS & ELECTRICITY FOR COOKING



2011 FLUSH TOILET CONNECTED TO SEWERAGE %



IMPLICATIONS FOR LOCAL GOVERNMENT/KDM

KEY FINDINGS

- THE POPULATION HAS INCREASED BY APPROX. 93 000 (30%), SEX RATION DECREASED TO 93.5 (NO. OF FEMALES INCREASED IN RELATION TO THAT OF MALES)
- YOUTH AND ADULTS (15 – 34 & 35 – 59) FORM APPROX. 70% OF THE POPULATION MEANING THE BULK OF THE POPULATION ARE OF WORKING AGE.
- NO. OF FORMAL DWELLINGS INCREASED BY 90%, INFORMAL AND TRADITIONAL DECREASED SIGNIFICANTLY.
- NO. OF HOUSEHOLDS ACCESSING WATER FROM REGIONAL WATER SCHEME HAS SIGNIFICANTLY INCREASED.
- NO. OF H.H. WITH FLUSH TOILETS HAS DOUBLED HOWEVER THOSE WITH “OTHER” FORMS OF SEWER DISPOSAL REMAINS HIGH AT APPROX. 39 000 H.H
- NO. OF H.H. UTILISING ELECTRICITY TO COOK HAVE INCREASED HOWEVER THOSE UTILISING GAS HAVE MULTIPLIED MANY TIMES OVER (LOADSHEDDING AND HIGH PRICES OF ELECTRICITY). THOSE USING OTHER SOURCES OF ENERGY TO COOK HAVE DECREASED BY 80%

IMPLICATIONS

- NEED TO INTRODUCE/IMPLEMENT GENDER EQUITY POLICIES IN HIRING WITHIN THE ORGANIZATION AND BUSINESSES IN MUNICIPALITY, IN KEEPING WITH THE STATS.
- ENSURE THAT THERE IS ADEQUATE PROVISION OF RENTAL HOUSING AND HOUSING FOR THOSE NOT CATERED FOR BY LOW-INCOME HOUSING OR THE ESTATES; DESIGN MORE PROGRAMMES TO EMPOWER AND SUPPORT THOSE OF WORKING AGE. PROVIDE FREE WI-FI AT STRATEGIC POINTS TO ENABLE/SUPPORT JOB-HUNTING AND SELF-EMPLOYMENT WHERE PEOPLE ARE.
- MUNICIPALITY AND OTHER DEVELOPERS WITHIN MUNICIPALITY HAVE MADE SIGNIFICANT STRIDES IN HOUSING PROVISION, TO BE COMMENDED.
- TO BE COMMENDED AND W.S.A. TO REMAIN CONSTANT
- NEED FOR WATER SERVICES AUTHORITIES TO FURTHER PRIORITISE ROLLING OUT BULK SEWER DISPOSAL IN THE MUNICIPALITY.
- INTRODUCE FURTHER PROGRAMMES TO MITIGATE EFFECTS OF HIGH COST OF ELECTRICITY, ADVOCATE FOR USE OF RENEWABLE SOURCES OF ENERGY.

2. HOW WAS KWADUKUZA MUNICIPALITY DRAFT IDP (2024/25) DEVELOPED?

SECTION 28 OF THE MUNICIPAL SYSTEMS ACT NO 32 OF 2000 STATES THAT THE MUNICIPALITY MUST ADOPT A PROCESS PLAN THAT WILL GUIDE THE REVIEW OF THE IDP. THEREFORE, KWADUKUZA MUNICIPALITY DEVELOPED 2023/24 IDP, PMS AND BUDGET PROCESS PLAN WHICH WAS APPROVED BY THE COUNCIL IN AUGUST 2022 IN TERMS OF THE SECTION 21(B) AND IT IS LAID OUT AS FOLLOWS;

IDP/BUDGET/OPMS ACTION PLAN

SCHEDULED DATES	IDP	RISK MANAGMENT	PMS	BUDGET
JULY 2023	▪ ADOPTION OF THE DRAFT IDP PROCESS PLAN AT THE END OF JULY 2023 ▪ ENSURING ALIGNMENT OF THE SECTION 57 MANAGERS INDIVIDUAL SCORECARDS WITH THE IDP STRATEGIES INPUT INTO TARGETS AND DEAD-LINES ON THE SDBIP.	SUBMISSION OF QUARTER 4 RISK MANAGEMENT CLOSE OUT REPORTS TO THE RMC , AUDIT COMMITTEE, MPAC AND EXECUTIVE COMMITTEE	▪ PERFORMANCE AGREEMENTS SUBMITTED TOCOUNCIL FOR NOTING SECTION 53 (3)(B). ▪ Q4 STRATEGY IMPLEMENTATION PERFORMANCEPROGRESS REPORT SUBMITTED TO AUDIT. ▪ PERFORMANCE AGREEMENTS SUBMITTED TOMEC (COGTA) SECTION 53 (3)(B).	▪ IDP AND FINANCE TO DISCUSS THE 2024/25 BUDGET PLANNING ISSUES. ▪ PREPARE BUDGET PROCESS PLAN AND TIMETABLE FOR THE 2024/25. ▪ COMPILE SECTION 71 REPORTS AND PRESENT TO THE MAYOR, SUBMIT TO NATIONAL TREASURY AND PROVINCIAL TREASURY. SUBMIT TO THE COMMUNICATIONS OFFICE FOR PUBLICATION ON THE MUNICIPAL WEBSITE WITHIN 10 WORKING DAYS AFTER THE MONTH END)

AUGUST 2023	• BY 1ST OF AUGUST 2023 DRAFT 2024/25 IDP PROCESS PLAN TO BE ADVERTISED FOR PUBLIC COMMENTS. • LODGE ADVERT TO REGISTER ON IDP FORUM DATABASE. • ADOPTION OF 2024/25 FINAL PROCESS PLAN BY THE 31ST OF AUGUST 2023 • RECEIVE MEC COMMENTS ON PREVIOUS YEAR'S IDPAS WELL AS THE SUBMITTED DRAFT PROCESS PLAN FROM COGTA. • SUBMISSION OF THE FINAL ADOPTED IDP, PMS AND BUDGET PROCESS PLAN TO COGTA.	IDENTIFY AND SCHEDULE KEY RISK MANAGEMENT ACTIVITIES ALIGNED TO THE BUDGET PROCESS SCHEDULE	▪ START THE PROCESS OF THE DRAFTING ANNUAL REPORT 2022/23 ▪ PAC TO CONSIDER INTERNAL AUDIT REPORT WITHTHE Q4 PMS REPORT. ▪ SUBMIT APR TO AUDITOR GENERAL.	▪ OBTAIN COUNCIL'S APPROVAL FOR 2024/25 MULTI-YEAR BUDGET PROCESS AND TIMETABLE (IDP PROCESS PLAN) ▪ REVIEW EXTERNAL MECHANISMS AFFECTING THE MEDIUM TERM BUDGET FORECASTS. ▪ COMPILE SECTION 71 REPORTS AND PRESENT TO THE MAYOR, SUBMIT TO NATIONAL TREASURY AND PROVINCIAL TREASURY. SUBMIT TO THE COMMUNICATIONS OFFICE FOR PUBLICATION ON THE MUNICIPAL WEBSITE WITHIN 10 WORKING DAYS AFTER THE MONTH END)
SEPTEMBER2023	▪ FORMALISE COUNCIL'S VISION, MISSION, OBJECTIVES AND STRATEGIES BASED ON THE LEKGOTLA RESOLUTIONS. ▪ CONSULTATION WITH AND ALIGNMENT WITH SECTOR DEPARTMENTS. ▪ CREATE TEMPLATE IN RELATION TO THE SCORECARD ▪ IDP CHAPTER ON SITUATIONAL ANALYSIS REVIEW ▪ FEEDBACK TO THE STEERING COMMITTEE REGARDING MEC'S ASSESSMENT. ▪ IDP STEERING COMMITTEE -REVIEWING OF STRATEGIES ▪ FINALIZATION OF THE WARD COUNCILLORS NEEDS TO BE SUBMITTED AS PART OF BUDGET CONSIDERATION IN	▪ CONSIDER VARIOUS FACTORS, INCLUDING POTENTIAL RISKS AND CHALLENGES THAT MAY HINDER PROGRESS TOWARDS VISION AND MISSION. ▪ MONITOR IMPLEMENTATION OF THE PROJECT PRIORITIZATION MODEL IN LINE WITH THE ACTIONS IDENTIFIED IN THE	DRAFT 2022/23 ANNUAL REPORT COMPILED FOR GG	▪ ASSESS COUNCIL'S 2022/23 FINANCIAL STATEMENTS AND CURRENT YEAR'S REVISED RESULTS AND CAPACITY, TO DETERMINE THE ▪ IMPACT ON FUTURE STRATEGIES AND BUDGETS ▪ ASSESS THE FUNDING POLICIES INCLUDING THE TARIFF STRUCTURES. ▪ COMPILE SECTION 71 REPORTS AND PRESENT TO THE MAYOR, SUBMIT TO NATIONAL TREASURY AND PROVINCIAL TREASURY. SUBMIT TO THE COMMUNICATIONS OFFICE FOR PUBLICATION ON THE MUNICIPAL WEBSITE WITHIN 10 WORKING DAYS AFTER THE MONTH END)

	TERMS OF THE ADOPTED WARD BASED PLANS. ▪ REVISE PRIORITIZATION IN TERMS OF PERFORMANCE. ▪ FINALISATION OF MAYORAL IZIMBIZO SCHEDULE/DATES.	STRATEGIC RISK REGISTER.		

OCTOBER 2023	▪ INTEGRATION OF INFORMATION FROM ADOPTED SECTOR PLANS INTO THE IDP REVIEW. ▪ FEEDBACK FROM SENIOR MANAGERS ON PRIORITIES - PROJECTS – AS WELL AS BUDGET INCLUSIONS ▪ REGIONAL ALIGNMENT (DISTRICT MUNICIPALITY) ▪ IDP REPRESENTATIVE FORUM BY END OF OCTOBER 2023. ▪ CONDUCTING THE 1ST ROUND OF IDP/BUDGET MAYORAL IZIMBIZO TO REPORT BACK ON THE ACHIEVEMENTS AGAINST THE CAPTURED COMMUNITY NEEDS.	IDENTIFYING, ASSESSING AND PROPOSE STRATEGIES TO MITIGATE POTENTIAL RISKS ASSOCIATED WITH EACH PROJECT UNDER CONSIDERATION/PRIORITIES. ▪ STRATEGIC RISK IDENTIFICATION PRECEDES THE FINALISATION OF STRATEGIC CHOICES. ▪ MONITOR IMPLEMENTATION OF THE PROJECT PRIORITIZATION MODEL IN LINE WITH THE ACTIONS IDENTIFIED IN THE STRATEGIC RISK REGISTER	▪ DRAFT ANNUAL REPORT SUBMITTED TO AUDITOR GENERAL ▪ Q1 2023/2024 STRATEGY IMPLEMENTATION PERFORMANCE PROGRESS REPORT SUBMITTEDTO AUDIT.	▪ COMPLETE FIRST QUARTER SECTION 52 FINANCIAL PERFORMANCE EVALUATION REPORT. ▪ DISCUSS FINDINGS AND OBTAIN INPUT FROM MANAGEMENT, BSC AND COUNCIL. ▪ COMPILE SECTION 71 REPORTS AND PRESENT TO THE MAYOR, SUBMIT TO NATIONAL TREASURY AND PROVINCIAL TREASURY. SUBMIT TO THE COMMUNICATIONS OFFICE FOR PUBLICATION ON THE MUNICIPAL WEBSITE WITHIN 10 WORKING DAYS AFTER THE MONTH END).
NOVEMBER 2023	▪ NOVEMBER 2023- SECTOR ALIGNMENT WORKSHOP – COGTA ▪ FINALISE IDP AND BUDGET FIRST ROUND OF ROADSHOWS STATUS REPORT ▪ CONSULTATION AND ALIGNMENT WITH SECTOR	▪ ALIGNMENT BETWEEN IDP OBJECTIVES AND RISK MANAGEMENT OBJECTIVES ▪ CONSIDERATION OF QUARTER 1 RISK MANAGEMENT RESULTS BY THE RMC, AUDIT COMMITTEE, MPAC AND EXCO	▪ PAC TO CONSIDER INTERNAL AUDIT REPORT WITH THE Q1 PMS REPORT. ▪ PREPARE FINAL DRAFT OF ANNUAL REPORT 2022/23	▪ COMPILE SECTION 71 REPORTS AND PRESENT TO THE MAYOR, SUBMIT TO NATIONAL TREASURY AND PROVINCIAL TREASURY. SUBMIT TO THE COMMUNICATIONS OFFICE FOR PUBLICATION ON THE MUNICIPAL WEBSITE WITHIN 10 WORKING DAYS AFTER THE MONTH END)

	DEPARTMENTS/SERVICE PROVIDERS AND LOCAL MUNICIPALITIES.			

DECEMBER 2023	▪ IDP BEST PRACTICE CONFERENCE WITH COGTA. ▪ ILEMBE DISTRICT MUNICIPALITY PLANNER'S FORUM- FIRST THURSDAY OF DECEMBER 2023. ▪ ALIGNMENT OF CAPITAL ESTIMATES TO THE IDP. ▪ FINALIZATION OF THE ROADSHOWS REPORT AND MINUTES AND AMENDMENT OF WBP.	▪ COMPILATION OF DRAFT STRATEGIC RISK REGISTER FOR 24/25	▪ PRINTERS PROOF OF ANNUAL REPORT FOR AG ▪ ANNUAL PERFORMANCE ASSESSMENTS FOR 2022/23	▪ COMPILE SECTION 71 REPORTS ANDPRESENT TO MAYOR.
JANUARY 2024	▪ STEERING COMMITTEE IN THE MONTH OF JANUARY2024 ▪ SEND REMINDERS 23-27 JANUARY 2024 REQUESTING PROJECTS (WITH PROPOSED BUDGETS) ▪ IDP REVIEW INTEGRATION PHASE ▪ PROJECTS TEMPLATE REQUEST TO BE SENT TO ALLBUSINESS UNITS BY THE END OF JANUARY 2024.	▪ ALIGNMENT OF CHANGES ON THE IDP REVIEW TO THE STRATEGIC RISK REGISTER.	▪ MAYOR TABLES ANNUAL REPORT MFMA SECT 127 (2) ▪ MAKE PUBLIC ANNUAL REPORT AND INVITE COMMUNITY INPUTS INTO REPORT (MFMA SECT 127 & MSA SECT 12A) ▪ SECT 56/57 MANAGERS' QUARTERLY ASSESSMENTS (FOR SECOND QUARTER) ▪ TABLING OF	▪ SUBMIT THE MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT TO COUNCIL. SUBMIT TO NATIONAL TREASURY AND PROVINCIAL TREASURY ELECTRONICALLYTHE MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT (SECTION 35). ▪ COMPILE SECTION 71 REPORTS ANDPRESENT TO MAYOR. ▪ COMMENCE CONSULTATION ON THEADJUSTMENT BUDGET.

			MIDTERM/Q2 REPORT TO COUNCIL BY THE 25TH OF JANUARY. ▪ Q2 2022/2023 STRATEGY IMPLEMENTATION PERFORMANCE PROGRESS REPORT SUBMITTED TO AUDIT.	
FEBRUARY 2024	▪ CONSOLIDATION OF INFORMATION AND FINALIZATIONOF MEC ASSESSMENT ISSUES FOR THE DRAFT IDP. ▪ MEETING WITH COGTA ON THE IDP SUBMISSION AND ASSESSMENT EXPECTATIONS ▪ DRAFT IDP & BUDGET – PRIORITIZATION ANDBUDGET ALLOCATION ▪ CONCLUSION OF SECTOR PLANS INITIATED AND INTEGRATION INTO THE IDP REVIEW REPORT ▪ FINALISE OUTSTANDING MEC ASSESSMENT ISSUES	▪ ASSESSING POTENTIAL RISKS AND THEIR POTENTIAL IMPACT, PRIORITIZE PROJECTS THAT ALIGNED WITH VISION AND MISSION WHILE ALSO ACCOUNTING FOR POTENTIAL DISRUPTIONS, ▪ CONSIDERATION OF QUARTER 2 RISK MANAGEMENT RESULTS BY THE RMC, AUDIT COMMITTEE, MPAC AND EXCO.	▪ 14 - DAY PUBLIC VIEWING OF ANNUAL REPORT ▪ OVERSIGHT PROCESS FOR THE ANNUAL REPORT AND PUBLIC PARTICIPATION. ▪ SUBMIT ANNUAL REPORT TO AG, PROVINCIAL & DTLGA (MFMA SECT 127). ▪ MIDYEAR REVIEW OF SECTION 56 AND 57 EMPLOYEES. ▪ PAC TO CONSIDER INTERNAL AUDIT REPORT WITH THE Q2 PMS REPORT. ▪ SECT 56/57 MANAGERS' QUARTERLY ASSESSMENTS (FOR SECOND QUARTER) ▪ ANNUAL PERFORMANCE ASSESSMENTS	▪ COMPILE SECTION 71 REPORTS ANDPRESENT TO MAYOR. ▪ ADJUSTMENT BUDGET TO BE CONSIDEREDIF NECESSARY. ▪ MAKE PUBLIC THE ADJUSTMENT BUDGETAND SUPPORTING DOCUMENTATION WITHIN 10 WORKING DAYS AFTER BEING APPROVED BY COUNCIL (SECTION 126). ▪ DRAFT IDP & BUDGET – PRIORITIZATIONAND BUDGET ALLOCATION ▪ REVIEW OF THE MID-YEAR VISIT REPORT BY NATIONAL TREASURY AND IMPLEMENTATION OF ANY RECOMMENDATIONS. ▪ COMPILE SECTION 71 REPORTS AND PRESENT TO MAYOR.

			FOR BONUS - 2022/23	

ARCH 2024	▪ IDP REPRESENTATIVE FORUM ON/BY THE 15TH OF MARCH 2024 ▪ 28 MARCH 2024 ADOPTION OF DRAFT IDP2024/25 FINANCIAL YEAR. ▪ SUBMIT 2024/25 DRAFT MULTI-YEAR BUDGET, IDP AND SERVICE DELIVERY AND BUDGET IMPLEMENTATIONPLAN IN BOTH PRINTED AND ELECTRONIC FORMAT FORWARDED TO PROVINCIAL COGTA, WITHIN 10 WORKING DAYS AFTER BEING APPROVED BY COUNCIL. ▪ FINALISATION OF MAYORAL IZIMBIZO SCHEDULE/DATES.	▪ IDENTIFYING POTENTIAL RISKS AND UNCERTAINTIES THAT COULD HINDER THE SUCCESSFUL IMPLEMENTATION OF THE SDBIP. (DURING ANNUAL DEPARTMENTAL PLANNING AND BUDGETING PROCESSES) ▪ ASSESSING OF DRAFT BUDGET ALLOCATION IN LINE WITH PRIORITIES AND KEY RISKS IDENTIFIED.	▪ COUNCIL TO CONSIDER AND ADOPT AN OVERSIGHT REPORT WITH THE ANNUAL REPORT[DUE BY 31 MARCH 2023 MFMA SEC 129(1)] ▪ SET DRAFT PERFORMANCE OBJECTIVES FOR REVENUE FOR EACH BUDGET VOTE (MFMASECT 17) ▪ SUBMIT 2024/25 DRAFT ORGANISATIONAL SCORECARD AS AN ATTACHMENT TO THE DRAFTBUDGET. ▪ ADJUSTMENT OF THE ORGANIZATIONAL SCORECARD TARGETS TABLED TO COUNCIL AFTERADJUSTMENT BUDGET.	▪ SUBMIT 2024/25DRAFT MULTI-YEAR BUDGET AND IDP SUBMITTED TO BSC ANDCOUNCIL FOR CONSIDERATION. ▪ SUBMIT 2023/24 DRAFT MULTI-YEAR BUDGET ELECTRONICALLY TO NATIONAL AND PROVINCIAL GOVERNMENTS, INCLUDING NATIONAL TREASURY WITHIN 10 WORKING DAYS AFTER BEING APPROVED BY COUNCIL. ▪ MAKE PUBLIC THE TABLED DRAFT BUDGETAND SUPPORTING DOCUMENTATION WITHIN 10 WORKING DAYS AFTER BEING APPROVED BY COUNCIL. ▪ COMPILE SECTION 71 REPORTS ANDPRESENT TO MAYOR.

APRIL 2024	▪ NOTICE TO PUBLICIZE THE DRAFT IDP (21 DAYS) ▪ INCORPORATE COMMENTS –ADJUST THE IDP &BUDGET WHERE NECESSARY ▪ IDP REPRESENTATIVE FORUM BY END OF APRIL 2024. ▪ CONDUCTING THE 2ND ROUND OF IDP/BUDGET MAYORAL IZIMBIZO TO REPORT BACK ON THE ACHIEVEMENTS AGAINST THE CAPTURED COMMUNITY NEEDS. ▪ REPORT BACK ON THE RESULTS OF ASSESSMENT FEEDBACK	▪ REVIEW OF RISK REGISTERS OPERATIONAL, ICT AND FRAUD RISK REGISTERS. ▪ CONSIDERATION OF QUARTER 3 RISK MANAGEMENT RESULTS BY THE RMC, AUDIT COMMITTEE, MPAC AND EXCO	▪ PUBLICISE OVERSIGHT REPORT [WITHIN 7 DAYS OF COUNCIL APPROVAL MFMA SEC 129 (3)] ▪ SUBMIT ANNUAL REPORT TO PROVINCIAL LEGISLATURE/MEC LOCAL GOVERNMENT (WITHIN 7 DAYS OF COUNCIL APPROVAL. MFMA SEC 132 (2) ▪ Q3 2024/2025 STRATEGY IMPLEMENTATION PERFORMANCE PROGRESS REPORT SUBMITTED TO AUDIT. ▪ DRAFTING OF COMING YEAR ORGANISATIONAL AND DEPARTMENTAL SCORECARDS.	▪ REVISION OF THE BUDGET AND IDP FROM INPUTS RECEIVED FROM THE COMMUNITY,GOVERNMENT DEPARTMENTS AND NATIONAL TREASURY, IF REQUIRED ▪ COMPILE SECTION 71 REPORTS ANDPRESENT TO MAYOR. ▪ COMPLETE THIRD QUARTER SECTION 52FINANCIAL PERFORMANCE EVALUATION REPORT. ▪

MAY 2024	▪ ADJUSTMENT AND FINALIZATION OF THE DRAFT IDP FROM THE 1ST – 15TH MAY 2024 ▪ ADOPTION OF THE FINAL 2024/25 IDP BYCOUNCIL ON/BY THE 31ST OF MAY 2024.	▪ FINALISE ALL RISK ASSESSMENT: STRATEGIC, OPERATIONAL (INCLUDING ICT), FRAUD AND OCCUPATIONAL & SAFETY. ▪ ASSESSING OF BUDGET ALLOCATION IN LINE WITH PRIORITIES AND KEY RISKS IDENTIFIED. ▪ SUBMISSION OF RISK REGISTERS TO RMC FOR APPROVAL RECOMMENDATION TO COUNCIL. STRATEGIC, OPERATIONAL (INCLUDING ICT), FRAUD, OCCUPATIONAL AND SAFETY)	▪ REVIEW ANNUAL ORGANIZATIONAL PERFORMANCE TARGETS (MPPR REG) ▪ DRAFTING OF COMING YEAR ORGANISATIONAL AND DEPARTMENTAL SCORECARDS.	▪ COMPILE SECTION 71 REPORTS ANDPRESENT TO MAYOR. ▪ FINAL ALIGNMENT SESSIONS BETWEEN IDP, PMS AND BUDGET. ▪ PRESENTATION OF FINAL BUDGET FOR ADOPTION TO COUNCIL.

JUNE 2024	▪ SUBMIT THE 2024/25 IDP TO MEC ON OR BEFORE10 DAYS AFTER ADOPTION. ▪ PREPARE DRAFT IDP PROCESS PLAN FOR THE 25/26FINANCIAL YEAR. ▪ PUBLISH COUNCIL'S ADOPTED FINAL IDP 2024/25 ON THE MUNICIPAL WEBSITE AND LOCALNEWSPAPERS.	▪ SUBMISSION OF RISK REGISTERS TO COUNCIL FOR APPROVAL (STRATEGIC, OPERATIONAL (INCLUDING ICT), FRAUD AND OCCUPATIONAL & SAFETY REGISTERS.	▪ SUBMISSION OF DRAFT SDBIP TO THE MAYOR WITHIN 14 DAYS OF APPROVAL OF THE BUDGET ▪ SUBMIT DRAFT PERFORMANCE AGREEMENTS OF SECTION 56/57 EMPLOYEES TO MAYOR WITHIN 14 OF THE APPROVAL OF THE BUDGET. ▪ APPROVAL OF THE FINAL TOP LAYER OF THE SDBIP WITHIN 28 DAYS AFTER APPROVAL OFTHE BUDGET ▪ MAKE PUBLIC THE PERFORMANCE AGREEMENTS OF THE SECTION 56/57 EMPLOYEES 14 DAYS AFTER THE APPROVAL OFTHE TOP LAYER OF THE SDBIP. ▪ MAKE PUBLIC THE TOP LAYER OF THE SDBIPWITHIN 10 WORKING DAYS AFTER BEING APPROVED BY	▪ COMPILE SECTION 71 REPORTS ANDPRESENT TO MAYOR. ▪ APPROVED 2024/25MULTI-YEAR BUDGETELECTRONICALLY FORMAT FORWARDED TO NATIONAL TREASURY WITHIN 10 WORKING DAYS AFTER BEING APPROVED BY COUNCIL ▪ MAKE PUBLIC THE APPROVED BUDGET AND SUPPORTING DOCUMENTATION WITHIN 10 WORKING DAYS AFTER BEING APPROVED BY COUNCIL. ▪ PUBLISH COUNCIL'S BUDGET ON THE WEBSITE AND LOCAL NEWSPAPERS.

			COUNCIL. ▪ THE TOP LAYER OF THE SERVICE DELIVERY ANDBUDGET IMPLEMENTATION PLAN TO BE FORWARDED TO NATIONAL TREASURY WITHIN 10 WORKING DAYS AFTER BEING APPROVED BY ▪ COUNCIL	

TABLE 5:IDP/BUDGET/OPMS ACTION PLAN

2.1. IDP PUBLIC PARTICIPATION PROCESS

(A) PUBLIC PARTICIPATION CONTEXT

IN TERMS OF THE PROVISIONS OF CHAPTER 4 OF THE MUNICIPAL SYSTEMS ACT (ACT 32 OF 2000) A MUNICIPALITY MUST ENCOURAGE AND CREATE CONDITIONS FOR THE LOCAL COMMUNITY TO PARTICIPATE IN THE AFFAIRS OF THE MUNICIPALITY, INCLUDING THE PREPARATION, IMPLEMENTATION AND REVIEW OF ITS INTEGRATED DEVELOPMENT PLAN. ACCORDINGLY, KWADUKUZA MUNICIPALITY HAS MAINTAINED ITS COMMITMENT TO A PARTICIPATORY PROCESS OF IDP REVIEW WHEREBY THE COMMUNITY WOULD PLAY A MEANINGFUL ROLE.

THERE ARE FOUR MAJOR FUNCTIONS THAT CAN BE ALIGNED WITH THE PUBLIC PARTICIPATION PROCESS VIS-À-VIS:

- NEEDS IDENTIFICATION;
- IDENTIFICATION OF APPROPRIATENESS OF PROPOSED SOLUTIONS;
- COMMUNITY OWNERSHIP AND BUY-IN; AND
- EMPOWERMENT.

(B) MECHANISMS FOR PARTICIPATION

THE FOLLOWING MECHANISMS FOR PARTICIPATION WERE UTILIZED:

- **IDP STEERING COMMITTEE**

THE STEERING COMMITTEE IS A TECHNICAL WORKING TEAM CONSISTING OF DEPARTMENTAL HEADS WITHIN THE MUNICIPALITY. THIS COMMITTEE IS CHAIRED BY THE MUNICIPAL MANAGER AND THE IDP UNIT IS RESPONSIBLE FOR COORDINATING MEETINGS. THESE ARE ALL THE REPRESENTATIVES WHO ARE INVOLVED IN THE PREPARATION OF TECHNICAL REPORTS AND INFORMATION, FORMULATION OF RECOMMENDATIONS AS WELL AS TO PREPARE ANY OTHER PERTINENT DOCUMENTS DURING THE COMPILATION OF THE IDP PROCESSES. THE MAIN AIM OF THE IDPSC IS TO FORM A SUPPORTING STRUCTURE ON THE REVIEW OF THE IDP DOCUMENT ON AN ANNUAL BASIS. IT IS NOTED THAT THE IDP REPRESENTS ALL MUNICIPAL DEVELOPMENTAL PLANS AND THEREFORE ITS REVIEW IS A COLLABORATIVE PROCESS. THE GOOD GOVERNANCE COMMITTEE OFFICIALLY SERVES AS THE INTEGRATED DEVELOPMENT PLANNING STEERING COMMITTEE (IDPSC) OF THE KWADUKUZA LOCAL MUNICIPALITY AS IT NOT ONLY SERVES AS A PLATFORM TO TABLE IDP ELEMENTS BUT ALSO OTHER KPA GOOD GOVERNANCE ITEMS WHICH FALL UNDER THE OFFICE OF THE MUNICIPAL MANAGER.

- MUNICIPAL MANAGER
- EXECUTIVE DIRECTORS AND COO
- DIRECTORS
- MANAGERS

THIS THEN MEANS IT SHOULD BE NOTED THAT ON A MONTHLY-BASIS MANCO MEETINGS WILL ALSO BE A DRIVER IN TERMS OF SUBMISSION OF IDP REVIEW ELEMENTS THAT NEEDS INPUT FROM MANAGEMENT.

- **IDP REPRESENTATIVE FORUM (IDPRF) AND WARD COMMITTEE MEETNGS:**

THE IDP REPRESENTATIVE FORUM IS REPRESENTATIVE OF ALL STAKEHOLDERS AND ENDEAVORS TO BE AS INCLUSIVE AS IT POSSIBLY COULD. CONCERTED EFFORTS WERE MADE TO BRING ADDITIONAL ORGANIZATIONS AS WELL AS THE RELEVANT PERSONNEL REPRESENTING THE DIFFERENT SECTOR DEPARTMENTS ONBOARD THE IDPRF WITH A VIEW TO ENSURING THEIR CONTINUED PARTICIPATION THROUGHOUT THE PROCESS.

THE PURPOSE OF THESE MEETINGS WAS TO ALL ALLOW THE SECTOR DEPARTMENT WHO WERE PRESENT THAT TO COMMUNICATE THEIR PROGRAMS, PROJECTS AND FUTURE PLANS IMPACTING ON THE OVERALL DEVELOPMENT OF KWADUKUZA LOCAL AREA. OUT OF THE 14 INVITED SECTOR DEPARTMENTS NOT ALL DO COME THROUGH FOR THE SESSION BUT IT MUST BE NOTED THAT FUTURE IDPRF WHICH IS PROPOSED TO TAKE PLACE IN APRIL 2023 AND WE ARE HOPING THAT ALL THE SECTOR DEPARTMENT WHICH DID NOT MAKE IT TO NOVEMBER 2022 HELD SESSION WILL BE REPRESENTED.

WARD COMMITTEES AND WARD COUNCILORS ARE FORMAL STRUCTURES ESTABLISHED AS PER THE PROVISIONS OF THE MUNICIPAL STRUCTURES ACT. ACCORDINGLY, THESE STRUCTURES ARE UTILIZED AS A LINK BETWEEN THE MUNICIPALITY AND COMMUNITIES, FOR THE PURPOSES OF OBTAINING INFORMATION IN PERTAINING TO THE IDP IMPLEMENTATION.

THROUGH THE OFFICE OF THE SPEAKER WARD COMMITTEE SITTINGS ARE ENCOURAGED WHEREBY SERVICE DELIVERY ISSUES TOUCHING THE WARD COMMITTEES AND WARD COUNCILORS ARE DISCUSSED AND THESE MEETINGS ARE ALSO USED AS PLATFORM OF THE IDP REVIEW PROCESS. IT MUST BE NOTED THAT IN TERMS OF THE IDPRF (AS PART OF REVIEWING THE IDP) BROUGHT DOWN TO ONLY CONSIST OF ONLY WARD COUNCILLORS, WARD COMMITTEE SECRETARIES, REGISTERED STAKEHOLDERS, SECTOR DEPARTMENTS AND MUNICIPAL OFFICIALS. THE WARD COMMITTEE MEETINGS AS WELL AS IDPRF HAS TAKEN PLACE THUS FAR AS FOLLOWS;

TABLE 6: WARD COMMITTEE BI-MONTHLY MEETINGS AND IDPRF SITTINGS

DATE	TYPE OF MEETING	VENUE	TIME
11-12 APRIL 2023	WARD COMMITTEE BI-MONTHLY TRAINING	KWADUKUZA TOWN HALL	09:00
04 JUL 2024	WARD COMMITTEE BI-MONTHLY MEETING	KWADUKUZA TOWN HALL	09:00
31 OCT 2023	WARD COMMITTEE BI-MONTHLY MEETING/IDPRF	KWADUKUZA TOWN HALL	09:00

IDPRF INVITED PARTICIPANTS;

IDPRF SESSIONS ARE INCLUSIVE OF INTERNAL KDM BUSINESS UNITS, WARD COMMITTEE MEMBERS FROM ALL 30 WARDS OF KWADUKUZA MUNICIPALITY, SPECIAL GROUPS (INTERESTED AND AFFECTED PARTIES) AND SECTOR DEPARTMENTS.

THE BELOW TABLE INDICATES THE PARTICIPANTS WHO WERE INVITED TO IN THE LATEST IDPRF SESSIONS HELD ON THE 09TH MAY 2023;

SECTOR DEPARTMENT	**NAME**
SAPS - KWADUKUZA	BRIG MHLONGO
ILEMBE DM	ELIAS BHENGU, S. MAHLANGU AND C. MBOLA
COGTA	SIYABONGA MANYANGA
DEPT. OF HEALTH	THEMBELIHLE MAPHALALA
DEPT. OF HEALTH	ROSHNEE.BHANWANDIN
DEPT OF HOME AFFAIRS	DEON MOONSAMY
DEPT OF EDUCATION	PEARL SIKHOSANA
DEPT OF ENVIRONMENT AFFAIRS	SAMKE FUNEKA
DEPT OF PUBLIC WORKS	THABI KHANYILE
TELKOM	SHAUN PADAYACHEE
TELKOM	SHESH SINGH
DEPT. SPORTS AND RECREATIONAL	ERICK HLALUKA/PRETTY MAJOLA
DEPT OF HUMAN SETTLEMENT	THULA BIYELA
DEPT OF TRANSPORT	THAMI KHUMALO
DEPT OF SPORTS & RECREATION	PRETTY MAJOLA
DEPT OF WATER AFFAIRS	BONGIWE MSANE
EDTEA	SAMUKELISIWE FUNEKA
SIZA WATER	KOBUS FOURIE
STATSSA	MAHLAPE
STATSSA	INGRID

STATSSA	NTHABISENG

THE LIST BELOW IS OF THE SECTOR DEPARTMENTS WHO WERE IN ATTENDANCE:

- DEPARTMENT OF HEALTH
- ILEMBE DISTRICT MUNICIPALITY /SIZA WATER
- EDTEA - ENVIRONMENT

PLEASE SEE ***ANNEXURE****: IDPRF ATTENDANCE REGISTER*

THE PRINT MEDIA (NEWSPAPERS)

LOCAL NEWSPAPERS (I.E. NORTH COAST COURIER, STANGER WEEKLY, EXPRESS TIMES, DOLPHIN COAST MAIL) WERE USED INTERCHANGEABLY TO PUBLISH AND/OR INFORM THE LOCAL COMMUNITY OF THE PROGRESS ON THE IDP, PMS AND BUDGET PROCESSES. THE TABLE BELOW REPRESENTS THE PRINT MEDIA/NEWSPAPERS, ACTIVITIES AND DATES PUBLISHED:

TABLE 7:ADVERTISING USED IN PUBLISHING IDP/PMS AND BUDGET ACTIVITIES

HEADING	DATE	ADVERTISING PLATFORM
ADOPTION OF THE FINAL 2024/25 INTEGRATED DEVELOPMENT PLAN	JUN-24	MUNICIPAL WEBSITE, SOCIAL MEDIA PLATFORMS AND LOCAL NEWSPAPER
KWADUKUZA DRAFT IDP, PMS AND BUDGET PROCESS PLAN 2025/26	JUL-24	MUNICIPAL WEBSITE, SOCIAL MEDIA PLATFORMS AND LOCAL NEWSPAPER
FINAL IDP, PMS & BUDGET PROCESS PLAN 2025/26	AUG-24	MUNICIPAL WEBSITE, SOCIAL MEDIA PLATFORMS AND LOCAL NEWSPAPER
ADOPTION OF THE DRAFT 2024/25 INTEGRATED DEVELOPMENT PLAN AND COMMENTS	PROPOSED TO BE ADVERTISED APR-24	MUNICIPAL WEBSITE, SOCIAL MEDIA PLATFORMS AND LOCAL NEWSPAPER
MAYORAL IZIMBIZO/ROADSHOW FOR THE PRESENTATION OF THE DRAFT BUDGET AND IDP FOR THE 2024/25 FINANCIAL YEAR.	PROPOSED TO BE ADVERTISED APRI-24	MUNICIPAL WEBSITE, SOCIAL MEDIA PLATFORMS AND LOCAL NEWSPAPER
ADOPTION OF THE FINAL 2024/25 INTEGRATED DEVELOPMENT PLAN	PROPOSED TO BE ADVERTISED EARLY JUNE 2024	MUNICIPAL WEBSITE, SOCIAL MEDIA PLATFORMS AND LOCAL NEWSPAPER

- **OTHER MUNICIPAL DOCUMENTS ON THE MUNICIPAL WEBSITE**

THE KWADUKUZA MUNICIPALITY WEBSITE WAS UTILIZED FOR UPLOADING PUBLIC INFORMATION REGARDING THE IDP AND GENERAL MUNICIPAL INFORMATION WHICH ORDINARILY ENTAILS THE IDP AND BUDGET ADVERTS. THE FOLLOWING DOCUMENTS WERE UPLOADED ON THE MUNICIPAL WEBSITE: TO UPDATE THE BELOW

FIGURE 13: DOCUMENTS UPLOADED ON MUNICIPAL WEBSITE

- DRAFT AND FINAL ANNUAL REPORTS FROM 2016/17 – 20/21 FINANCIAL YEARS
- DRAFT ANNUAL REPORT 2021/22 - 2022/23
- FINAL AND DRAFT IDP/PMS/BUDGET PROCESS PLAN 2023/24
- DRAFT AND FINAL IDPS FROM THE 2022/21 - 2022/23
- PMS FRAMEWORK, ORGANISATIONAL SCORECARD, AND THE FINAL TOP-LAYER OF THE SDBIP FROM 2020/21 – TO DATE

– **MUNICIPAL NOTICE BOARDS**

THE MUNICIPAL NOTICE BOARDS ARE PLACED AT VARIOUS MUNICIPAL BUILDINGS. THE MUNICIPAL NOTICE BOARDS WERE USED TO INFORM THE STAKEHOLDERS ABOUT CRITICAL IDP MEETINGS TO BE ATTENDED AS WELL AS IMPORTANT NOTICES

NO	CLUSTER	VENUE	TIME	DATE
1.	CLUSTER G3 (W2,3)	ZAMANI COMMUNITY HALL	10H00	06/10/2023 (FRIDAY)
2.	CLUSTER G2 (W1,25)	SOKESIMBONE COMMUNITY HALL	10H00	07/10/2023 (SATURDAY)
3.	ILEMBE CHAMBER	ILEMBE CHAMBER BOARDROOM	15H00	10/10/2023 (TUESDAY)
4.	CLUSTER F (W6,22,30) AND RATEPAYERS' ASSOCIATIONS OF THE SOUTH	UMHLALI PREPARATORY SCHOOL	18H00	12/10/2023 (THURSDAY)
5.	CLUSTER G1 (W27)	MADUNDUBE COMMUNITY HALL	10H00	13/10/2023 (FRIDAY)
6.	CLUSTER A (W23,28,8,7,20)	SHAYAMOYA COMMUNITY HALL	10H00	14/10/2023 (SATURDAY)
7.	CLUSTER C (W4, 21)	DRIEFONTEIN COMMUNITY HALL	10H00	15/10/2023 (SUNDAY)
8.	CLUSTER B (W14,15,24,26)	NEVAS COMMUNITY HALL	10H00	17/10/2023 (TUESDAY)
9.	CLUSTER D (W5,13,16,17,18, 19 AND PART OF W26 (*D SECTION*) AND RATEPAYERS' ASSOCIATIONS OF THE NORTH	KWADUKUZA TOWN HALL	18H00	17/10/2023 (TUESDAY)
10.	AMAKHOSI ASENDLUNKULU	COUNCIL CHAMBER	11H00	*PROPOSED DATE: 19/10/2023 (THURSDAY) OR 20/10/2023 (FRIDAY)*
11.	CLUSTER E2 (W9,10,11,12,29)	EDIPHINI SPORTSGROUND	13H00	22/10/2023 (SUNDAY)
12.	WARD COMMITTEES/IDPRF	KWADUKUZA TOWN HALL	10H00	31/10/2023 (TUESDAY)

- **COMMUNITY ROADSHOWS AND IZIMBIZO**

IN COMPLIANCE WITH CHAPTER 4, SECTION 16(1) OF THE MUNICIPAL SYSTEM ACT 32 OF 2000, KWADUKUZA MUNICIPALITY IN COLLABORATION WITH ILEMBE DISTRICT MUNICIPALITY CONDUCTED THE IDP, PMS AND BUDGET ROADSHOWS WHICH WERE SCHEDULED AS FOLLOWS:

CUSTOMER SATISFACTION SURVEY

KWADUKUZA MUNICIPALITY DEVELOPED A CUSTOMER SATISFACTION SURVEY QUESTIONNAIRE TO FACILITATE A SURVEY IN ALL 30 WARDS BY ASSESSING THE MUNICIPALITY'S PERFORMANCE IN RELATION TO THE SERVICES THAT IT DELIVERS TO ITS COMMUNITIES. LIKEWISE, IT IS MEANT TO ENHANCE THE RELATIONSHIPS BETWEEN THE MUNICIPALITY AND EXTERNAL CUSTOMERS. THIS IS ALSO A WAY TO GET TO KNOW THE NEEDS OF THE COMMUNITIES AND EXTERNAL STAKEHOLDERS BETTER ONCE THE SURVEY HAS BEEN CONDUCTED A CONSOLIDATED REPORT WILL BE FACILITATED AND WILL BE SUBMITTED FOR COUNCIL NOTING ACCORDINGLY.

THE PROCESS OFFICIALLY STARTED ON THE 08TH OF MAY 2023 WITH SETTING THE TEMPORARY EMPLOYED GRADUATES AND MATRICULATES HITTING THE GROUND WITH THE COLLECTION OF INFORMATION WHICH WAS COMPLETED ON THE 19TH OF MAY 2023. THE SURVEY WAS DONE ONLINE AND PHYSICALLY. THE NEXT PHASE IS THE ANALYSES PHASE OF THE COLLECTED INFORMATION WHICH WILL START ON THE 24THOF MAY AND PROJECTED TO BE COMPLETED BY THE 08TH OF JUNE 2023. OFFICIAL RESULTS ARE TARGETED TO BE READY BY 30 JUNE 2023.

3. COMMENTS FOR 2023/2024 IDP:

KWADUKUZA MUNICIPALITY ACKNOWLEDGES THE COMMENTS THAT THE MEC FOR KZN COGTA MADE PERTAINING TO THE 2024/25 IDP REVIEW ASSESSMENTS. THE COMMENTS PLAY A PIVOTAL ROLE IN ENRICHING THE PROCESS TOWARDS THE COMPILATION AND CONTENT OF THIS IDP.

THE FOLLOWING POINTS WERE HIGHLIGHTED BY THE MEC FOR KZN COGTA THAT THE KWADUKUZA MUNICIPALITY AS FUNDAMENTAL POINTS NEEDING TO BE REVIEWED;

TABLE 8: MEC COMMENTS ON THE 2022/2023 IDP

KEY PERFORMANCE AREA	ISSUES RAISED AND THAT NEED TO BE CONSIDERED IN THE REVIEW OF THE 2023/24 IDP	RESPONSIBLE BUSINESS UNIT
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	THE ITEM ON REVIEW, FINALIZATION, AND ADOPTION OF THE ORGANOGRAM BY COUNCIL NEEDS TO BE COVERED. ***THE NEED TO REVIEW OF THE HUMAN RESOURCES STRATEGY (2016) AS WELL AS THE REVIEW AND INDICATION OF SCARCE SKILLS AND CRITICAL SKILLS RETENTION POLICY ADOPTION DATE.*** THE MUNICIPALITY IS ENCOURAGED TO SHOWCASE THE PERCENTAGE OF EMPLOYEES LIVING WITH DISABILITIES.	**CORPORATE SERVICES**

LOCAL ECONOMIC DEVELOPMENT	***ENCOURAGEMENT IS GIVEN REGARDING PLANS TOWARDS THE OUTSTANDING LED STRATEGY NEEDED TO BE FINALIZED FOR COUNCIL ADOPTION.*** THE LED SECTION NEEDS TO SHOWCASE ANNUAL LED PROGRAMS, LED PROJECTS, STRATEGIC ECONOMIC ANALYSIS, AND THE RED TAPE/EASE OF DOING BUSINESS MORE.	**ECONOMIC DEVELOPMENT, PLANNING AND HUMAN SETTLMENTS**
BASIC SERVICES DELIVERY	WHERE WATER AND SANITATION SECTION IS CONCERNED – AN ALIGNMENT BETWEEN THE 5-YEAR DEVELOPMENTAL PLANNING AND INFRASTRUCTURE DELIVERY MANAGEMENT SYSTEM (IDMS) IS REQUIRED AS WELL AS HAS BEEN RECOMMENDED BY NT.	**ECONOMIC DEVELOPMENT, PLANNING AND HUMAN SETTLMENTS**
	PROGRESS ON THE REVIEW OF THE HOUSING SECTOR IS REQUIRED.	
	PROGRESS ON THE INTEGRATED WASTE MANAGEMENT PLAN (IWMP) IMPLEMENTATION PROCESS IS REQUIRED IS STILL REQUIRED AS PER THE WMS 59 OF 2008.	**MUNICIPAL SERVICES**
FINANCIAL VIABILITY AND MANAGEMENT	THE MUNICIPALITY IS REQUIRED TO GIVE MORE DETAIL ON ANALYSIS OF FUNDING, RING-FENCING AS WELL AS ROLL-OVER OF GRANTS AND MUNICIPAL INVESTMENTS.	**FINANCE**
	WHERE INVESTMENT REGISTER IS CONCERNED – THERE NEED TO BE AN ANALYSIS OF THE 3-YEAR BUDGET AS A FORM OF IMPROVEMENT FROM PREVIOUS FINANCIAL YEARS.	
	SCM PLAN FOR 2023/24 FINANCIAL YEAR WAS PREVIOUSLY NOT INCLUDED – AN ANALYSIS OF THE PROCUREMENT PLAN IMPLEMENTATION IS REQUIRED FOR INCLUSION ON THE NEXT REVIEW. FEEDBACK IS REQUIRED ON THE NEXT REVIEW FOR BOTH ITEMS. AN EXPLANATION OF HOW OBJECTIVES OF SERVICE DELIVERY ARE MET FOR INSTANCE TIMEFRAMES OF BID AWARDS AS WELL AS FEEDBACK ON IF THE POLICY'S PREFERENCE TO SECTIONS 217 (2) OF THE CONSTITUTION IS NEEDED.	
	REVENUE RAISING STRATEGIES AND ITS BENEFITS ARE REQUIRED TO BE INCLUDED ON THE NEXT REVIEW AS IF WAS INSUFFICIENTLY INCLUDED. BILLED AND COLLECTED REVENUE AS PER AUDITED AFS NEED TO BE SUFFICIENTLY	

	COVERED AS WELL AS THE ELEMENT OF COLLECTIONS ON CURRENT AND AGED DEBTORS.	
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	THE SECTION WAS COMPREHENSIVELY COVERED AS PART OF THE IDP.	**OMM**
CROSS CUTTING ISSUES	**<u>SPATIAL DEVELOPMENT FRAMEWORK (SDF):</u>** **A SUPPORTING SPATIAL DEVELOPMENT PLAN (SDP) TO SHOWCASE AS AN IMPLEMENTATION PLAN OF THE SPATIAL DEVELOPMENTAL FRAMEWORK (SDF) IS REQUIRED AND NEEDED AS PART OF THE REVIEW. PUBLIC PARTICIPATION PROOF AND ACTUAL COUNCIL ADOPTION DATE, PROVINCIAL GAZETTE IS NEEDED OF THE CURRENT SDF AS PART OF THE NEXT IDP REVIEW.** **<u>ENVIRONMENTAL MANAGEMENT COMPONENT IN SDF</u>** THE MUNICIPALITY IS ADVISED TO DEVELOP AND ALIEN INVASIVE CONTROL PLAN AS A REQUIREMENT OF NEMA AND BIODIVERSITY ACT.	**ECONOMIC DEVELOPMENT, PLANNING AND HUMAN SETTLMENTS**
	<u>DISASTER MANAGEMENT SECTOR PLAN</u> THE ALIGNMENT OF THE DISASTER MANAGEMENT INFORMATION TOGETHER WITH THE SDF IS REQUIREMENT. ALSO, DISASTER MANAGEMENT PLAN MUST BE IN LINE WITH THE NATIONAL GUIDELINES AS WELL THE MUNICIPALITY NEEDS TO ENSURE ENOUGH BUDGETING FOR THESE FUNCTIONS TOGETHER WITH FIRE MANAGEMENT FUNCTIONALITY OF THE MUNICIPALITY.	**MUNICIPAL SAFETY**

CONCLUDING REMARKS:

- THE MEC COMMENTS OVERALL COMMENDED THE MUNICIPALITY ON THE MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT, GOOD GOVERNANCE AND BASIC SERVICES DELIVERY KPAS.
- APART FROM THE FACT THAT THE SDBIP/OPMS IS NOT FULLY ALIGNED WITH THE BACK-TO-BASICS PROGRAM AS WELL AS THE OVERALL LINKAGE TO NATIONAL AND PROVINCIAL PROGRAMMES AND PRIORITIES.
- ALL MEANINGFUL ENGAGEMENT OF AMAKHOSI NEZINDUNA WITH THE MUNICIPALITY NEED TO BE SUFFICIENTLY COVERED ON THE NEXT IDP REVIEW.

4. 2021/22 AUDITOR GENERAL'S FINDINGS AND KDM ACTION PLAN

KWADUKUZA MUNICIPALITY FURTHER ACKNOWLEDGES THE FINDINGS AND RECOMMENDATIONS OF THE AUDITOR GENERAL'S THAT WERE MADE IN RESPECT OF THE 2021/22 FINANCIAL YEAR. THE COMMENTS WERE INDEED PIVOTAL AND SERVED TO ENRICH THE PROCESS TOWARDS THE COMPILATION AND CONTENT OF THIS IDP. AN AG ACTION PLAN HAS THUS BEEN DEVELOPED WITH A VIEW TO ADDRESS ALL THE ISSUES THAT WERE RAISED IN THE AUDIT OUTCOMES REPORT. **THE KDM AUDITOR-GENERAL'S 2021/22 ACTION PLAN IS ANNEXED HERETO FOR EASE OF REFERENCE AS AN ANNEXURE 2** AS IT REFLECTS THAT THE MUNICIPALITY RECEIVED AN UNQUALIFIED WITH EMPHASIS OF MATTER AND OTHER FINDINGS;

5. MUNICIPAL CHALLENGES AND PROPOSED INTERVENTIONS

TABLE 9:MUNICIPAL CHALLENGE AND PROPOSAL INTERVENTIONS

NO.	CHALLENGES/COMMUNITY NEEDS IDENTIFIED	IDP INTERVENTIONS
KPA -1: MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT		
1.1	LACK OF SKILLS REQUIRED BY THE MUNICIPALITY AND LOCAL ECONOMY.	• EXPEDITE EFFICIENT OPERATIONAL AND RELEVANT COURSES AS OFFERED BY CHIEF ALBERT LUTHULI SKILLS CENTRE AND UMFOLOZI FET COLLEGE; • EMPHASIS ON SCARCE SKILLS DEVELOPMENT UTILIZING BOTH KDM'S EXTERNAL AND INTERNAL BURSARIES PROGRAMS; • CO-ORDINATE AND FACILITATE THE PLACEMENTS OF LEARNERS WHO ARE PARTAKING IN LEARNERSHIPS WITH VARIOUS HOST EMPLOYERS; • IMPLEMENT KDM'S INTERNSHIP PROGRAMME BY ENSURING THAT EACH BUSINESS UNIT ESSENTIALLY HOSTS A MINIMUM OF FIVE (5) GRADUATES PER ANNUM; • FACILITATE AND CO-MANAGE VARIOUS GOVERNMENT SKILLS DEVELOPMENT INITIATIVES SUCH AS TOURISM SAFETY MONITOR ETC.; AND

		• SEE TO THE IMPLEMENTATION OF COUNCIL RETENTION PROGRAMME.
1.2	LOW FIGURES OF WOMEN APPOINTED INTO MANAGERIAL POSITIONS AND NON-COMPLIANCE WITH EQUITY TARGETS.	• ADHERE TO THE IMPLEMENTATION OF GAZETTE EMPLOYMENT EQUITY PLAN; • EMBARK ON TARGET RECRUITMENT SO AS TO ACCOMPLISH EQUITY TARGETS FOR LESS REPRESENTED GROUPS WITHIN COUNCIL INCLUDING THOSE FROM THE COLOURED AND WHITE COMMUNITIES; • PROVIDE A DEDICATED PROGRAMME TO DEVELOP AND BENEFIT WOMEN TALENT.
1.3	AN ABUNDANCE OF OVERTIME WORKED, UNPRODUCTIVITY AND UNSUPERVISED MUNICIPAL STAFF.	• INTRODUCE AND IMPLEMENT SHIFT SYSTEMS WITH A VIEW TO CURB OVERTIME AND ENHANCE PRODUCTIVITY; • FAST-TRACK THE FILING OF VACANT, NEW AND/OR ATTRITION POSTS. • ENSURE COMPLIANCE WITH THE OVERTIME MANAGEMENT PLAN PER BU AS WELL AS ADHERENCE TO THE BASIC CONDITIONS OF EMPLOYMENT ACT (BCEA); AND • CASCADE PERFORMANCE MANAGEMENT TO LOWER POSITIONS OF COUNCIL.
1.4	POOR ICT NETWORK, SUPPORT AND CONTINUOUS USE OF MANUAL SYSTEMS TO PROCESS CERTAIN APPLICATIONS BY BU.	• INVEST IN THE ICT NETWORK AND OFF-SITE DISASTER RECOVERY FACILITY; • STRENGTHEN THE CAPACITY OF THE ICT UNIT BY ENSURING THAT CRITICAL POSTS ARE FILLED AS WELL AS IMPROVE GENERAL GOVERNANCE ISSUES; • ENSURE FULL IMPLEMENTATION OF EDP EDRMS AND PLANNING TRACKING SYSTEM; • SUPPORT THE INTRODUCTION OF ELECTRICITY APPLICATION SYSTEM AND SCADA SYSTEM, • ESTABLISH PANELS TO ENSURE THAT ICT EQUIPMENT'S AND SOFTWARE ARE PROVIDED.
KPA-2: FINANCIAL VIABILITY AND MANAGEMENT		
2.1	LIMITED REVENUE SOURCES AND POOR COLLECTION OF DEBTS, WHICH IN TURN LEADS TO BUDGETARY CONSTRAINTS THAT ADVERSELY IMPACT THE FINANCING OF VARIOUS INTERVENTIONS.	• FAST-TRACK AND ENSURE TIGHT IMPLEMENTATION OF COUNCIL CREDIT POLICY; • CONCENTRATE ON REVENUE ENHANCEMENT PROJECTS LED BY VARIOUS BU; • CURB ELECTRICAL/ENERGY LOSS THROUGH IMPLEMENTING DISCONNECTIONS AND CONTINUOUS METER AUDITS;

		• EMBARK ON ACCOUNTS DATA CLEANSING PROJECT; • IMPLEMENT APPROVED KWADUKUZA RESERVE POLICY, • ENSURE THAT THE DEBT AND REVENUE ENHANCEMENT COMMITTEE FUNCTIONS TO ITS MAXIMUM; AND • IMPLEMENT DEBT INCENTIVE SCHEME.
2.3	FAILURE TO DEAL WITH IRREGULAR EXPENDITURE AND ABUSE OF SECTION 36 OF THE MFMA.	• FAST-TRACK THE COMPLETION OF AWARD OF SECTION 78 (PPP) PROJECT FOR WASTE-COLLECTION; • IMPLEMENT AND ENFORCE COMPLIANCE WITH APPLICABLE LEGISLATION TO AVERT IRREGULAR EXPENDITURE; • REDUCE SECTION 36 APPOINTMENTS THROUGH THE ESTABLISHMENT OF A PANEL OF SERVICE PROVIDERS TO ATTEND TO EMERGENCIES; AND • ENSURE THAT THERE IS IMPLEMENTATION OF CONSEQUENTIAL MANAGEMENT FOR NON-COMPLIANCE WITH COUNCIL POLICIES AND LEGISLATION.
KPA-3: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT		
3.1	POOR PUBLIC STREET LIGHTING.	• ROLL-OUT MAINTENANCE OF STREETLIGHTS USING THE PANEL OF SERVICE PROVIDERS AND INTERNAL STAFF; • ROLL-OUT RETROFITTING OF EXISTING STREET LIGHTS WITH ENERGY EFFICIENCY STREETLIGHTS; • INSTALLATION OF NEW ENERGY EFFICIENCY STREETLIGHTS WITHIN THE BOUNDARIES OF THE MUNICIPALITY; AND; • IMPLEMENT ONGOING INSTALLATION OF HIGH MAST LIGHTS (APOLLO LIGHTS).
3.2	POORLY MAINTAINED ROADS.	• HASTEN THE IMPLEMENTATION OF POTHOLE PATCHING AND ROAD REHABILITATION PROGRAMME THROUGH PANEL OF CONTRACTORS SERVICING ALL CLUSTERS; • ENGAGE IN AND EXPEDITE THE REHABILITATION OF ROADS BY BOTH ILEMBE DM AND FIBRE OPTIC CONTRACTORS, THROUGH SIGNED MOA AND WAYLEAVE APPLICATIONS; • UPGRADE ROADS FROM GRAVEL TO BLACK-TOP; AND

		• UTILIZATION OF INTERNAL CAPACITY TO RE-GRAVEL THE GRAVEL ROADS.
3.3	SHORTAGE OF LOW-COST AND AFFORDABLE HOUSING.	• BRING TO COMPLETION ALL HOUSES THAT ARE UNDER CONSTRUCTION AND CONTINUE TO MOBILIZE THE INCREMENT OF HOUSING DEVELOPMENT GRANT; • UNCLOG THE BLOCKED PROJECTS FOR IMPLEMENTATION I.E. ROCKY PARK, DRIEFONTEIN; • FAST-TRACK THE APPOINTMENT OF SOCIAL HOUSING COMPANIES TO UNLOCK SOCIAL HOUSING PROJECTS WITHIN THE MUNICIPALITY; AND • EXPEDITE THE CLOSURE OF OLD PROJECTS AND ISSUE OF TITLE DEEDS.
3.4	POOR WASTE COLLECTION SERVICES IN THE SEMI-URBAN AREAS AND NORTHERN AREA OF KWADUKUZA.	• FINALIZE AND IMPLEMENT THE RECOMMENDATIONS OF SECTION 78 STUDY (PPP); • PROVIDE ADDITIONAL SKIPS; • PROMOTE COMMUNITY WASTE MANAGEMENT INITIATIVES USING UTILIZING PROGRAMS I.E. CWP AND GOOD GREEN DEEDS; • ENSURE PUBLIC EDUCATION ON WASTE MANAGEMENT AND IMPACT OF ILLEGAL DUMPING; AND • EXTEND THE ROLL-OUT OF RECYCLING BINS IN THE MUNICIPAL'S AREA OF JURISDICTION.
3.5	POOR CAPITAL EXPENDITURE AND NEGATIVE IMPACT ON COMMUNITIES.	• ESTABLISH AND USE A PANEL OF CONTRACTORS TO IMPLEMENT CAPITAL EXPENDITURE; AND • INCREASE CAPACITY TO MONITOR PERFORMANCE OF CONTRACTORS. • CURB RED TAPE AND DELAYS ON SCM PROCESSES THROUGH FORWARD PLANNING,
KPA-4: GOOD GOVERNANCE AND PUBLIC PARTICIPATION		
4.1	DYSFUNCTIONAL WARD COMMITTEES AND LACK OF PUBLIC MEETINGS.	• PROVIDE ON-GOING SUPPORT TO WARD COMMITTEES TO IMPROVE THEIR PERFORMANCE THROUGH TRAINING AND WARD COMMITTEE MEETINGS, • ENSURE THAT ALL WARD COUNCILORS CONDUCT THEIR QUARTERLY MEETINGS WITH THE MEMBERS OF THE PUBLIC;

		• ENSURE THAT STAKEHOLDER FORUMS I.E. (IDP REP FORUM, LED FORUM, OSS/ WAR ROOMS, YOUTH FORUMS, GENDER AND DISABILITY, HIV-AIDS LOCAL COUNCIL ETC.) ARE FUNCTIONING PROPERLY AND REPORT TO COUNCIL ON QUARTERLY BASIS; AND • STRENGTHEN THE USE OF COMMUNICATION PLATFORMS (E.G. WEBSITES, SOCIAL MEDIA AND MUNICIPAL PUBLICATIONS) TO COMMUNICATE AND RECEIVING OF FEEDBACK FROM THE COMMUNITY.
4.2	DEAL WITH THE PERCEPTION OF CORRUPTION AND STAGNANT AUDIT OUTCOMES.	• BUILD CAPACITY OF INTERNAL AUDIT TO PROVIDE ON-GOING ASSURANCE SERVICES TO COUNCIL; • ENSURE THAT ANTI-FRAUD HOTLINE IS WORKING AND KNOWN BY THE PUBLIC; • CONDUCT ONGOING STAFF AND COMMUNITY AWARENESS ON FRAUD AND CORRUPTION POLICIES OF COUNCIL; • IMPLEMENT CONSEQUENTIAL MANAGEMENT AGAINST THOSE WHO BREACH COUNCIL POLICIES AND LAWS OF THE REPUBLIC OF SOUTH AFRICA; AND • ENCOURAGE THE PUBLIC TO ATTEND COUNCIL MEETINGS AND PARTICIPATE IN ANNUAL OVERSIGHT REPORT PROCESSES.
KPA-5: LOCAL ECONOMIC DEVELOPMENT		
5.1	HIGH UNEMPLOYMENT RATES AMONGST YOUTH AND WOMEN IN KWADUKUZA. PROPENSITY OF LOCAL BUSINESSES TO EMPLOY PEOPLE FROM OUTSIDE KWADUKUZA.	• EXPEDITE THE ESTABLISHMENT OF NYDA DISTRICT OFFICE; • EXPEDITE THE ESTABLISHMENT OF YES OFFICE WITHIN KWADUKUZA; • EXPEDITE AND ENTER INTO SOCIAL COMPACT AGREEMENTS WITH INVESTORS/DEVELOPERS TO PRIORITIES APPOINTMENT OF KWADUKUZA RESIDENTS WHEN THERE ARE JOB OPPORTUNITIES; AND • ENSURE THAT ALL PROJECTS ADHERE TO EPWP PRINCIPLES AND THE IMPLEMENTATION THEREOF.
5.2	UNTRANSFORMED ECONOMY AND FEW BUSINESS OPPORTUNITIES MADE AVAILABLE TO LOCAL EMERGING	• FOCUS ON THE PROMOTION OF DIRECT INVESTMENT THROUGH MINIMIZING DEVELOPMENT APPROVAL RED-TAPE AND PROVISION OF INCENTIVE (RATES REBATE);

	BUSINESSES. THIS CHALLENGE HAS LED TO THE FORMATION OF BUSINESS FORUMS WHICH VIOLENTLY DEMAND WORK OPPORTUNITIES.	• PROVIDE START-UP SUPPORT TO SMMES/COOPERATIVES INVOLVED IN THE MANUFACTURING SECTOR; • IMPLEMENT NOKUKHANYA LUTHULI TOURISM PRESCRIPT BUSINESS PLAN; • IMPLEMENT EMERGING CONTRACTOR'S DEVELOPMENT PROGRAMME; • PROMOTE AND SUPPORT SMMES THAT ARE INVOLVED IN THE INNOVATION AND TECHNOLOGY BUSINESS; • PROMOTE GREEN ECONOMY; • IMPLEMENT TARGET PROCUREMENT AND ENFORCE MEANINGFUL SUB-CONTRACTING IN ALL MUNICIPAL CONTRACTS EXCEEDING R4 MILLION IN VALUE; AND • REVIEW AND ADOPT KWADUKUZA LED PLAN.
5.3	INCREASED CRIME WHICH THREATENS COMMUNITY SAFETY AND INVESTMENT TO THE AREA.	• PARTNER WITH PRIVATE SECTOR AND COMMUNITY BASED ORGANIZATIONS FOR THE INSTALLATION OF VEHICLE IDENTIFICATION CAMERAS; • PARTNER WITH PRIVATE SECURITY COMPANIES AND SAPS TO FIGHT CRIME BY UNDERTAKING JOINT ENFORCEMENT BLITZ AND SHARING CRIME INTELLIGENCE; • DEVELOP AND ADOPT KWADUKUZA CRIME STRATEGY; • STRENGTHEN THE FUNCTIONING OF COMMUNITY POLICING FORUMS; • FOCUS TARGETING SCHOOL CRIME AWARENESS PROGRAMS; • ENSURE THE IMPLEMENTATION OF COUNCIL BY-LAWS; AND • IMPROVEMENT ON THE FUNCTIONING OF COUNCIL CCTV CAMERA'S PROJECT.
KPA-6: CROSS CUTTING INTERVENTIONS		
6.1	DELAY IN APPROVING BUILDING PLANS AND TOWN PLANNING APPLICATIONS.	• FINALIZE THE IMPLEMENTATION OF DEVELOPMENT AND BUILDING PLANS APPLICATION REFORMS WITH ASSISTANCE OF WORLD BANK/VUTHELA LED PROGRAMME; • ENTER INTO SLA WITH ALL BUS ED WHO HAVE A RESPONSIBILITY TO COMMENT ON APPLICATIONS; • ENSURE PROPER FUNCTIONING OF THE DEVELOPMENT ASSESSMENT COMMITTEE;

		• ATTEND TO ALL PUBLIC COMPLAINTS REGARDING DELAYS WITHIN 7 DAYS OF RECEIVING SUCH COMPLAINTS. • HASTEN THE IMPLEMENTATION OF ALL EDRMS MODULES AND THE INTRODUCTION OF PLAN TRACKING SYSTEM; AND • CONTINUE TO HAVE SESSIONS WITH PROFESSIONALS /AGENTS ON A QUARTERLY BASIS TO DEAL WITH ISSUES OF COMMON INTEREST.
6.2	Poor enforcement of environmental laws and inadequate knowledge on climate change effects to our communities.	• Increase staff members who are trained and designated as Environmental Management Inspectors by the MEC; • Provide on-going community awareness programmes on climate change and environmental management; • Implement approved KwaDukuza Green buildings guidelines and KwaDukuza Low Carbon Emission Strategy; and • Identify and implement community resilience projects; • Partner with Green Scorpions/ Department of Minerals Resources to enforce against illegal sand miners along Umvoti River; • Encourage mainstreaming of green/climate proof projects by all municipal business units; and • Provide support and guidance to internal departments to comply with applicable legislation when implementing their projects.

6. WHAT TO EXPECT FROM KWADUKUZA MUNICIPALITY IN THE NEXT 5 YEARS

TABLE 10:IMPLEMENTATION OF KWADUKUZA MUNICIPAL GOALS

KEY PERFORMANCE AREAS	KWADUKUZA MUNICIPALITY GOALS
Municipal Transformation &	Build the capacity and systems for the 4th Industrial Revolution and the integrated e-government services,

Institutional Development	Create and promote a culture of enhanced service delivery, innovation and excellence through capable cadres of local government
Basic Service Delivery and Infrastructure Development	Expand and maintain the provision of quality basic services and the integrated human settlements
Good Governance & Public Participation	Improve good governance, audit outcomes and consequence management,
	Strengthen public participation, complaints management system and accountability
	Ensure mainstreaming and meaningful participation of vulnerable groups (i.e. Youth, women, disabled people) in all developmental programmes
	Create a safer and crime free municipal area through community-public-private partnerships.
Financial Viability and Management	Enhance municipal financial sustainability,
Local Economic Development	Promote radical socio-economic transformation agenda to address inequality, unemployment and poverty
Cross-Cutting Interventions	Develop comprehensive response to rapid urbanisation, low carbon development and environment sustainability,

7. HOW WILL PROGRESS IN KWADUKUZA MUNICIPALITY BE MEASURED?

Immediately after beginning of the new term of office for councillors, Councils were required to develop a programme for their term of office. This is done through holding strategic sessions (Lekgotla). During the Lekgotla, council analyse the programmes and projects that were identified and implemented by the previous council ad then adopt or develop new programmes and projects. It must be noted that both the portfolio based strategic planning sessions and council Lekgotla session which followed were used to influence the Five-year IDP 22/26 and the 22/26 Budget for the term of Office.

KDM 2022/26 Lekgotla was organised under the theme: Refresh. Renew. Refocus. The theme simply directs KDM Councillors and officials to change their mindset on serving the people of KwaDukuza, renew their social compact with the communities.

REFRESH *– The terms refresh of for Council to refresh its focus on all aspects of service delivery.*
RENEW *- The Council to review and renew its values through implementation of various policies core to its functions in order to meet to the changing environment and landscape of local government operations.*
REFOCUS *– the KwaDukuza Municipal to refocus and implement an all-encompassing vision in order to meet various trends which require administrative input to achieve value added service delivery mechanisms*

The following were being identified as the key issues for discussions:

a) District Development Model (One Plan for the District);
b) Agreeing on the procedure to be used in prioritising capital projects and review of MTEF priorities;
c) Confirmation of strategies special projects of council;
d) City Development Strategy;
e) Energy Loss and its threats to the financial viability of the municipality;
f) Cascading of the performance management system municipal workers in line with 2021 Municipal Staff regulations;
g) Confirmation of Wards Clustering (after new wards demarcation/2021 elections)
h) Process plan towards the implementation of the Municipal Staff Regulations (effective from the 1st of July 2022)
i) State of water suppliers, reticulations and other related matters (District)

The process of formulating the KwaDukuza Municipality Strategic Plan for the Five years and its action plan was held via the following set of segments.

- **Segment 1:** Portfolio Committee/Business Unit Mini Lekgotla which started on the 24th of February to 07th of March 2022

Table 11:Mini Lekgotla Schedule of Dates

PORTFOLIO	FOCUS GROUP/KPA	DATES	PARTICIPANTS
Office of the Municipal Manager	Good Governance and Compliance.	22-23 Feb 2022	EXCO, MPAC, Executive Directors and all officials dealing with compliance
Finance and Corporate Services	Finance Viability and Municipal Transformation	08 – 09 Mar 2022	FINANCE AND COPRORATE Services Portfolio Councillors, TROIKA, Executive Directors and all relevant officials.
Infrastructure and Technical	Basic Services Delivery focusing on Human Settlements,	28 Feb 2022 To 01 Mar 2022	Infrastructure and Technical Portfolio Councillors, TROIKA, Executive Directors and all relevant officials.

	Civil Engineering, PMU, Electrical Engineering and Fleet management		
Economic Development and Planning (EDP)	Cross -cutting and LED: Environmental, Town Planning, LED, GIS, Youth, Special Programs etc.	02 – 03 Mar 2022	EDP Portfolio Councillors, TROIKA, Executive Directors and all relevant officials.
Municipal Services	Municipal Safety and Municipal Services and Public amenities	04- 07 Mar 2022	EDP Portfolio Councillors, TROIKA, Executive Directors and all relevant officials.

- **Segment 2:** Council Lekgotla which was scheduled for the 11th to 12 of March 2022 and ended up taking place from the 2nd To the 3rd of June 2022.
- **Segment 3:** a third session was held from the 19th – 20th of October 2022 which formed a culmination of the Mini Lekgotla which were held at the first quarter of year 2022. The objective of this session was to align the previsioned focus areas that will ensure that Council enhances service delivery in an equitable manner through discharging of the various Council roles and responsibilities in line with its powers and functions.
- **Segment 4:** The Draft Lekgotla resolutions were formulated as part of Special Council agenda of the 16th of February 2023 for adoption but unfortunately this ended not taking place. The Municipal remains with Draft Lekgotla resolutions which haven't been adopted by Council which part of the FINAL 2023/24 IDP annexures

CHAPTER B

Planning and Development Principles & Government Policies and Imperatives

1. PLANNING AND DEVELOPMENT PRINCIPLES

This section identifies the relationship between the KwaDukuza Integrated Development Plan and the other key planning and policy instruments from the international, national, provincial as well as the district government levels. The instruments aligned to the IDP are those perceived to be crucial, they also have a cross cutting effect at the other levels of government. The planning and policy instruments occupy the centre stage at their respective spheres of government. One of the key objectives of IDPs is to ensure alignment between national and provincial priorities, policies and strategies (as listed herein-below):

- Sustainable Development Goals;
- National Development Plan (Vision 2030);
- National Spatial Development Perspective;
- National Key Performance Areas;
- National Outcomes;
- Provincial Growth and Development Strategy 2035 and
- District Growth and Development Plan.
- District Development Model (DDM)
- Back to Basics

The Integrated development plan serves as the core instrument within the new system of developmental local government in South Africa and invariably represents the driving force for rendering municipalities to be more strategic, inclusive and responsive and performance driven in its nature.

The IDP is therefore the principal strategic planning instrument which guides and informs all planning in respect of budgeting, decision-making, management processes and all other development within the municipal area. Once adopted, the IDP becomes the single plan than surpasses all others within a particular municipality as it is a direct reflection of a municipality. The purpose of the IDP is to integrate and balance the economic, ecological and social pillars of sustainability within the KwaDukuza municipal area without compromising the institutional capacity that is necessary for the implementation and co-ordination of efforts needed across sectors and relevant spheres of government.

To this end, the IDP is also the strategic planning apparatus of the municipality which must be prepared within the first year subsequent to the newly elected Council taking office. The IDP is then reviewed on an annual basis for the entire Council's 5-Year term of office. The priorities and actions in the IDP are pivotal as they serve to give direction for the benefit of the municipality, structure, the service delivery standards, all financial planning and budgeting as well as performance reporting by the municipality. In a nutshell, municipalities operate within the realm of a broad legislative and policy framework that afford the necessary prescripts and guidelines for municipal objectives, strategies and programs to be implemented and aligned with municipal functions.

2. LEGISLATIVE FRAMEWORK TOWARDS ACHIEVING IDP OBJECTIVES

Against the above background, it follows therefore, that KwaDukuza Municipality takes into cognisance that for growth and development to be achieved then the budget, programmes and projects must be aligned with development and institutional policy directives.

The Constitution of the Republic of South Africa (Act 108 of 1996) provides the basic outline of the type of local government the country must have. Section 152 and 153 thereof stipulate respectively what the objects of local government are as well as the developmental duties of municipalities:

Section 152

- To provide democratic and accountable government for local communities
- To ensure the provision of services to communities in a sustainable manner,
- To promote social and economic development;
- To promote a safe and a healthy environment; and
- To encourage the involvement of communities and community organizations in the matters of local government.

Section 153 – A Municipality must:

Structure and manage its administration and budgeting and planning processes to give priority to the basic needs of the community; and to promote the social and economic development of the community and participate in national and provincial development programs.

The Municipal Systems Act (MSA) Act 32 0f 2000 requires municipalities to develop Integrated Development Plans which should be single yet inclusive and strategic in nature. Once adopted, the municipality's IDP will guide development within the Council 's area of jurisdiction and it must be reviewed on an annual basis. The Act also stipulates further the precise IDP process as well as the components to be included.

Whereas the Local Government: Municipal Planning and Performance Management Regulations of 2001 set out the following minimum requirements for an Integrated Development Plan:

Regulation 2 (1) states that the municipality 's IDP must at least identify:

- The institutional framework, which must include an organogram required for the implementation of the Integrated Development Plan and addressing the internal transformation;
- Any investment initiatives in the municipality;
- Any development initiatives in the municipality, including infrastructure, physical, social and institutional development;
- All known projects, plans and programs to be implemented within the municipality by any organ of the state; and
- The key performance indicators set by the municipality.

Regulation 2 (2) states that an IDP may:

- Have attached to it maps, statistics and other appropriate documents;
- Refer to maps, statistics and other appropriate documents that are not attached, provided they are open for public inspection at the offices of the municipality.

Section 21(2) of the Municipal Finance Management Act (Act 56 of 2003) (MFMA) states that, when preparing the annual budget, the mayor of a municipality must:

- Take into account the Municipality 's Integrated Development Plan;
- Take all reasonable steps to ensure that the municipality revises the integrated development plan in terms of section 34 of the MSA, taking into account realistic revenue and expenditure projections for future years;
- Take into account the national budget, the relevant provincial budget, the national government 's fiscal and macroeconomic policy, the annual Division of Revenue Act and any agreements reached in the Budget Forum;
- Consult the relevant district municipality and all other local municipalities within the area of the district municipality, if the municipality is a local municipality;
- The relevant provincial treasury, and when requested, the National Treasury; and
- Any national or provincial organs of state, as may be prescribed; and
- Provide, on request, any information relating to the budget to the National Treasury; and
- Subject to any limitations that may be prescribed, to the national departments responsible for water, sanitation, electricity and any other service as may be prescribed;
- Any other national and provincial organ of states, as may be prescribed; and
- Another municipality affected by the budget.

3. INTERNATIONAL POLICY DIRECTIVES:

3.1. SUSTAINABLE DEVELOPMENT GOALS

The SDGs were adopted by the United Nations General Assembly in September 2015 and look to 2030 offer major improvements on the Millennium Development Goals (MDGs). Not only do they address some of the systemic barriers to sustainable development but they also offer better coverage of, and balance between, the three dimensions of sustainable development – social, economic and environmental – and the institutional/governance aspects. The overall balance is illustrated by four of the goals discussing global environmental issues (climate, water, ecosystems, oceans). The MDGs dealt only with developing countries and only to a limited degree captured all three dimensions of sustainability. In contrast, the SDGs deal with all countries and all dimensions, although the relevance of each goal will vary from country to country. The SDG process has been a huge step forward through the effort to create universal goals that articulate the need and opportunity for the global community to come together to create a sustainable future in a sustainable manner.

KwaDukuza Local Municipality and a number of other municipalities from other provinces have

been chosen to be part of project set to localise the Sustainable Development Goals for Municipalities. This is a program facilitated done by Zutari, COGTA and the Development Bank of South Africa (DBSA). KwaDukuza Municipality's involvement in the localization of the Sustainable Development Goals process as initiated by the Department of the Cooperative Governance and Traditional Affairs (COGTA) as part of IUDF – Intermediate Cities Support programme. An inception meeting took place mid-2022 and the most important step which followed was of June 2022 whereby a two-day workshop was held with different internal business units as part of localising the Sustainable Development Goals as part of information sharing and understanding better what alignment procedures are needed for the Municipality to align their development plans with SDG below.



FIGURE 5:SUSTAINABLE DEVELOPMENT GOALS

KwaDukuza Local Municipality and a number of other municipalities who are referred as Intermediary /Secondary Cities from other provinces have been chosen to be part of project set to localise the Sustainable Development Goals for Municipalities. The other cities or municipalities that are part of this pilot project include, Mogale City, Mbombela, Merafong, Sol Plaatjie, and Steve Tshwete Municipality. KwaDukuza Municipality has been an active member and beneficiary of the Intermediary Cities Network, which is part of the implementation of the Integrated Urban Development Framework (IUDF).

The SDG Localisation Project it is meant to enable the municipalities to measure the SDG impact at Municipal local level. This will assist in municipalities being able measure all developmental projects, programs, strategies and plans against the 17 SDGs which in turn will impact South Africa as a whole being better enabled to report on them. The SDG Localisation Project will also enable and recognise all local efforts made to global goals and contribute to international SDGs.

The SDGs Localization Project is aimed at ensuring that our Integrated Development Plan (IDP), Spatial Development Framework Plan, and all other plans consider the SDGs, as the development imperative, policy requirements, and commitment to sustainable development by KwaDukuza Municipality. Every municipal development plan must indicate how it is going to contributes towards achieving SDGS, which assists the country to achieve its international commitment. It must be noted that our IDP does mention SDGs, but it does not attempt to localise them, hence this intervention from COGTA. It is envisaged that the localization process will make it practical and easy for all our stakeholders to work with the SDGs.

This pilot project is critical in that all our stakeholders internalise and localise the SDGs as the key policy imperative of the country, and the municipality. SDGs must be taken as a key guiding principle of any service delivery and development projects implemented by all spheres of government, private sector, and civil society within our area. Below is the outline of the status quo of the project, its envisaged benefits, and other key issues to be considered, to ensure that SDGs are institutionalised, and mainstreamed by all business units within the municipality**.**

INITIATION PHASE OF SDGs LOCALIZATION

As part of the initiation phase, there has been an introductory and induction session of the technical champions and the service providers about the project and general understanding of the SDGs. This process led to an agreement of the first technical workshop, where all business units were invited to participate. KwaDukuza Local Municipality has already facilitated an important step whereby a two-day interactive workshop was held with different internal business units as part of localising the Sustainable Development Goals. The workshop was held on the 27th and 28th of June 2022. The workshop was attended by National COGTA and facilitated by their service provider and was successful in unpacking service delivery development issues across all business units towards localising the Sustainable Development Goals for KwaDukuza Local Municipality. Further work in localizing the SDG will be reported through to COGTA and EXCO accordingly.

It must be noted that the following were the outcome of the Initiation Workshop held in the month of June 2022.

1. KwaDukuza Municipality officials representing various BUs attended the session of introducing the localisation of Sustainable Development Goals, as the key policy imperative which KDM is expected to align and contributes towards meeting country obligations. Mostly officials attended were on managerial level.
2. It was noted that the Sustainable Development Goals (SDGs), affects every sector of our society and the municipality as the arm of government must use its planning authority to

ensure that all development projects and service delivery within its area of jurisdiction are geared toward achieving the SDGs.

3. That SDGs awareness is lacking amongst municipalities hence few municipalities are actively working towards achieving set targets by 2030.
4. That our development plans which has been developed and approved since the adoption of SDGs, as the replacement of Millennium Development Goals (MDGS) in 2015, failed to take into account the importance of these goals.
5. KwaDukuza Municipality has in the minimal scale included SDGs in the IDP and other environmental/climate plans.
6. Most of our development projects, services and even operational functions already geared towards achieving these goals, but unfortunately, they are not mentioned as part of the municipality contribution to SDGs.
7. There is a need to make it mandatory that all new municipality development plans, policies and projects should be aligned with achieving these SDGs. This will ensure mainstreaming and institutionalisation of the SDGs.
8. That SDGs must be made part of the development and public participation engagement, in order to ensure that the municipality achieve its strategic objective of mainstreaming SDGS in our day-to-day operations. This also will ensure that various sectors of the society play their part in contributing towards the achievement of SDGs.
9. The attendees of this workshop were able to interact and begin to work on aligning what their business units does every day with the SDGs. There is a need to keep momentum of this team by ensuring that the localisation continues until SDGs forms part of the municipality plans, service delivery and project implementation. Hence, the proposal that the attendees must form part of the proposed KDM SDGs Technical Team.
10. It was also agreed that both the Office of the MM, Office of the Mayor together with EDP should play a leading role as the champions of the localisation of the SDGS in KwaDukuza.

IMPORTANCE, RELEVANCE AND BENEFITS OF SDGs TO KWADUKUZA MUNICIPALITY

- The Sustainable Development Goals (SDGs) are relevant and applicable to government, private sector, community and civil society organisation.
- All countries in the world (193 countries) have adopted the SDGs as part of their contribution on the sustainable development agenda, which is most critical in protecting the current environment for future generations.
- It is important that all policy and plans of KwaDukuza Municipality addresses a big question, on how it is contributing towards the achievement of agenda 2030, known as SDGs.
- National COGTA, has decided to take a measured approach by piloting the localisation of the SDGS with few municipalities, who are secondary cities. Already, metropolitan municipalities and secondary city like UMhlathuze has been implementing this in the last three years. There are already emerging lessons from the localisation of the SDGS in these municipalities.
- The mainstreaming and inclusion of SDGs in all our plans, will ensure that the municipality is able to refocus and ensure all service delivery interventions and projects contribute to the sustainable development of the area.
- The inclusion of SDGs will further ensure that the municipality is able to tap into number of funding instruments both national and international, which are prioritising projects that are aligned to Sustainable Development Goals.
- Our Integrated Development Plan (IDP) will be further enhanced to ensure that it is aligned to the SDGs and also direct all stakeholders to contribute to achieving these goals.
- If all Business Units that have plans to be reviewed or developed in this current term add alignment with SDGs, it will ensure that all business units own the process, and they are able to ensure that all projects are sustainable.

- The municipality will further use the SDGs to enhance that all businesses operating within our area makes sustainable development part of their bottom line.
- The implementation of the SDGs will further enhance the stature of the municipality as one of the leading cities in protecting environment and also implementing measures that try to minimise the impact of climate change.

MAINSTREAMING OF SDGs

- That the Municipality Political leadership (EXCO), and MANCO members signed the pledge of Localizing SDGs in KwaDukuza.
- That the signed pledge by the leadership be placed in all buildings, on our website, and any other communication platform, as part of the efforts to popularise the SDGs aligned interventions by the municipality.
- hat all municipal development plans, strategies, and policies which are due for review or development must clearly indicate how they are responding and facilitating the achievement of SDGs within our context.
- That as part of the IDP review, localization of the SDGs must be phased in.
- That a proper internal and external communication of SDGs be done to ensure awareness and importance of fulfilling these goals by KDM.

KEY STEPS FOR THE LOCALIZATION OF THE PROJECT AS AGREED WITH COGTA.

1. That a follow-up workshop for the finalization of the SDGs localization needs to take place.
2. Signing of the pledge for localizing SDGs by key municipal decision makers.
3. Prioritise IDP review processes, as the first step towards mainstreaming and localizing SDGs in municipal planning.
4. Ensure that all municipal plans and policies are aligned to achieve goals of the SDGs.
5. That KDM Council support the proposed governance structure of the localization of the programme.

KDM'S CONTRIBUTION IN MEETING THE SDGs

ACTION	*GOAL*
Indigent Support - **Indigent customers qualify for 100kWh of free basic electricity (as at the 01st July 2023).** - **Child headed households qualify for 250kWh of free basic electricity (100kWh plus extra 150kWh).** - **Total beneficiaries for both electricity and waste collection is 10028 (2023/24FY).**	***Goal 1-*** *End poverty in all its forms everywhere* ***Goal 10*** *- Reduce inequality within and among countries*
	Goal 2- *End hunger, achieve food security and improved nutrition and promote sustainable agriculture*
	Goal 3- *Ensure healthy lives and promote well-being for all at all ages*

- **Disability Support';**	***Goal4 -*** *Ensure healthy lives and promote well-being for all at all ages*
- **16 days of activism**	***Goal 5-*** *Gender Equality*
- **Grant in Aid Support**	***Goal 8-*** *Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all*
- **Farm Workers Izimbizo** - **Mayor's engagement with Amakhosi & Traditional Councils**	***Goal 10-*** *Reduce inequality within and among countries*
	Goal 11- *Make cities and human settlements inclusive, safe, resilient, and sustainable*
	Goal 13 - *Take urgent action to combat climate change and its impacts*
	Goal 14 - *Conserve and sustainably use the oceans, seas and marine resources for sustainable development*
	Goal 15- *Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss*
	Goal 17 - *Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development*

3.2. PARIS AGREEMENT

The Paris Agreement was adopted on 12 December 2015 when 196 Parties to the UN Framework Convention on Climate Change (UNFCCC). The Paris Agreement served as a new legally-binding framework for an internationally coordinated effort to tackle climate change. The Agreement represents the culmination of six years of international climate change negotiations that took under the auspices of the UNFCCC and was reached under extreme international pressure to avert a repeat failure attributable to the Copenhagen Conference that was held in 2009.

The 28th Session of the Conference of Parties to the United Nations Framework Convention on Climate Change (COP28) came to an end on 13th December 2023.

COP 28 took place in Dubai, Expo City, between 30th November - 13th December 2023, and had over 80,000 delegates from across the world. Below are the key highlights of outcomes and resolutions for COP 28:

- The UNFCCC Opening Plenary of COP28/CMP18/CMA5 and SBSTA59/SBI59 on Thursday, 30 November, was marked by the unexpected adoption of the decision to operationalize new funding arrangements for responding to loss and damage and over $85 million was mobilized and secured $792 million pledges.

- Countries agreed on targets for the Global Goal on Adaptation and its framework. This will help the world identify how it gets to a climate-resilient future and how to assess countries' efforts.

- Global Stock Take was adopted which puts forward a plan to close the gaps to 2030. Countries are called upon to act to transition away from fossil fuel to reach net zero by 2050 and encourage economy-wide nationally determined contribution/national climate plans in the next review of country climate plans.

- The UAE consensus also includes a new specific target to triple renewable energy capacity and double energy efficiency by 2030.

- It also provided a framework for the Global Goal on Adaptation and recognized the need to scale up adaptation finance beyond the doubling to meet the urgent and evolving agenda.

- COP 28 built momentum towards a new architecture for climate finance that recognizes the role of credit rating agencies and calls for scale-up of concessional and grant finance.

- Launch of ALTRERRA, the UAE $30 billion catalytic private finance vehicle which seeks to mobilize a total of $250 for global climate action.

- The COP 28 UAE declaration on Agriculture Food and Climate, embedding sustainable agriculture and food systems in the response to climate change which received endorsement from 158 countries.

- The COP 28 UAE Declaration on Climate and Health, to accelerate the development of climate resilience, sustainable and equitable health systems endorsed by 144 countries.

- The Global Decarbonization Accelerator (GDA) - a landmark energy initiative across the public and private sectors to speed up energy transition.

- COP 28 sought to be inclusive by ensuring all voices could participate in the process, it provided for dedicated days for most left-out groups including the private sector as

well as institutionalized the role of Youth champion to mainstream youth inclusion in future COPs.

- Under the mantra of united, deliver and act, COP 28 sought to be transformational and ambitious in its resolutions, especially with regard to fossil fuels, adaptation funding, global stock takes and inclusivity among others.

3.3. AGENDA 2063 (THE AFRICA WE WANT)

Africans of diverse social formations including those in the Diaspora affirmed the AU Vision of "an integrated, prosperous and peaceful Africa, driven by its own citizens and representing a dynamic force in the international arena" as the overarching guide for the future of the African continent. They further reaffirmed the relevance and validity of the OAU/AU 50th Anniversary Solemn Declaration. The converging voices of Africans of different backgrounds, including those in the Diaspora, have painted a clear picture of what they desire for themselves and the continent in the future. From these converging voices, a common and a shared set of aspirations has emerged:

- A prosperous Africa based on inclusive growth and sustainable development;
- An integrated continent, politically united, based on the ideals of Pan Africanism and the vision of Africa's Renaissance;
- An Africa of good governance, respect for human rights, justice and the rule of law;
- A peaceful and secure Africa; and
- An Africa with a strong cultural identity, common heritage, values and ethics;
- An Africa whose development is people-driven, relying on the potential of African people, especially its women and youth, and caring for children; and
- An Africa as a strong, united, resilient and influential global player and partner.
- National Development Planning and Policy Directives
- National Outcome Delivery Agreements

The South African government has agreed on 14 outcomes as a key focus of work from 2014 to 2019. Each outcome has a limited number of measurable outputs with clearly defined targets. Each output is linked to a set of activities that will help achieve the targets and contribute to the outcome. Each of the 14 outcomes has a delivery agreement which in most cases involves all spheres of government and a range of partners outside government. Combined, these agreements reflect government's delivery and implementation plans for its foremost priorities. Each outcome has been broken into various outputs that stipulate activities to be undertaken towards the achievement of a particular outcome and are as follow;

TABLE 12:NATIONAL OUTCOMES

National Outcomes

	DETAIL	MUNICIPAL INTERVENTION
1.	Improved quality of education	Build the capacity and systems for the 4th Industrial Revolution and the integrated e-government services, Create and promote a culture of enhanced service delivery, innovation and excellence through capable cadres of local government
2.	A longer and healthy life for all South Africans.	Promote radical socio-economic transformation agenda to address inequality, unemployment and poverty
3.	All people in South Africa are and feel safe.	Ensure mainstreaming and meaningful participation of vulnerable groups (i.e. Youth, women, disabled people) in all developmental programmes Create a safer and crime free municipal area through community- public-private partnerships.
4.	Decent employment through inclusive economic growth.	Promote radical socio-economic transformation agenda to address inequality, unemployment and poverty
5.	A skilled and capable workforce to support an inclusive growth path.	Build the capacity and systems for the 4th Industrial Revolution and the integrated e-government services, Create and promote a culture of enhanced service delivery, innovation and excellence through capable cadres of local government
6.	An efficient, competitive and responsive economic infrastructure network.	Expand and maintain the provision of quality basic services and the integrated human settlements Build the capacity and systems for the 4th Industrial Revolution and the integrated e-government services,

		Create and promote a culture of enhanced service delivery, innovation and excellence through capable cadres of local government
7.	Vibrant, equitable and sustainable rural communities with food security for all.	Promote radical socio-economic transformation agenda to address inequality, unemployment and poverty.
8.	Sustainable human settlements and improved quality of household life.	Expand and maintain the provision of quality basic services and the integrated human settlements.
9.	A responsive, accountable, effective and efficient local government system.	Improve good governance, audit outcomes and consequence management, Strengthen public participation, complaints management system and accountability.
10.	Environmental assets and natural resources, those are well protected and continually enhanced.	Develop comprehensive response to rapid urbanisation, low carbon development and environment sustainability.
11.	Create a better South Africa and contribute to a better and safer Africa and World.	Ensure mainstreaming and meaningful participation of vulnerable groups (i.e. Youth, women, disabled people) in all developmental programmes Create a safer and crime free municipal area through community- public-private partnerships,
12.	An efficient, effective and development oriented public service and an empowered, fair and inclusive citizenship	Improve good governance, audit outcomes and consequence management, Strengthen public participation, complaints management system and accountability Ensure mainstreaming and meaningful participation of vulnerable groups (i.e. Youth, women, disabled people) in all developmental programmes

		Create a safer and crime free municipal area through community- public-private partnerships.
13.	Inclusive and responsive social system	Improve good governance, audit outcomes and consequence management, Strengthen public participation, complaints management system and accountability Ensure mainstreaming and meaningful participation of vulnerable groups (i.e. Youth, women, disabled people) in all developmental programmes Create a safer and crime free municipal area through community- public-private partnerships.
14	Nation building and social cohesion	Promote radical socio-economic transformation agenda to address inequality, unemployment and poverty. Develop comprehensive response to rapid urbanisation, low carbon development and environment sustainability. Ensure mainstreaming and meaningful participation of vulnerable groups (i.e. Youth, women, disabled people) in all developmental programmes Create a safer and crime free municipal area through community- public-private partnerships.

The effective implementation of the service delivery agreement will assist in achieving the following imperatives:

- Creating a radical paradigm shift in the management of the public service by aligning service delivery with the values and needs of the public;
- Ensuring a focus on customer value proposition which should entail evaluation of service delivery through the eyes of the customer;
- Providing strong feedback mechanisms on quality and timeliness of service delivery;
- Creating of strong public/private partnerships through involvement of the private sector and civil society in the broad process of policy determination and implementation;

- Unprecedented improvement of the image of government in the eyes of the public by enthusiastically embracing and supporting the process and culture of performance;

Through the service delivery agreement; CoGTA and municipalities commit to the following:

- The extension of basic services which include water, sanitation, electricity and waste;
- Systems for improved service Management;
- Creation of job opportunities through the Community Works Programme;
- Transformation of administrative and financial systems in the municipalities which includes Supply Chain Management and the integration and streamlining all of our internal software systems to ensure uniformity, linkages and value for money;
- The filling of critical positions;
- That all municipalities in the province will achieve clean audits by 2014;
- Building municipal capacity to enable municipalities to collect 90% of their revenues;
- Strengthening the organizational performance management delivery and accountability to the communities;

Improving our interaction with the institutions of traditional leaders and integrating the ward-based system of planning and governance with the programme of traditional councils, where they exist. These talk to the five (5) National Key Performance Areas (KPAs) and should consequently form the basis for all municipality's strategic objectives. Through the service delivery agreement; the Mayors of all municipalities commit themselves to the following:

- That they will play their respective roles as outlined in the Municipal Finance Management Act (MFMA) by monitoring the prudent management and utilization of their municipal finances;
- That they will monitor the execution of their municipal Service Delivery and Budget Implementation Plans (SDBIPs) for improved and accelerated service delivery;
- That they will take personal responsibility and accountability for non-delivery to communities;
- That they will ensure every rand spent in their municipalities does what it is earmarked for;
- That they will advocate for, and actively work towards, corrupt-free municipalities;
- That they will lead by example in their various communities by adhering to ethical standards and professional conduct in their public and private lives;
- That they will render unwavering support to the effective functionality of their newly established Municipal Public Accounts Committees and Audit Committees to ensure that corruption, fraud and mismanagement is prevented;
- That, working with traditional leaders amongst their respective municipalities, they will work tirelessly in restoring the confidence of the people in the system of local government.

The Programme of Action (POA) measures the implementation of the National Development Plan (NDP) through the Medium-Term Strategic Framework (MTSF). The MTSF is the five-year implementation phase of the NDP in which the Department of Planning, Monitoring and Evaluation has issues the 2019-2024 MTSF in order to unpack the steps towards achieving the vision of the NDP through the POA.

4. NATIONAL PRIORITIES

4.1. NATIONAL DEVELOPMENT PLANNING AND POLICY DIRECTIVES

The National Development Plan (NDP) offers a long-term perspective. It defines a desired destination and identifies the role different sectors of society need to play in reaching that goal. As a long-term strategic plan, it serves four broad objectives. Vision 2030 (originally done in 2011 and currently under review) and It is facilitated by the NPC.

Firstly, done and adopted in 2012 with 7 strategic objectives translated to 30 strategy objections and classified as the regional SDF. The following are important points about the NDP;

- Providing overarching goals for what we want to achieve by 2030.
- Building consensus on the key obstacles to us achieving these goals and what needs to be done to overcome those obstacles.
- Providing a shared long-term strategic framework within which more detailed planning can take place in order to advance the long-term goals set out in the NDP.
- Creating a basis for making choices about how best to use limited resources.
- The Plan aims to ensure that all South Africans attain a decent standard of living through the elimination of poverty and reduction of inequality. The core elements of a decent standard of living identified in the Plan are:
- Housing, water, electricity and sanitation;
- Safe and reliable public transport;
- Quality education and skills development;
- Safety and security;
- Quality health care;
- Social protection;
- Employment;
- Recreation and leisure;
- Clean environment; and
- Adequate nutrition

TABLE 13:NATIONAL PLAN PRIORITIES

NO.	National Plan Priorities	Alignment Thereof
1	Create jobs	▪ Promote radical socio-economic transformation agenda to address inequality, unemployment and poverty
2	Expand infrastructure	▪ Expand and maintain the provision of quality basic services and the integrated human settlements
3	Use resources properly	▪ Improve good governance, audit outcomes and consequence management, ▪ Strengthen public participation, complaints management system and accountability.
4	Inclusive Planning	▪ Develop comprehensive response to rapid urbanisation, low carbon development and environment sustainability.
5	Quality Education	▪ Build the capacity and systems for the 4th Industrial Revolution and the integrated e-government services;

		▪ Create and promote a culture of enhanced service delivery, innovation and excellence through capable cadres of local government.
6	Quality Healthcare	▪ Promote radical socio-economic transformation agenda to address inequality, unemployment and poverty
7	Build a capable State	▪ Build the capacity and systems for the 4th Industrial Revolution and the integrated e-government services; ▪ Create and promote a culture of enhanced service delivery, innovation and excellence through capable cadres of local government; ▪ Improve good governance, audit outcomes and consequence management; ▪ Strengthen public participation, complaints management system and accountability; ▪ Ensure mainstreaming and meaningful participation of vulnerable groups (i.e. Youth, women, disabled people) in all developmental programmes;
8	Fight corruption	▪ Create a safer and crime free municipal area through community- public-private partnerships. ▪ Improve good governance, audit outcomes and consequence management; ▪ Strengthen public participation, complaints management system and accountability; ▪ Enhance municipal financial sustainability
9	Unite the nation	▪ Promote radical socio-economic transformation to address inequality, unemployment and poverty. ▪ Build the capacity and systems for the 4th Industrial Revolution and the integrated e-government services; ▪ Create and promote a culture of enhanced service delivery, innovation and excellence through capable cadres of local government.

The National Development Plan is a step in the process of charting a new path for the country. The broad goal is to eliminate poverty and reduce inequality by 2030. The National Planning Commission (NPC) has been established and tasked inter alia with the formulation of a long-term strategic plan for the South Africa. The plan articulates a long-term vision and a plan for its implementation. It will shape government's service delivery and development programs and guide spatial transformation.

In the meantime, the national government has adopted various sector-based policy frameworks. The majority of these have serious implications for strategic planning at a local level. In view of the mixed rural-urban nature of KwaDukuza Municipality, the following are considered:

- The New Growth Path;
- The 2004 Comprehensive Plan for the Development of Sustainable Human Settlements;
- Breaking New Grounds; and
- Comprehensive Rural Development Strategy (CRDP) and the associated programme.

4.2. NDP 2030

FIRST PHASE 2012 -2017	SECOND PHASE 2018 -2023
▪ Urgent launch towards new growth trajectory ▪ Need for dynamic economy ▪ Urgent investments in infrastructure ▪ Private sector commitment to supplier industries and infrastructure ▪ Exports to Sub-Saharan Africa and Developing countries ▪ Improve education ▪ Improve labour environment ▪ Energy and water supply ▪ Intensifying R&D support to ▪ existing industries and deepening linkages ▪ Develop arrangements for Financial centre for Africa ▪ Government commitment to industrial diversification through procurement ▪ Change approach to land tenure systems ▪ Expand public employment programmes rapidly	▪ Diversifying the economic base ▪ Building capacities required to produce capital and intermediary goods for the infrastructure programme and Sub-Saharan Africa ▪ Resource cluster development forming cluster combining production of capital goods, provision of engineering services and beneficiation that targets identified opportunities ▪ Foundations to be laid for intensification of productivity ▪ Innovation should be more pervasive ▪ Centres of learning should be aligned to industrial clusters with potential for domestic and global linkages ▪ Innovation centred on public service improvements towards low-income sectors

Table 14:NDP 2030

Ten-Year Review of the NDP 2030

The review assesses the key NDP indicators or targets, such as poverty, inequality, and unemployment for the past ten years (i.e., 2012-2022), it also evaluates the extent to which planning has been institutionalised and what reforms have been undertaken to the country's planning system following the adoption of the NDP. The assessment is timely given that 2024 will mark the end of term for both the sixth administration since South Africa's democratic dispensation, and the current 2019-2024 cycle of the Medium-Term Strategic Framework (MTSF), which guides the work of all government entities.

The findings of the NDP review indicate that the vision of a future South Africa expressed in the NDP has not materialised over the past decade. At the heart of our current developmental impasse has been a failure to keep the NDP in focus and at the centre of our developmental trajectory as a country. Instead of keeping the long-term plan in view and using it to inform planning and implementation across government, it seems that the NDP has been marginalised. This has reinforced incoherent planning and poor implementation. There is no single cause of the failures to achieve the NDP goals, instead there are multiple interlocking causes detailed in the Review. Some of these include systemic challenges compounded by a combination of contextual challenges, such as the consequences of the Covid-19 pandemic, inappropriate policies, weakening governance, corruption, rising crime, and increasing social disintegration.

Alongside the Review, the NPC will issue a urgent Call to Action to reassert the significance of the goals of the NDP as the lodestar of our developmental vision as a nation, rooted in good governance, economic transformation, social cohesion, and a just transition to more sustainable development pathways. These goals remain as relevant today as they were in 2012, if not more so. A state-centric approach to planning and implementation is no longer adequate; for the goals of the NDP to be achieved, a comprehensive, coordinated and partnership-based approach to development is required. Such a holistic and collaborative approach will necessarily involve various sectors of civil society, all of government, and the private sector. We therefore call on all South Africans to engage with the Ten-Year Review and play their part in the achievement of the goals of the NDP over the second decade of the NDP up to 2030.

4.3. THE NEW GROWTH PATH

There is growing consensus that creating decent work, reducing inequality and defeating poverty is not a pipedream. However, this can only happen through a new growth path founded on a restructuring of the South African economy to improve its performance in terms of labour absorption as well as the composition and rate of growth. The Government is committed to forging such a consensus and leading the way by:

Identifying areas where employment creation is possible on a large scale as a result of substantial changes in conditions in South Africa and globally.Developing a policy package to facilitate employment creation.The jobs drivers identified are:

- Substantial public investment in infrastructure both to create employment directly, in construction, operations and maintenance as well as the production of inputs, and indirectly by improving efficiency across the economy;
- Targeting more labour-absorbing activities across the main economic sectors – the agricultural and mining value chains, manufacturing and services;
- Taking advantage of new opportunities in the knowledge and green economies.
- Leveraging social capital in the social economy and the public services; and
- Fostering rural development and regional integration.

The New Growth Path describes 10 required Policies for growth, decent work and equity, namely:

- Active industrial policy;
- Rural development policy;
- Competition policy;
- Stepping up education and skills development;
- Enterprise development: promoting small business and entrepreneurship; eliminating unnecessary red-tape;
- Broad-based Black Economic Empowerment (BBBEE);
- Labour policies;
- Technology policy;
- Developmental trade policies; and
- Policies for African development.
- KwaZulu-Natal DHS-Master Spatial Plan for Human Settlements

4.3.1. PURPOSE OF THE MASTER SPATIAL PLAN FOR HUMAN SETTLEMENTS

Create a spatial framework to guide investment by all state departments and state- owned companies and specifically the Human Settlements Sector;

- Provide a framework for investment by various private sector actors in the human settlements environment;
- Achieve a creative balance between spatial equity, economic competitiveness and environmental sustainability so as to overcome the legacy of apartheid spatial planning;
- Support the process and guide spatial planning for local and provincial authorities;
- Provide guidance to the implementation of all MTSF targets in alignment with a spatial plan and approval of projects; and
- Provide guidance to the Implementation of strategically chosen catalytic interventions to achieve spatial transformation
- Consistent interpretation and application of the following principles and objectives across various scales is of importance as a way forward linking KwaDukuza Housing sector plan with the Master spatial Plan for the Province;

TABLE 15:PRINCIPLE AND CRITERIA FOR PRIORITIZATION OF HUMAN SETTLEMENTS

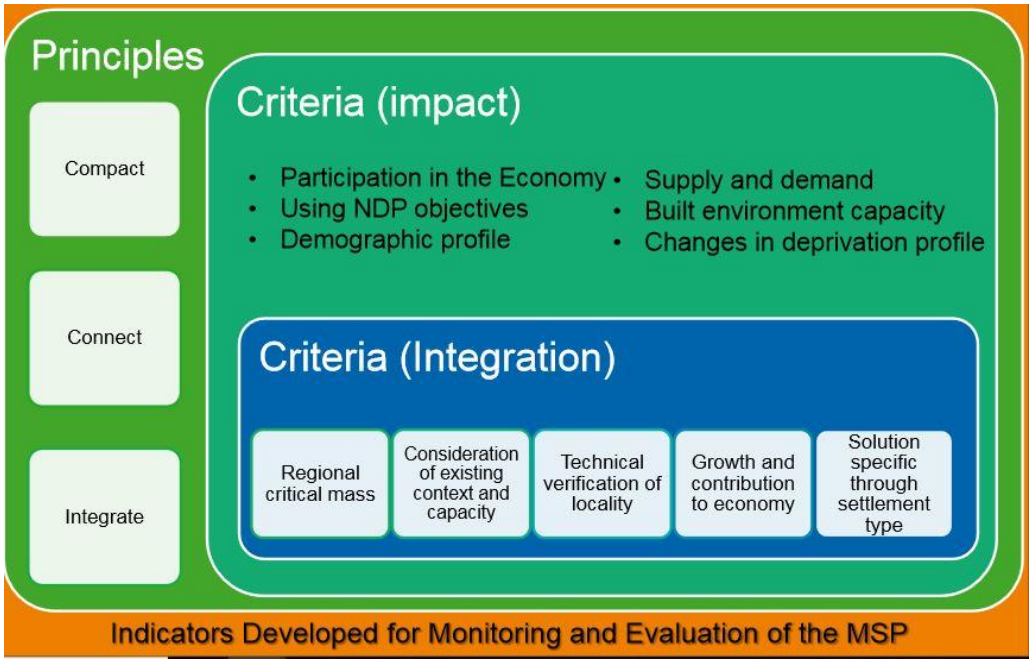
HUMAN SETTLEMENTS MASTER SPATIAL PLAN PRINCIPLES	HUMAN SETTLEMENTS MASTER SPATIAL PLAN OBJECTIVES
Principle 1: Guide and align all investment in Human Settlements	Objective ‘ 1: Spatial Transformation
Principle 2: Creation of balanced settlements reflecting spatial equity, economic potential,	**Objective 2:** Compact settlements and settlements patterns

and competitiveness & environmental sustainability.	
Principle 3: Spatial targeting and spatial concentration	**Objective 3:** Connected settlements and settlement patterns
Principle 4: Accessibility and Choice	**Objective 4:** Integrated settlements and settlements patterns
Principle 5: Value creation and capture	**Objective 5:** Functional residential property markets in urban and rural areas
Principle 6: Effective governance	**Objective 6**: Consistent application of principles and objectives across various scales (provincial, regional, local, precinct)
Principle 7: Responsiveness to demographic and economic context	**Objective 7:** Institutional capacity for effective planning and implementation

The Master Spatial Plan confirms and indicates the following:

- Principles of spatial targeting;
- Criteria for investment;
- Identification and mapping of broad investment areas as per the criteria;
- Identification of land available in most suitable locations, both public and private;
- A list of projects which will form part of catalytic projects. – Mining towns can form part of the catalytic projects which are defined as projects which generate further investment and sustainability of the areas in which they are situated.

FIGURE 6:INDICATORS DEVELOPED FOR MONITORING AND EVALUATION OF THE MSP



4.4. MEDIUM-TERM STRATEGIC FRAMEWORK (MTSF)

The MTSF base document is meant to guide planning and resource allocation across all the spheres of government. National and provincial departments have to develop their five-year strategic plans and budget requirements taking into cognisance the medium-term imperatives. Municipalities are expected to adapt their Integrated Development Plans in line with the national medium-term priorities. Each of the priorities contained in the MTSF should be attended to. It is imperative to take into account the strategic focus of the framework in its entirety. This relates in particular to the understanding that economic growth and development, including the creation of decent work on a large scale, investment in quality education and skills development are at the centre of the government's approach.

4.5. NATIONAL SPATIAL DEVELOPMENT PERSPECTIVE (NSDP)

The Policy Co-ordination and Advisory Services (PCAS) in the Presidency produced a National Spatial Development Perspective (NSDP) that was endorsed by Cabinet. Ultimately, all government programmes and activities find expression in space. The spatial dispensation and the nature of the space economy of a country/region have important implications for meeting the social, economic and environmental objectives of a government. For instance, in cases where human settlements are scattered and fragmented over vast distances, servicing becomes expensive, both in terms of initial capital investment and subsequent maintenance.

On the other hand, well connected settlements, with sufficient densities to enable better public transport, are far more conducive to spatial targeting of investment in nodes along such routes to facilitate the creation of jobs that are accessible to all. The NSDP puts forward a set of five normative principles:

- **Principle 1:** Rapid economic growth that is sustained and inclusive is a prerequisite for the achievement of other policy objectives, among which poverty alleviation is key;

- **Principle 2:** Government has a constitutional obligation to provide basic services to all citizens (e.g. water, energy, health and educational facilities) wherever they reside;
- **Principle 3:** Beyond the constitutional obligation identified in Principle 2 above, government spending on fixed investment should be focused on localities of economic growth and/or economic potential, in order to gear up private-sector investment, stimulate sustainable economic activities and create long-term employment opportunities;
- **Principle 4:** Efforts to address past and current social inequalities should focus on people, not places. In localities where there are both high levels of poverty and demonstrated economic potential, this could include fixed capital investment beyond basic services to exploit the potential of those localities. In localities with low demonstrated economic potential, government should, beyond the provision of basic services, concentrate primarily on human capital development by providing education and training, social transfers such as grants and poverty-relief programmes. It should also reduce migration costs by providing Labour-market intelligence to give people better information, opportunities and capabilities, to enable them to gravitate if they choose localities that are more likely to provide sustainable employment and economic opportunities;
- **Principle 5:** In order to overcome the spatial distortions of apartheid, future settlement and economic development opportunities should be channeled into activity corridors and nodes that are adjacent to or that link the main growth centres. Infrastructure investment should primarily support localities that will become major growth nodes in South Africa and the SADC region to create regional gateways to the global economy.

In areas of low or no economic potential, the path of development and poverty reduction should be through a focus on investment in human capital development (education, training, social welfare, sound rural development planning, aggressive land and agrarian reform and the expansion of agricultural extension services, etc.). From a spatial point of view, studies have shown that the impact on poverty depends crucially on the proximity of poor households to centres of economic activity and the extent to which these households are connected to such economic activities.

4.6. THE STATE OF THE NATION ADDRESS 2024

President Cyril Ramaphosa presented the State of the Nation Address (SONA) on 08 February 2024.

The following are the SONA Priorities

- ***Growing the economy and Jobs***
  - A national state of disaster is in effect to respond to the energy crisis.
  - The new Minister of Electricity in the Presidency, Dr Kgosientsho Ramokgopa, will work with the Eskom board and management towards ending load shedding.
  - Amendments to the Electricity Regulation Bill, allowing private developers to generate electricity, have been submitted to Parliament.
  - The Industrial Development Corporation will invest close to R9 billion in women–led businesses.
  - Amendments to the Businesses Act will be finalised to drive regulatory reforms that enable growth in the small business and informal sector.

- The Small Enterprise Finance Agency aims to provide R1.4 billion in financing to over 90 000 entrepreneurs.
- A partnership with the SA SME Fund will establish a R10 billion fund to support the growth of small- to medium-sized businesses.
- The fifth South Africa Investment Conference was held on 13 April 2023.
- The completion of the spectrum auction has unlocked new investment and contributed R14 billion to the fiscus.
- PRASA has now reopened 13 commuter rail lines.
- Private-public partnerships will be finalised at the ports of Durban and Ngqura this year.
- Regulatory processes are being streamlined so that the cannabis and hemp industry can grow.
- Progress to increase worker ownership in the economy has resulted in over 400 000 workers holding shares in the firms they work for.
- The National Skills Fund will provide R800 million for skills training in the digital and technology sector.
- A new cohort of 150 000 school assistants started work at more than 22 000 schools since January.
- Over 45 000 young people have been placed in the current phase of the National Youth Service.

- ***Building Better Lives***
  - National Treasury has allocated R36bn to fund the R350 social relief of distress (SRD) until 31 March 2024.
  - We are working to develop a longer-term alternative to replace the SRD Grant.
  - Efforts to develop South Africa's ability to manufacture vaccines are continuing.
  - We are working with other African countries and international partners to strengthen the continent's capacity to respond to pandemics.
  - Progress is being made in preparing for the introduction of the National Health Insurance.
  - 97% of higher learning education sites are zero-rated, enabling free electronic access to lectures and resources.
  - We have prioritised infrastructure projects to support better livelihoods, especially in roads and water management.

- ***Fighting Corruption***
  - Over 1,300 corruption convictions in four years, including 500 government officials.
  - R14.18 billion assets frozen in corruption and state capture cases.
  - 34 cases enrolled involving over 200 accused persons, including former Ministers and some of the largest corporate companies in the country, such as, McKinsey and ABB.
  - The NPA has finalised a comprehensive settlement agreement with company ABB to pay over a further R2.5bn in 'punitive reparations to South Africa' for its part in State Capture. This adds to the R6 billion ABB already paid to Eskom in 2020.
  - NPA Amendment Bill (tabled in parliament in August 2023) to establish Investigating Directorate On Corruption as a permanent prosecution-led investigating unit to fight corruption, employing its own investigators with the legal powers to arrest, seize documents and provide evidence in court.

- ***Making Communities Safer***
  - National Treasury has allocated R14bn over the next 3 years to fight crime and corruption.
  - An additional 12 000 new police personnel have been recruited to ensure the SAPS has the capacity it needs, and a further 10 000 will be recruited and trained this year.
  - Specialised multi-disciplinary units have been established to address economic sabotage, extortion at construction sites and vandalism of infrastructure.

- Multi-disciplinary economic infrastructure task teams are now operational in 20 identified hotspots.
- Community policing forums will be re-established to improve relations and coordination between local police and residents.
- The National Strategic Plan on Gender-Based Violence and Femicide is being implemented.
- Our security services are developing implementation plans to address the range of recommendations made by the expert panel into the July unrest.

- ***Making Government work***
  - The Presidential SOE Council will establish a state-owned holding company as part of a centralised shareholder model.
  - We will finalise the SOE Shareholder Management Bill to ensure effective oversight of SOEs.
  - A framework for the professionalisation of the public service will soon be finalised, including measures for the recruitment of public servants and continuous professional development.
  - We will introduce integrity assessments and entry exams for recruitment to the public service.
  - The implementation of the District Development Model to coordinate the work of all spheres of government is continuing.
  - Lifestyle audits are being implemented across the public service.

5. PROVINCIAL DEVELOPMENT PLANNING AND POLICY DIRECTIVES

5.1. PROVINCIAL GROWTH AND DEVELOPMENT STRATEGY (PGDS)

The KwaZulu-Natal Provincial Growth and Development Strategy (PGDS) has the purpose for the provision of strategic direction for development and planning in the province. The following six provincial priorities that address a number of developmental challenges related to economic and social needs of the province provide the focus of the PGDS:

- Strengthening governance and service delivery;
- Integrating investments in community infrastructure;
- Sustainable economic development and job creation; developing human capability;
- Developing a comprehensive response to HIV/Aids; and
- Fighting poverty and protecting vulnerable groups in society

The Provincial Administration of KwaZulu-Natal has developed a strategic plan with overarching objectives and clear outcomes to be achieved in the medium term. The vision in the strategic plan is "By 2035, the Province of KwaZulu-Natal should have maximised its position as a gateway to Southern Africa, as well as its human and natural resources, so creating a healthy, safe and sustainable living environment".

The strategic plan sets out seven (7) strategic goals that determine policy direction and key interventions required to achieve the objectives and these are:

TABLE 16:KZN'S 7 STRATEGIC GOALS

NO.	PGDS STRATEGIES GOAL	ALIGNMENT THEREOF
1	Inclusive economic growth	Promote radical socio-economic transformation agenda to address inequality, unemployment and poverty
2	Human Resources Development	
3	Human and Community Development	Build the capacity and systems for the 4th Industrial Revolution and the integrated e-government services. Create and promote a culture of enhanced service delivery, innovation and excellence through capable cadres of local government.
4	Strategic Infrastructure	Expand and maintain the provision of quality basic services and the integrated human settlements.
5	Responses to Climate Change	Develop comprehensive response to rapid urbanisation, low carbon development and environment sustainability.
6	Governance and policy	Build the capacity and systems for the 4th Industrial Revolution and the integrated e-government services; Create and promote a culture of enhanced service delivery, innovation and excellence through capable cadres of local government; Improve good governance, audit outcomes and consequence management; Strengthen public participation, complaints management system and accountability; Ensure mainstreaming and meaningful participation of vulnerable groups (i.e. Youth, women, disabled people) in all developmental programmes;
7	Spatial Equity	Develop comprehensive response to rapid urbanisation, low carbon development and

		environment sustainability. Expand and maintain the provision of quality basic services and the integrated human settlements.

5.2. SPATIAL DEVELOPMENT FRAMEWORKS (PROVINCIAL AND MUNICIPAL)

Through the Provincial Spatial Economic Development Strategy (PSEDS), the Provincial Government is optimistic that it shall strike a sound balance between progressive community growth and the environmental preservation of the communities. The KwaDukuza Spatial Development Framework (SDF) which is an overarching document in the municipal IDP must be a mirrored expression of the development intentions of the municipality as expressed in the IDP. The SDF must be aligned with the PSEDS.

The Provincial Spatial & Economic Development Strategy aims to:

- Provide spatial context to the PGDS;
- Address spatial imbalances, curb urban sprawl and ensure sustainable interventions;
- Identify priority areas and types of development;
- Align to municipal spatial development frameworks;
- Guide budgeting processes of the province and municipalities; and
- Influence investment decisions of the private sector;

The principles of development and growth underpinning the PSEDS:

- Government has a constitutional obligation to provide basic services to all citizens which Basic services include health, education, housing and transport;
- All areas of the province require development;
- Certain areas of the province will drive economic growth; and
- The PSEDS attempts to indicate where different types of investment should be directed in order to achieve development and/or economic growth.

The Provincial Spatial Economic Development Strategy (PSEDS) recognizes that social and economic development do not ever enjoy even distribution and that spatial disparities shall always exist owing to the spatial distribution of natural resources, historical imperatives and cultural factors. It is common cause that these spatial disparities have been aggravated by apartheid spatial planning. This has resulted in a disjuncture in respect of where people live and where social and economic opportunities are concentrated. This spatial marginalization from economic opportunities of the majority of the population should be addressed for the purposes of poverty and inequality reduction as well as ensuring shared growth. The following are seen as the provincial economic sectors identified as the drivers of growth to address unemployment and poverty namely:

- The Agricultural sector (including agri-processing and land reform);
- The Industrial sector (Including Manufacturing);
- The Tourism sector;
- The Service sector (including government services);
- The logistics and transport sector (including rail) underpin growth in all four sectors and.

- Sustainable and affordable water and energy provision is crucial to Economic Growth; and Development.

The PSEDS intends to base on the concept of developing a comprehensive network of centers throughout the province which would support the delivery of services. In identifying the hierarchy of places existing service centers are strengthened and new or emerging service centers are developed. The PSEDS bases itself on the concept of developing a comprehensive network of centers throughout the province which would support the delivery of services. For this purpose, existing service centers shall be strengthened and new and/or emerging ones developed.

5.3. THE CABINET LEKGOTLA

The last held Lekgotla for the KwaZulu-Natal Executive Council was held on the 27/28 February 2022. was attended by the leadership structures representing all spheres of government. They included Ministers, Deputy Ministers, Premiers, Directors-General and leadership of the South African Local Government Association. The main emphasis was at follows;

The President underscored the centrality of Vision 2030 of the National Development Plan and the Economic Reconstruction and Recovery Plan to accelerate efforts to improve the conditions of South Africans. In addition to the state of the economy and structural reforms, the Cabinet Lekgotla also discussed infrastructure development, energy security, localisation and industrialisation, land reforms and agriculture, and reform of state-owned enterprises. Efforts to reduce unemployment and poverty will include a blend of increased private sector employment, publicly funded employment and expanded social protection for unemployed people.

5.4. THE STATE OF THE PROVINCE ADDRESS 2024

On 24th of February 2024, the Premier of KwaZulu-Natal, Ms. Nomusa Dube*Ncube delivered the State of the Province Address (SOPA).

8 KZN GOVERNMENT PRIORITIES:

- Basic Services;
- Job Creation
- Growing Economy;
- Growing SMME and Cooperative
- Education and Skills Development.
- Human settlement and sustainable livelihoods
- Build a peaceful Province.
- Build a caring and incorruptible government

FIVE KEY TAKEAWAYS FROM KWAZULU-NATAL'S SOPA

1. Support for Amakhosi

"The government of KZN respects and values the institution of traditional leadership. In order to give effect to the proper recognition that ubukhosi (royalty) deserves, we have transformed the legislative framework from the old KwaZulu Amakhosi and Iziphakanyiswa Act of 1990, which was based in draconian and colonial Bantu Administration of 1927, to the passing of the National Traditional Leadership Governance Framework Act in 2003 followed [by] our provisional act on Traditional Leadership and Governance of 2005.

"The aim of the legislative transformation was to rectify a lot of wrongs, including giving back to royal families the right to choose the heirs and to introduce gender into the composition of the traditional councils," she said.

2. Digital economy

"Among these milestones, we are implementing the provincial Digital Transformation Strategy. We are increasingly adopting a paperless government with services set to use less physical documentation to a total elimination altogether. Schools (in KZN) are converted into skills development centres by setting up digital skills labs in each district."

3. Black industrialists

"The purpose of [the] black industrialist policy is to support black-owned manufacturers through state resources to develop and grow the manufacturing base. In KZN, 35 black industrialists have been supported by the Department of Trade Industry and Competition (DTIC) for grant funding and they will create approximately 4,000 jobs. The target is to support 10 new black industrialists in the coming financial year."

4. Fighting crime and GBV

"According to the latest SAPS statistics, great improvements have been recorded for crimes which are dependent on policy action for detection, with an increase of 9.6% or 2,419 cases. This is a ray of hope as our province has stabilised violence in areas such as uMsinga, hostels such as KwaMashu and Glebelands hostels. Add to this, taxi-related violence in Folweni, Chesterville, Pinetown, Mpumalanga Township and KwaDabeka has stabilised."

5. Cross-border crime

In the past few years, KZN has been affected by escalating incidents of cross-border crime, particularly in the north bordering Mozambique and, to a lesser extent, Eswatini.

KZN government is pursuing diplomatic channels to ensure that properties (especially vehicles) of South Africans stuck in sister countries illegally are returned to their rightful owners. In this regard, we met with the Mozambican High Commissioner to South Africa to discuss this matter. We have installed Jersey barriers at exit points to make it difficult for stolen vehicles to cross into Mozambique.

Working closely with SAPS's KZN Stabilising Team, the KZN government aims to address issues of criminality in and around Manguzi area. As a result of these interventions, several highly sought criminals have been arrested and [are] now facing justice.

6. DISTRICT DEVELOPMENT PLANNING AND POLICY DIRECTIVES

ILembe District Growth aand Development Plan and Integrated Development Plan. Section 29(2) of the Municipal Systems Act (MSA) Act 32 of 2000 clearly states that district municipalities must:

- Plan integrated development for the area of the district municipality as a whole but in close co-operation with the local municipalities in the area;
- Align its integrated development plan with the framework adopted; and
- Draft its Integrated Development Plan, taking into account the integrated development processes of and proposals submitted to it by the local municipalities in that area.

Horizontal alignment is pursued through inter-governmental planning and consultation, co-ordination and ensured through aligning the respective vision, mission and strategic objectives of the respective municipalities in the region. The DGDP translates the Provincial Growth and Development Strategy and a detailed implementation plan at a district level, inclusive of a detailed activity-level framework with targets and responsibilities assigned to each of the appropriate local municipality and government departments.

The plan will enable KwaDukuza Municipality to measure its progress against the set objectives and targets as agreed upon by all participants in the DGDP consultation sessions. In aligning with the District focus areas on the interventions identified in the document should propose specific timeframes that will have to be achieved in priority sectors within the municipal area. ILembe 2018 District Summit Resolutions: The 2018 iLembe District Growth and Development Summit was held in June 2018. The principal objective of the summit was to take stock of progress in implementing the 2014 summit resolutions as well as the 2015 iLembe DGDP. It is thereafter envisaged that this will inform the revision of the DGDP through the Vuthela iLembe LED programme.

6.1. THE DISTRICT DEVELOPMENT MODEL (DDM):

DDM is a process and a plan to improve the coordination between 3 spheres of government. It is a one plan linked to the DGDP, GDS and PGDS with one vision = Operation Khawuleza. This model is set to achieve this coherent governance, the President announced: -

- *A coordinated District level approach to business by all 3 spheres- "we are going to do away with this fragmented approach to development."*
- *44 Districts and 8 Metros will be the high impact zones for the country;*
- *Redirect and confirm Co-operative governance & integrated collaborative planning and implementation undertaken at a District and Metro level by all 3 spheres.*
- *Institutionalized Long-term co-planning in one plan per district towards Sustainable Development and Spatial Transformation & Equity whilst addressing 'burning' short term issues.*
- *DDM is a practical Intergovernmental Relations (IGR) mechanism for all three spheres of government & SOE's to work jointly and to plan and act in unison*
- *Ensure that we bring to life the aspirations of The People Shall Govern & Bring government closer to the people. Developmental change is shaped and owned at district level in partnership with communities, citizens and social partners.*

It is essential a new plan with all 3 tyres of Government with Profiles of a living document situational analysis. Moving forward and as part of the next generation IDP the DDM element will form a great part of the IDP. It will include Spatial Budget referencing and whatever information received will influence changes to DSGS, Provincial catalytic Projects and MTEF.

The District Development Model requires joint planning at local, district and metropolitan levels by all three spheres of governance. This will result in a single strategically focussed One Plan for each Municipality to implement. The DDM is a practical inter-governmental mechanism that enables all three spheres of government to work together - and to work with communities and stakeholders - to plan, budget and implement the One Plan for each municipality.

The DDM One Plan is a long-term strategic framework that provides a common understanding of the state of development in the district, a shared vision for development over the next 25-30 years and agreed strategies to realise the vision, with agreed implementation commitments. The One Plan aims to bring transformational development in these six key areas:

1. People Development
2. Economic Positioning
3. Spatial Restructuring and Environmental Sustainability
4. Infrastructure Engineering
5. Integrated Service Provisioning
6. Governance and Financial Management

For each of these six focus areas, the One Plan provides details of:

- *an assessment of the current situation;*
- *the vision for the future;*
- *strategies and interventions needed to move from the current situation and achieve the desired vision; and implementation commitments by all three spheres of government and key stakeholders required to implement the One Plan.*

** Please see Chapter C: Situational Analysis, No. 9.5. *ILembe District Developmental Model*

7. THE KWADUKUZA LEKGOTLA

** Please refer to Chapter A: No.*7 HOW WILL PROGRESS IN KWADUKUZA MUNICIPALITY BE MEASURED?*

8. KWADUKUZA MUNICIPALITY DEVELOPMENT PLANNING AND POLICY DIRECTIVES

8.1. INTEGRATED DEVELOPMENT PLANNING IN KWADUKUZA MUNICIPALITY

KwaDukuza Municipality IDP serves as a strategic guide during the term of office of the current councilors. It is based on the issues articulated by the stakeholders and is aligned with the national and provincial development imperatives such as the National Development Plan and the Provincial Growth the Development Strategy (PGDS). Its objectives are as follows:

- To guide decision making in respect of service delivery and public sector investment.

- To inform budgets and service delivery programs of various government departments and service agencies.
- To co-ordinate the activities of various service delivery agencies within KwaDukuza Municipality area of jurisdiction.
- To engage communities and other key interested and affected parties in municipal affairs, particularly continuous integrated development process.
- To position the municipality to make a meaningful contribution towards meeting the district and provincial development targets and priorities.

8.2. INTEGRATED ALIGNMENT WITH GOVERNMENT PRIORITIES

KwaDukuza Municipality strategic focus is influenced by the Sustainable Development Goals, National Development Plan, PGDS, DGDP, KwaDukuza Municipal Development Goals and municipal vision which is aimed at optimum utilisation of available resources and potentials to create an enabling environment and sustainable development which promote quality of life for all while capitalizing on our competitive advantages. The following image shows the KZN PGDS Strategic Framework.

TABLE 17:INTERSPHERE ALIGNMENT OF GOALS

GOAL NO.	KDM GOALS	DGDS-GOALS	PGDS-GOALS	NDP - GOALS	SDG - GOALS
Goal 1	Improve good governance, audit outcomes and consequence management.	6	6	3, 8	16
Goal 2	Strengthen public participation, complaint management system and accountability.		3	4	16
Goal 3	Promote radical socio-economic transformation agenda to address inequality, unemployment and poverty.	1, 3, 5,	1, 7	1, 2,3, 4	1, 2, 5, 6, 7, 8, 9, 10,11
Goal 4	Create and promote a culture of enhanced service delivery, innovation and excellence through capable cadres of local government.		2, 3, 4	3, 4, 7	4, 5, 6, 9
Goal 5	Enhance municipal financial sustainability.			3, 8	
Goal 6	Develop comprehensive response to rapid urbanization, low carbon	4	5	2	13, 14, 15

	development and environment sustainability.				
Goal 7	**Expand and maintain the provision of quality basic services and the integrated human settlements.**	**5**		**2, 3, 4, 7**	**6, 7, 11**
Goal 8	**Ensure mainstreaming and meaningful participation of vulnerable groups (i.e. youth, women, and disabled people) in all development programs.**		**3**	**4, 5**	**4, 5, 8, 10, 16**
Goal 9	**Create a safer and crime free municipal area through community-public private partnerships.**	**5**		**7**	**11, 16**
Goal 10	**Build the capacity and systems for the 4th Industrial Revolution and the integrated E-government services.**		**2, 3, 4**	**5, 7**	**4**

8.3. CITY DEVELOPMENT STRATEGY (CDS) AND INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)

The Integrated Urban Development Framework (IUDF) is a policy initiative of the South African government, coordinated by the Department of Cooperative Governance and Traditional Affairs. The IUDF seeks to foster a shared understanding across government and society about how best to manage urbanization and achieve the goals of:

- Infrastructure Development;
- Economic Development;
- Job Creation; and
- Improved Living Conditions in South African Cities.

The KwaDukuza Municipality being a secondary city seeks to improve its spatial footprint taking cognizance of the importance of infrastructure in achieving sustainable development. The municipality is attractive to development but there are a number of aspects that would need to be taken into account mainly the aspect of balancing the required engineering services infrastructure, efficient land use planning, and the ratio of a growing population to human resources available to the local authority in order to effectively encourage and continue with the development experience.

In order to implement and realize the vision of the municipality, the IUDF policy is integral in achieving this goal. Compared to Category A municipalities, it is difficult for secondary cities largely being Category B municipalities to leverage grant funding in order to respond to the demands of urbanization. It is for

this reason that the KwaDukuza Municipality will be working towards soliciting the necessary support from CoGTA in order to implement the IUDF policy.

As part of responding to this policy, the KwaDukuza Municipality intends to take advantage of this policy and to improve in responding to the rapid urbanization that it is experiencing. The municipality being a secondary city is likely to experience further urbanization and therefore the need to respond to planning from all aspects related to infrastructure requirements, land use planning, and the relevant administrative skills in order to be able to respond effectively to its continued growth. The municipality is currently in the process of seeking technical support provided through the policy in order to better position itself in the implementation of the policy. It must be noted that the municipality had in 2017 adopted its City Development Strategy in order to realize its development vision of 2030. Coupled with this, in the same year the municipality undertook a Spatial Development Framework gap analysis in order to respond effectively to the implementation of the IUDF, SPLUMA, infrastructure development and most importantly to transform the spatial footprint of the municipality.

At present, the municipality is seeking to implement an evidence based Spatial Development Framework in order to implement the various recommendations as identified in its SDF gap analysis. The crux of the implementation largely will be evident in the KwaDukuza SDF which currently is reviewed and in which the final document will form part of the Final IDP.

8.4. LOW EMISSION DEVELOPMENT STRATEGIC FRAMEWORK AND ACTION PLAN

In a response to climate change, KwaDukuza Municipality adopted its Low Carbon Emission Development Strategy in 2016 and this strategy aligns with National Development Plan which advocates that by 2030, our economy should have transited to low carbon by 30 percent. Attached as Annexure: is the Low Emission Development Strategic Framework and Action Plan.

8.5. SPATIAL PLANNING AND LAND USE MANAGEMENT ACT NO.16 OF 2013 (SPLUMA)

The purpose of the Act is to provide for a framework for spatial planning and land use management in the republic; to specify the relationship between the spatial planning and the land use management system and other kinds of planning; to provide for inclusive developmental, equitable and efficient spatial planning at the different spheres of government; to provide a framework of monitoring, co-ordination and review of spatial planning and land use management system.

To provide a framework for policies, principles, norms and standards for spatial planning and land use management; To address past spatial and regulatory imbalances; To promote greater consistencies and imbalances in the uniformity application procedures and decision making by authorities responsible for land use decisions and development applications. To provide for the establishment, functions and operations of municipal planning tribunals, to provide for the facilitation and enforcement of land use and development measures and to provide for matters connected therewith the area.

8.6. ALIGNMENT WITH BACK-TO-BASICS PROGRAMME

In line with the renewed mandate of the Presidential Priority, the back-to-basics programme is to be focused and driven towards giving differentiated support to municipalities. The back-to-basics programme was launched with the theme of serving communities better in the next five years. The plan of action is to ensure a focused and strengthened local government by getting the basics right and together with other spheres of government, providing basic services efficiently and effectively and in a caring manner.

The back-to-basics transformational agenda recognizes that there are widely divergent levels of performance between different categories of municipalities in terms of services, public engagement, good governance, financial management and technical capacity. The aim is to encourage all municipalities to become positively functional centers of good governance. There is also a need to set the proper standards for municipal performance. KwaDukuza Municipality committed itself to implementing the Back-to-Basics Programme, as means to revitalize basic service delivery. The programme has five pillars, namely:

- Provision of basic services
- Good Governance
- Public Participation
- Financial Management
- Institutional Capacity

With regards to its implementation within the municipality, departments report on progress made on the set indicators and programmes that are implemented. Both on a monthly and quarterly basis KDM consolidates reports which are in return sent to iLembe District Municipality, Provincial and National CoGTA Departments. The reports indicate performance of the municipality in different aspects of the key performance areas (providing services to its communities, whether these are carried out on time and on a regular basis. An indication from quarterly assessments by CoGTA shows that KDM's performance varies between 60% and 80%. KwaDukuza Municipality however, continues to provide services while at the same time ensures good governance and consultation with its communities. To add the current B2B template.

8.7. IMPLEMENTATION OF THE BATHO PELE POLICY

The municipality established a Service Delivery Committee which identifies and address issues on customer relations and service delivery. The committee is made up of representatives from each department within the municipality. The implementation of the Batho Pele Policy and its principles are monitored under this auspice. A launch to the entire municipality was undertaken in the previous term of Council. Each business directorate has a Batho Pele Champion that serves in the committee particularly for ensuring that information is shared at the Batho Pele Forum and across with other

employees. However, the programme still has to be further cascaded down to broader levels of the organisation in order to comprehensively make impact to the communities the municipality serves.

CHAPTER C

Situational Analysis

Spatial Management

1. CROSS CUTTING INTERVENTIONS ANALYSIS

1.1. SPATIAL ANALYSIS

1.1.1. Regional Context

The KwaDukuza Municipality incorporates an area of approximately 633km^2 between the Tongati and Tugela Rivers in Northern KwaZulu-Natal. The boundary of KwaDukuza extends from the vicinity of the Tugela River and the Endondakusuka/ Mandeni Municipality in the north, through to the eThekwini Metropolitan Municipality and the Tongati River in the south, and from the Maphumulo and Ndwedwe Local Municipality boundaries in the west to the coastline in the east. The municipality is made up of 30 wards. The municipal boundary is in the process of being extended and this will have bearing on the number of wards within the Municipality.

The KwaDukuza study area includes a 50km stretch of coastline incorporating a range of sensitive coastal environments, a great number of unique river mouths and lagoons, and significant urban developments in the southern sections. North-south movement and accessibility is provided by the N2 and the R102 respectively, and the main east-west linkages include the R74 to Kranskop and the R614 to Wartburg. The urban areas within the municipality include KwaDukuza (formerly known as Stanger), Shakaskraal, Blythdale and Ballito. These urban centres house high levels of infrastructural development, service development and social facilities to support the local population.

Establishing greater north south and east west access across the region will be central to unlocking much of the future development potential of the region. This lattice needs to be supported by an efficient public transport system as an essential ingredient towards improved urban performance. A substantial opportunity for public transport exists in the primary corridors, where the existing rail system closely parallels the main higher order road systems, especially in the KwaDukuza area.

From a regional structural and economic development perspective the N2 corridor signifies a linear pattern of growth with KwaDukuza Municipality located on the north-south corridor system roughly midway between the eThekwini growth area and the growing Richards Bay area. The N2 corridor links the municipality with the King Shaka International Airport and the Aerotropolis development thus further linking the municipality to national and international markets. The regional significance of KwaDukuza relative to the economic importance of these two harbours emphasizes the role of the north south corridor that forms the key development axis around which development within the study area has grown over time. It is this axis, and the related elements that make up this corridor (The road & rail links) that currently exists, that is likely to form the basis for structuring future growth and development, and providing the vital opportunities for a growing, and rapidly urbanizing population.

The following fast facts provide the municipalities dynamics at a glance:

- The Local Municipality has an extent of approximately 633 square kilometres (m2) and the municipality only owns 2.3% of the land.
- The municipality population is projected to increase by 3% annually. The 2016 population was estimated at 276 719 and with a 3% growth increase in 2050 the population is estimated to be 732 175.

- In terms of governance the Municipality has proved its credibility and accountability over the years and was awarded the title of third best performing municipality in KZN in 2018.
- The municipality's economy is projected to grow by 3-5% annually to 2050.
- KwaDukuza Municipality is home to pristine beaches and numerous pockets of s.

The SDF document ***Annexure 3 SDF document (and other related development Town Planning Documentation/information)*** - provides an overview of the Status Quo/ Situational Analysis, detailing a range of issues pertaining to the current and likely future development context of the geographic nature of KwaDukuza Municipality

1.1.2. Administrative Entities

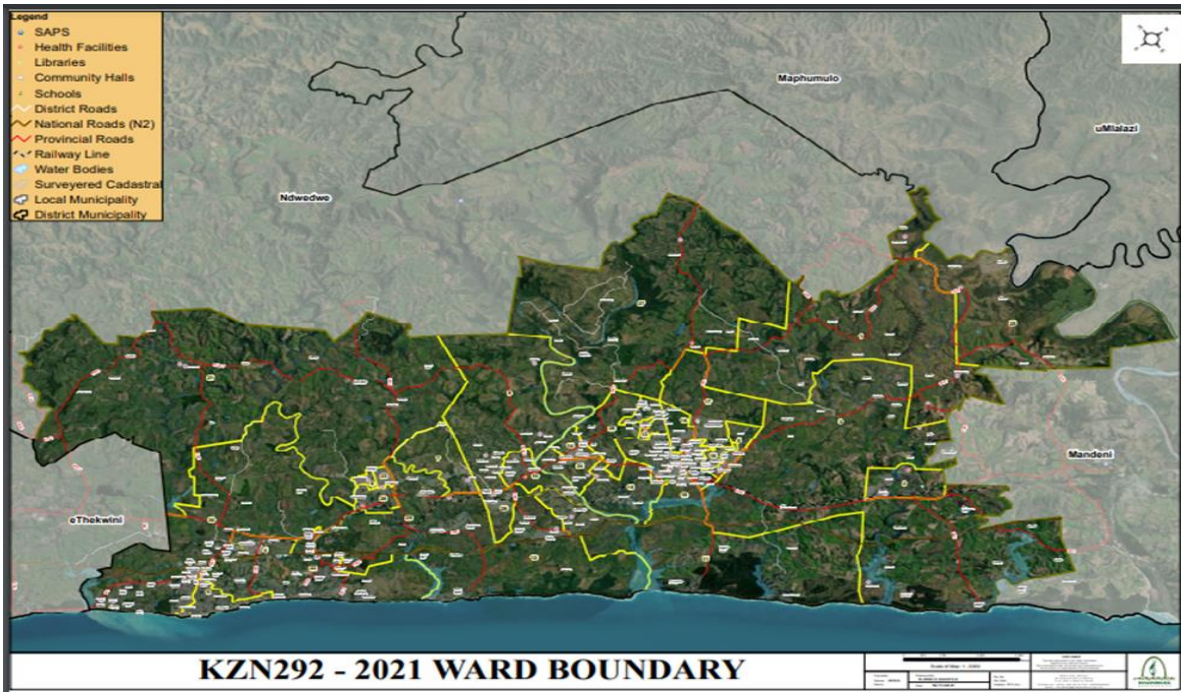
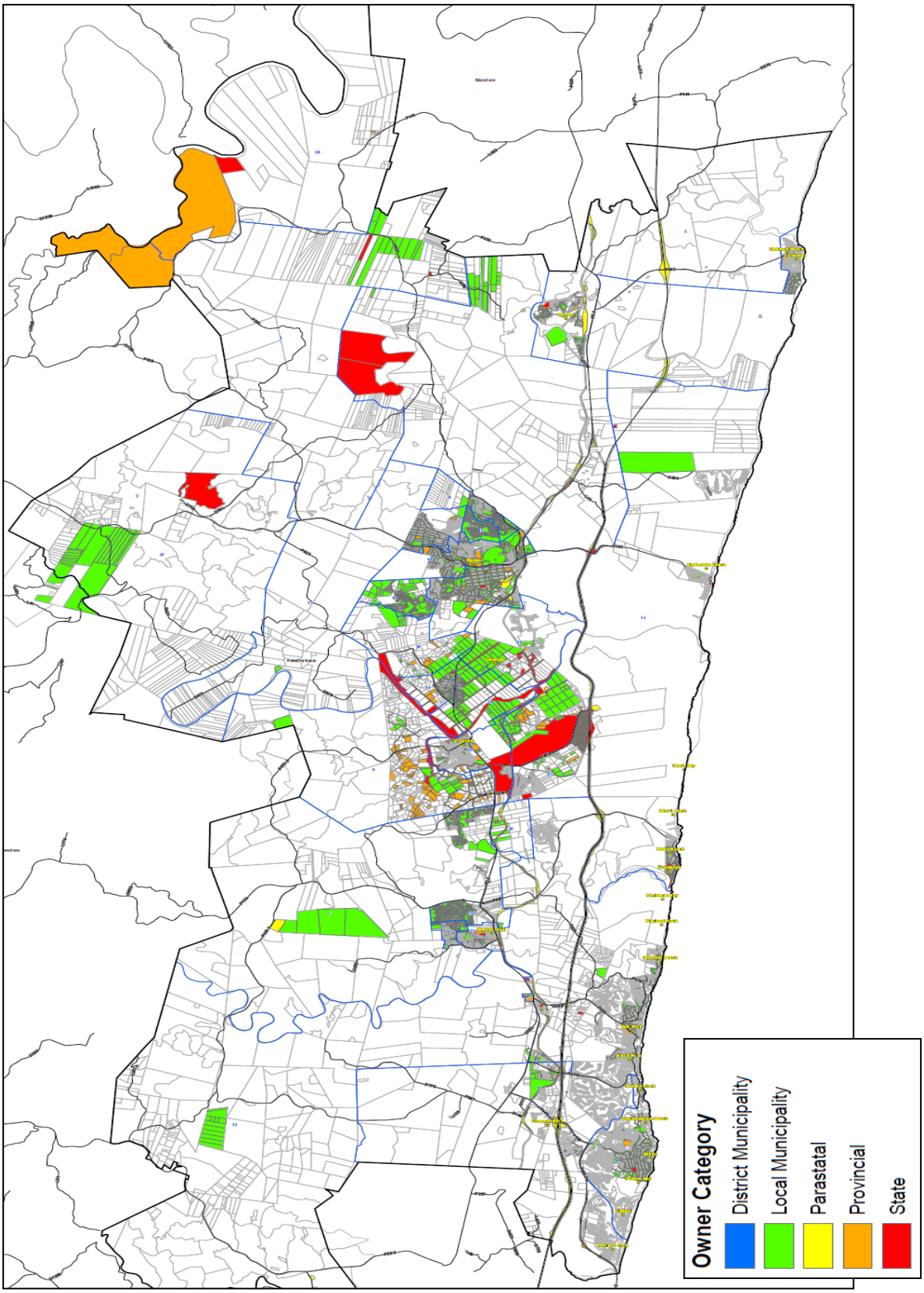


Figure 11: Wards and Traditional Authorities within KDM

1.1.3. Land Ownership:

- Much of the land in KwaDukuza is privately owned land.
- There are very few properties that are under public ownership.
- A large amount of land is used for agriculture of which the dominant agricultural use is the cultivation of sugar cane though it is disappearing as there is a high number of new developments coming up in these areas.

FIGURE 7: LAND OWNERSHIP PROFILE



1.2. ENVIRONMENTAL ANALYSIS

1.2.1. Natural Resource Base

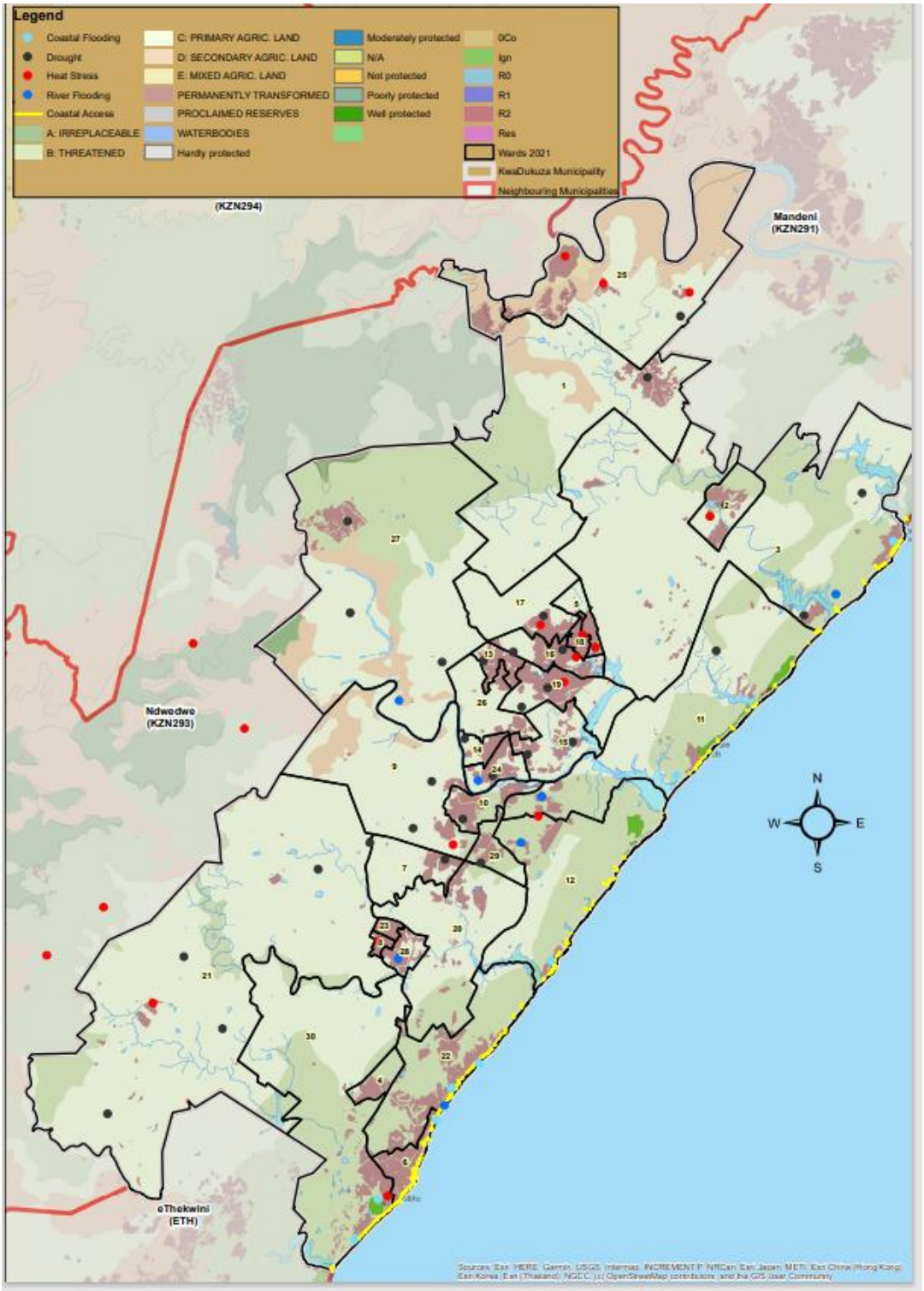


FIGURE 8: Rivers, Wetlands , Coastal access, Climate Change vulnerability areas, Agricultural layers, Conservancy areas

The undulating nature of the KDM is defined and characterised by a very high number of watercourses, i.e. rivers / streams / wetlands, with the majority being within the valley floors as shown in figure 13. The many ridges and steep slopes further provide pockets of indigenous woody vegetation as these areas are not suitable for agriculture or development. Thus, KDM has various small natural biodiverse areas upon the steep hillslopes that are connected in the landscape through the many valley floors rivers and streams.

There are numerous high value environmental resources within the study area that must be protected as the area grows and develops over time. These include the rivers and appropriate buffer areas, the related estuaries and wetland systems, the coastline as well as endangered forests and other areas with high biodiversity value. Whilst the KwaDukuza area has a range of valuable resources, these resources tend to be spatially fragmented, limiting their potential role in the broader environment, and also making them more difficult to manage.

(i) Rivers:

There are sixteen (16) major rivers located within KDM (from south to north). Rivers in this municipality are classified into Class C (moderately modified), Class D (largely modified), Class Z (not intact) and lastly some rivers are tributaries. The bulk of the major rivers within the municipality are considered to be moderately modified. This present ecological status is predominantly as a result of high impact activities being undertaken alongside and within rivers. Some of the existing threats to river systems in the municipality include:

- Pollution;
- Modification of watercourses resulting from development;
- Streamflow reduction (damming and abstraction), and;
- Invasive alien plant species

(ii) Wetlands

Wetlands play a key role in the functioning of hydrological systems within the KDM. They retain water, contribute to perennial flows, aid in erosion control and most importantly remove silt and other pollutants from hydrological systems.

(iii) Estuaries

There are eight (8) estuaries located within KDM (from south to north), classified as Class B (good/ largely natural with few modifications), Class C (moderately modified), Class D (poor/ largely modified), Class E (seriously modified). None of the estuaries within the municipality are formally protected. Of concern are the three (3) estuaries (i.e. the Umvoti, uThongathi and Zinkwazi), which are considered to be in a poor and highly degraded condition, particularly since these estuaries constitute the majority of estuarine area within the municipality.

(iv) The coastline

The municipality has pristine coastline and tourism, Tourism demand in KwaDukuza municipality is centered on the coastline and the beach in particular. Opportunities KwaDukuza's Coastline is also known for the best fishing spots and competitive angling. KwaDukuza Local Municipality has identified a Coastal Protection Zone. Vegetated areas within this zone are considered critical for coastal protection. There are some risks that have been identified in respect of the coast as a result of tourism activities and increasing development pressure along the coast:

- Fast paced development pressure and land transformation, particularly along the coast;
- Degradation of coastlines from tourism activities.
- Inadequate public coastal access

The management and protection of the natural resource base becomes a pertinent issue when one considers the impacts of development and climate change on these systems. The following interventions in table 15 have been identified for the protection of the KDM natural resource base:

TABLE 18:STRATEGIES TO ACHIEVE INTERVENTIONS AND BENCHMARK TARGETS

NO	STRATEGIES TO ACHIEVE INTERVENTION	BENCHMARK TARGETS
1.	Avoid development in BOSMAP areas and have a clear mitigation hierarchy underpinning avoidance policy;	By 2040 75% of BOSMAP areas must be undeveloped
2.	Utilise the Strategic Environmental Assessment as an enforcing tool to protect environmentally sensitive areas and zones;	By 2025 the SEA must be used 100% of development applications
3.	Improve environmental performance of major watercourses (Mhlali, Mvoti and Nonoti) and the coastline through rehabilitation and higher setbacks	Develop policy by 2025 that will enforce the rehabilitation of catchment and preservation of the water courses By 2030 an audit must be conducted to determine localities of illegal sand mining and re-evaluate rehabilitation measures.
4.	Aligning the Strategic Environmental Assessment with the SDF	By 2030, the SEA must be implemented according to the zones promoted in the SDF
5.	Increase formal protection of BOSMAP areas to 15% by 2030 with a stronger focus on "Priority 1 Areas"	By 2030 formal protection must increase by 15%
6.	Enhance urban agriculture and food security	By 2040, 100% of development must incorporate elements of urban agriculture into design. By 2030 KDM must develop a strategy to promote and enhance urban agriculture within its jurisdiction.
7.	Utilise areas with BOSMap for recreational uses	Increase recreational uses within BOSMAP by 5% by 2040.
8.	Increase public coastal access	Develop a coastal access bylaw by 2030

1.3. SETTLEMENT STRUCTURE

The municipality has rapidly developed since 1994, with pockets of settlements forming along the R102 and the uprising of the Ballito node. The Municipality has been the cradle of development over the past decade and continues to experience high levels of demand for new residential, commercial and retail development opportunities. The PGDS identified KwaDukuza Municipality (KDM) as a tertiary node which adds economic value to the province as KwaDukuza provides services to the sub-regional economy.

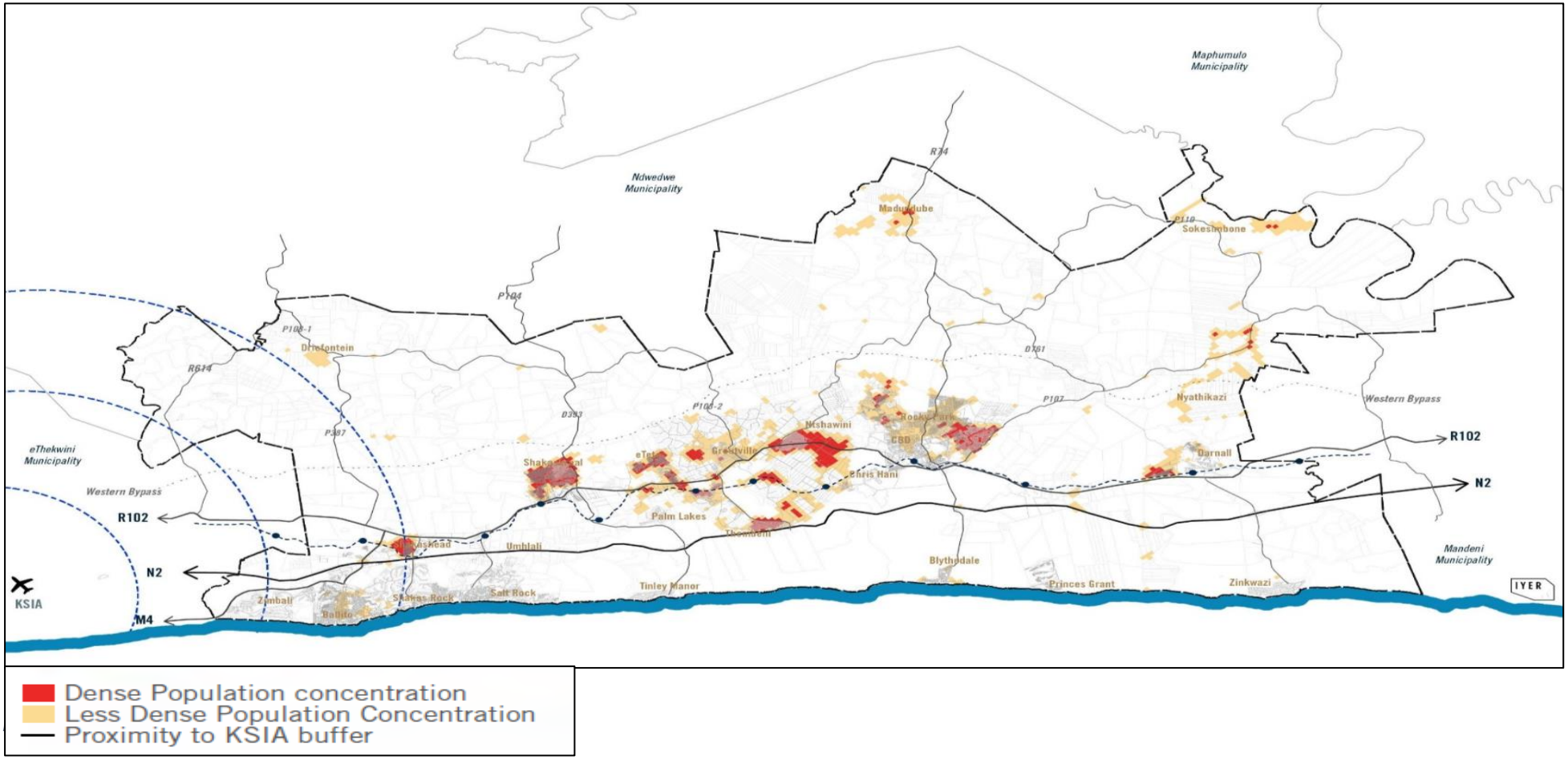
The two major town centres, Ballito and KwaDukuza, offer mixed uses and walkability potential, however Ballito outperforms KwaDukuza in terms of it being an attractive 'destination venue' to live, work and play. KwaDukuza and other towns in the municipality have potential to thrive through infrastructure investment and urban design interventions. The areas that are defined as urban areas within the municipality include KwaDukuza (Stanger), Shakaskraal, Blythdale and Ballito. These urban centres house high levels of infrastructural development, service development and social facilities to support the local population.

Both Ballito and KwaDukuza has over the past decade received major investments in the form of retail centre developments. Other than the different markets served, the further differentiation between the two key centres are then the extent of the administrative components. KwaDukuza town is viewed as an administrative centre with a full range of government and other social services. The administrative / service function is viewed as underdeveloped in Ballito (unfortunately statistics to confirm this are not available).

Key smaller commercial and services nodes in the Municipality then include:

- Compensation: Approximately 13 kilometres from Tongaat (in eThekwini Municipality) the Compensation Station also serves a commuter population, primarily people working in Ballito. It includes a small commercial development precinct on the south side and accommodates some SMMEs in mini-factories. There is also a number of tourism / leisure facilities located in the node.
- Shaka's Head: Shaka's Head is accessed from the N2. It occupies a small strip, approximately 2 kilometres in length accommodating several business parks on either side of R102. Business Parks indlude, including Imbonini, Canton Park, Oyster Park, Driftwood Park, Brooklands, Power Park, Acacia Park, Coconut Grove, Shaka's Industrial Park. The business parks include (caters for warehousing and small manufacturing, as well as kitchen shops, auto businesses and caterers.)
- Umhlali: Umhlali is a sizeable town with excellent linkages to major upmarket developments in Salt Rock and Umhlali Beach. The development of Ballito has allegedly contributed to the decline of the area with reportedly affluent families moving out. There is a larger shopping centre, the Lali Business Park, accommodating several businesses including Umhlali Autospray, Dunlop Tyres. A number of commercial facilities are also located on northern area outside of "town". A strong commercial node has developed to the east of N2 intersection around Tiffanies over the past decade, specifically with the establishment of the retail centre.

- Shakaskraal: The town has grown due to industrial and middleand low-income housing being established in the area. It has a bustling, but underdeveloped, commercial centre that can only be described as unmaintained. The centre accommodates both formal and informal traders. Significant developments in the area includes Woodlands and upmarket developments such Royal Palm.
- Groutville: Groutville is located approximately 5 kilometres south of KwaDukuza and 26 kilometres from Tongaat on the R102. Specific facilities in the node include the rail station, a Stadium, Albert Luthuli Centre, Luthuli Museum and others. On the coast there are smaller, limited commercial nodes located at Zinkwazi, Blythedale, Tinley Beach and Salt Rock.


Maphumulo Municipality
Ndwedwe Municipality
R34
Madundube
Sokeshobone
P104
P108-1
Driefontein
R614
D761
P102
Nyathikazi
Western Bypass
P108-2
D393
Mshawini
Rocky Park
CBD
P397
eThekwini Municipality
Shakaskraal
eTete
Gresitville
Darnall
Chris Hani
R102
N2
Western Bypass
Palm Lakes
Ashhead
Umhlali
Blythedale
Mandeni Municipality
KSIA
N2
Tinley Manor
Princes Grant
Zinkwazi
Zimbali
Ballito
Salt Rock
M4
IYER
Dense Population concentration
Less Dense Population Concentration
Proximity to KSIA buffer

The longer-term sustainability of urban growth within the KwaDukuza Municipality is dependent to a large extent on the ability of settlement patterns to support and sustain a range of social economic opportunities. A key component to this pillar is how to prepare and develop compact, integrated communities that are well connected to all services. This would require the following approaches:

- Promoting density within the KDM context
  - Sustainable urban environments are dense and have a strong public transport backbone
  - Densification along activity corridors
- Addressing housing needs – creating equitable housing provision
  - Relocation and re-development of informal settlements
  - Accommodating housing needs for the growing population
  - Providing housing opportunities for the varying income groups
- Managing growth – spatial projections
  - The amount of land that KwaDukuza requires to accommodate the anticipated growth in population and economy is central to long term sustainability of the region, specifically in terms of capital investment required.
  - The anticipated growth must accommodate residential growth, agriculture, demand for commercial and industrial land as well as the accommodation of social facilities to service the growing population. Such opportunities must be accessible to the entire Municipal population in an equitable manner.
- Strategic release and containment – urban growth boundary
  - Regulate and limit outward expansion of new developments
  - Creating compact cities that facilitate the provision of efficient infrastructure and transportation
  - Creating opportunities for sustainable development
  - Raising densities in new and existing areas

The above-mentioned interventions are further in line with Section 7 of the Spatial Planning and Land Use Management Act N0. 16 of 2013 (SPLUMA Principles).

1.4. MOVEMENT & CONNECTIVITY

The movement and connectivity available to the KwaDukuza Municipality include road connectivity (at a national, regional and local level), rail connectivity as well as airtravel**.**

1.4.1. ROADS NETWORK

The north-south road elements, specifically the N2 and R102, define and facilitate a broader development corridor that runs as an axis through the centre of KwaDukuza. The network provides local, regional, national, and even international connectivity to the study area, and the location of the system in conjunction with the N2 and R102 systems has an extremely high strategic value. The N2 corridor also known as a primary distributor (Class 1) parallel to the east coast serves as the highest level of connectivity spanning the full length of the KwaDukuza Municipality from Durban in the south to Richards Bay in the north, linking 7 interchanges up to national/district latticed transport rates and onwards towards Gauteng, via Mpumalanga.

The provincial R102 route is a 2-lane single carriageway. This route and the N2 both run through the King Shaka International and Dube Trade Port. Along the R102 route lies the junction of the 2-lane single carriageway R74, which leads to Greytown, closer to the KwaDukuza main town. Not only does the R102 serve as a development corridor, but also serves as a major link to major nodes such as Shakaskraal and Groutville. There are proposals to provide secondary north south links west of the R102 to further enhance accessibility and mobility.

1.4.2. RAIL NETWORK

The rail network in KwaDukuza forms part of a broader regional system that ties the area into Richards Bay to the north, and eThekwini to the south. The topography of northern KwaZulu Natal has prevented the development of rail infrastructure inland from the KwaDukuza area, a reality that is unlikely to change in the future. The current passenger and freight, 51km rail network alignment in KwaDukuza creeps alongside the R102 in a north south direction, with 11 stations. Low passenger loading occurs between Stanger and Durban (16 trains/day, CPTR 2014), with an underutilization/non-utilization of passenger rail north of Stanger. Freight is the only component transported via rail north of Stanger. It has been noted by PRASA that once Dube Trade Port and the initiation of the Aerotropolis kicks off the upgrades of these lines will tend to be even more critical. The rail network provides a critically important, albeit vastly underutilized, resource in KwaDukuza.

1.4.3. AIRTRAVEL NETWORK

The King Shaka International Airport (KSIA), which serves as the closest link to air travel for the KwaDukuza Municipality, has several domestic routes in and out of Durban. These routes are served by 7 different airline operators ensuring domestic travel within South Africa. The scheduled flights service 9 domestic airports from the KSIA with 46,500 domestic flights and over 5 million passengers handled at the airport in 2018.

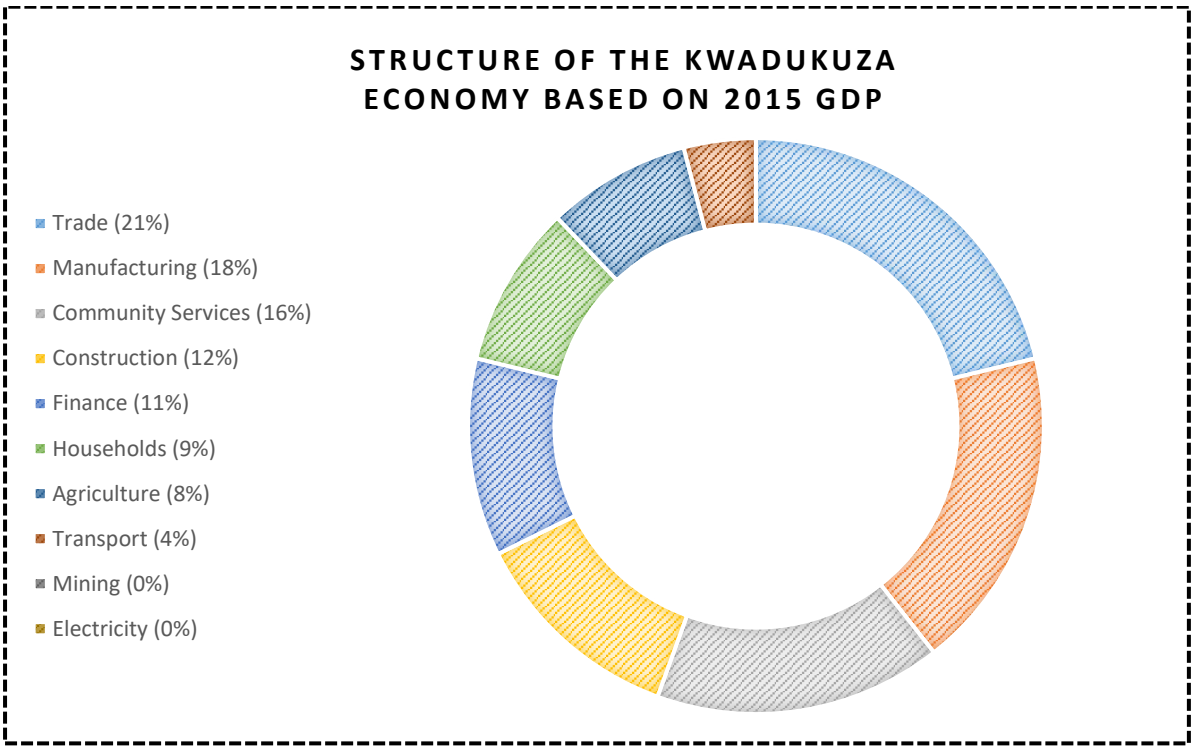
In responding to the development needs of the municipality with the use of existing infrastructure, the municipality must increase air, sea, rail and road travel as well as global connectivity. The municipality is currently in the process of developing a Roads Master Plan (Ballito to Sheffield) for areas that are currently experiencing the highest development pressure. This will allow the municipality to adequately plan for infrastructure to accommodate the growing population. Infrastructure development is the backbone of any region and with proper planning can be used to create development opportunities. In planning ahead, the following interventions must be considered:

- For the N2 to achieve optimum regional connectivity, additional lanes should be considered allowing for ease of movement as the route has a dual function (regional connectivity and local access), for both freight/logistics and vehicular movement;
- Dedicate appropriate land uses in close proximity to the N2;
- Upgrading of railway stations and the maintenance of rail infrastructure;
- Increase ICT and network connection

1.5. THE SPATIAL ECONOMY

Although the agricultural sector contributes only 8% to the economy of the Municipality this contribution is significantly higher than the contribution of the sector to the national economy. The nearly 30% contribution of the manufacturing sector also confirms that a strong secondary sector already exists, providing a base to build on. The tertiary sector contributes more than 50% to the economic production in the Municipality. Trade and the financial services sector jointly contributes nearly 40% of GDP. This substantial contribution of the tertiary sector confirms the role of the municipality, and its core centres, as regional commercial and administration nodes.

FIGURE 10:STRUCTURES OF KWADUKUZA ECONOMY BASED ON 2015 GDP



Substantial private sector investment has occurred in tourism/residential related development along the coast over the past two decades, with landmark developments such as Zimbali/Zimbali Lakes, Simbithi Zululami and eLaleni. This sector continues to compete with agriculture, and specifically sugar cane, for access to land. The municipality has also seen over the past five years a significant rise in the number of developments that were approved in terms of the DFA but were never implemented. These developments include Springvale Country Estate, Zululami, Bluegum Estate, Mount Richmore as well as Seaton. This trend is expected to continue as the demand for housing opportunities (in the form of gated estates) has been on the rise within the Municipality.

The developments impact substantially on land values transforming sugar cane land valued at between R30 000 to R50 000 per hectare to zoned serviced land ready for development that can be valued at between R10 million and R15 million per hectare (these should not be viewed as accurate figures, but rather as illustrative of the order of magnitude of the increase in value of land). In this regard, the municipality (with the guidance and assistance of the Department of Agriculture) must essentially balance the increased rate of development with the protection of agricultural land (Retaining high potential agricultural land for production); noting that the municipality has high agricultural potential.

1.5.1. RESIDENTIAL ECONOMY

Further to this, there is substantial evidence that there is a focus on higher income (housing development in the Municipality/ there is limited evidence of middle-income housing development. The housing needs of the lower income groups is generally catered for through subsidised government housing programmes. The unevenness of the residential property market is also clearly illustrated and approaches to supporting a vibrant property market in all areas of the municipality should be considered. This will ensure that that low-income households also benefit from the strong land economy in the Municipality.

1.5.2. MANUFACTURING SECTOR

The manufacturing sector makes a significant, nearly 30% contribution, to Municipal Gross Value Added (GVA). The sector did not experience significant growth (1.1% per annum) in iLembe during the period 2012 to 2017. The sector is also responsible for approximately 1/5th of the employment opportunities in iLembe. This substantial contribution of the sector to the economy emanates from a number of manufacturing nodes, as well as major agri-processing facilities, located in the KwaDukuza Municipality (Mandeni makes a lesser contribution on the District level mainly through the SAPPI plant and Isithebe). The industrial areas in the Municipality include:

- Ballito Business Park,
- Shaka's Head Industrial
- Park (Ballito),
- Shaka's Kraal Industrial Development,
- Stanger Industrial Development (Extension 15),
- Stanger Moolla Industrial Park,
- Stanger Mixed Use Area and

1.5.3. TOURISM SECTOR

The tourism activity is generally concentrated along the coast in nodes such as Ballito, Salt Rock and other smaller coastal villages, as well as the various upmarket residential estates. The tourism product of the District outside the KwaDukuza Municipality is limited. The only formally protected reserve area in the Municipality is the Harold Johnson Nature Reserve managed by Ezemvelo KZN Wildlife.

The 2017 KwaDukuza City Development Strategy (IYER, 2017) identifies tourism development as one of six strategies to be pursued. The proposed strategy to Enhance Local Tourism has five main components:

- Invest in the tourism routes as identified by iLembe district and the associated infrastructural, management requirements (by working with local investors and communities) to enhance the choice/ range of local activities;
- Link communities to existing tourism opportunities / offerings.
- Assist established SMMEs such as tour operators and catering cooperatives and provide links to existing companies through CTOs;
- Work on regional marketing strategies together with iLembe municipality and other parties such as Tourism KZN. Re-enforce existing tourist attractions by advertising locally;

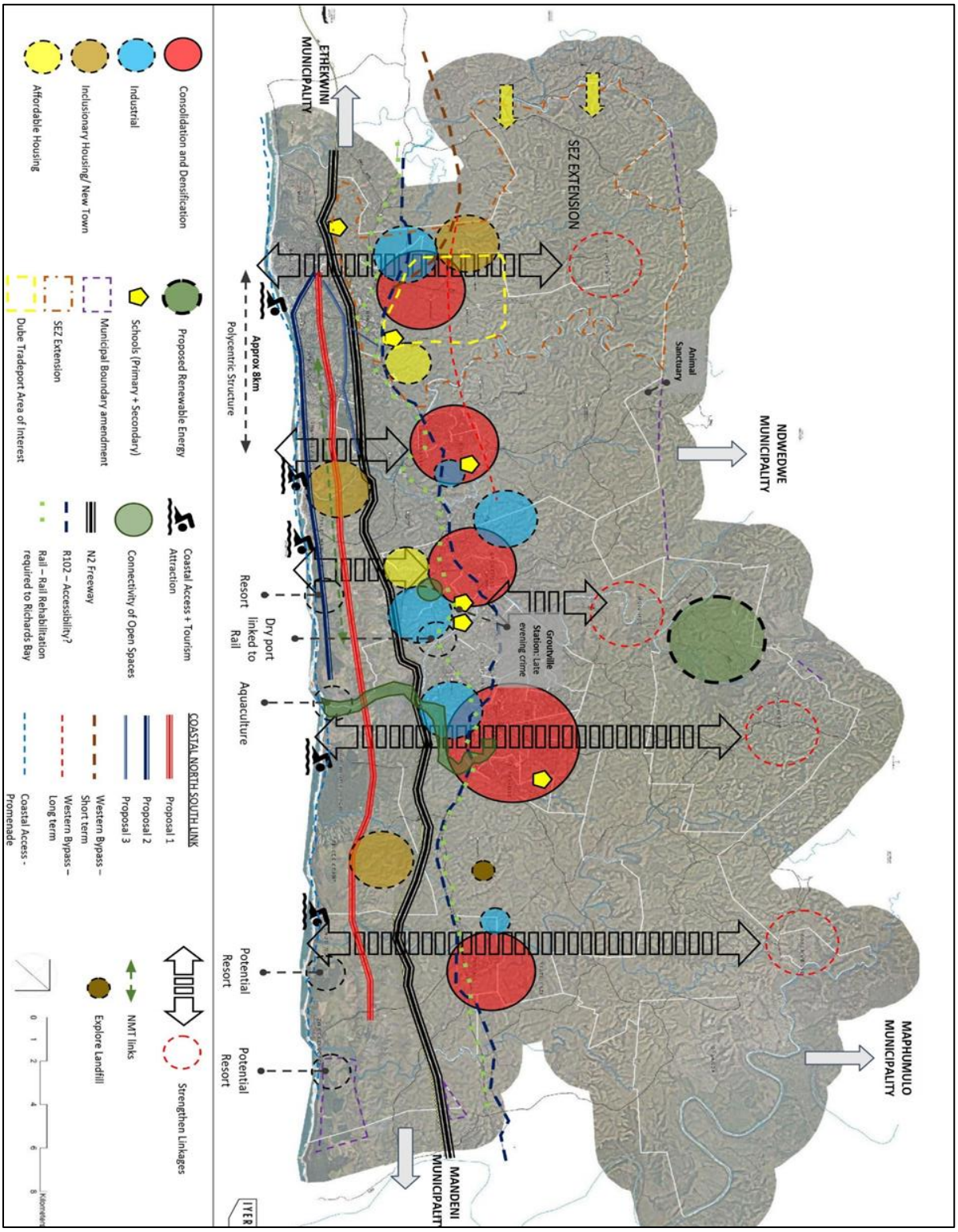
- Invest in the beach nodes identified in terms of the future scenarios MCA, as well as newly identified nodes north of Sheffield (this includes infrastructure such as ablutions and walkways at identified beach nodes in order to make the beaches more accessible to the general public and holiday makers).

1.5.4. APPROACH TO INTERVENTIONS

The approach adopted to address these challenges is based on four fundamental precepts:

- Securing the Natural Resource Base;
- Developing a Spatial Lattice, predicated on Public Transport, for guiding growth and development;
- Structuring capital investment through a defined structure of investment nodes; and
- Managing Growth and Development on a sustained basis.

FIGURE 11:EXISTING NODES AND CORRIDORS


ETHEKWINI MUNICIPALITY
NDWEDWE MUNICIPALITY
MAPHUMULO MUNICIPALITY
MANDENI MUNICIPALITY
SEZ EXTENSION
Animal Sanctuary
Approx 8km Polycentric Structure
Dry port linked to Rail
Resort
Aquaculture
Groutville Station: Late evening crime
Potential Resort
Potential Resort
Consolidation and Densification
Industrial
Inclusionary Housing/ New Town
Affordable Housing
Proposed Renewable Energy
Schools (Primary + Secondary)
Municipal Boundary amendment
SEZ Extension
Dube Tradeport Area of Interest
Coastal Access + Tourism Attraction
Connectivity of Open Spaces
N2 Freeway
R102 – Accessibility?
Rail – Rail Rehabilitation required to Richards Bay
COASTAL NORTH SOUTH LINK
Proposal 1
Proposal 2
Proposal 3
Western Bypass – Short term
Western Bypass – Long term
Coastal Access - Promenade
Strengthen Linkages
NMT links
Explore Landfill
0 1 2 4 6 8 Kilometers

EXISTING NODES AND CORRIDORS

- Darnall Node: includes areas of Zinkwazi, Darnall, Nyathikazi, Sakhamkhanya, Doringkop, San Sauci, Nonoti Mouth, Princess Grant, New Guilderland, etc. The above areas include planed human settlement projects which are earmarked for the areas of Nyathikazi, Nonoti Mouth and San Sauci.
- KwaDukuza Node: includes areas of Blythedale Beach, Shakaville, Lindelani, Stanger Manor, Stanger Heights, Doctorskop, Glenhills, Shayamoya, Rocky Park, KwaDukuza Central, Madundube, etc.
- Groutville Node: includes areas of Ntshawini, Groutville, eTete, Thembeni, Addington Farm, etc. This node is identified as a primarily retail orientated node at the intersection of the R102.
- Southern, Driefontein, Ballito Node: includes areas of Driefontein, Shakaskraal, Salt Rock, Tinley manor, Woodmead, Shayamoya, etc.
- Regional Mobility Corridor: The N2 freeway provides the highest level of regional (and national) connectivity to the Municipality, and the interchange points along this route provide numerous opportunities.
- Regional Accessibility Corridor: The R102 provides a high degree of regional connectivity by virtue of its historic role as the main north-south link. In addition to this role the R102 provides higher level accessibility to main development areas and structures intensive growth responses within the Municipality.
- Urban Arterial: The R614 and R74 are described as higher order distributor routes that link together different elements within the corridor, most notably the regional Mobility and Regional Accessibility routes. These routes provide higher level accessibility to main development areas, are characterized by higher intensity development and consist of concentrations of activity at interchanges.
- Rural Arterial: The R74 and R614 are also identified as key movement routes that link the future growth and development opportunities of the corridor structure to the traditional rural settlements.
- Local Collector: The P103 and other P routes provide access to more localized settlements, tying them into the broader urban system. Lower intensity non-residential developments are presented with access along these routes and higher density residential clusters at key points.

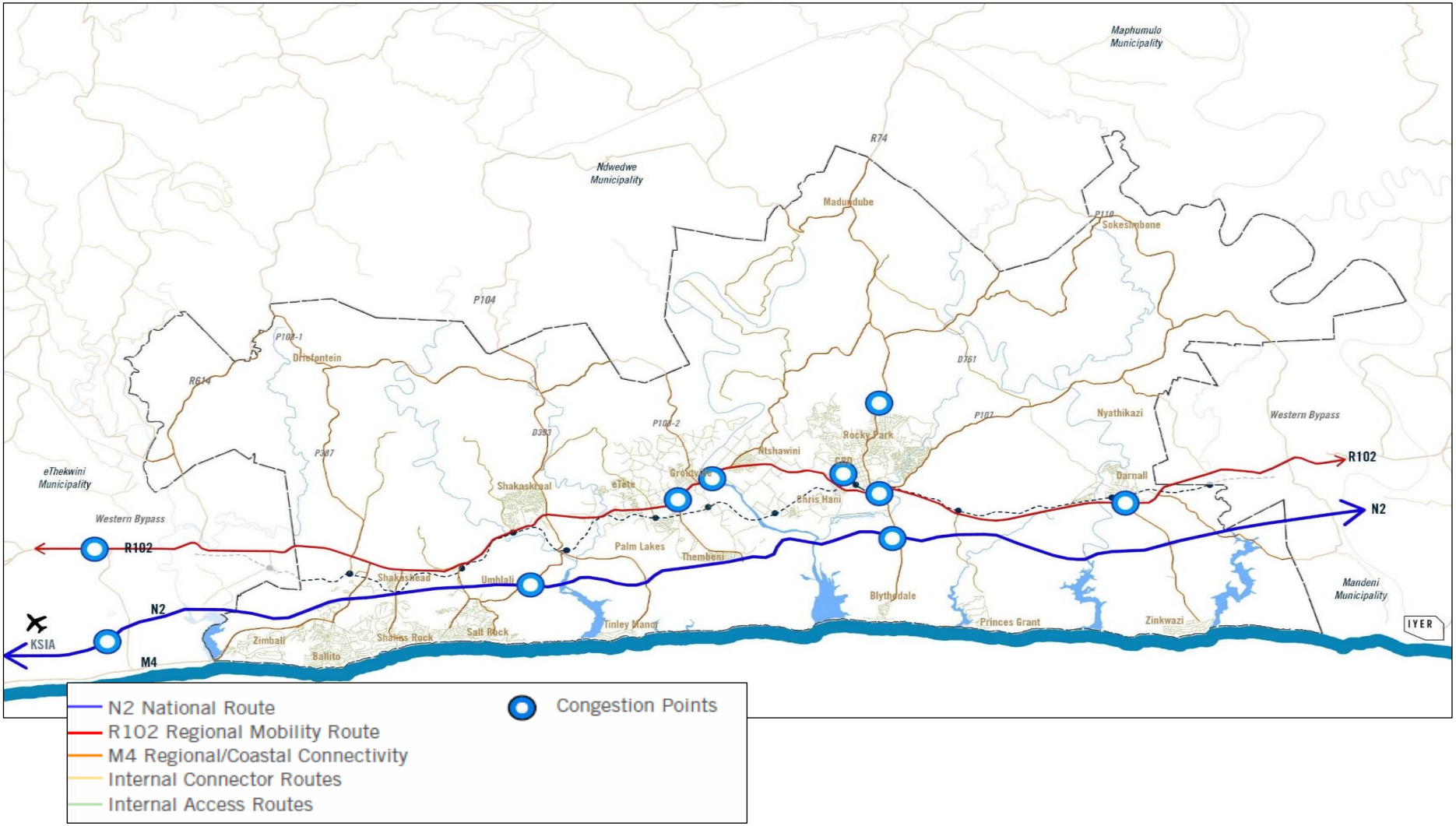


FIGURE 12:NATIONAL,REGIONAL AND LOCAL ROUTES

For the structuring of capital investment, the KwaDukuza SDF identifies that the distribution of services within KwaDukuza must be oriented towards meeting a range of related performance dimensions where these include nodes, corridors, and urban arterial, rural arterial and local collectors.

These include the following:

- Increasing densities and promoting compactness in order to improve thresholds of support, and subsequently the range and overlap of facilities and opportunities;
- The spatial distribution of services should target the highest levels of equity, and ease of access, across a range of scales;
- The provision of services should seek to bring together different elements of capital investment in a mutually supportive structure to stimulate a greater response over time;
- Investment should allow for the integration of services to encourage multiple and shared use of facilities to maximise the use of limited resources;
- The clustering of facilities and services should be promoted as a means of fostering choice and identity within identified urban nodal points;
- In areas of higher densities, such as in established urban areas, the twinning of similarly scaled facilities across sectors
- In areas of lower settlement density, the distribution of investment across a number of accessible points, as a means of promoting broader opportunity, should be explored. (Balance between accessibility and viability)
- Notwithstanding areas of service specialisation, space standards that guide the delivery of services should seek to accommodate higher levels of integration and overlap, where the principle of mixed use should drive space utilisation and layout;
- Facilities and services should respond to public transportation elements and related installations, rather than being imbedded in local areas.

1.6. BROAD LAND USES

The broad land use pattern that characterizes KwaDukuza is dominated by agricultural activity, in this case sugar cane cultivation, which comprises over 84% of the total land area. Urban related development within KwaDukuza, both formal and informal, constitutes less than 5% of the total land area. The remaining land portions, after urban and agricultural activities have been taken into account, comprise a range of underdeveloped patterns, with recognized ecological or environmental resources. Although this is the case, the municipality is receiving a high number of development applications for the development of agricultural land.

The Spatial Development Framework found the following:

- New Urban Centres, comprising relatively recent higher intensity developments, predominantly retail centres, in growing settlements;
- Suburban settlement, mainly within established urban centres such as KwaDukuza Town;
- Old “Township”, low to medium density, lower income residential areas, generally dislocated from main urban opportunity;

- New “Township”, recently developed low to medium density, lower income residential areas, often as deposit to existing settlements, and often with the same degree of dislocation from urban opportunities;
- Urban Core, representing the business and mixed-use fabric of larger towns and settlements within KwaDukuza, such as KwaDukuza Town;
- Agricultural Settlement, generally around main roads and service centres serving extensive agricultural areas, characterized by very low residential densities;
- Higher density suburbia, comprising mainly cluster or townhouse types of development, in growing areas;
- Informal settlement, generally close to existing employment and/or activity centres;
- Lifestyle residential developments, such as those in and around Zimbali, characterized by low density, high cost development, often associated with environmental or recreation resources;
- Traditional rural, a less formal pattern of settlement generally some distance from the main urban settlement areas, governed by tribal tradition and tenure, with a strong subsistence base (Livestock and crops); and
- Traditional peripheral, a less formal pattern of settlement closer to urban settlements, characterized by higher densities, and higher growth patterns, but still governed by tribal tradition and tenure.

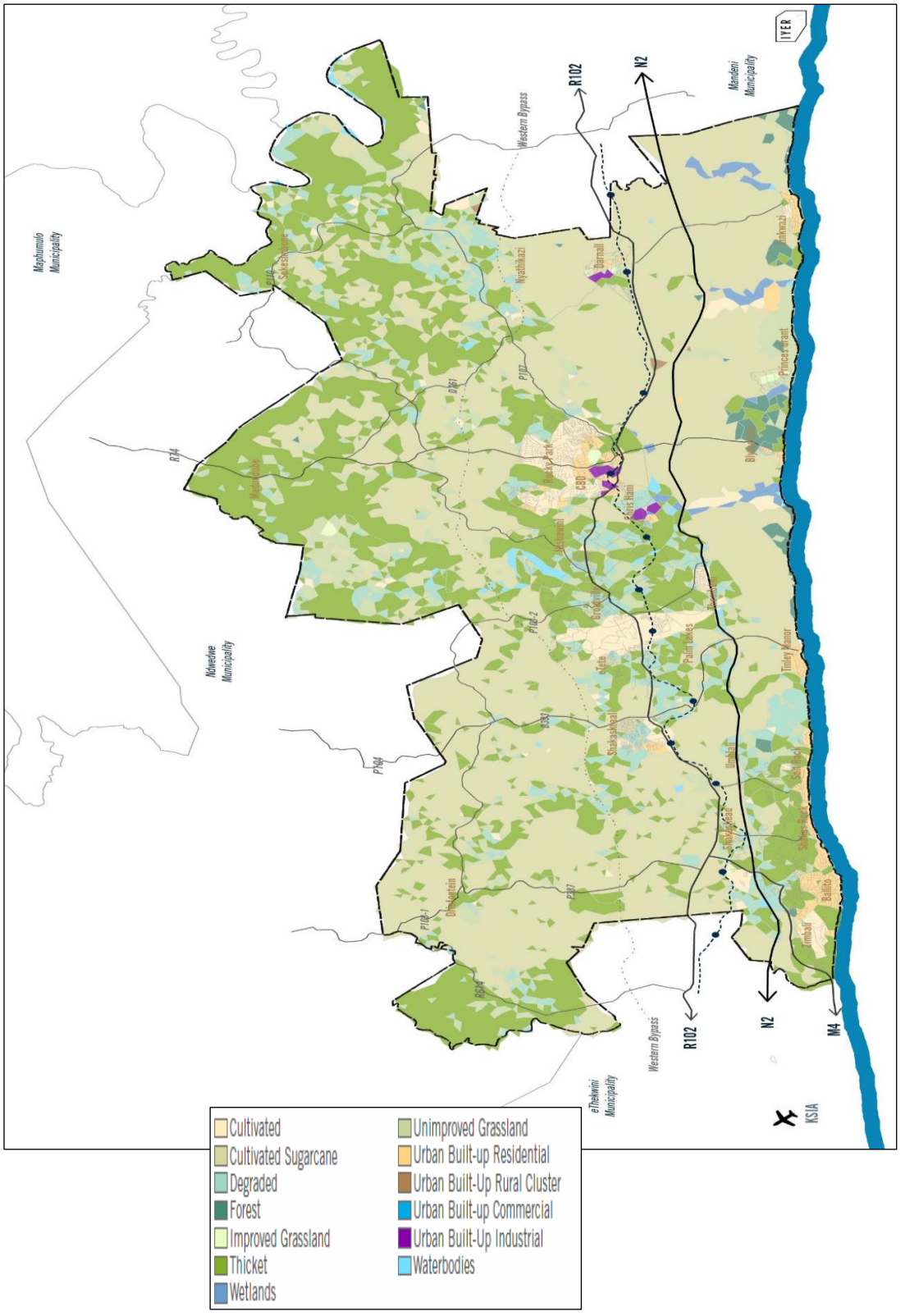


FIGURE 13:BROAD LAND USES

KWADUKUZA CBD REGENERATION PROJECT *(Adopted by Council, 2021)*

Annexure 3 SDF document (and other related development Town Planning Documentation/information)

URBAN DESIGN FRAMEWORK

4.0 Framework Plan

01 Movement + Circulation

With the high amount of regular pedestrian traffic, optimising this flow is a main priority for upgrading the CBD core. This includes dedicating more space to pedestrians, providing ease of access, and a public shuttle for common destinations.

02 Public Realm

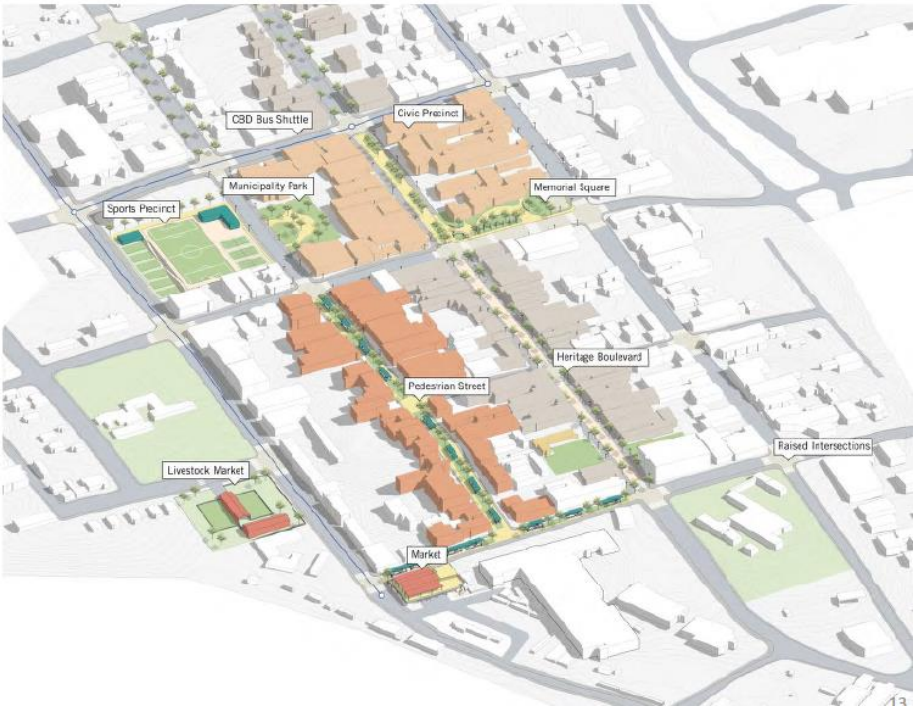
Providing a range of public open spaces is also key for a vibrant town center. With no public plazas or green spaces, KwaDukuza Municipality has a prime opportunity for a variety of parks and public placemaking throughout the core.

03 Activity Structure

With a slight redistribution of program, the town center can create a civic precinct that holds a variety of functions. Revitalising program along main corridors can also provide a new means of public space and activity.

Built Form

04 Along newly designed streets existing buildings can be upgraded to a new green standard for building efficiency and user comfort. New development can also introduce new means of building design and street interface.



NEXT STEPS:

- Implementation by relevant BU's – Annual Budget Allocations
- Source Funding Request from Agencies/ Sector Depts.
- Detail designs
- Develop Strategies to encourage Private sector investment

2024/2025 KEY PROJECTS (BUDGET ALLOCATIONS):

- Spatial Development Frame (SDF) Review (R270k)
- Mavivane River NRM Project (R2m)
- Ballito Village Precinct Plan Review (R150k)
- Coastal Management Plan Review (R550k)
- Street (Re)Naming Implementation (R50k)
- Ethembeni- Charlottdale Precinct Plan (R450k)

- Shakaskraal-Umhlali CBD Regenerations Detail Planning (R380k)
- Rapid Urbanisation Area Precinct Plans (R200k)
- Traffic & Transportation Plans (R350k)
- KDM Library Green Building Proj (R700k)

TABLE 19:LAND USE MANAGEMENT CHALLENGES AND INTERVENTIONS

CHALLENGES	INTERVENTIONS
▪ Availability of MPT members in order to have the correct composition to adequate assess an application. (i.e. Traffic Engineers and Land Surveyors); ▪ Delivery of MPT agendas; ▪ The costs for the operation of the MPT have proven to be high.	▪ The MPT may appoint the services of a Technical Advisor as well as request the review of studies by the competent officials. This may delay the process however it assists in ensuring that the decisions made by the MPT are well informed. ▪ The Department (Development Planning) has had assistance from Administrative Interns who assist with the delivery of agendas. ▪ The MPT sittings and sites inspections are held on the same day to reduce the costs of compensating MPT members. The Municipality has also acquired printers and copiers for the printing of MPT agendas which was a high cost when outsourced.

1.7. SPATIAL MANAGEMENT SWOT ANALYSIS

TABLE 20:SPATIAL MANAGEMENT SWOT ANALYSIS

STRENGTHS	WEAKNESSES
▪ Each cluster of areas is linked via transport networks to form a coastal town (Ballito)and an inland town (KwaDukuza); ▪ Linear development links the towns to each other so that all residents are within walking distance of a major road and public transportation; ▪ The major linear system is along the R102 that connects the various nuclei to each other, i.e. the commercial nodes and the employment (industrial) nodes; ▪ There is an implicit Urban Growth Boundary (UGB) that will manage and constrain development to support the underlying concept ▪ Strong global, national and regional connectivity via roads, rail and strong links to	▪ e remaining nodes are demarcated, although the form/ size / role that they take is not clear;The area west of Compensation is located some distance away from the transport corridor, limited accessibility; ▪ The areas identified for potential densification include areas of existing residential development and industrial development; areas on both sides of the railway line; and implies significant redevelopment, which may not be appropriate in some areas, feasibility will need to be proven per identified area considering dynamics of particular localities. ▪ Some existing social/ administrative facilities (police stations, health facilities, administrative facilities, education, etc.); are not located at the best locations to be easily accessible to relevant communities; and

ports (King Shaka International Airport/Dube Trade port, Richards Bay port and Durban Harbour). ▪ Certain sectors of the economy place the municipality at a competitive advantage when compared to municipalities nationally. The leading sectors in the municipal area being: Wholesale and retail, Manufacturing, Agricultural/ forestry/fisheries, Construction and Quarrying (in descending order). ▪ There are established nodes of mixed economic activities, land uses and zoning, meaning that the economy is diversified, resilient and able to provide all orders of goods and services to people within the municipal area and beyond. ▪ Services are located in close proximity to most residents and are accessible. ▪ Natural beauty, scenic routes and beautiful sea views. ▪ Excellent warm climate throughout the year and warm seas. ▪ Two growing town centres (KwaDukuza and Ballito) supported by surrounding lower order nodes. ▪ The close proximity to the Aerotropolis.	▪ There are only two police stations in municipality ▪ In some cases, areas identified for industrial development have been identified across existing residential development. ▪ No organised public transport network or intermodal transport facilities. ▪ The rail system is underutilised. ▪ Lack of employment opportunities in close proximity to local communities. ▪ Settlement sprawl further away from transportation corridors and main economic centres. ▪ Gated estates are a growing development trend in the area, with some of the negative features being limitation of access to public spaces such as the coast and polarisation of an already unequal South African society in terms of class and race. ▪ Inadequate housing and basic service provision for the poor. ▪ Limited tertiary institutions in the area. ▪ No proclaimed protected environmentally sensitive areas. ▪ There is a lack of vibrant public spaces throughout the municipality ▪ The N2 and the R102, whilst being the main connecting roads within the District and beyond, are also physical barriers separating the population of KwaDukuza according to class and income.

OPPORTUNITIES	THREATS
	▪ Inadequate and aging infrastructure. ▪ Doing business in iLembe is not necessarily costly but is lengthy compared to other emerging economies. ▪ Spatial integration of racial and income groups is still considered low 20 years after democracy. ▪ Few development opportunities are granted to areas in the hinterland. ▪ On the Western boundary of the municipality are informal settlements that are spreading sporadically. ▪ Ballito is developing at a fast rate however the concept of densification and compactness is not as prevalent as it should be. Not viewing density (and therefore efficiency) as a first option/priority for development means there is a risk of unnecessary sprawl, wasted land & resources. Besides Ballito, many town centres are considered untidy and appear neglected (particularly Stanger which has low vibrancy and is in major need of renewal). ▪ Investors are put off by uncertainties with bulk service capacities and provision by the municipality. ▪ The municipality owns only 2.3% of the total land area within its boundaries. This is a major constraint as it can hamper municipal-led development initiatives. ▪ Climate change related threats to agricultural production (changing rainfall patterns), tourism (heat & discomfort) and infrastructure (storms, floods) and coastal properties (storms, tides & sea level rise combined). ▪ Encroachment of development upon critical biodiversity areas, and areas of ecosystem service provision importance.

	▪ Vast developments proposed on high potential agricultural land. ▪ Spatial integration of racial and income groups is still considered low 20 years after democracy ▪ A rise in smaller farm portions in the hinterland

2. ENVIRONMENTAL ANALYSIS:

KwaDukuza Municipality ensures alignment to the National Environmental Management Act 107 of 1998 and all the Specific Environmental Management Acts and other related legislation which drive sound environmental management and protection of natural ecosystems. The municipality aligns itself with the 14 Delivery Agreements of the National Development Plan. The Municipality strives to use its environmental assets in a sustainable manner, whilst furthermore maintaining the on-going functioning ecosystem services. The municipality responds to the Outcome 10 of the Delivery Agreements relating to the environmental management which states that, 'South Africa's environmental assets and natural resources are valued, protected and continually enhanced' by ensuring a reduction in greenhouse gas emissions, the implementation of strategies to cope with projected climate change impacts that ensure proper and better management of our environment; and the protection of our biodiversity.

This chapter specifically addresses the following main issues:

A. Biodiversity
B. Habitats
C. Rivers
D. Wetlands
E. Coastal areas
F. Conservancy areas
G. Climate Change
H. Greenhouse Gas Inventory
I. Climate and Environmental Reporting

The municipality ensures and plans accordingly to meet the following sub-outcomes:

- Ecosystems are sustained and natural resources are used efficiently,
- An effective climate change mitigation and adaptation response is implemented,
- An environmentally sustainable, low-carbon economy resulting from a well-managed transition,
- Enhancing governance systems and capacity; and
- Establishing sustainable human communities.

KwaDukuza Municipality has experienced changes in its natural environment; this is due to economic development that led to the change in land cover from coastal dune grassland and lowland forest to being largely dominated by sugar cane cultivation. Various other factors related to economic development of the municipality has led to habitat destruction, natural resource degradation, illegal activities and pollution negatively impacted on the natural environment. In order to address the challenges mentioned above, KwaDukuza Municipality has developed the Biodiversity Open Space Management Plan (BOSMaP) which highlights the untransformed areas within the municipality identified as, '*Patches that represent either*

suitable available habitat of an important species*, a threatened vegetation type in itself or an area offering important ecosystem services'* with the aim of preserving these areas from further environmental degradation [as indicated in BOSMaP (2013), which includes environmental status data, vulnerability and environmentally sensitive areas]. In addition, the KwaDukuza Municipality also has other environmental plans i.e. Climate Change Response Strategy in July 2013, Strategic Environmental Assessment (SEA), Estuary Management Plans for the Nonoti and the Zinkwazi River, which seek to identify, map and classify untransformed land in the municipality on a fine scale.

The region is characterized by a range of topographic and water-based systems. The major river systems have defined a series for the region as a whole, and have played a key role in influencing patterns of settlement and development, primarily through their influence on movement infrastructure. These systems, and the related topographic features have contributed to the configuration of growth and development within the region, and have influenced the emergence of the pattern of settlement in the form of spaced concentrations of activity clusters along the coastal edge, drawing on the scenic and environmental value, as well as along the inland axis, where the movement infrastructure has influenced the location and intensity of activity nodes.

2.1. BIODIVERSITY

The National Environmental Management Biodiversity Act of defines biodiversity as; 'The variability among linked organisms from all sources including terrestrial, marine and other aquatic ecosystems and the ecological complexes of which they are part and also includes diversity within species, between species, and of ecosystems'. The natural biodiversity of KwaDukuza Municipality is strongly linked to two main vegetation biomes, namely the Forest Biome and the Indian Ocean Coastal Belt Biome which is greatly aligned to the mean annual precipitation, geographical location, hydrology and the topography of the municipality. The municipality has a mix of agricultural land (sugarcane) and high-density settlements which have played a role in the modification of the biodiversity services provision as highlighted in figure 19. These biomes are comprised of different vegetation types, differentiated by their typical botanical characteristics and structure. Important natural vegetation remnants within the KwaDukuza Municipality with respect to ecosystem services have been identified in the KwaDukuza Biodiversity Open Space Management Plan which provides a matrix of vegetation types, a wide variety of species are encountered from plants through insects to birds and mammals. Each of these species forms an integral component of the biodiversity of the area. The biodiversity priority areas for the municipality were assessed by determining habitat patch irreplaceability ('importance') and the summed irreplaceability ('priority areas') of all patches through the use of C-Plan conservation planning software as highlighted in figure 20.

The KwaDukuza Biodiversity Open Space Management Plan (BOSMaP) was developed in 2013 and was aimed at highlighting and providing information about open space areas which are important from a biodiversity and ecosystem service perspective within the boundaries of KwaDukuza Local Municipality. As such, the BOSMaP is a tool within the planning framework of the municipality which allows for areas of biodiversity and ecosystem importance to be better managed and protected.

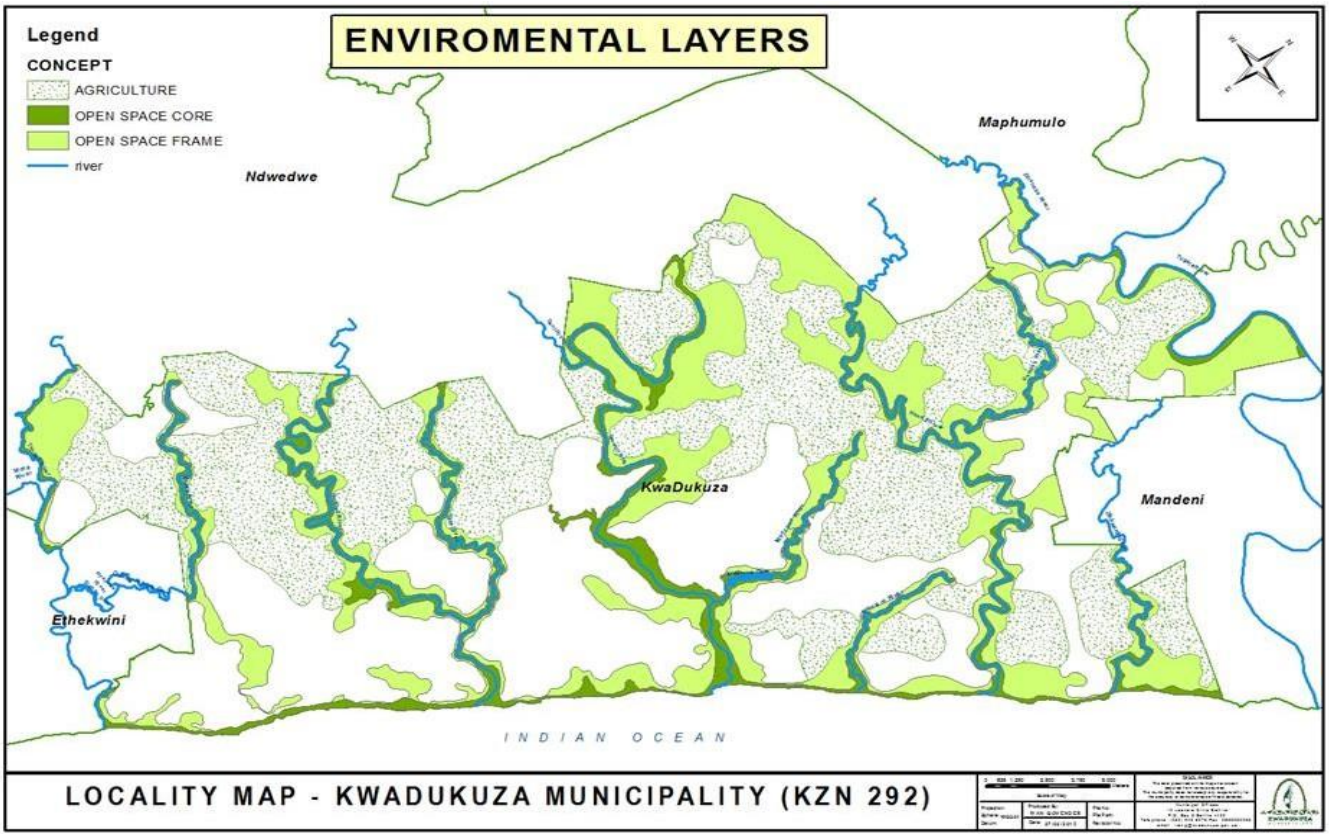


FIGURE 14 ENVIRONMENTAL ELAYERS

2.1.1. HABITATS

KwaDukuza Municipality has a total of 73 497.2 Ha, of which only 17 949.6 is untransformed d (24.4%). The level of transformation by cultivation has left great concern on the municipality to conserve what remnant habitats that may remain the municipal area (BOSMaP ,2013). In its pre- development/ transformation stages KwaDukuza typical land coversand features would have included a mosaic of large areas of coastal belt grassland, interrupted by forest patches (particularly on the south facing slopes), wetlands and riverine vegetation. Larger, more contiguous forest patches would have occurred towards the coast, with a large dune and coastal lowland forest belt running along the immediate coastline, interrupted by grasslands and estuaries and their associated wetland vegetation.

Transformation in the municipal area has resulted in major habitat loss and in order to attempt to conserve the remaining habitats and improve biodiversity in the region, known habitats in the region were identified and special features of similar character were used to define habitats in KwaDukuza with importance in terms of biodiversity and high conservation value.With natural vegetation being converted to other land uses at a high rate, the protection and efficient use of habitats is vital to avoid further irreversible degradation to the municipality's biodiversity. The BOSMaP identifies priority areas; it is crucial to use maps of biodiversity priority areas to guide decisions about planned developments.

FIGURE 15:KDM BOSMaP: PATCH PRIORITY MAP

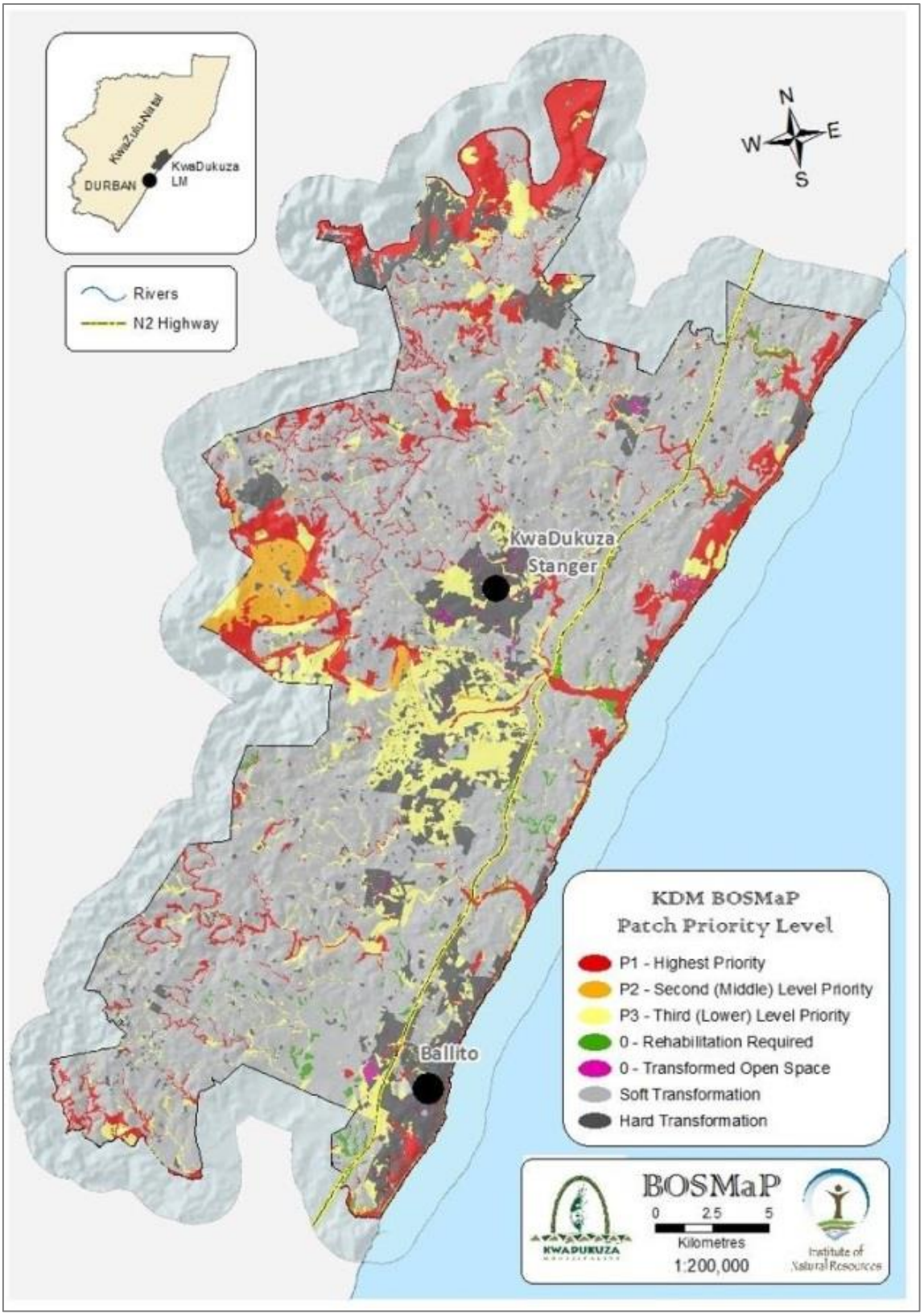
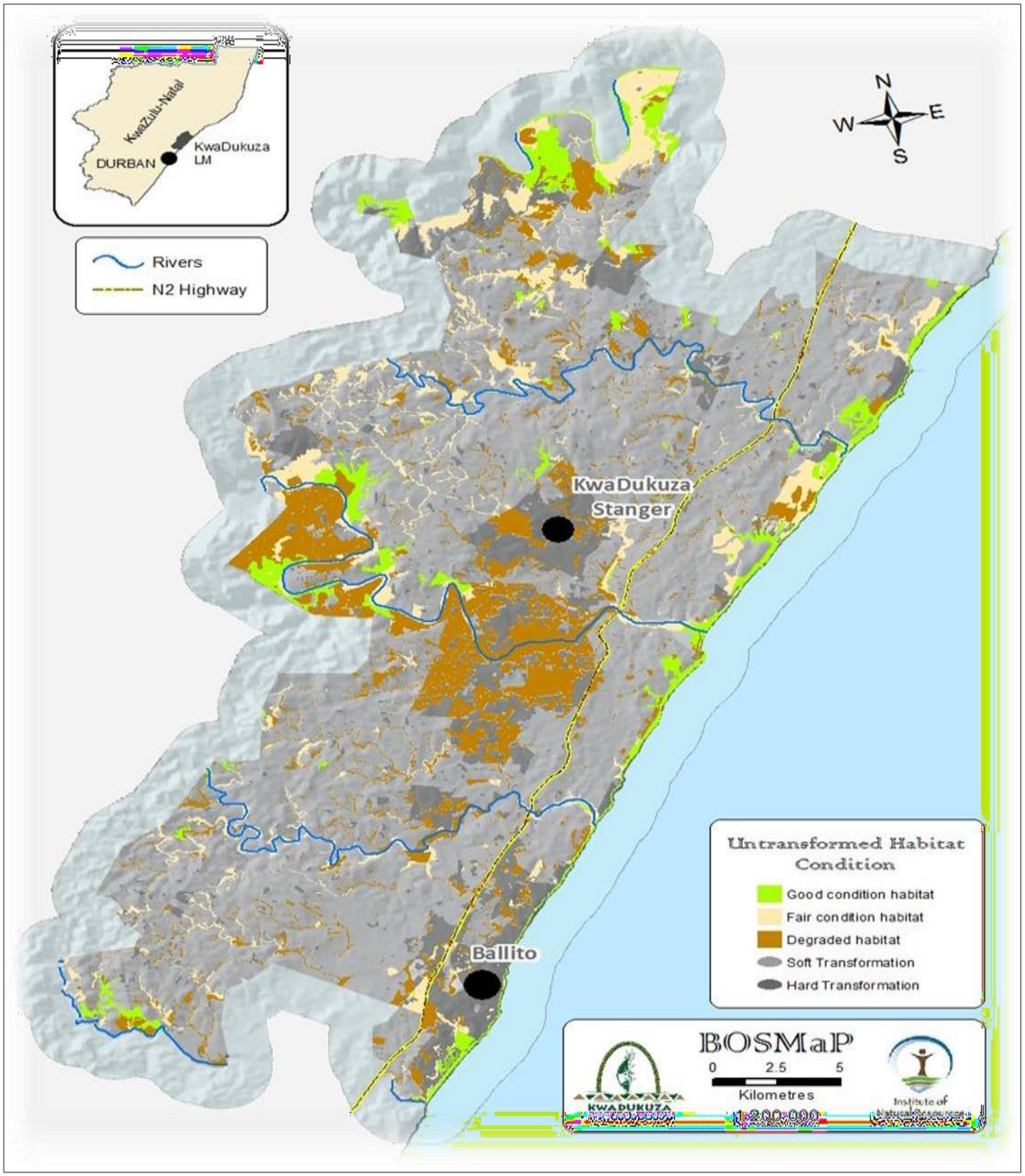


FIGURE 16:KDM BOSMaP: HYDROLOGICAL FEATURES



2.1.2. RIVERS

Several rivers flow through the area in a west-east direction into the Indian Ocean, these include, from the south to the north, the Tongati, the Mhlali, the Mvoti, the Nonoti, Zinkwazi which are quaternary catchments and on the northern boundary the Tugela (uThukela) which is the largest river in KwaZulu Natal. The rivers form part of the Mvoti to Umzimkulu water management area which lies along the eastern coast of South Africa. It is situated in a humid part of the country with mean annual precipitation of 800 mm to 1500 mm. Major rivers and inter catchment linkages are highlighted showing connectivity in the KwaDukuza Biodiversity and Open Space Management Plan (BOSMaP), thus improving biodiversity planning in the area (view map above).

Major rivers in KwaDukuza are moderately modified by high impact activities occurring along them and within them and as a result have been assigned the status of 'vulnerable' in terms of the National Spatial Biodiversity Assessment. Other challenges within KwaDukuza Rivers include pollution, modification of watercourses by development (especially urban development), reduction in stream flow and invasion of riparian areas by invasive alien vegetation. The BOSMaP also provided the municipality with a water services assessment in terms of water supply (the actual features which supply water – rivers etc) and water regulation (the regulation of supply by the storage of water by features in the catchment – the sponge effect) as shown in figure 22. By assessing both supplies over demand, KwaDukuza can focus on certain areas within the municipal area which must be prioritized for their ability to supply water in the area.

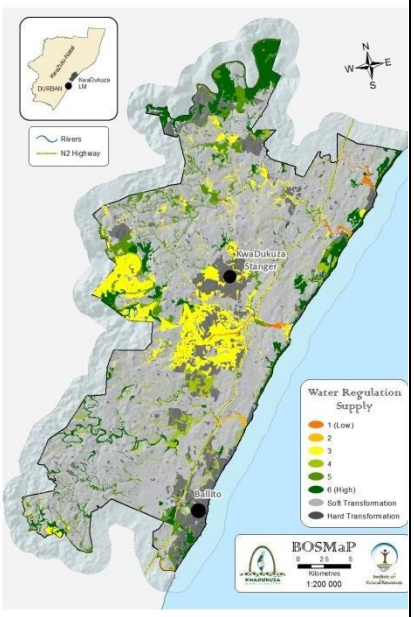
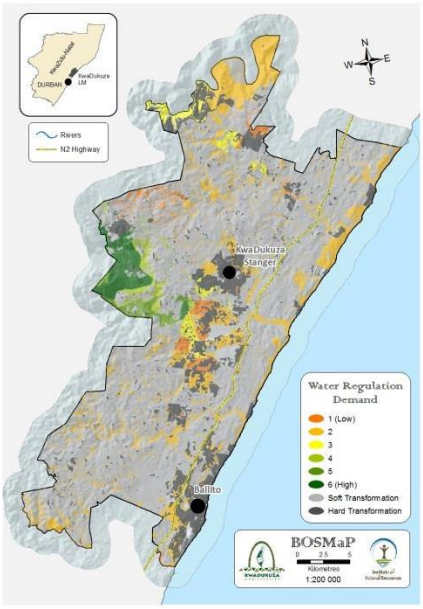
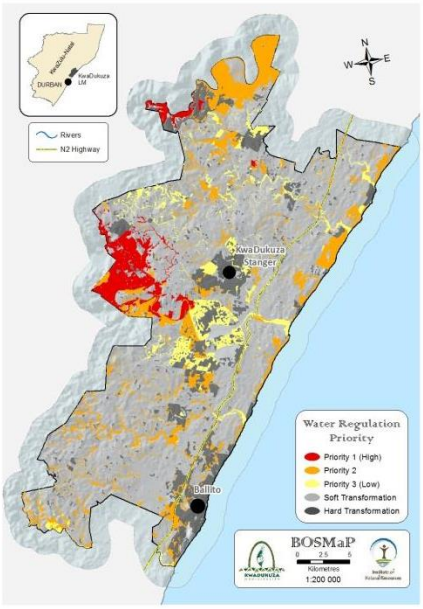
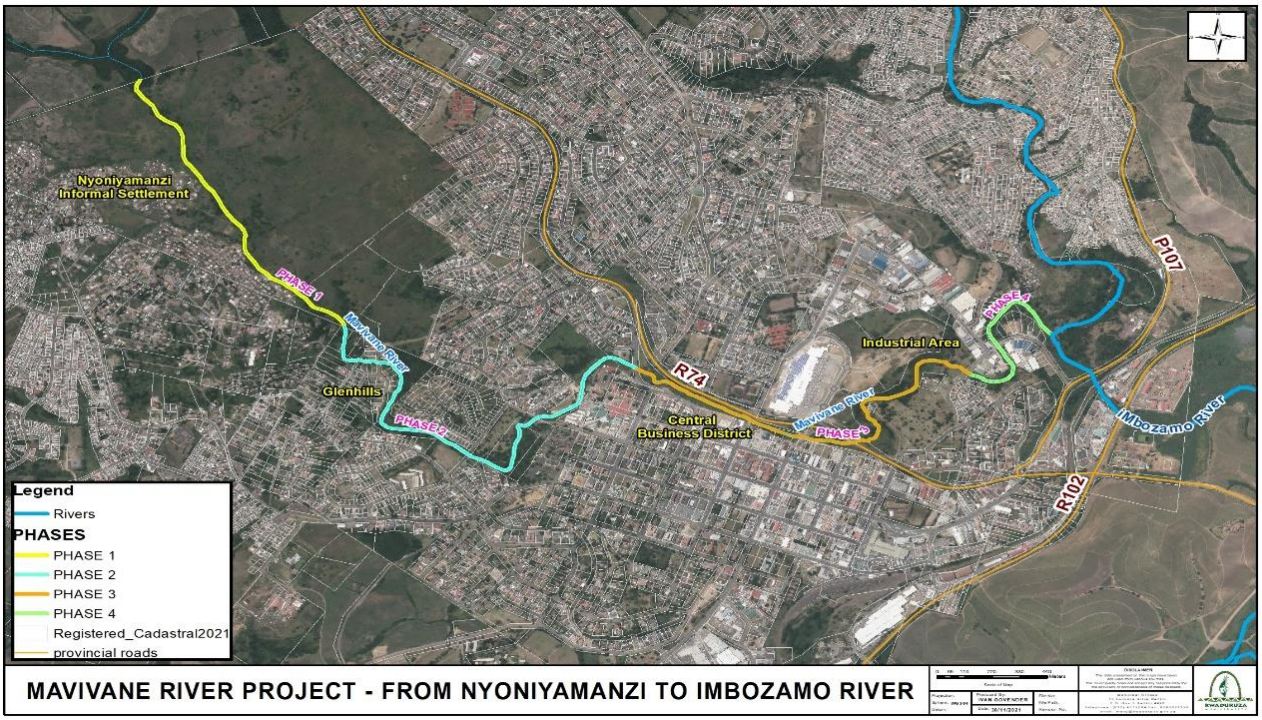
Supply	Demand	Priority Areas
		

FIGURE 17:KDM BOSMaP: SUPPLY, DEMAND AND PRIORITY AREAS

The municipality has developed a transformative riverine management programme that focuses on addressing negative impacts on rivers, specifically those that run within the vicinity of human settlements. The programme aims to enhance a community driven approach in addressing waste, invasive alien species, effluent, stormwater and sewer management interventions within catchment areas, starting with Mavivane Transformative Riverine project as a pilot project.



Map not labelled….

The municipality received R1, 700 000.00 from the Department of Economic Development Tourism and Environmental Affairs 2021/22 under the Natural Resource Management Municipality Competition (NRM 2021/22) to implement Mavivane Transformative Riverine Management Programme with the focus of waste and invasive alien species clearance in Ward 16 and Ward 19. The project achieved the following, in Ward 16, **17,75** Hectares of Alien Invasive Species were cleared and **5** tons of waste consisting of plastic packets, tins, bottles, glass, cardboard, nappies, old electrical equipment, medical waste was removed. In Ward 19, **14.43** Hectares of Alien Invasive Species were cleared and **8** tons of waste also consisting of plastic packets, tins, bottles, glass, cardboard, nappies, old electrical equipment, medical waste was removed. Mavivane river was a pilot transformative riverine management activity which was fully implemented and achieved 2022, owing to the success of the project KDM aim to adopt similar activities onto the major rivers located within KDM.

1.1.1. WETLANDS

Wetlands are a vital component of the water resources system of the catchments, which occur in KwaDukuza and fulfill a critical role in the correct hydrological functioning of the drainage systems by retaining water and

contributing to perennial flows, controlling erosion, removing silt load and other potential pollutants from the hydrological system. Currently there is very little information available on wetlands within the municipality, making it difficult to manage these important natural resources. To improve the understanding of where wetlands are located within the municipality, as well as confirm their current state, extensive study is required. KwaDukuza's wetlands are characterized as unchanneled valley bottom type of wetlands consisting of Indian Ocean coastal biodiversity type of vegetation.

The KwaDukuza Municipality consists of five major river systems uMvoti, uThongathi, uMhlali, Zinkwazi, Nonothi Rivers and uThukela. All six of these rivers flow eastwards through towards the Indian Ocean and have numerous wetlands of high ecological value associated with them. The biggest threats to wetlands in KwaDukuza are sugar cane cultivation, development encroachment, as well as invasive aliens, as this affects wetland hydrology and functioning followed by fragmentation/ transformation due to developments. This loss of biodiversity is a direct result of deliberate draining of wetlands, development and expansion (both urban and agricultural) and pollution. Damage to wetlands results in increasingly limited functionality and subsequently a decrease in the ability to provide valuable ecosystem services (ILembe District, Local Action Biodiversity 2017). As a mitigation factor the BOSMaP provided a strategic layer showing all major wetlands, their classification, connectivity, functional level and ecosystem service provided as shown in figure 23 and 24. The BOSMaP is a living document to be updated regularly as new detailed data becomes available e.g. new wetlands identified through Environmental Impact Assessments.

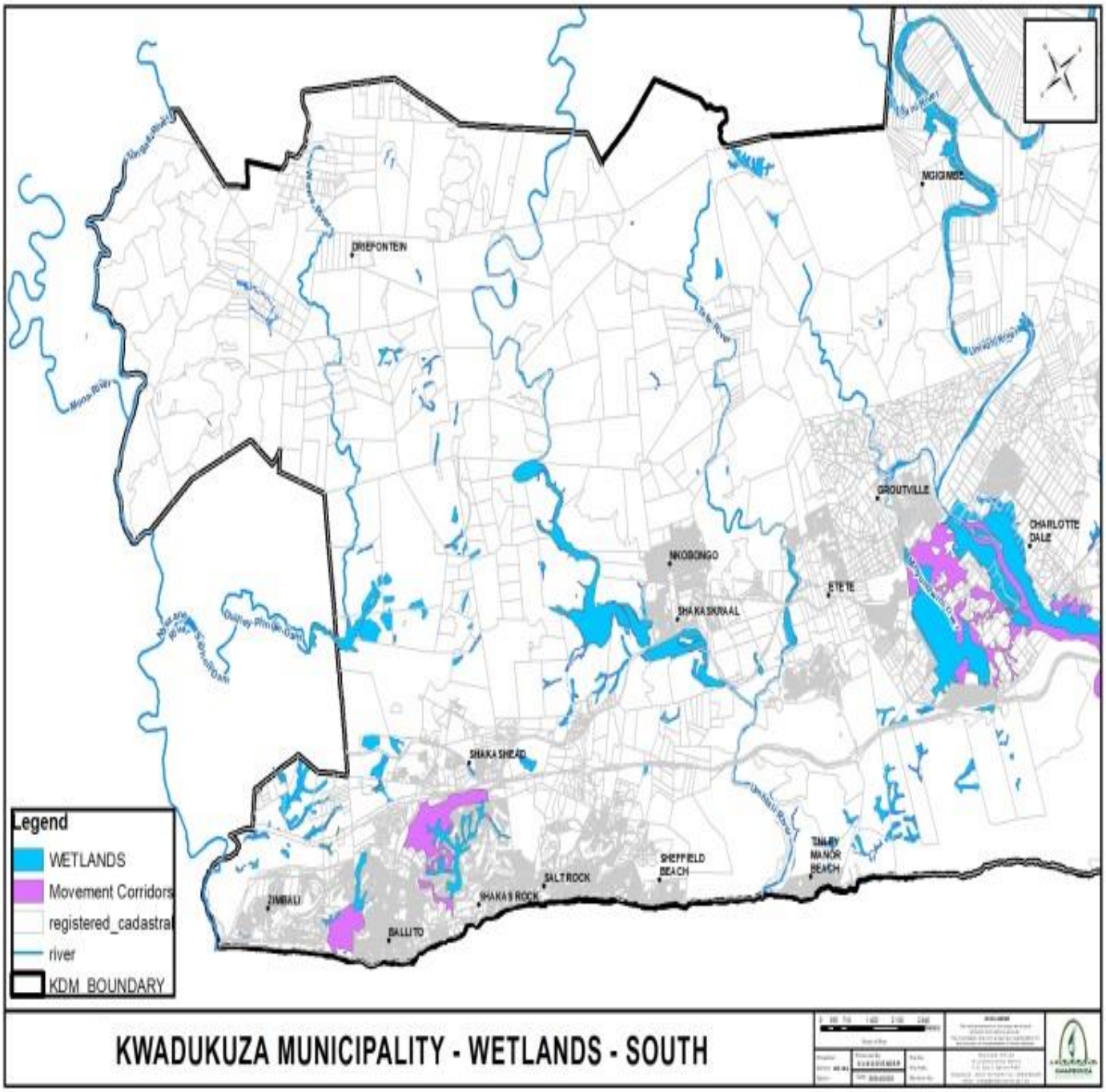


Figure 23:KDM-WETLANDS-SOUTH

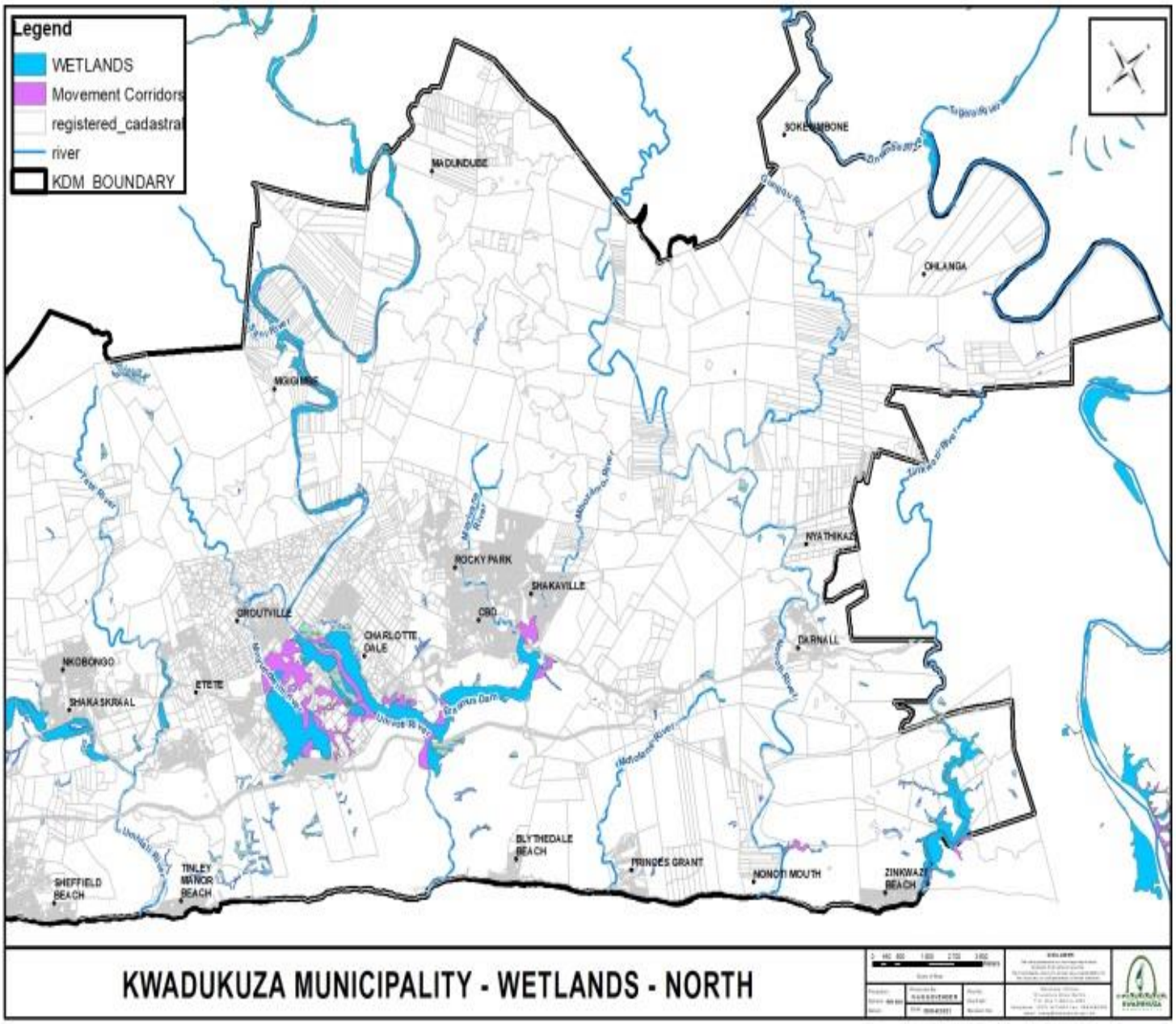


Figure 24:KDM-WETLANDS-NORTH

1.1.2. COASTAL AREAS

The coastal area of KwaDukuza contributes an enormous amount of tangible and intangible benefits to residents and visitors. These benefits cannot be measured in purely economic terms, and the protection, conservation and continued ecological function of the KwaDukuza coastal environment is an asset to the municipality and the country beyond measure. It is thus critically important that the natural functioning of the KwaDukuza coastal system can continue with minimum anthropogenic (human) interference and that its coastal environmental assets are preserved and protected at all costs. The coastline of KwaDukuza comprises of sandy beaches, dune

forests and rocky headlands. The demand for sandy beaches and the pressure to provide space, adjacent to bathing beaches and other amenities, both for recreational activities and parking is growing. Degradation of the coastline has negative connotations to the tourism industry, which is considered crucial for economic development in KwaDukuza.

KwaDukuza Coastal Management Plan: The KwaDukuza Coastal Management Overlay has been prepared to facilitate the inclusion of relevant aspects into the statutory land use management framework, thus providing a statutory basis for the protection of coastal resources and Coastal Protection Zone (CPZ) by the KwaDukuza Planning Scheme.

The KwaDukuza Coastal Zone is an area comprised of various zones, including inter alia:

- Simplified default Coastal Protection Zone using land unit;
- Coastal Public Property;
- Areas incorporating specific Coastal Sensitivities; and
- Coastal Access Land.

The core coastal typologies are:

- Coastal urban typology;
- Coastal rural typology;
- Coastal conservation typology; and
- Coastal infrastructure and amenity typology.

In addition to the core typologies, additional informants were identified which provide important information related to:

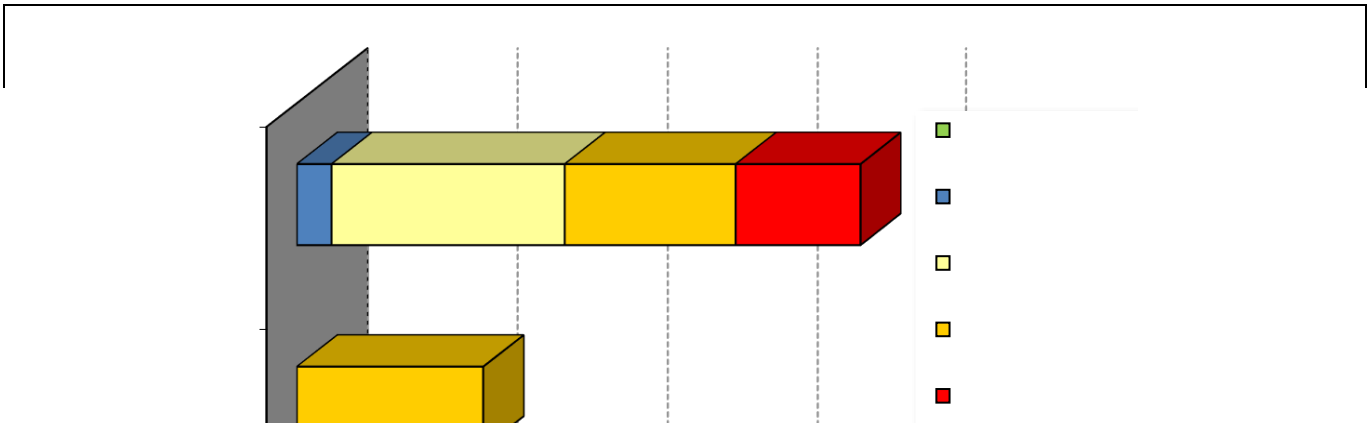
- biodiversity assets;
- environmental risk;
- and coastal access.

Table 18 highlights that KwaDukuza Municipality has eight (8) estuaries with varying conditions and this is in evidence with only one relatively small Mdlotane estuary (3 ha) being considered to currently exist in a B category (largely natural with few modifications) or good condition. This only comprises 0.4% of the estuarine habitat within the municipal area. No estuaries could be rated in an A category or Excellent condition and no estuaries have any formal protection. Four of the systems UMhlali, Bob's stream, Seteni and Nonoti are currently sitting in a category C or Fair condition which contributes 31% of the total estuarine and a total area of 288ha. The remaining three are considered to be in poor to highly degraded condition i.e. Umvoti, uThongathi and Zinkwazi.

Estuary	Category	Size	Estuary Area (ha)	% area	CatchmentArea (ha)	DWA Reserve Determination level and date	Estuarine Management Plan	PES

uThongathi	Temporarily open estuary	M	155	17.5	40 864	Intermediate level RDM conducted 2007	Partial	E
uMhlali	Temporarily open estuary	L	134	15.1	24 939	-	N	C
Bob's Stream	Temporarily open estuary	S	3	0.3	309	-	N	C
Seteni	Temporarily open estuary	S	5	0.6	787	-	N	**C**
uMvoti	River mouth	L	230	26.0	273 887	-	N	D
uMdlotane	Temporarily open estuary	S	3	0.4	3 368	-	N	B
Nonoti	Temporarily open estuary	M	145	16.4	17 531	-	N	C
Zinkwazi	Temporarily open estuary	L	211	23.8	7 790	-	N	C/D

TABLE 21:ESTUARINE CATEGORY, DWA RESERVE DETERMINATION STATUS PRESENT ECOLOGICAL ESTUARIES WITHIN KWADUKUZA



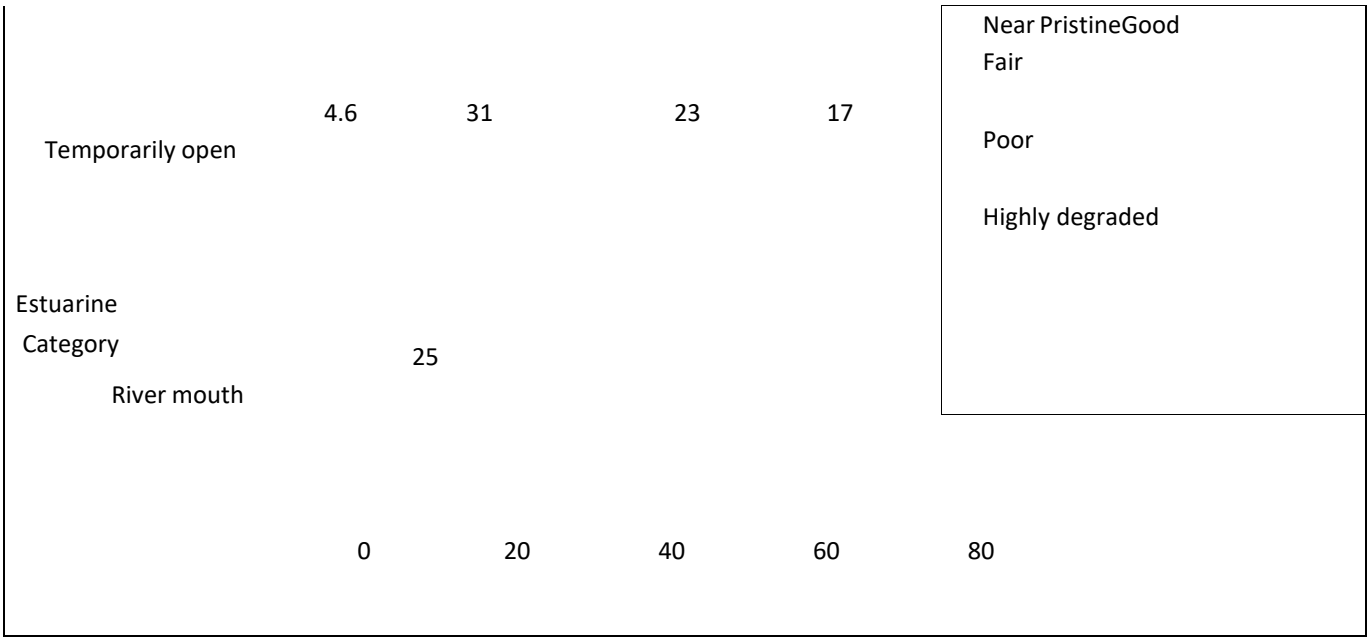


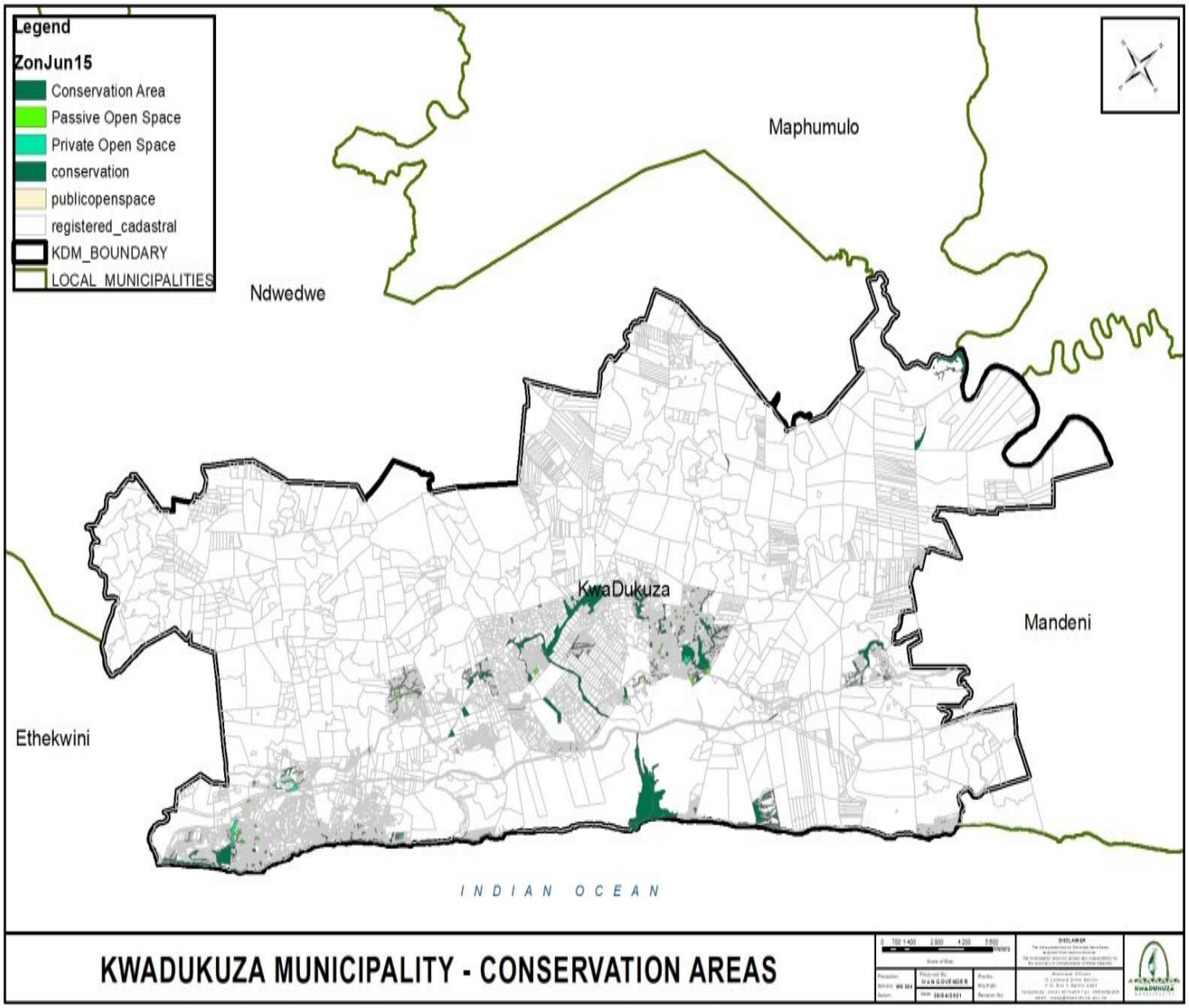
FIGURE 18:ESTUARINE CATEGORY, DWA RESERVE

The percentage of estuarine area by estuarine category and health status within the KwaDukuza Municipality

1.1.3. CONSERVANCY AREAS

- A number of conservancy areas exist within the KwaDukuza Local Municipality, including the Addington Conservancy.
- Natural areas occurring between Rodger Stewart and Prince's Grant Golf Estate.
- Mbozambo wetland (created by Sappi)
- Sibhudu caves towards and zoning application made to be regarded as a Conservation site. (MPT item_ 15008/23 MPT 19/2023)

FIGURE 19:CONSERVATION AREAS WITHIN KWADUKUZA MUNICIPALITY

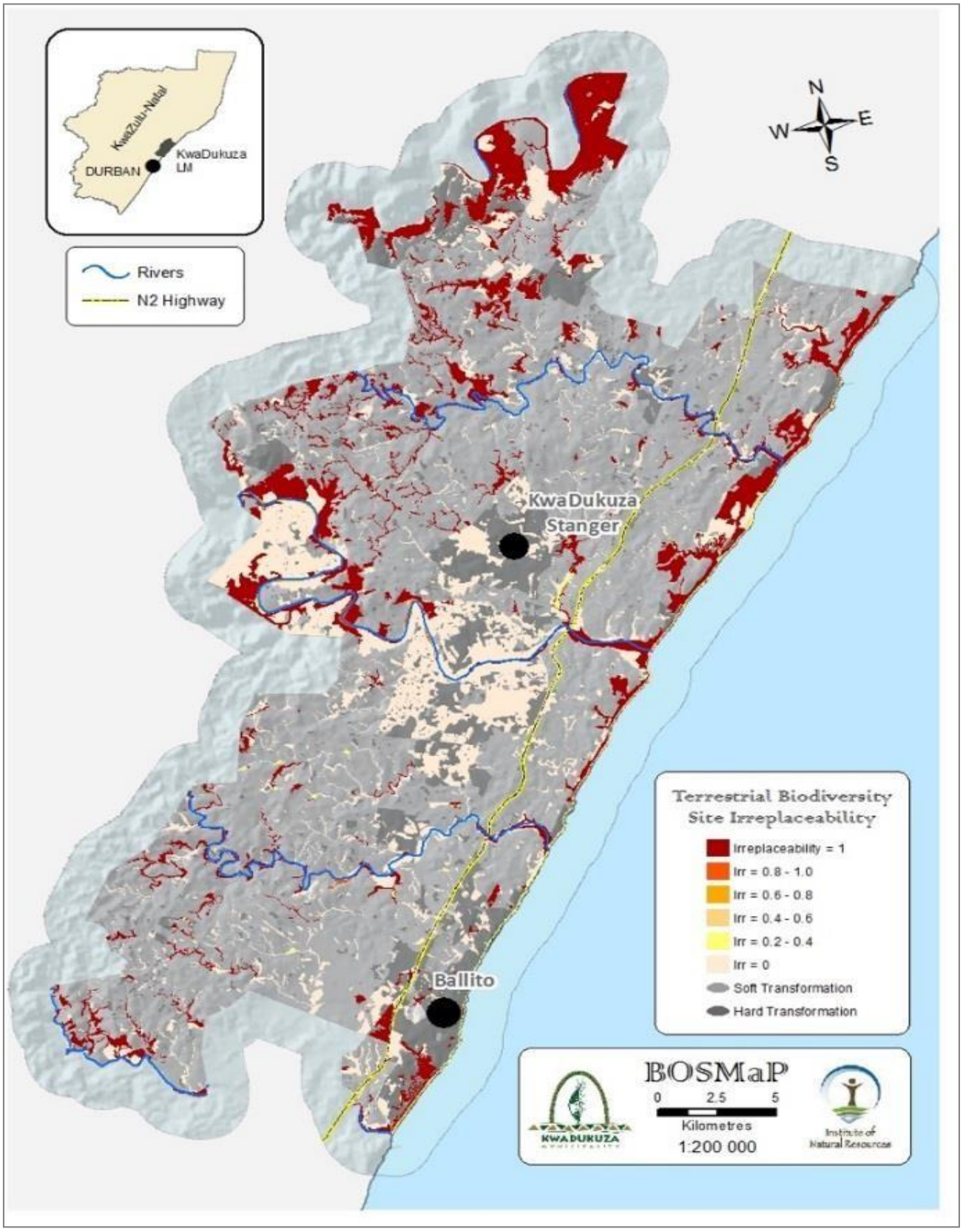


1.1.4. Potential Areas of Conservation

Other areas showing the greatest potential for conservation are:

- to the north of Tinley Manor and
- the rocky cliff habitat common to the areas between Thompson's Bay and Salt Rock.

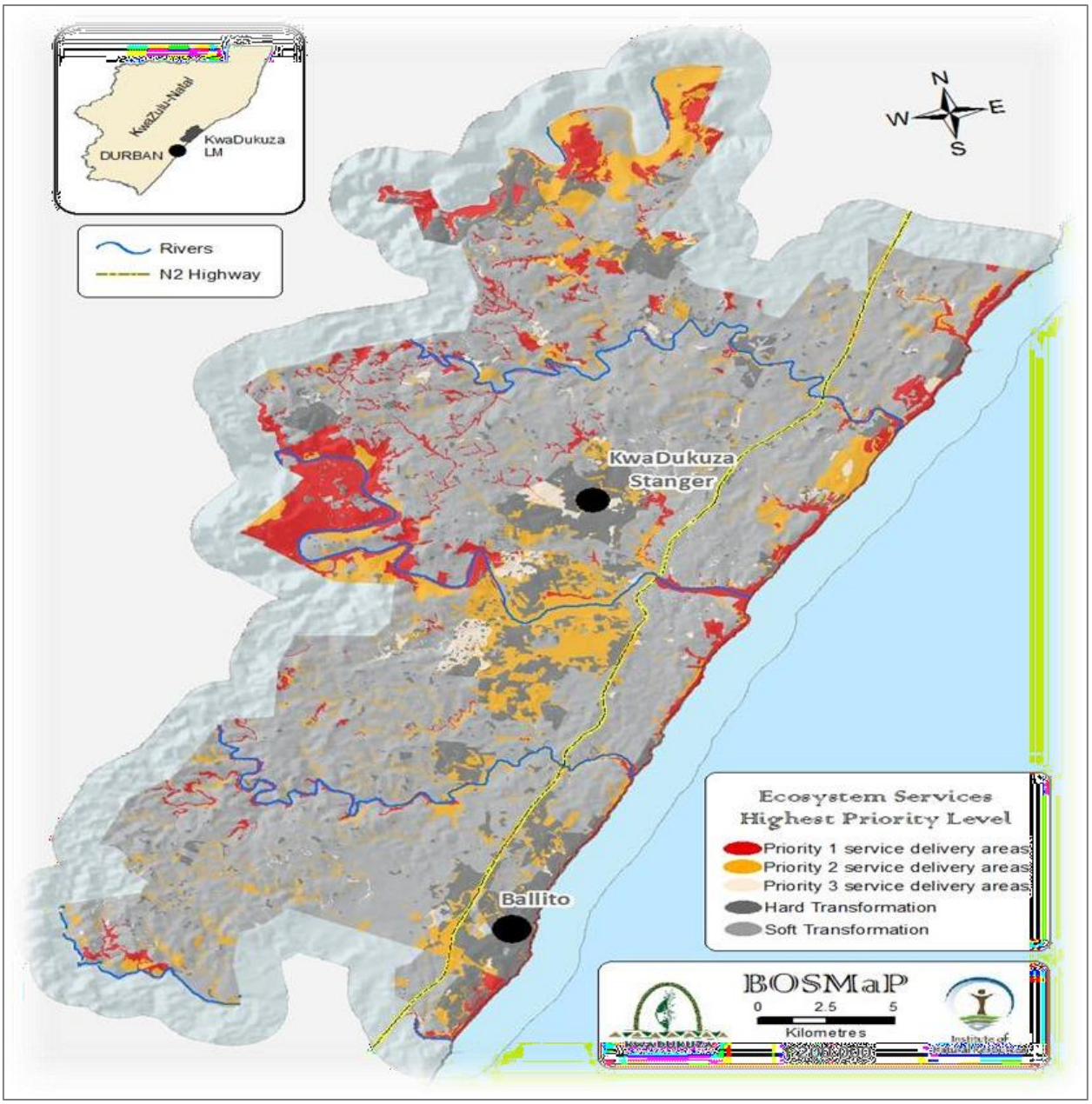
FIGURE 20:KDM BOSMaP: TERRESTRIAL BIODIVERSITY



1.1.5. HABITAT DESTRUCTION

Various factors are contributing to habitat destruction, namely; population growth and development expansion. These result in land use changes which modify the natural vegetation and hence biodiversity is impacted through the direct removal of habitat species and displacement. In addition, the impacts alien invasive species directly impact on habitat integrity through endemic species loss undermining food chains, ecological pathways and water resources demand and supply. The ILembe Biodiversity Sector Plan states that the aquatic habitats and biodiversity areas and the clearing of alien invasive plants and the rehabilitation of rivers and riparian zones is essential for the long-term solution of water resource quality.

FIGURE 21:KDM BOSMap: ECOSYSTEM SERVICES



POTENIAL BIODIVERSITY INTERVENTIONS:

- Implementation of the ILembe District Local Action Biodiversity Plan
- Review of the KwaDukuza Biodiversity Open Space Management Plan
- Continuation of implementation of the Invasive Alien Species Programme,

Implement the transformative riverine management programme starting with the pilot project of Mavivane River.

2.1.8 INVASIVE ALIEN SPECIES FRAMEWORK STRATEGY AND ACTION PLAN

The South African government has implemented legislation (the National Environmental Management: Biodiversity Act or NEM:BA, Act 10 of 2004) and associated regulations, to; reduce the risk of importing alien species that could become invasive and harmful; reduce the number of alien species becoming invasive; limit the extent of invasions; and reduce the impacts caused by these invasions. Chapter 5 of the Act deals with the management of invasive alien species. The NEM:BA regulations for invasive species were promulgated and published in August of 2014. These regulations list four different categories of invasive alien species and provide instructions on how these species should be managed, controlled and eradicated from areas where they may cause harm to the environment. As per NEM:BA requirements, all state entities (including Municipalities) must develop a strategy and management plan for the monitoring, control and eradication of IAS on land they own. In order to meet this requirement KwaDukuza Municipality has been sent through a letter to the Department of Forestry Fisheries and the Environment of request for the extension on compliance to Section 76 of the National Environmental Management: Biodiversity Act, 2004 whilst mobilising internal resources and planning for the development of this plan. The plan should be aligned with municipal financial year 2025/2025. Outside of the plan the municipality is undertaking ongoing alien clearance projects and programmes of which the plan would assist in streamlining these activities.

2.1.9 AIR QUALITY

The National Environmental Management Act: Air Quality Act (AQA, Act No.39 of 2004) was enacted in 2005. The Act assigns the responsibility of air quality management to Metropolitan councils and District Municipalities. This responsibility include the management sources of pollution and managing an average environmental or ambient concentration for a range of pollutants which affect human health. In order to achieve this the District municipalities should develop an Air Quality Management Plan (AQMP). The plan seeks to identify sources of air pollution generated in sectors such as residential, agricultural and industrial areas. KwaDukuza Municipality seeks to identify the main air pollution emitters within the different existing sectors working jointly with iLembe District Municipality with the aim of providing mitigation measures/solutions for such industries.

At present KwaDukuza has mapped out a detailed Green House Gas Inventory which was conducted in 2014. An analysis of the main energy uses and sources of energy consumption within the municipal jurisdiction was performed and is the baseline year for the inventory. Due to limited resources, data constraints and KDLM's mandate, direct emissions from Agriculture, Forestry and Other Land-Use (AFOLU) and Industrial Processes and Product Use (IPPU) were not included. Data was collected for the activities that drive emissions for the stationary, transport and waste sectors; namely fossil fuel production, transport fuel consumption, waste and wastewater production and treatment. Detailed discussion has is outlined within the environmental chapter under section 2.2.1

2.10 CLIMATE CHANGE ADAPTATION

1.2. CLIMATE CHANGE

Climate change continues to cause several challenges for KwaDukuza Municipality, linked to impacts such as increased temperatures, extreme weather conditions (flooding and drought), sea level rise and climate inconsistency.

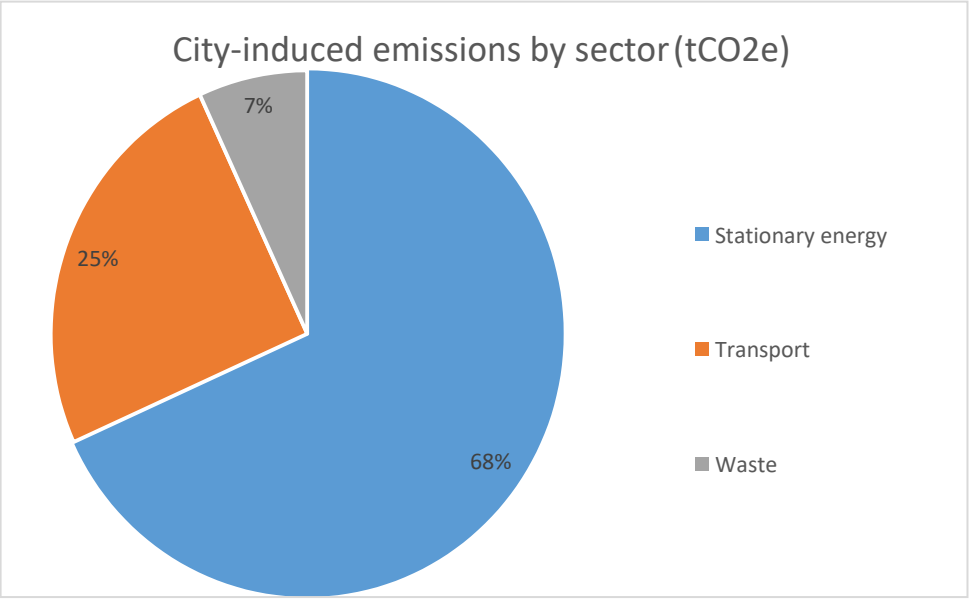
Following from the 21st session of the UNFCCC Conference of Parties (COP21) outcome: Paris Agreement and the Compact of Mayors, local governments are recognized as essential actors in fast tracking transformative action in the urban world, hence KwaDukuza Municipality is one of the first local municipality in South African who have declared their intent to comply to the Compact of Mayors which serves as a re-affirmation of our commitment in the fight against climate change.

Moreover, to respond to climate challenges, KwaDukuza Municipality developed and adopted a Climate Change Response Strategy (CCRS) in July 2013. The strategy incorporates Climate Change Adaptation and Mitigation responses around four themes: Natural system; Built system; Socio-Economic system; and Governance. Climate Change Adaptation could be defined as making sure that existing development, activities and services are able to cope with the environment that will result as the climate changes. Climate Change Mitigation refers to two specific aspects (decreasing usage & reducing intensity) that when embraced together can lead to growth while reducing emissions.

Within iLembe District, KwaDukuza Municipality is one of two coastal local municipalities and coastal vulnerability index findings indicated that KwaDukuza Municipality has many high-risk areas (43%) such as KwaDukuza' s coastline. This strategy continues to highlight climatic changes expected within KwaDukuza region through using the climate change scenario modelling assessment that considered impacts associated with five key climate variables (precipitation; potential evaporation; hydrological systems; agricultural systems; and human settlements) which are expected to change over time as a result of climate change. From present into the next 40 years or so, the projected increases in rainfall for the KwaDukuza area bode well from a water resources availability perspective and from that of potentially increased crop yields, especially in drier years and in the drier months. On the negative side are possible increases in flooding and sediment yield as well as inundation of agricultural lands adjacent to rivers. The monthly potential evaporation is predicted to increase by 8 to 12 % over the next 40 years and this increased evaporation is likely to impact water bodies which already see relatively high evaporative losses, sugarcane irrigators as they will have to purchase more water for their crops, and dry land (rain fed) farmers.

Projected general increases in hydrological responses maybe viewed as both positive and negative with projected increases in base flows being positive in dry years when water is most needed, but with also an increased risk of flooding being negative. Moreover, projected increases in sediments yields having multiple negative effects ranging from increased water purification costs to sediment polluted beaches keeping holiday makers away. A projected 50% increase in sugarcane yields as a result of the combination of projected increases in both temperature and rainfall, but an increase in temperature also coincides with an increase in reproduction of sugarcane pests which means that yields can potentially be threatened and therefore investment into alternative pest control would have to be considered. In KwaDukuza area the comfort of tourists especially during holiday seasons and the comfort of manual laborers in sugarcane industry during harvest season. Future projections indicate that there will be a decrease in partially comfortable days in January (summer vacation), April (Easter

vacation), and little change in comfortable/ uncomfortable into the future for July (winter vacation) and September



(Christmas break).

Hence, KwaDukuza Municipality built on the CCRS and developed mitigation strategies in collaboration with ICLEI Africa and partners since 2012 as part of the global initiative of Promoting Urban Low Emissions Development Strategies (Urban LEDS) in emerging economy countries and integrates this into municipal planning and delivery. Urban LEDS defines a pathway to transition a community to a low-emission, green and inclusive urban economy, through its integration into city development plans and processes.

2.1.3. GREENHOUSE GAS INVENTORY

KwaDukuza Local Municipality's second Greenhouse Gas Inventory (GHGI) was compiled using energy data from the 2014 calendar year, compared to the 2012 baseline year. The GHGI is compliant with the international accounting protocols, techniques and methodologies, listed in the Global Protocol for Community-Scale Greenhouse Gas Emissions (GPC).

a) **Overall emissions**

In 2014, KwaDukuza's municipality accounted for 772 048 tonnes of carbon equivalent emissions (tCO2e) and consumed 5,2 million Gigajoules (GJ) of energy, showing a substantial reduction in emissions if compared to the 2012 GHGI. The proportion of the carbon emission by sector in KDLM is illustrated in figure 29, while the table 19 below provides a comparison between 2014 and the baselined of 2012.

FIGURE 22:CITY INDUCED CARBON EMISSIONS BY SECTOR IN 2014

KDLM Energy and Greenhouse Gas Emissions Results				
	2012		2014	
Energy source	**Energy (GJ)**	**Carbon emissions (tCO_2e)**	**Energy (GJ)**	**Carbon emissions (tCO_2e)**
Electricity	2 038 782	583 318	1 464 437	418 404
Diesel	1 130 520	85 559	1 192 521	84 594
Petrol	1 864 415	136 023	1 612 220	107 389
Heavy Furnace Oil	19 691	1 359	20 486	1 463
Paraffin	1 363	92	43 375	3 022
Solid fuel (coal)	1 686	118 174	842 486	103 034
LPG	-	-	18 522	1 126
Wood			19 051	25
Sub-Total	**5 056 457 GJ**	**924 524 tCO_2e**	**5 194 047 GJ**	**719 057 tCO_2e**
Population 2014	231 189			254 101
Carbon emissions per Capita	21,87	4,04	20,44	2,83
Solid waste	-	9 691	-	49 314
Wastewater	-	-	-	3 801
Losses (electrical)	260 241	74 458	-	-
Losses (TnD)		25 545	-	-
Total	**5 316 699**	**1 008 657**	**5 210 873**	**772,048**
Carbon emissions per capita	**22,99**	**4,36**	**20,50**	**3,04**

TABLE 22:KDM ENERGY AND GREENHOUSE GAS EMISSIONS RESULTS

KwaDukuza's emissions and energy consumption per capita have decreased by 30, 27% and 10, 83% respectively when compared to the 2012 baseline inventory; driven by the reduction in energy consumption of emission-intensive fuels, such as coal-fired electricity, within local manufacturing industries. A decrease in energy consumption and emissions *per economic unit* indicates an economy that is using energy more efficiently to produce its outputs. As a result, emissions per person has also declined, despite the increase in population, see table 20 below.

TABLE 23:KDM ENERGY AND GREENHOUSE GAS INDICATORS, 2012 VS 2014

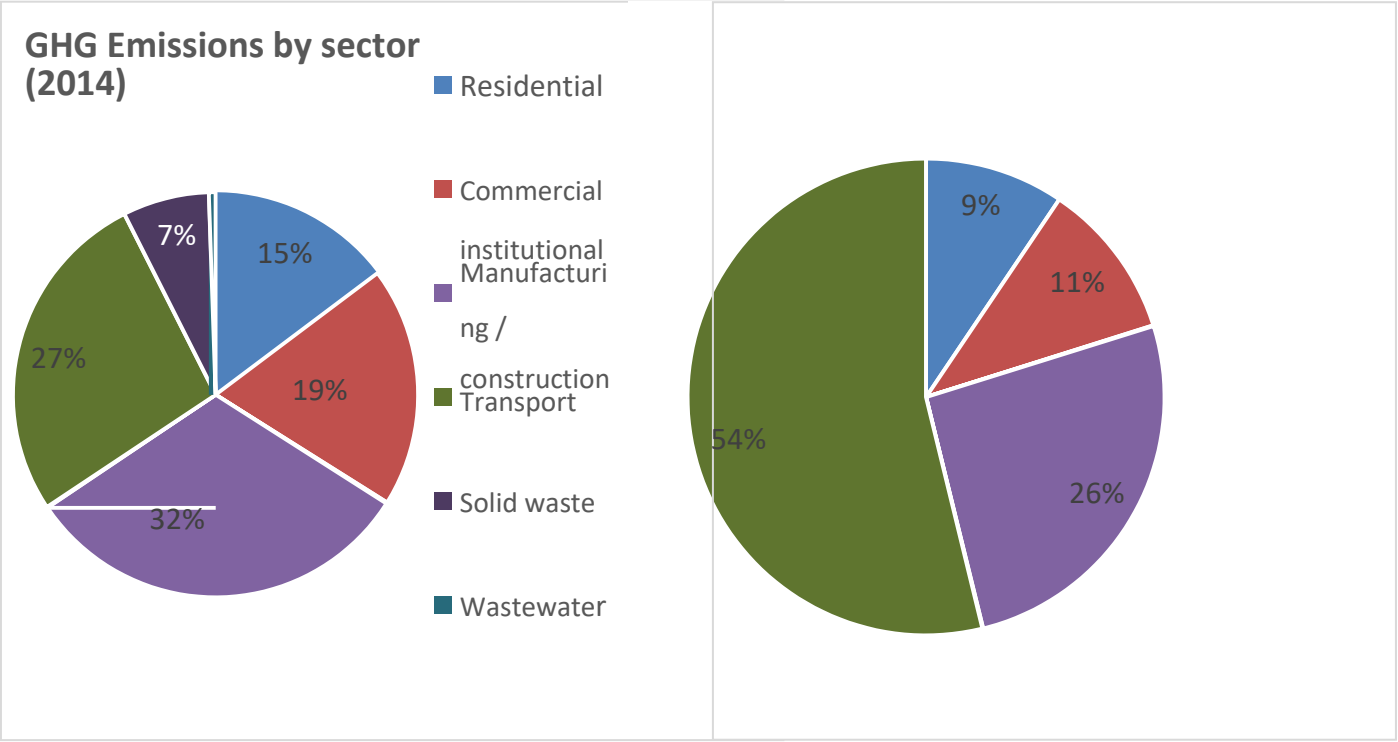
KWADUZUKA ENERGY AND GREENHOUSE GAS INDICATORS, 2012 VS 2014		
Indicator	**2012**	**2014**
BASIC emissions (tCO_2e)	1 008 657	772 048
Population	231 189	254 101
GDP (R millions)	7 753	8 043
Energy consumption (GJ)	5 316 699	5 210 873
GJ/person	22,99	20,50
GJ/GVA (R millions)	685,7	647,07
tCO_2e/person	4,36	3,04
tCO_2e/GVA (R millions)	130	95,99

It must however be noted that many differences in sectoral contribution of emissions between the inventories can be explained as a function of data collection and collation rather than actual emissions trends. As data collection improves and regular updates of GHG inventories take place, trends will start to be linked more to a change in actual emissions producing activities rather than as a result of data collection/collation changes and/or improvements.

b) Breakdown of emissions by sector

The sector consuming the greatest proportion of **energy** in the area is the transport sector (54%), followed by the industrial sector (26%), commercial (11%) and residential (9%) respectively. Without following the same trend, the industrial sector emits the greatest proportion of **carbon emissions** within the municipality (32%), followed by the

FIGURE 23:KDM ENERGY CONSUMPTION AND CARBON EMISSIONS BY SECTOR,2014



Transport sector, which accounts for 27% emissions. See the demand-side energy consumption pie chart shown in Figure 30 illustrating the high energy use and high carbon emitting sectors.

The vast majority of emissions in KwaDukuza results from stationary energy, see figure 31and 32 below, largely as a result of electricity consumption within the manufacturing sector. Similarly, the largest driver behind emissions reduction is the reduction of stationary emissions, driven by decrease in energy consumption and related emissions from the commercial and residential sector, in particular.

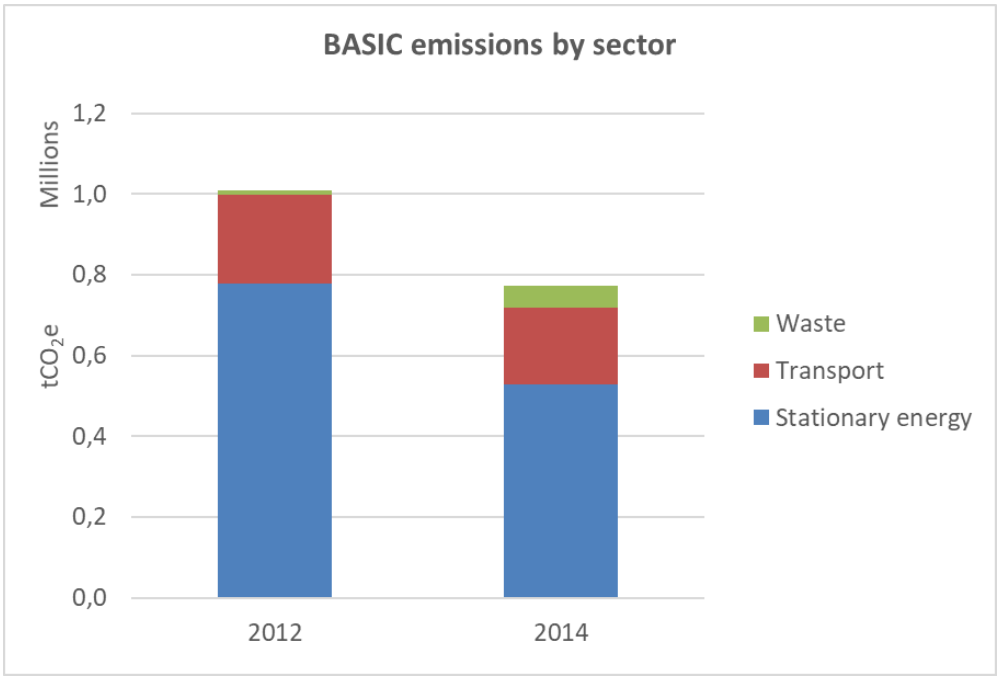


FIGURE 31: EMISSIONS BY SECTOR BETWEEN 2012 AND 2014

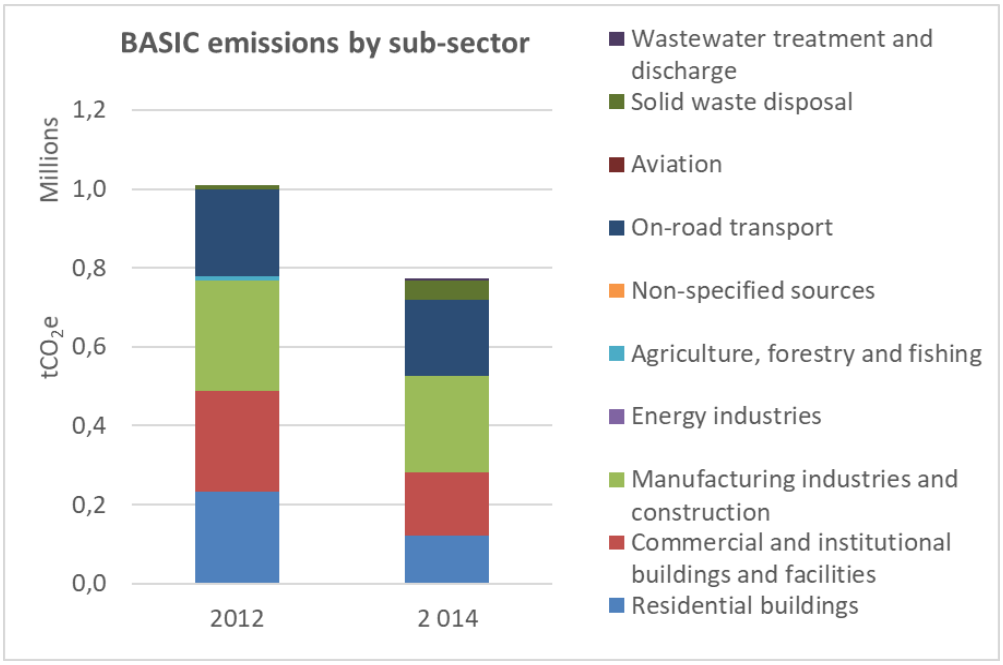
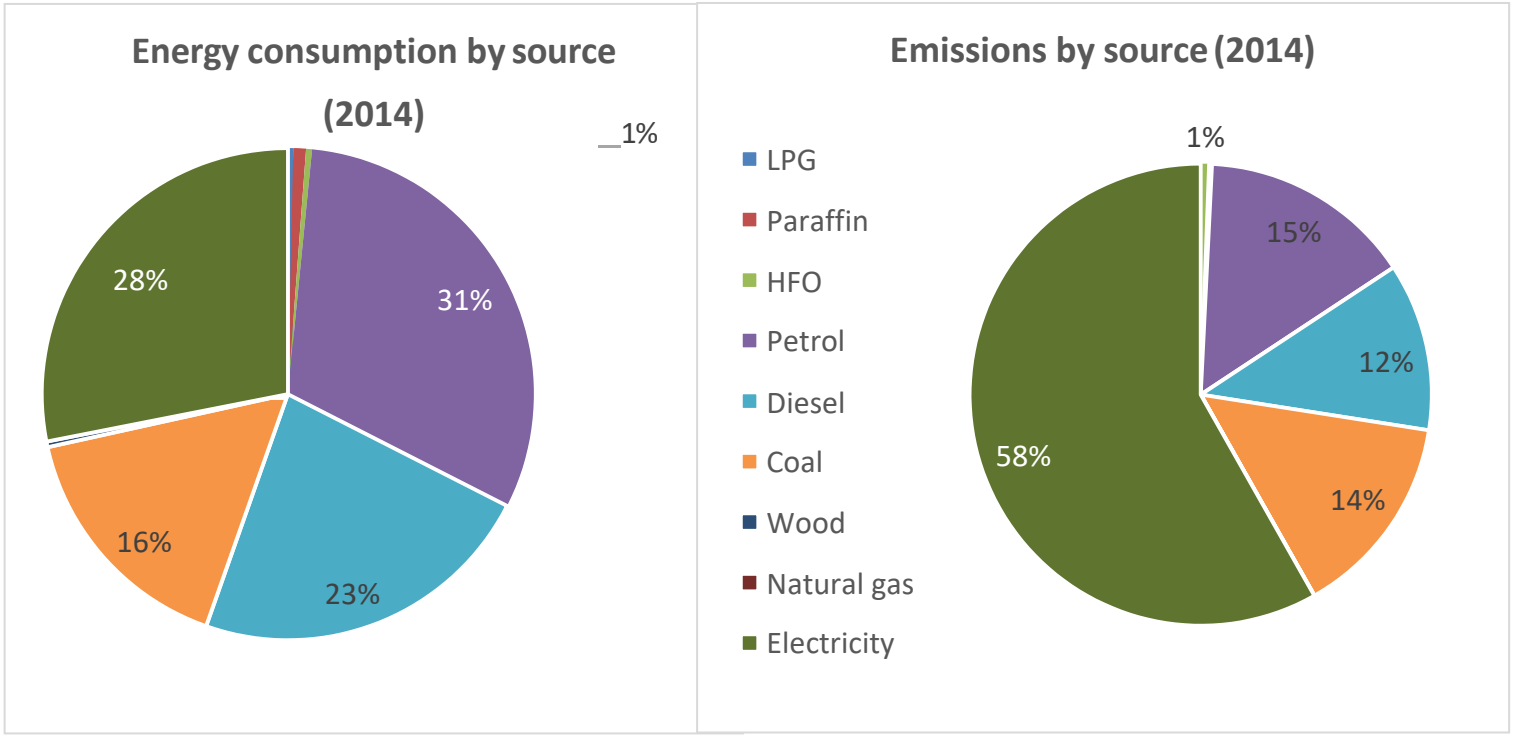


FIGURE 24: EMISSIONS BY SUB-SECTOR BETWEEN 2012 AND 2014

c) BREAKDOWN OF EMISSIONS BY FUEL

Petrol is the dominant fuel type used in KwaDukuza as illustrated by the supply-side energy consumption pie charts in Figure 33 below, with electricity and diesel being the second and third dominant fuel types used, respectively. It should be noted (as explained in detail in the report) that although 31% energy consumption is generated by petrol, it emits only 15% carbon equivalent emissions, whilst **electricity emits the greatest proportion** (58%) of the indirect emissions per unit (scope 2), depicted in figure 33 below. This is as a result of



the reliance on the centralized, national electricity generation by 'dirty' coal- burning power stations.

FIGURE 25: KDM ENERGY CONSUMPTION BY FUEL TYPE, 2014

d) DETAILED OVERVIEW OF THE INVENTORY

Table 21 below illustrates an overview of the emissions by sector, and per scope in the municipality, as per the Global Protocol for Community Scale Greenhouse Gas Emission methodology, which is described in detail in the Greenhouse gas methodology: GPC methodology section of the report. The full KM Greenhouse Gas Inventory Report is available on request.

GHG Emissions Source (By Sector)		Total GHGs (metric tonnes CO2e)					
		Scope 1	Scope 2	Scope 3	BASIC	BASIC+	BASIC+ S3
STATIONARY ENERGY	Energy use (all emissions except I.4.4)	108 643	418 305		526 949	526 949	526 949
	Energy generation supplied to the grid (I.4.4)						
TRANSPORTATION	(all II emissions)	191 983			191 983	191 983	191 983
WASTE	Waste generated in the city (III.X.1 and III.X.2)	53 116			53 116	53 116	53 116
	Waste generated outside city (III.X.3)						
IPPU	(all IV emissions)						
AFOLU	(all V emissions)						
OTHER SCOPE 3	(all VI emissions)						
TOTAL		353 742	418 305		772 048	772 048	772 048

Table 21: GHG EMISSIONS (BY SECTOR)

GPC ref No.	GHG Emissions Source (By Sector and Sub-sector)	Total GHGs (metric tonnes CO_2e)			
		Scope 1	Scope 2	Scope 3	Total
I	STATIONARY ENERGY				
I.1	Residential buildings	4 206	117 609	NE	121 815
I.2	Commercial and institutional buildings and facilities	NO	160 140	NE	160 140
I.3	Manufacturing industries and construction	104 437	140 556	NE	244 994

I.4.1/2/3	**Energy industries**	NO	NO	NE	
I.4.4	**Energy generation supplied to the grid**	NO			
I.5	**Agriculture, forestry and fishing activities**	IE	IE	NE	
I.6	**Non-specified sources**	NO	NO	NE	
I.7	**Fugitive emissions from mining, processing, storage, and transportation of coal**	NO			
I.8	**Fugitive emissions from oil and natural gas systems**	NO			
SUB-TOTAL	(city induced framework only)	**108 643**	**418 305**		**526 949**
II	**TRANSPORTATION**				
II.1	**On-road transportation**	191 983	NO	NE	191 983
II.2	**Railways**	NO	NO	NE	
II.3	**Waterborne navigation**	NO	NO	NE	
II.4	**Aviation**	NO	NO	NE	
II.5	**Off-road transportation**	IE	NO	NE	
SUB-TOTAL	(city induced framework only)	**191 983**			**191 983**
III	**WASTE**				
III.1.1/2	**Solid waste generated in the city**	49 314		NO	49 314
III.2.1/2	**Biological waste generated in the city**	NO		NO	
III.3.1/2	**Incinerated and burned waste generated in the city**	NO		NO	
III.4.1/2	**Wastewater generated in the city**	3 802		IE	3 802
III.1.3	**Solid waste generated outside the city**	NO			
III.2.3	**Biological waste generated outside the city**	NO			
III.3.3	**Incinerated and burned waste generated outside city**	NE			

III.4.3	**Wastewater generated outside the city**	NO			
SUB-TOTAL	(city induced framework only)	**53 116**			**53 116**
IV	**INDUSTRIAL PROCESSES and PRODUCT USES**				
IV.1	**Emissions from industrial processes occurring in the city boundary**	NE			
IV.2	**Emissions from product use occurring within the city boundary**	NE			
SUB-TOTAL	(city induced framework only)				
V	**AGRICULTURE, FORESTRY and OTHER LAND USE**				
V.1	**Emissions from livestock**	NE			
V.2	**Emissions from land**	NE			
V.3	**Emissions from aggregate sources and non-CO2 emission sources on land**	NE			
SUB-TOTAL	(city induced framework only)				
VI	**OTHER SCOPE 3**				
VI.1	**Other Scope 3**			NE	
TOTAL	(city induced framework only)	**353 742**	**418 305**		**772 8**

TABLE 22: OVERVIEW OF GREENHOUSE GAS EMISSIONS BY SECTOR IN KDM,2014

2.1.4. CLIMATE AND ENVIRONMENTAL REPORTING

For the past years, as part of Global Covenant of Mayors for Climate & Energy compliance (GCoM), cities (including KwaDukuza Municipality) have been obligated to report their climate commitments, actions and inventories on reporting platforms. From 2019, local and regional governments have started reporting climate action data through one unified reporting system for the first time. **CDP-ICLEI unified reporting** provides for data-driven decision-making, which guides to set informed emissions reduction targets and meet the requirements of the Paris Agreement. Leveraging data for making climate-smart decisions is crucial for city governments to enhance resilience and reduce emissions over the coming decades.

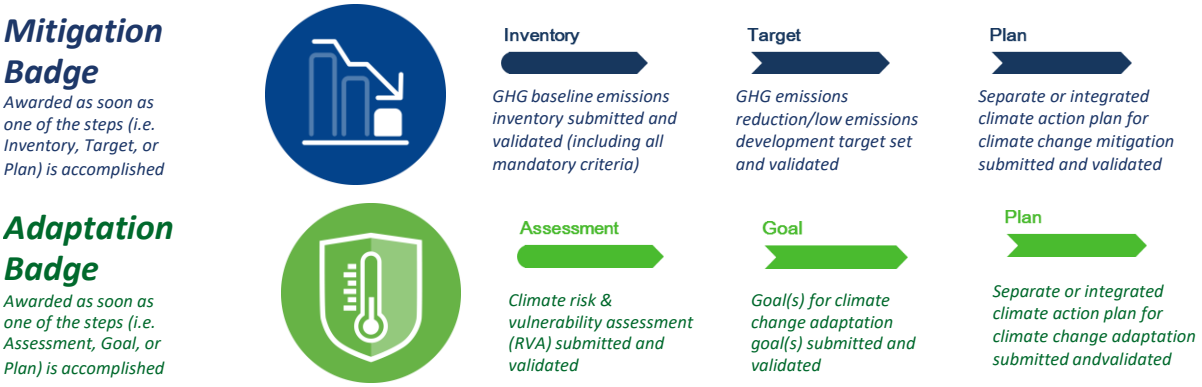
CDP works with cities to motivate them to disclose their impacts on the environment and take action to reduce negative impacts. The scoring methodology is designed to incentivize actions that are to a certain extent applicable to all cities regardless of geography or level of development. Scoring assesses the level of detail and comprehensiveness of a city's actions and planning as reported in the CDP questionnaire, and does not consider

any other actions and plans that are not reported within the questionnaire. Scoring cities responses to the CDP questionnaire enables CDP to provide feedback to cities on the completeness of their response and their performance on climate action. Cities are assessed across four consecutive levels which represent the steps cities move through as they progress towards environmental stewardship:

Disclosure (D- or D):	A city in the Disclosure scoring band has just started the journey of understanding and reporting on climate impacts. These cities understand the value of collecting data to drive climate action but may not have structures or resources in place to obtain the necessary information. Cities in the Disclosure band report on the degree to which climate impacts and risks have been measured.
Awareness (C- or C):	A city in the Awareness scoring band is in the process of assessing the main risks and impacts of climate change. These cities have begun developing an assessment and measuring impacts to get a holistic understanding of the main effects climate change has on their city but is not yet acting to reduce them.
Management (B- or B):	A city in the Management band has understood the main risks and impacts of climate change and is acting to adapt to and reduce these effects. These cities have worked collaboratively with key stakeholders to understand their risks and impacts and now have plans in place to mitigate and adapt.
Leadership (A- or A):	A Leadership city demonstrates best practice standards across adaptation and mitigation, has set ambitious but realistic goals and made progress towards achieving those goals. Cities in the Leadership band have strategic, holistic plans in place to ensure the actions they are taking will reduce climate impacts and vulnerabilities of the citizens, businesses and organizations residing in their city.

TABLE 24: THE LEVELS/SCORING BANDS

Simultaneously, cities committing to GCoM agree to advance climate action in three key areas: (a) reducing greenhouse gas emissions, (b) identifying – and adapting to – the risks associated with climate change, and (c) increasing access to clean and affordable energy. Likewise, as KwaDukuza implements its climate commitments, GCoM recognizes progress by a system of badges shared with the global community:



Compliance Badge



The 'Compliance' badge is awarded to cities that have accomplished all steps underall three pillars: mitigation, adaptation, and access to energy. They will keep the badge as long as they keep submitting progress monitoring reports within the required timeframe, validated for meeting GCoM requirements.*

*Please note: GCoM has not yet formalized the energy access pillar. Until its requirements have been adopted, full badge compliance is already achieved once all requirements under the mitigation and the adaptation pillars have been fulfilled.

FIGURE 34: GCOM COMPLIANCE BADGES

2.2. ENVIRONMENTAL EDUCATION AND AWARENESS

The Municipality strives to be an environmentally sustainable municipality that anticipates, and reduces its vulnerability to potential global and local environmental shocks. Furthermore, the environmental management function is to ensure that there is environmental sustainability within the municipality through providing administrative control, co-operation & liaison with other components within the municipality as well as with other external stakeholders. In the quest of achieving the 2030 municipal vision, the municipality recognises the importance of fostering partnerships and collaborations with local organisations who are in same field/ space to enable proactive service delivery. In addition, raising environmental awareness within KwaDukuza community forms a crucial responsibility of environmental management unit and this is achieved through the implementation of various environmental education and awareness programmes throughout the year focusing on the following environmental issues:

- Annual education events such as Open Street
- Wetlands and biodiversity
- Career expo
- Exhibitions
- Cleanups
- Climate change and weather
- Marine ecosystems
- Riverine management
- Marine Safety

KwaDukuza Municipality commemorates all the South African Environmental Calendar Days to promote environmental awareness and education, the municipality has prioritized a school based environmental education programme by supporting the eco-schools and Schools Environmental Education Programme (SEEP) in partnership with the Department of Economic Development, Tourism and Environmental Affairs. In addition, community based environmental awareness programmes are conducted through the municipality's environmental management forum members from the 30 wards within the municipality

2.3. SPATIAL AND ENVIRONMENTAL TRENDS AND ANALYSIS

KwaDukuza Local Municipality's Low Carbon and Environmental Management Journey 2013- to date

1. Staff capacity has increased within the Environmental Management unit:
   - ✓ 2x Senior Environmental Officers

- ✓ 1x Climate Change Officer
- ✓ 1x Environmental Management Intern
- ✓ Technical Champion for Climate Change (Executive Director: Economic Development & Planning)

2. ACTIVE MEMBER OF **CENTRAL KZN CLIMATE CHANGE COMPACT (CKZNCCC**)
3. ACTIVE MEMBER OF **ICLEI LOCAL GOVERNMENT FOR SUSTAINABILITY**
4. ACTIVE MEMBER OF **GLOBAL COVENANT OF MAYORS FOR CLIMATE & ENERGY**

5. INSTITUTIONALISATION OF CLIMATE CHANGE WITHIN LINE FUNTIONS:

(i) SCM Policy reviewed to include Green Procurement
(ii) Development Control: Standard condition in the Record of Decision (RoD) stating that the Developer must adhere to the adopted KwaDukuza Green Building Guidelines (GBG) and must submit a report to the municipality detailing how they have incorporated the GBG during implementation.
(iii) Electrical Services: Energy Master Plan was reviewed to incorporate Energy Efficiency chapter and ensuring that all new streets lights are energy efficient.

6. ENVIRONMENTAL PLANNING TOOLS DEVELOPED:

(i) A Strategic Environmental Assessment (SEA) is a planning tool aimed at strategically integrating environmental considerations into Municipal planning, aiding decision making and facilitating sustainable development. According to the Spatial Planning and Land Use Management Act (2013), a SEA must be developed within the process of developing a municipal Strategic Development Framework (SDF).

a) Through the proactive nature and current climate change pressure the municipality developed a Climate Change Response Strategy (CCRS, 2013) in which the Municipality, with support from ICLEI, has identified their sources of GHG in the economy.

b) The development of the Estuary Management Plan for the Nonoti and the Zinkwazi River, of which the final product will be the policy of the municipality which expands the municipality's natural corridors and protection zones.

2.4. STATUS OF SECTOR PLANS FOR ENVIRONMENTAL MANAGEMENT

TABLE 25:SECTOR PLANS STATUS

SECTOR PLAN	COMPLETED(Y/N)	ADOPTED (Y/N)	STATUS QUO
KwaDukuza Municipality Strategic Environmental Assessment (SEA)	Yes	Yes	KwaDukuza Municipality identified the need for a SEA in order to assess the environmental implications of the KwaDukuza IDP, to determine the ability of the environment to sustain the development currently taking place in the Municipality and to identify the environmental opportunities and constraints within the Municipality. The SEA has been reviewed in conjunction with the SDF review.

KwaDukuza Coastal Management Plan(CMP)	Yes	Yes 2011	As prescribed in the Integrated Coastal Management Act,No 24 of 2008 (ICM Act) KwaDukuza Municipality became

SECTOR PLAN	COMPLETED(Y/N)	ADOPTED (Y/N)	STATUS QUO
			the first municipality in the country to comply with the requirements which were; the development and adoption of a Coastal Management Programme (CMP). The second phase of the CPM was the development of the **Coastal Development Management Tool**. This tool will act as a guide for the Municipality and for stakeholders to determine and implement certain coastal planning with specific zoning, associated land use, setback lines and development controls, the inclusion of the Development Management Tool has acknowledged the change in the NEMA Environmental Impact Assessment 2014 regulations, but has also allowed leverage for future amendments. Thisis awaiting adoption by KwaDukuza and the final leg of public/stakeholder engagements to have the document finally complete.
KwaDukuza Climate Change Response Change (CCRS)	Yes	Yes 2013	In line with Climate Change COP17 conference held in Durban in 2011, KwaDukuza Municipality undertook to make its commitment in fighting the impacts of climate change bearing in mind that as a growing municipality under immense development pressure; KwaDukuza must aim at creating a climate-resilient and low-carbon economyand society by building resilience to the effects of climate Change through the reduction of greenhouse gases.

KwaDukuza Urban Low Emissions Development Strategic Framework and Action Plan (Urban LEDS)	Yes	Yes 2015	The Urban Low Emissions Development Strategy (Urban LEDS) builds from the CCRS strengthening it with strategic vision statement linked with the IDP. The main objective ofthe Urban LEDS is to enhance the transition to low-emission urban development in municipalities in emerging economycountries. KwaDukuza Low Emissions Development Strategic Framework and Action Plan was adopted in 2015. The action Plan will feed into themunicipal IDP, SDBIP, and Departmental performance management system. The Urban LEDS was fully funded by European Union through ICLEI Africa.

SECTOR PLAN	COMPLETED(Y/N)	ADOPTED (Y/N)	STATUS QUO
KwaDukuza Biodiversity and Open Space Management Plan (BOSMaP)	Yes	Yes 2013	The plan is done by identifying, mapping and classifying untransformed land in the municipality at a fine scale. This plan is an element of the Municipality's IDP and located at a level between the SDF and LUMS. The plan assists the municipality in classifying and managing areas important for biodiversity conservation and provision of ecosystem services. This plan is a decision-making tool that informs the decisions regarding development and conservation in KwaDukuza Municipality.
KwaDukuza GreenhouseGas Inventory (GHGI)	Yes	Yes 2020	Greenhouse Gas (GHG) Inventory 2014 provides an account of greenhouse gases emitted to the atmosphere. The KwaDukuza's second GHG Inventory is complaint with the international accounting protocols, techniques and methodologies listed in the Global Protocol for Community- Scale Greenhouse Gas Emissions (GPC). Data sources, assumptions and gaps are outlined within the detailed report in Greenhouse Gas Inventory Methodology- Data sources section.

Green Building Guidelines for KwaDukuza	Yes	Yes 2015	The aim of this document is to provide an easy-to-use reference document for the municipality and building professional and users. It is not intended to be exhaustive, but rather address the key issues generating the most widespread benefits in terms of operating costs, user amenity and the environment. Ultimately, this set of Green Building Guidelines is one of the tools needed and available to achieve better buildings and better spaces for people to live, work and play- to restore and enhance our environment, our people and oureconomy.
KwaDukuza Municipality Draft Environmental Policy	Yes	No	The Environmental Policy, is a statement of intent towardsKwaDukuza Municipality 's objectives regarding its environment, it forms the basis for sectorial policies, strategies and programmes to ensure that the principles of sustainability are adhered to and a community-

Pertaining more information on the above Policies and Plan, see ANNEXURE

2.5. ENVIRONMENTAL MANAGEMENT SWOT ANALYSIS

TABLE 26:ENVIRONMENTAL MANAGEMENT SWOT ANALYSIS

STRENGTHS	WEAKNESSES
• "Green" wedges separate the towns and maintain environmental integrity. • BOSMaP, CCRS, EMF, draft CMP and GHGI are used for the management of environmental assets. • Cooperative governance between spheres of government. • Environmental plans/programmes are mainstreamed into the spatial planning tools such as the SDF.	• The schematic edges of potential future development do not appear to be well aligned with existing development areas or with river/ flood line/ service catchment demarcations. • Inadequate financial resources to speedily implement recommendations of environmental sector plans. • Few remaining natural areas. • Non-management of sensitive natural assets.
OPPORTUNITIES	**THREATS**

• Urban Low Emission Development Strategy. • Preserve sense of place. • Stable climate. • Unexploited heritage market. • Increase the number of protected areas. • Green Building Guidelines Policy. • KwaDukuza Climate Risk & Vulnerability Assessment. • Disaster management planning, • rehabilitation of natural defense mechanisms.	• Greenhouse Gas Emissions, Climate change. • Biodiversity loss and in invasive alien species. • Waste management and effluent into water resources. • Loss of natural assets such as coastal dunes, natural grassland and sugar cane, to development. • Changes in Habitat and vegetation destruction. • Development and pressures may promote environmental degradation if not properly facilitated, • Wetlands Degradation. • Illegal sand mining activities and environmental non-compliances. • Sea level rise

2. FIRE SERVICES ANALYSIS

INTRODUCTION

The KwaDukuza Local Municipality is primarily responsible for the implementation of the Disaster Management Act, 2002 (Act 57 of 2002) within its area of jurisdiction, with a specific focus on ensuring effective and focused disaster risk reduction planning. The outcomes of a comprehensive disaster risk assessment can ensure that all developmental initiatives as well as contingency planning and practice of the municipality are informed by accurate knowledge of disaster risk, enabling various stakeholders to contribute to the reduction of disaster risk within the KwaDukuza Local Municipality.

2.1. INSTITUTIONAL CAPACITY FOR DISASTER MANAGEMENT AND FIRE EMERGENCY SERVICES

KwaDukuza Local Municipality has established a functional Disaster Management Unit. To ensure an effective implementation of the Disaster Management Act, KwaDukuza Local Municipality has also allocated physical and financial resources to make sure that there is an effective smooth running of the Disaster Management Unit.

Fire Fighters	Area(Square Km)	Capacity (Equipment)	Population	Households
1 Chief Fire Officer 1 Divisional Officer 4 Station Officers 13 Leading Firefighters 20 Senior Firefighters 17 Firefighters 1 Call Centre Supervisor 8 Call Centre Operators	735	6 Rescue Vehicles 2 Skid Units 5 Utility Vehicles	231 187	70 284

FIRE AND EMERGENCY SERVICES

Fire & Emergency Services comprises of three Divisions, namely:

RE ACTIVE SERVICES

- Operations

PRO ACTIVE SERVICES

- Fire Prevention
- Public Education, Information & Training

EMERGENCY CALL CENTRE

- Call receiving and despatching of resources

FIRE PREVENTION ACTIVITIES:

Robust Fire Prevention activities were conducted to ensure safety of citizens and enforcement measures were affected by officials who were seconded to Fire Prevention. Two hundred and sixty-eight (268) Building Plans were processed by the Fire Prevention team with fifty-eight (58) premises being inspected for compliance with the National Building Regulations and Building Standards Act and relevant National Standards.

FIRE SAFETY PROGRAM:

14 Wards visited for Fire Safety Awareness Talks (school visits and special programs). The department was also involved in the Child Protection Campaign which was coordinated by Department of Education and iLembe District Municipality

Table 27:Projects from 2022/23 Financial Year (Fire Emergency)

Project	Wards	Budget 2022/2023	Budget 2023/2024	Budget 2024/2025
Fire Fleet	ALL	15 000 000	8 000 000	8 000 000
Back-up generator		200 000	-	-
Emergency Equipment	ALL	200 000	200 000	200 000
Standby Quarters	19	1 500 000	500 000	500 000
Gym Equipment		200 000	-	-
Total		**17 100 000**	**8 700 000**	**8 700 000**

3. STATUS OF DISASTER MANAGEMENT PLANS / FRAMEWORK

3.1. Municipal Institutional Capacity

The KwaDukuza Municipality Disaster Management Unit was established in December 2012. Although the municipality does not have an independent disaster management centre, the current disaster management office that is used for disaster management activities is located at the KwaDukuza Municipality offices and is furnished with the required resources. The Unit falls within the Community Safety Directorate and reports to the Municipal Services Portfolio Committee.

INSTITUTIONAL MEASURES	REMARKS
Disaster Management Centre	Has not been established
Human Resources (Personnel)	1 x Director, 2 x Disaster Management Officers. As per approved staff establishment, there are vacant positions of 1 x Administrative Assistant, 2 x Disaster Management Officers and 1 x Disaster Manager. Operational need to be filled.
Physical Resources (vehicles and storage containers)	1 x vehicle is available, but specialized (4x4) vehicles are required to be driven on rural terrain. 3 x storage containers for immediate relief items such as (food parcels, sponges, blankets, cosmetic packs and plastic sheeting)
Disaster Management Framework Policy	Draft available and aligned to District, Provincial and National Frameworks, policy-making process needs to be initiated so it can be approved by Council.
Disaster Management Plan	Adopted by Council in 2016. Needs to be reviewed to ensure relevance.
Disaster Management Advisory Forum	It is fully functional and meets on a quarterly basis

Municipal Legislative Mandate (Disaster Management, Fire & Rescue Services)

- Constitution of the Republic of South Africa Act 108 of 1996
- Municipal Systems Act (Act No. 32 of 2000)
- The National Disaster Management Framework (Notice 57 of 2005)
- Disaster Management Act (Act No. 57 of 2002)
- Disaster Management Amendment Act (Act No. 16 of 2015)
- Municipal Structures Act (Act 117 of 1998)
- Fire Brigade Services Act 99 of 1987
- National Veld and Forest Act 101 of 1998

DISASTER MANAGEMENT PLAN

Section 53 of the Disaster Management Act (Act No. 57 of 2002) states that each municipality must prepare a disaster risk management plan for its area according to the circumstances prevailing in the area. The KwaDukuza Disaster Management Plan was developed and adopted by the Council in May 2016. The plan is due for review in the 2023/424 FY to ensure that the disaster management plan is still relevant and suitable for the disaster management needs of KwaDukuza Local Municipality.

DISASTER RISK MANAGEMENT SECTOR PLAN

- Forms an integral part of the Municipal's IDP so that disaster risk reduction activities can be incorporated into its developmental initiatives
- Anticipates the likely types of disasters that might occur in the Municipal's area and their possible effects
- Identify the communities at risk
- Provides for appropriate prevention, risk reduction and mitigation strategies
- Identify and address weaknesses in capacity to deal with possible disasters
- Facilitate maximum emergency preparedness

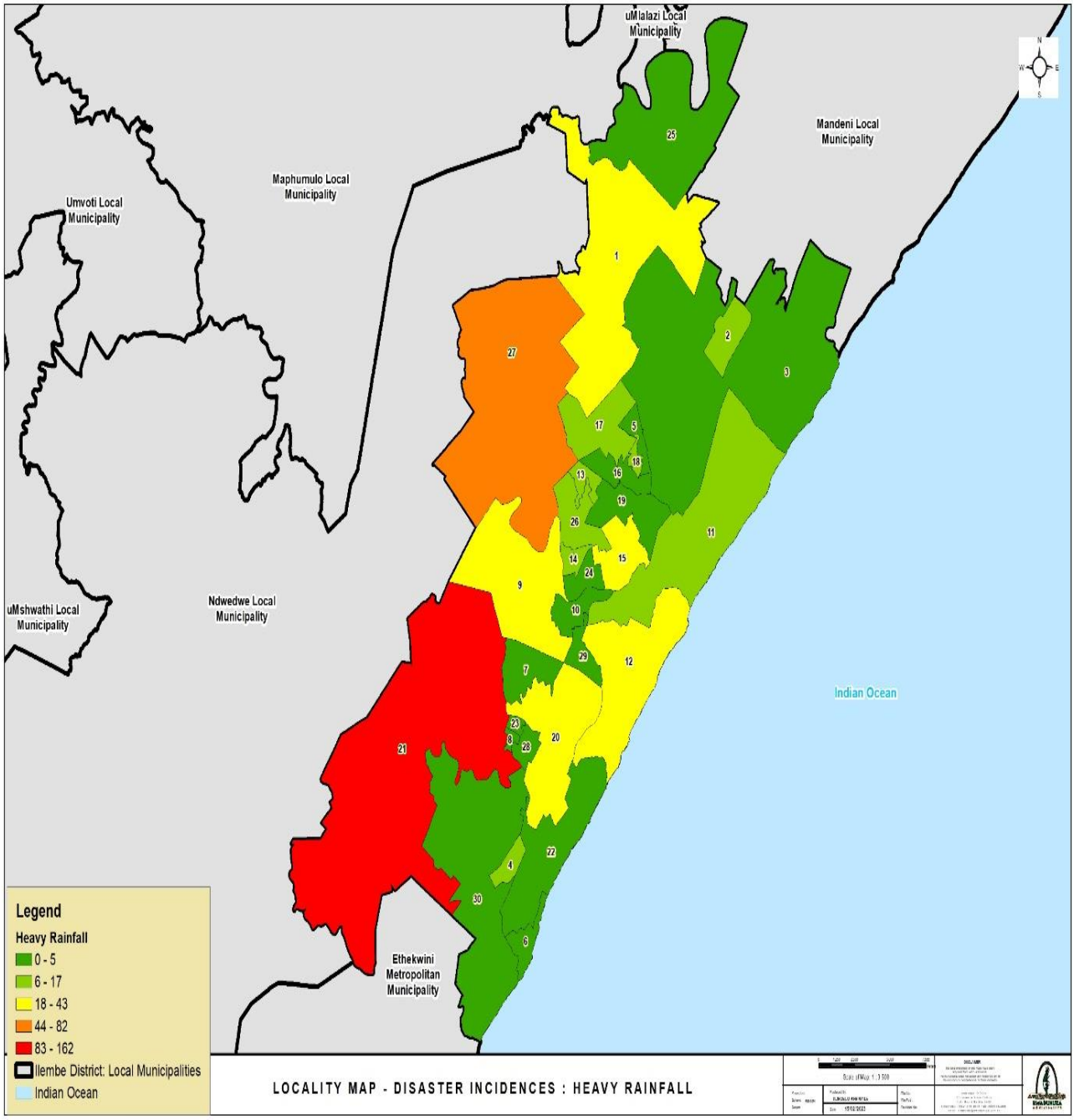
ANNEXURE 4 KDM DISASTER SECTOR PLAN 2022-2023 (AND DISASTER REPORTS FROM THE 2022 FLOODS)

Top List of Risks (Hazards)

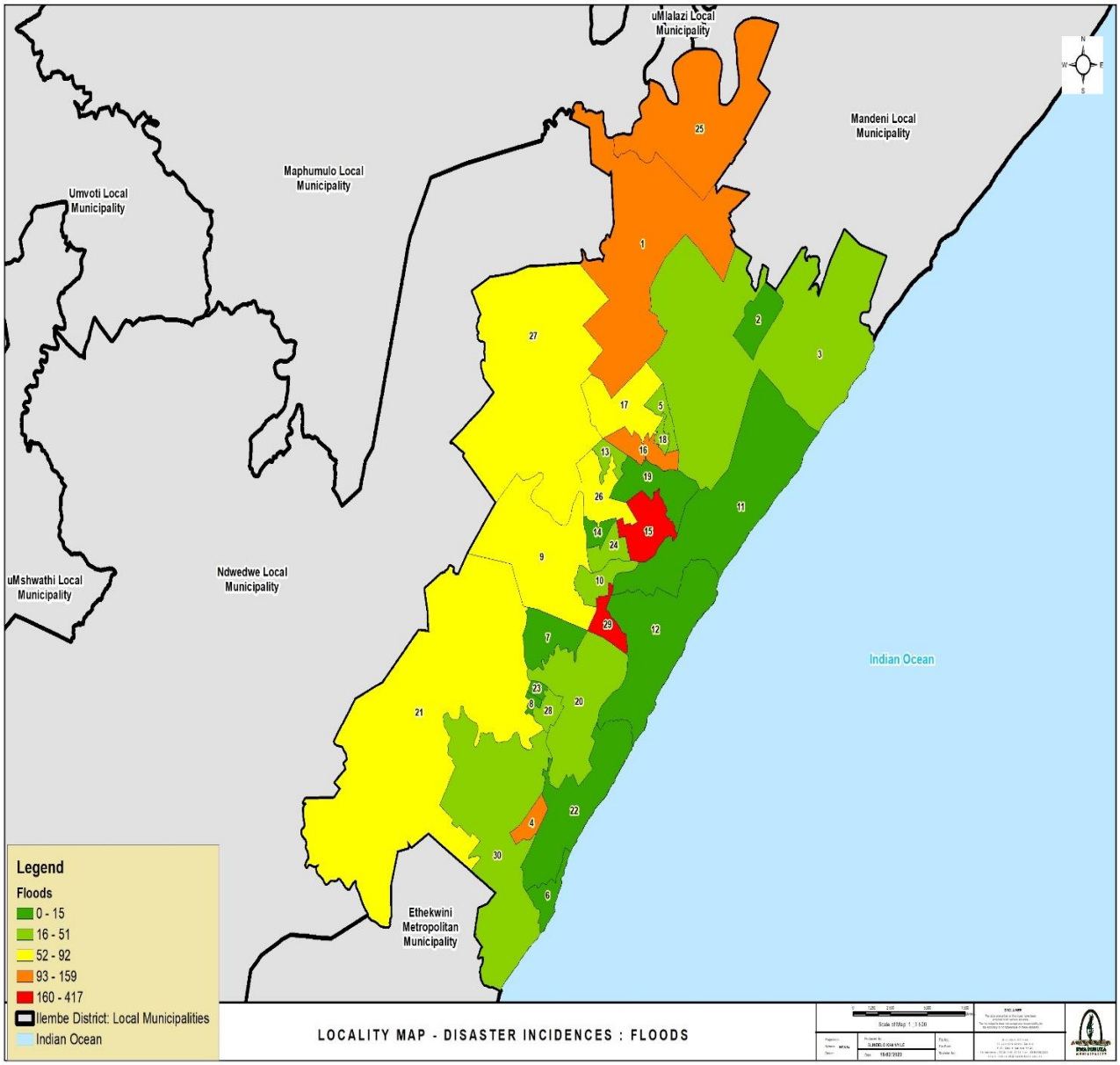
Risk priorities have been allocated a numerical value from one to ten (with ten being the highest); these risks have been identified through historical data gathered from beneficiary Lists over the past nine years.

Hazard	***Hazards Indices***	***Relative Risk***	***Relative Risk Priority***
	Hazard Rating		
Heavy Rainfall	9	***10***	***Extreme***
Flooding	8	***9***	***High***
Structural Fires	9	***9***	***High***
Strong Winds	7	***6***	***Medium***
Lightning	6	***5***	***Medium***
Structural Collapse	5	***5***	***Moderate***
Veld Fires	4	***3***	***Low***

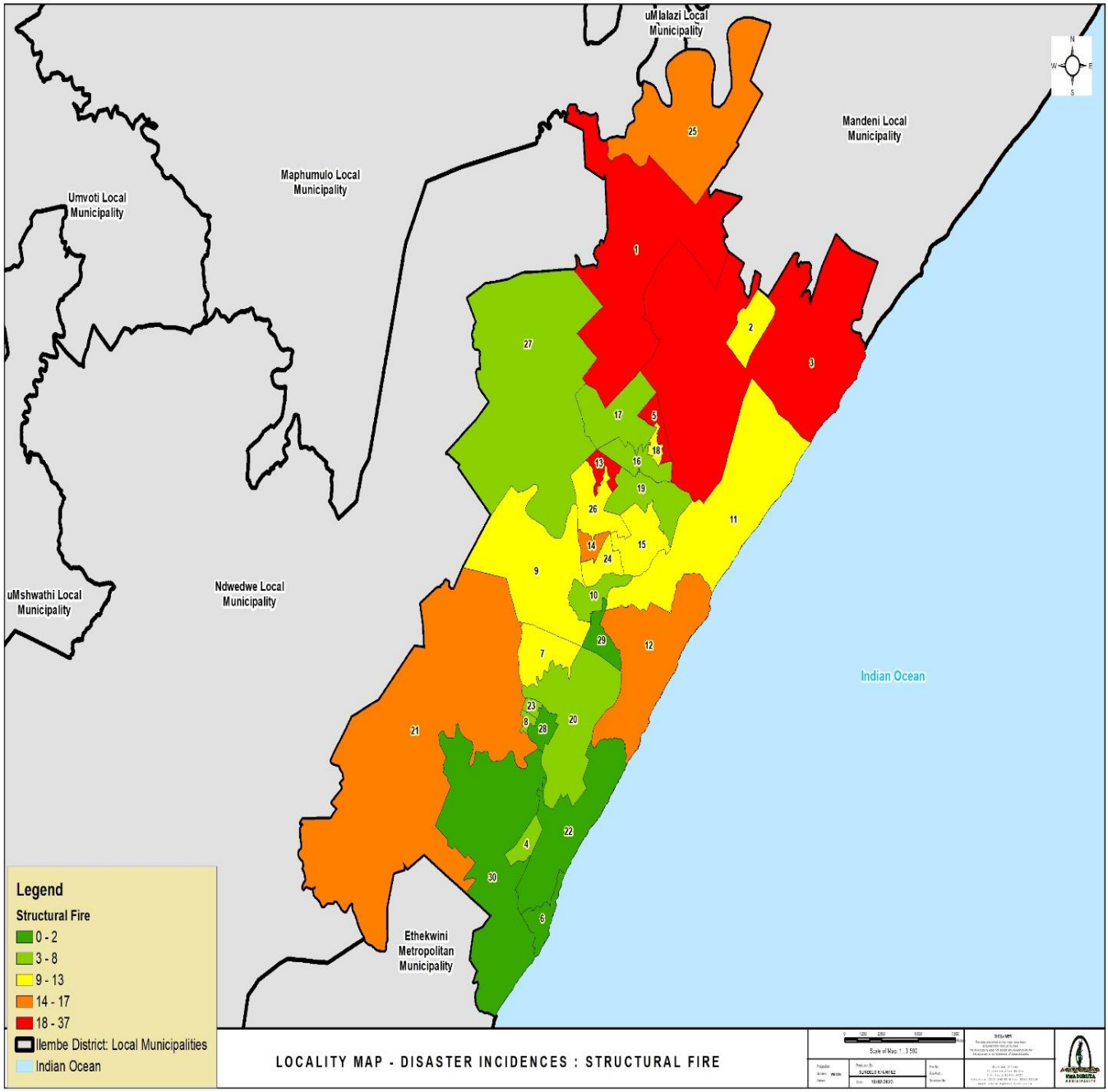
Distribution of Heavy Rainfall in KDM



Distribution of flooding in KDM



Distribution of Structural Fires in KDM



4. Disaster Management and Fire Services SWOT Analysis

TABLE 28:DISASTER MANAGEMENT AND FIRE SERVICES SWOT ANALYSYIS

STRENGTHS	WEAKNESSES
▪ Comprehensive programmes developed. ▪ Good institutional arrangements. ▪ Political buy in established ▪ Integration of disaster risk management issues with other municipal programmes ▪ Sharing of best disaster management practices with other stakeholders such as other local municipalities, the district disaster management centre and the provincial disaster management centre ▪ Establishment of ward-based consultative forum ▪ Establishing Fire Prevention Section to do the enforcement of Bylaws in respect of premises storing flammable liquids and substances ▪ Leverage Lavoipierre capacity to generate revenue by providing Training to external stakeholders on Basic Fire Fighting Courses and courses related thereto.	▪ Insufficient human and physical resources to provide effective service delivery ▪ Small office space and lack of ventilation in storage containers leads to spoilage of some relief items ▪ Vehicles are not of the specification that is required by the terrain the disaster management team navigates through ▪ Lack of integrated response by municipal business units during disaster incidents ▪ Disaster Management Unit has no budget allocated, only relies on equitable share, which is utilized for relief. ▪ Lack of manpower to effect enforcement measures ▪ The Fire Unit has inadequate physical resources to deliver effective and efficient emergency services ▪ Delayed SCM processes which impact service delivery ▪ Appointment of incompetent service providers

OPPORTUNITIES	THREATS
▪ Employment of more disaster management personnel. ▪ Securing of political buy-in. ▪ Development or and review of disaster risk management plans ▪ Raise charges for Fire Safety Compliance Inspections ▪ Raise charges for all events as a measure of cost-recovery exercise ▪ Raise charges for Assessments of Emergency Evacuation Drills by Emergency Planning officers ▪ Eliminate costs of sending staff to training by building capacity within the Unit	▪ Lack of comprehensive understanding of disaster risk management amongst other stakeholders. ▪ Lack of cooperation from other sectors. ▪ Climate change impact. ▪ Lack of budgeting for disaster management ▪ Recommended Maintenance Standards not being conformed with and disposal thereof ▪ Inadequate budget to repair Emergency and none Emergency fleet ▪ Delays in servicing emergency fleet ▪ Outdated and aging infrastructure ▪ Exorbitant prices on work that is carried out ▪ Lack of specialized skills locally

DISASTER RISK REDUCTION PROGRAMMES

PROJECT/PROGRAMME	BUDGET	TARGET	FINANCIAL YEAR	TIMELINES
1. Hazard specific Awareness Campaigns	Nil	Communities, Schools & Clinics	2023/24	1 per month
2. Emergency Relief Aid	R 3 000000	In all Wards		Report submitted Monthly
3. Disaster Risk Reduction Projects	R150 000	Vulnerable Wards		Ongoing
4. Capacity Building	Nil	Councillors, Disaster Ward-based forum, Traditional Leaders, NGO's, CBO's, Sector Departments & Stakeholders		1 per quarter
5. Reviewing of Disaster Management Plan	R 45 000	Ward-Based Risk Assessments, Mapping Of		Annually

		Risks and Research on communities at risk		
6.Provision of firefighting knapsacks sprayers to the Community	TBC	Wards with structural fire risks		2 wards per quarter

5. A BRIEF DESCRIPTION OF EACH KPA AND ENABLER

TABLE 29:CHECKLIST FOT IMPLEMENTATION OF THE DISASTER MANAGEMENT PLAN

KPAs	OBJECTIVES	KEY INDICATORS
KPA 1 **(Integrated Institutional Capacity for Disaster Risk Management**)	Establish integrated institutional capacity within the municipal sphere to enable the effective implementation of disaster risk management policy and legislation.	▪ Establish mechanisms for DRM policy ▪ Put in place arrangements for integrated direction & execution of DRM Policy ▪ Put in place mechanisms for stakeholder participation & technical advice ▪ Establish & ensure effective operation of the Disaster Management. ▪ Ensure the operational capacity of the Disaster Management Section is in place ▪ Ensure the Disaster Management Advisory Forum (DMAF) is in place (optional)

KPAs	OBJECTIVES	KEY INDICATORS
KPA 2 **(Disaster Risk Assessment and Monitoring)**	Generate an indicative Municipal Disaster Risk Profile by establishing and maintaining a uniform methodology to continuously assess and monitor risk.	▪ Conduct Disaster risk assessments to inform risk management ▪ Generate municipal disaster risk profile ▪ Monitor, update & disseminate risk information to entities and communities ▪ Conduct quality control (meaning have evidence of capacity building, consultation & verification of actual situations with communities & appropriate government stakeholders, validate assessments before publication & dissemination, ensure ▪ implementation of risk reduction initiatives based on assessments etc.
KPA 3 **(Disaster Risk Reduction)**	▪ Integrated Disaster Management Plans and risk reduction programmes by all disaster management stakeholders developed in accordance with approved frameworks.	▪ Ensure DRM plans are in place Prioritise disaster risks, declared areas, communities & households Scoping & development of DR reduction plans, projects & programmes must be in place ▪ Include in strategic structures risk reduction efforts ▪ Implement & monitor DR reduction programmes and initiatives.

KPAs	OBJECTIVES	KEY INDICATORS
KPA 4 **(Preparedness, Response and Recovery)**	▪ To ensure effective and appropriate preparedness, response, recovery and rehabilitation through: ▪ Implementing a uniform approach to the establishment of effective early warning strategies, ▪ Avert or reduce the potential impact in respect of health impacts, personal injury, loss of life, property, infrastructure, environments and government services, ▪ Immediate integrated and appropriate response and relief	▪ Identify mechanisms for dissemination of early warnings ▪ Put in place mechanisms and guidelines for assessment, classification etc. ▪ Ensure response & recovery efforts are integrated ▪ Standardise and regulate relief measures ▪ Conduct integrated rehabilitation & ▪ reconstruction activities ▪ Ensure all departments have a disaster Management plan including finance

TABLE 30:ENABLERS,OBJECTIVES AND KEY INDICATORS

ENABLERS	OBJECTIVE	KEY INDICATORS
Enabler 1 **(Information and** **Communication)**	To develop a comprehensive Disaster risk Management information system and establish integrated communication links with all disaster risk management role players in provincial and municipal spheres of government.	▪ Identify data needs & sources ▪ Ensure info management & communication system supports KPAs & enablers of NDMF ▪ (also PDMF and DDMF when developed) ▪ Promote culture of avoidance, create awareness, and ensure good media relations are in place
Enabler 2 **(Education, Training, Public Awareness and Research)**	To promote a culture of Risk avoidance among stakeholders by capacitating all role-players through integrated education, training and public awareness supported by scientific research.	▪ Conduct education, training & research needs & also resource analysis ▪ Put in place DRM education framework & programmes ▪ Ensure alignment of such programmes with provincial and municipal programmes

Enabler 3 **(Funding)**	Establish mechanisms for the funding of disaster risk management in the municipality.	▪ Establish funding arrangements for: ▪ Assessments ▪ Risk reduction ▪ Response & recovery ▪ Education & training

TABLE 31:ENGAGEMENT OF DISASTER MANAGEMENT WITH IDP STRUCTURES

IDP STRUCTURE	FUNCTION	ENGAGEMENT WITH DISASTER MANAGEMENT STRUCTURE
IDP Compilation	Assesses the reviewed IDP and makes recommendation to the MEC responsible for Local Government	Provincial and District Disaster Management Section must be represented at this level
IDP Representative Forum and IDP Izimbizo (Community Meetings)	Community Forum where the community could provide input into the IDP	Municipal Disaster Management could use this forum to engage with the community on the DMP.
IDP Steering Committee	Technical committee where line function departments engage and integrate their projects which would then be presented to the community. It is also the forum that steers the IDP	Municipal Disaster Management must and align with the technical aspect of the IDP and influence the prioritisation or allocation of projects/issues, etc.
▪ **ILembe District Advisory Forum.** ▪ **Provincial Coordinating Forum**		which meets every quarter
Municipal Disaster Management Advisory Forum (DMAF)	To make provision for the integration and coordination of disaster management activities and to give effect to the principle of co-operative governance, KwaDukuza Local Municipality has established a Disaster Management Advisory Forum in accordance with Section 51 of the Disaster Management Act.	The disaster risk management advisory forum meetings are held quarterly comprising of all relevant stakeholders. The private sector and civil society participate in the forum and have crucial roles to play. The Disaster Management Advisory Forum (DMAF) is a body in which all role players consult one another and coordinate their actions on matters relating to disaster management

		within the Municipality and meets on quarterly basis or as and when necessary.

6. CHALLENGES AND PROPOSED INTERVENTIONS: CROSS CUTTING AND INTERVENTIONS

TABLE 32:DESCRIPTION OF CHALLENGES AND INTERVENTION

CHALLENGES/COMMUNITY NEEDS IDENTIFIED	IDP INTERVENTIONS
KPA: CROSS CUTTING INTERVENTIONS	
Delay in approving building plans and town planning applications.	Finalise the implementation of Development and Building Plans application reforms with assistance of World Bank/Vuthela LED Programme; Enter into SLA with all BUs ED who have a responsibility to comment on applications; Ensure proper functioning of the Development Assessment Committee; Attend to all public complaints regarding delays within 7 days of receiving such complaints. Hasten the implementation of all EDRMS Modules and the introduction of Plan Tracking System; and Continue to have sessions with professionals /agents on a quarterly basis to deal with issues of common interest.
	Increase staff members who are trained and designated as Environmental Management Inspectors by the MEC; Provide on-going community awareness programmes on climate change and environmental management; Implement approved KwaDukuza Green buildings guidelines and KwaDukuza Low Carbon Emission Strategy; and Identify and implement community resilience projects; Partner with Green Scorpions/ Department of Minerals Resources to enforce against illegal sand miners along Umvoti River; Encourage mainstreaming of green/climate proof projects by all municipal business units; and Provide support and guidance to internal departments to comply with applicable legislation when implementing their projects.

State of Service Delivery	Poor enforcement of environmental laws and inadequate knowledge on climate change effects to our communities. • Shortage of Human Resource • Storage space for relief • Logistical resources, our vehicles are not of the specification that the terrain we navigate through • In terms of the Disaster Management Act, (Act 57 of 2002) it is a must that all municipalities have fully fledged disaster management centres, which must include the full staff compliment, head of the centre, manager, officers and all other mechanisms to ensure effective functioning of the Unit.

7. MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT

Corporate Services is a Business Unit which champions the municipal transformation and institutional development through structured initiatives and avenues that are facilitated for the respective internal user business units as well as community stakeholders. Corporate Services is made up of three departments vi-a-vis: ICT, HR and Administration/Council/Property Management with each department is headed by a Director, Corporate Services Business Unit has for every five years been reviewing its long-term strategic programme of action seeking to realize the strategic mandate and priorities of Council. The aim of KwaDukuza Municipality's Institutional Development Transformation Programme is to change the institutional arrangements, processes, managerial practices, corporate culture and developing a renewed cadre of local government. The ultimate aim of all of this is the enhancement of organizational performance and service delivery.

7.1. INSTITUTIONAL ARRANGEMENTS

7.1.1. HUMAN RESOURCES

KwaDukuza Municipality has a Council approved **Human Resources Management and Development Strategy and its Implementation Plan**. The plan was last reviewed and adopted by Council in June 2016 (a copy of the plan is attached as an ***Annexure 10 Human Resource Management Development Strategies and other supporting Implementation Plans*** hereto for ease of reference). The Human Resource Strategy is aligned to the long-term plans of the Municipality which are further listed hereunder. The planned goal and objective of the strategy is to build and strengthen the administrative and institutional capability of the Municipality by implementing the goals listed herein-below:

- Goal One: Promote and enhance our competitive total rewards package to recruit and retain top talent.
- Goal Two: Support the talent development of our employees through professional development, career development, and improved performance management

- Goal Three: Promote the achievement of work-life balance and wellness in our employees:
- Goal Four: Deliver services, programs, and communications which are highly valued by our prospective employees, current employees, and retirees.
- Goal Five: Foster a diverse and inclusive municipality with a positive work environment.
- Goal Six: Compete for top talent with effective recruitment strategies and efficient recruitment processes.

In summing up, the diverse facets or aspects of the Human Resources Strategy find expression in the daily operations of the HR Department which ultimately get accounted for at the local public administration portfolio committee on a monthly basis.

7.1.2. MUNICIPAL POWERS AND FUNCTIONS

Section 152 of the Constitution of the Republic of South Africa (Act 108 of 1996) read together with Schedule 4, Part B thereof, contains provides that the objects of local government vest the powers and functions in a local municipality. Municipal transformation and institutional development relate to essential and important change pertaining to the way that municipalities perform their functions, allocation of resources and institutional strategies whose implementation is geared to ensure best results with regard to service delivery to the communities. It is common because that transformation and institutional development are seen to take place at the point when the following is addressed as part of the Municipality's strategic planning and direction.

The functions and powers of a municipality are further assigned to it in terms of Sections 156 and 229 of the Constitution. To give effect to the provisions of the Constitution, Chapter 5 of the Local Government Municipal Structures Act (Act 117 of 1998) distinctly describe the functions and powers vested in a local community as follows:

- To provide democratic and accountable government for local communities;
- To ensure provision of services to communities in a sustainable manner;
- To promote social and economic development;
- To promote a safe and healthy environment; and
- To encourage the involvement of communities and community organizations in the matters of local government.

In line with the above described functions and powers in a local community, the following are the powers and functions assigned to KwaDukuza Municipality.

TABLE 33:MUNICICAL POWERS AND FUNCTIONS

ILEMBE DISTRICT MUNICIPALITY AND LOCAL MUNICIPALITIES		
DISTRICT MUNICIPAL FUNCTIONS	**SHARED FUNCTIONS DISTRICT AND LOCAL**	**LOCAL MUNICIPAL FUNCTIONS**
▪ Potable Water Supply ▪ Sanitation Services ▪ Municipal Health Services ▪ Regional Airport ▪ Environmental Health Services	▪ Fire Fighting services ▪ Local Tourism ▪ Municipal Airports ▪ Municipal Planning ▪ Municipal Public Transport ▪ Funeral Parlours ▪ Municipal Abattoirs	▪ Air Pollution ▪ Building regulations (National Building Regulations) ▪ Child Care Facilities ▪ Pontoons, Ferries, Jetties, Piers and Harbours ▪ Storm Water Management System In Built up areas ▪ Trading regulations and Liquor ▪ Beaches and Amusement Facilities ▪ Billboards and the Display of advertisement in Public places ▪ Cleaning ▪ Control of Public Nuisances ▪ Facilities for the Accommodation, Care and Burial of Animals ▪ Fencing and Fences ▪ Licensing of Dogs ▪ Local amenities ▪ Local Sport Facilities ▪ Municipal Parks and Recreation ▪ Noise Pollution ▪ Pounds ▪ Municipal Roads ▪ Public Places ▪ Street Trading ▪ Street Lighting ▪ Electricity distribution /reticulation**,** ▪ Municipal Planning ▪ Local Tourism ▪ Traffic and Parking ▪ Refuse Removal, Refuse Disposal and Solid Waste ▪ Cemeteries and Crematoria. ▪ Fire Fighting Services

7.1.3. EMPLOYMENT EQUITY PLAN

KwaDukuza Municipality currently has a Council adopted Employment Equity Plan from 2016 Term of Office. The Municipality commenced with the preparations for the approval of the new 5 years' Employment Equity Plan (EEP) which is targeted for review within the 2023/24 financial year. Its review will be done in line with this current Council term of Office and comes in as part of the alignment with the IDP processes. What has been has been taking place all long is reviewing it annually and reporting on the progress to the department of Labour electronically on its progress and every January of each year. A copy of the plan is attached as an ***Annexure 10 Human Resource Management Development Strategies and other supporting Implementation Plans*** herewith for ease of reference. In order to achieve equity within the context of KwaDukuza Municipality, affirmative action shall be defined as implementing immediate positive remedial actions, programmes and procedures to address both historical and existing inequalities and imbalances in the work place within the present staff profile.

The objectives of Employment Equity Act as stated in section 2 of the Act are to achieve equity in the workplace by:

- Promoting equal opportunity and fair treatment in employment through the elimination of unfair discrimination;
- Implementing affirmative action measures to redress the disadvantaged in employment experienced by designated groups, in order to ensure their equitable representation in all occupational categories and levels in the workforce;
- To have an equitable representation of the designated groups in terms of their Economically Active Population (EAP) in the workforce. The EAP from 15 to 64 years of age who are either employed or unemployed and seeking employment;

a) **Identified Barriers and Previous Resolved Barriers to Employment Equity Implementation**
b) **Legislative Compliance**
c) **Management Engagement**
d) **Stakeholder Engagement**
e) **Good Political Oversight**
f) **Less Fragmentation of Policies**

The Municipality developed and approved a comprehensive Human Resource Development Strategy which assists the entity ensuring maximum human resources maturity levels, staff retention and succession planning. KwaDukuza Municipality's Recruitment and Selection process is used to attract applicants for jobs to determine their suitability, including short listing, scoring, interviews, assessment and Recruitment and Selection Policy. The Municipality has other important policies that contribute to the enhancement of employment equity such as the induction policy, acting in senior positions, remuneration policy and rapid advancement policy.

g) **Work Environment and Facilities** In most cases, access into buildings does not accommodate persons with disabilities. Most ablution facilities are not user-friendly for persons with disabilities. Most

municipal buildings provide minimal parking space. However, few parking bays are marked and designated for exclusive use by persons with disabilities. Occupational health and safety is a serious matter and the municipality there is a policy in place which was developed to OHS in KDM is institutionalized in a form a decentralized strategic function whereby each business unit has got OHS representatives who constantly monitor advice and engage the management of the business unit on OHS matters. Secondly KDM has also established the OHS committee is made up of OHS reps. OHS officer and HR director which meets quarterly to keep track of the implementation of the OHS program. Thirdly, KDM has also established strategic relations with the Dept. of Labour and Employment in adhering to and promoting safe workplace environment. Lastly, KDM developed the annual action plan which seeks to give rise to solutions identified during the annual OHS assessment exercise. Health and Safety Committee meetings are held and safety reports and accident reports are discussed at the meetings.

7.1.4. WORKPLACE SKILLS PLAN (WSP)

The Municipality has a Workplace Skills Plan in place which is subject to review on an annual basis and submitted to the Local Government Sector Education and Training (LGSETA) for thorough evaluation process. Human Resource Development report on training and Skills Development Plan for is submitted as an ***Annexure 10 Human Resource Management Development Strategies and other supporting Implementation Plans*** The plans are being implemented with the following learning programmes.

TABLE 34:PRIORITISED TRAINING PROGRAMME FOR 2023/24

NAME OF THE LEARNING PROGRAMME	BENEFICIARIES
Skills programmes	Managers and all other KwaDukuza Municipality officials
Learnerships	KwaDukuza Municipality staff at lower levels and external youth from the local community
Bursaries	KwaDukuza Municipality employees and youth from local communities
Internships	Unemployed youth from local communities
In-service training	Local youth attending tertiary institutions
Short courses	KwaDukuza Municipality internal Staff and Councillors

A detailed training plan (Work Skills Plan) with 2023/24 beneficiaries is attached **as *Annexure 5 Human Resource Management Development Strategies and other supporting Implementation Plans*** A part from

the aforesaid formal human resource development initiatives internal workshops are being conducted by KwaDukuza Municipality expert officials who specialise in various fields. These are done to ensure that information is infused to all sections within the Municipality with a view to empower all KwaDukuza Municipality officials. Coaching and mentorship programmes are undertaken, yet it should be mentioned that these still need to be formalised and refined, owing to funding constraints (LGSETA for Learnerships).

(a) Recruitment and Selection Policy

KwaDukuza Municipality has a Council approved Recruitment and Selection Policy (a copy of which is attached as an ***Annexure 10 Human Resource Management Development Strategies and other supporting Implementation Plans*** for ease of reference). This policy is being implemented and reviewed annually. The reviewed policy was presented at the Council Workshop of the 15 March 2023 as part of the process and it is subject to Council adoption by end of March 2023. It is the objective of the policy that the Municipality recognises that its employment policies, practices and procedures must comply with the principle of the rule of law. The principle of the rule of law includes the principle of legality, which requires the Municipality, its political structures and political office bearers as well as its employees, to comply at all times and without exception with the relevant legal provisions governing the situation concerned. The policy applies to all permanent and contract employees, interns, learners and temporary employees who are appointed to complete a specific task "specialised" contract workers as determined by the Municipal Manager and seasonal employees.

(b) Scarce and Critical Skills Retention Policy

KwaDukuza Municipality has a Council approved Scarce and Critical Skills Retention Policy in place (a copy of which is attached for ease of reference as part of ***Annexure 10 Human Resource Management Development Strategies and other supporting Implementation Plans***). The policy applies to all employees within the Municipality with the exception of the Section 54 and Section 56 employees in terms of the Municipal Systems Act of 2000 as amended.

- The objective of the policy is to identify those categories of posts where the Municipality has a high turnover of staff.
- To attract and retain competent staff.
- To retain scarce and critical within the Municipality.
- To identify strategy to ensure the retainment and recruitment of staff by innovative means within the confines of the collective bargaining process.

7.2. PROGRESS ON IMPLEMENTATION OF WORKPLACE SKILLS PLAN, EEP, RECRUITMENT & SELECTION, SCARCE AND CRITICAL SKILLS RETENTION POLICY

Job Descriptions are currently under review and will subsequently assist in the identification of the required competencies. The process will be accompanied by cascading Performance Management System from the senior management level to middle management, other levels of management and until Task Grade 12. Measures to improve and lower vacancy rate have been employed by prioritising the recruitment and selection section. Reporting on the plans and policies is inherent in the implementation processes. Progress on implementation is reported to all relevant forums and portfolio committees within the Municipality. All the below policies are included as ***Annexure 5 KDM_Human Resource Management Development Strategy and Implementation Plans***

Name of Sector Plan / Policy / Bylaw	Adoption Date	Development / Review status (Draft / To be reviewed)
Employment Equity Plan	01/10/2016	To be reviewed in 2024
Human Resource Management and Development Strategy	2016	To be reviewed in 2024
A council adopted Workplace Skill Plan	30/04/2021	30/04/2022 to be reviewed in 2024
Recruitment and Selection Policy	30/05/2018	Reviewed in 2023, was presented at the Council workshop in 15/03/2023
Acting Allowance Policy	08/11/2018	31/10/2023 as per KZN Divisional Bargaining Council
KDM Staff Excellence Awards	14/03/2018	To be reviewed in 2024
Recognition of prior learning & procedure	30/05/2018	Still in order, no review so far
KDM Bursary Policy	1/07/2018	Currently reviewed in 2023, was presented at the Council workshop in 15/03/2023
Staff Conditions of service (Policy Manual)	30/05/2018	30/06/2022
KDM Staff Succession Planning Policy and KDM Review Succession Plan		Currently reviewed in 2023, was presented at the Council workshop in 15/03/2023

Scarce and Critical Skills Retention Policy		To be reviewed in 2024

Table 35:HR Sector Plans/Policy/Bylaws

7.2.1. INFORMATION COMMUNICATIONS TECHNOLOGIES:

KwaDukuza Municipality has policies that recognise the importance of information communications technologies, fully integrated into a digital nervous system, providing it with the knowledge necessary to act and deliver efficient and cost-effective services as described in the IDP. KDM has aligned the IT function strategy function to its overall strategic outlook despite some IT shortcomings which have negatively affected organisational performance as manifested by regular AG's report on IT (unqualified IT matters). This has caused Council to consider beefing up IT from strategic human capital point of view and thus resulting in the appointment of the Director for IT in July 2019. Furthermore, the Director ICT based on his skills and competencies developed ***the KDM IT turn-around PLAN (Annexure 6)*** **internally** which looks at all integrated facets of IT mainly people, systems, infrastructure policies/products/procedures. Council is currently identifying the required financial support towards the implementation, review and re-enforcement of the different of facets of IT (people, system and procedure and infrastructure. The policy outlines the direction, scope and approach to secure management of Information Assets and Information System within the Municipality. It seeks to protect the information assets, and any ICT assets which create, process, store and view or transmit information against unauthorised use or accidental modification, loss or release. The municipality has the ICT Security Policy which incorporates all the ICT domains listed below:

- ICT Risk Management;
- Access Control;
- Intrusion, Detection and Reporting;
- Operating Systems Security Controls;
- Systems Acquisitions and Development;
- Operations Procedures;
- Server Room Controls;
- Privacy and Data Protection;
- Firewall ;
- E-Mail/Internet; and
- Back-Up and Recovery.

An IT Steering Committee was appointed to addresses IT governance issues in terms of King 1V and Corbit. KwaDukuza Municipality is currently developing the organisational readiness to usher in the fourth industrial revolution agenda. A copy of the ***ICT Security Policy is attached as Annexure to the IDP.*** Other IT related policies existing in the municipality are as follows:

IT Turnaround Strategy with IT Strategy Plan 2022-2026 adopted by Council on 20 October 2023.

POLICY	COMPILATION YEAR	LAST REVIEWED
ICT POLICY FRAMEWORK 2020/21	1/7/2020	13 April 2021
ICT CHARTER	1/7/2020	13 April 2021
ICT DISASTER RECOVERY PLAN	2019	
ICT TURNAROUND STRATEGY 2022/26	2022	20 October 2023
IT STRATEGY PLAN 2022/26	2022	20 October 2023
ICT ASSET MANAGEMENT POLICY	04/2022	
ICT SECURITY POLICY: contains the following ; • Firewall Policy • Backup and Retention Policy • Performance Monitoring • User Access Management Policy • System/Applications sign off, handover and discontinuation policy`		

Table 36:KDM IT Sector Plans/Policy/Bylaws

ANNEXURE 6 KDM IT TURN-AROUND PLANS

7.3. ADMINISTRATION/COUNCIL/PROPERTY MANAGEMENT:

The simplest performance of an organization depends on among other things, the strength and capacity of its administration missionary hence the department responsible for Council administration and Council property management comes as important. Effective leadership oversight is nurtured through one of cornerstones of council which is the rules of order of Council as adopted when the new Council is elected into office.

Secondly, both leadership, welfare needs and affairs of Councilors also become critical in deepening Good Governance Public Participation and accountability hence the synergy that exists between the Office of the Speaker, KDM public participation and IDP Departments as well as the department responsible for Council affairs. Namely, the myriad of relevant standard operating procedures is there to guide the operations of Council and administration, auxiliary support services policy, Councilor welfare and protection policy, the land acquisition management and disposal of Municipal land policies etc.

Major Function for this department is the management of Council as a statutory body. In this regard, this includes management of meetings of all statutory committees and forums. In addition, the department is also responsible for records management and auxiliary services and Council estates.

MUNICIPAL PROPERTY MANAGEMENT:

During the 2011/12 financial year, Council took a resolution to put a moratorium of the disposal of council property until the Municipality adopts a ***Immovable Property Disposal Policy (Annexure 8)*** which was adopted in 2014/15 fy. The Municipality uses it to dispose its assets. It must be noted that prior and after to its adoption a number of people came forward with the information that they were granted rights to purchase or lease Council land parcels in which it was not finalized. This was done whilst Council was losing money either for occupational rental of land sales. It is against this background that further research was undertaken to finalize this matter of all properties with Council resolutions taken prior to the uplifting of the moratorium in 2014/15 financial year. Various opinions on the validity of council resolution taken, signed and unsigned sale agreements were solicited from council's appointed attorneys and COGTA. Legal opinion solicited was then submitted to Council in August 2019. The legal opinion dealt with a number of issues ie. The validity of sale agreements signed prior to 2005, whether the old purchase price was still applicable, occupational rental and rates payments etc.

A formal notice was publicized in newspapers inviting all interested and affected person(s) to come forward in order to perform their obligations in terms of the contract within a reasonable period. This process is currently underway and administered by the Property management unit.

During the 2020/2021, financial year the municipality has approved the sale of Remainder of ERF 5462 STANGER to HESTO Harness (PTY) LTD as part of its factory expansion, that will contribute to the local economy. Council has further leased some of its properties to cooperatives as part of LED support programme. KwaDukuza Municipality strive to keep the strategic land parcels for service delivery and disposed others to unlock economic development. There are number of council properties which has been acquired and kept for service delivery i.e. housing, sports facilities and other social amenities. One of the major challenges faced by council is the protection of the same land against illegal use and invasion. There is an integrated process and operations undertaken by various business units within the municipality to protect the land against invasion.

The following policies falling under the **ADMINISTRATION/COUNCIL/PROPERTY MANAGEMENT:**

Table 37:POLICIES-ADMISNISTRATION/COUNCIL/PROPERTY MANAGEMENT

NAME OF THE POLICY	ADOPTED	REVIEW
KDM Records Management Policy	04/07/2019	3 years/As and when required

KDM Auxiliary and Support Service Policy	04/07/2019	3 years/As and when required
KDM Immovable Property Disposal Policy	04/07/2019	3 years/As and when required

Annexure 9 KDM Records Policy & KDM Auxiliary Support Service Policy

7.4. ORGANIZATIONAL STRUCTURE

A 5-Year organogram as required by the 2014 Regulations on the Employment of Conditions of Service of Senior Managers (Chapter 3), provides that the Municipal Council must adopt a 5-Year Organogram aligned to the IDP. The KDM Organogram, which was adopted on the 10th August 2017, is herewith attached as ***Annexure 10 COUNCIL APPROVED ORGANOGRAM 2016-2021*** and is currently being reviewed for this current term of office. Council through the Cooperate Services Business Unit has gone through a mid-term session to reflect on the implication of 2016 resolutions/ organogram and resolved not to interfere with 2016/17 adopted organogram until the inaugural strategic planning sessions which took place in 2022 (i.e., after 2021 local government elections). Further-more Council has also resolved all attrition posts which are still required operationally and strategical must be filled while the subjected/proposed new posts identified on the current DRAFT organogram are to undergo a job evaluation process prior to them being filled.

7.4.1. FILLING OF CRITICAL POSTS

The Municipality is trying by all means in managing and ensuring that all critical posts are duly filled in line with the organogram. The Municipal Manager's position was filled during the course of 2022. The current status Section 54 and 56 posts is as follows;

1. **Municipal Manager** *filled*
2. **Chief Financial Officer** position is *filled – but currently on Acting capacity;*
3. **Chief Operations Officer** position is *filled;*
4. **Executive Director: Corporate Services**; position is filled;
5. **Executive Director: Electrical Engineering** Services position is *filled;*
6. **Executive Director: Community Safety** position is *filled;*
7. **Executive Director: Community Services & Public Amenities** position is *filled*;
8. **Executive Director: Civil Engineering & Human Settlements** position is ***currently vacant*** . The process is already being rolled out to fill this critical position as it is currently in Acting capacity.

9. **Executive Director: Economic Development & Planning** position is filled.

7.5. MUNICIPAL PERSONNEL WORKFORCE

EMPLOYEE TOTALS/STAFFING INFORMATION: The municipality seems to have a high number of vacancies; it should be noted that most of the vacant positions are occupied by staff members employed on a temporary basis. Most of the Senior Management Level (Section 56 Managers) positions are filled except for two basically. The KwaDukuza Municipal Council reviewed its staff organogram on February 2020 in line with CoGTA Regulations, 2014. The outcomes of the 2020 council mid-term retreat session have also assisted in the identification and filling of the posts in 20/21 FY based the adopted 2016/2017 organogram. Measures to improve and lower vacancy rate have been employed by prioritising the Recruitment and Selection Section/Unit by appointing an additional Personnel Officer to make two, as well as streamlining and selection panels**. All Human Resources policies/strategies – *ANNEXURE 5 HUMAN RESOURCE MANAGEMENT DEVELOPMENT STRATEGIES AND OTHER SUPPORTING IMPLEMENTATION PLANS* encourages** internal staff mobility, meaning that whenever the vacancies are filled, the internal staff are encouraged to apply and get appointed when deemed appropriate.

In an effort to improve operational efficiency and productivity within the organization - at this point in time it must be noted that all Business units have made various submissions to the Corporate Services unit which were followed by a number of sessions/workshops on the actual reconfiguration of the functions within the respective business units, which included amongst others;

- Identification of new positions
- Consolidation of existing staff functions
- Abolishing of some posts

This is done in line with the Municipal Staff Establishment Regulations and is currently being facilitated by HR department as part of the revision of the organization wide organizational structure which was targeted to be completed by end of May 2023. The final draft organogram was workshopped to Municipal Council and organised labour before submission to the Municipal Council for adoption in 2023. The draft organogram has noted to be in line with the Municipal Staff Regulations. It must be noted that the organogram was once again considered for Council approval/adoption in February 2024 and the item was deferred with follow up sessions needed before Council adoption. With the expected Council adoption thereafter the organogram will be submitted to the MEC for Cooperative Governance and Traditional Affairs. Upon the receipt of the comments on the submitted staff establishment from the MEC of Cooperative Governance and Traditional Affairs the organogram will be reviewed to incorporate the MEC comments before final submission to Council for approval.

TABLE 38:STAFF COMPLEMENT

STAFF COMPLEMENT	ACTUAL	VACANCIES	TEMPORARY STAFF
Section 54 & 56 Managers	8	2	1
DEPARTMENTS/BUSINESS UNITS	**ACTUAL NUMBER OF STAFF**		**NUMBER OF VACANCIES**
Municipal Manager's Office	4		0
Chief Operations Office	58		0
Corporate services	75		3
Finance	104		35
EDP	96		27
Community Services	297		27
Community Safety	232		28
Civil Engineering	103		16
Electrical Engineering	129		83
Youth	Under EDP		
Total	1098		219

The current record reflect 0.27%. The municipality is embarking on collecting information about those staff members who got disabled after appointment date.

INDIVIDUAL PERFORMANCE MANAGEMENT SYSTEM

In 2018 KwaDukuza Municipality after consultation with Organised Labour approved Performance Management System Policy aimed at planning, monitoring and evaluating the performance of employees below Section 56 managers. The policy was implemented to Directors and managers , though challenges were experienced in that there were no dedicated personnel employed under the section to assist with the implementation, which then halted the implementation in most Business Units. In 2021 the Minister responsible for COGTA issued the Local Government Municipal Staff Regulations, September 2021, which required that all employees employed in municipalities must participate in the performance management system. These regulations were effective from 01 July 2022. The existed KwaDukuza municipality Performance Management Policy had to be reviewed in consultation with the unions to align to the provisions of the COGTA Municipal Staff Regulations. The Individual Performance Management and Development Policy was approved by Council in April 2023 after lengthy deliberations on the amendments. It was agreed that it was impossible to implement the formal performance management system for the entire workforce simultaneously and a decision was taken that a phase in approached be adapted to start with employees at management level from Task Grade 14 to 19 during the 2022/23 fi nancial year.

7.6. CHALLENGES AND PROPOSED INTERVENTIONS: MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT

TABLE 39: MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT - CHALLENGES AND INTERVENTIONS FOR

CHALLENGES/COMMUNITY NEEDS IDENTIFIED	IDP INTERVENTIONS
KPA -1: MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	
Lack of skills required by the municipality and local economy.	▪ Expedite efficient operational and relevant courses as offered by Chief Albert Luthuli Skills Centre and uMfolozi FET college; ▪ Emphasis on scarce skills development utilizing both KDM's External and Internal Bursaries programs; ▪ Co-ordinate and facilitate the placements of learners who are partaking in learnerships with various host employers; ▪ Facilitate and co-manage various government skills development initiatives such as tourism safety monitor etc.; and ▪ See to the implementation of Council retention programme.
	▪ Adhere to the implementation of 186 gazette Employment Equity Plan;

Lack of integrated KDM workplace Women empowerment program.	▪ Embark on target recruitment so as to accomplish equity targets for less represented groups within Council including those from the coloured and white communities; ▪ Provide a dedicated programme to develop and benefit women talent.
An abundance of overtime worked, unproductivity and unsupervised municipal staff.	▪ Introduce and implement shift systems with a view to curb overtime and enhance productivity; ▪ Fast-track the filing of vacant, new and/or attrition posts. ▪ Ensure compliance with the overtime management plan per BU as well as adherence to the Basic Conditions of Employment Act (BCEA); and ▪ Cascade performance management to lower positions of Council.
Poor ICT network, support and continuous use of manual systems to process certain applications by BU.	▪ Invest in the ICT network and off-site disaster recovery facility; ▪ Strengthen the capacity of the ICT Unit by ensuring that critical posts are filled as well as improve general governance issues; ▪ Ensure full implementation of EDP EDRMS and Planning Tracking System; ▪ Support the introduction of electricity application system and SCADA System, ▪ Establish panels to ensure that ICT equipment's and software are provided.
Lack of coordinated approach to land invasion on Municipal owned land parcels	▪ KDM will need to formalize the land invasion function and institutionalize it within appropriate business unit with clear powers and function.

7.7. TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT SWOT ANALYSIS:

Table 40:MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENTS SWOT ANALYSIS

STRENGTHS	WEAKNESSES
▪ High rate of MFMP compliant amongst senior managers and Finance staff, ▪ Sound labour relations – functional Local Labour Forum,	▪ Shortage of critical skills required by employers within the district including government, ▪ Inadequate budget for employment, ▪ Weak employee assistance programs,

▪ Integrated workers' empowerment forums, ▪ Employment Equity Plan – lodged and gazetted by Department of Labour, ▪ Internship and learnships programme implementation, ▪ Skills development support – bursaries for external and internal, ▪ Strong collaboration with private sector on local employment and skills development, ▪ Chief Albert Luthuli Skills Centre, ▪ Job preparedness programmes,	▪ Slow filling of positions by council, ▪ Poor representation of women in senior managerial, ▪ Poor ICT infrastructure within the municipality, ▪ No external ICT Disaster Recovery Plan, ▪ Poor functioning customer call centre, ▪ Lack of adequate skilled personnel within the ICT sub-unit, ▪ Poor representation of people living with disabilities,
OPPORTUNITIES	**THREATS**
• Radical implementation of the approved retention and scarce skills policy, ▪ Focus women management development programmes, ▪ Prioritisation of local skilled personnel when there are opportunities, ▪ Implementation of employment equity plan, ▪ Prioritising the retention of interns when there are opportunities within the municipality, ▪ iLembe Broadband Project, ▪ Youth Employment Services pilot project, ▪ Chief Albert Luthuli Skills Centre. ▪ Host employer's partnership with private sector through iLembe Chamber of business, ▪ Establishment of ICT Hub, ▪ Public Wi-Fi.	▪ Poorly managed EPWP and short-term contracts which put the municipality at risk, ▪ Community impatience in relation to job opportunities offered by both public and private sector, ▪ High rate of people immigrating to KwaDukuza for job opportunities which threatens social stability, ▪ Weak management of ICT infrastructure and its security, ▪ Use of vigilante groups/ business forums to recruit for private sector development.

8. GOOD GOVERNANCE AND PUBLIC PARTICIPATION:

Good Governance in general is widely recognized as providing the framework and tools required in ensuring that organizations are progressive and can operate in an effective and accountable manner. From a local government perspective, the Good Governance framework reinforces the statutory authority and

responsibility of a corporate body and assists the elected representatives and management in the delivery of quality and sustainable services.

It ought to always be borne in mind that one of the critical components in the formulation of a credible IDP is the level of participation by all three spheres of government. This is imperative as it ensures co-operative governance which is proving to the core in our democratic society. It is imperative to acknowledge that the communities that are served by the public sector, view government as a single uniform structure. There is little regard for jurisdiction and the autonomous nature of these spheres. For this reason, the establishment of effective inter-governmental relations plays a pivotal role in servicing the public. In fact, good governance is easily the most critical component of achieving the desired efficient and effective service delivery. To this end, KwaDukuza Municipality has, over the years, advocated for greater synergy between all spheres of government providing services within its municipal area. The Municipality has held successful engagements with provincial departments in an endeavour to align municipal and provincial strategies in a manner that is responsive to the needs of the community.

8.1. BATHO PELE POLICY AND PROCEDURE MANUAL

The White Paper on the Transformation of Public Service Delivery (1997) sets out eleven Batho Pele (people first) principles, whose objectives include to transform public service delivery. This document, referred to as the Batho Pele (people first) white paper, favours the customer and places the obligation on the service provider to deliver on the basic customer requirements. The Batho Pele principles remain central to this document, promoting service excellence in the public sector and more specifically in local government.

8.2. BATHO PELE POLICY AND PROCEDURE MANUAL OF KWADUKUZA MUNICIPALITY

ANNEXURE 11_ BATHO PELE POLICY AND PROCEDURE MANUAL OF KWADUKUZA It was adopted by Council, rolled out to positively impact on service delivery for the communities of KwaDukuza. It is aimed at introducing an approach to service delivery, which puts people at the centre of planning when delivering services. It also meant to improve the image of the municipality (how the ratepayers, customers view the service rendered by the municipality. This will be achieved by the following.

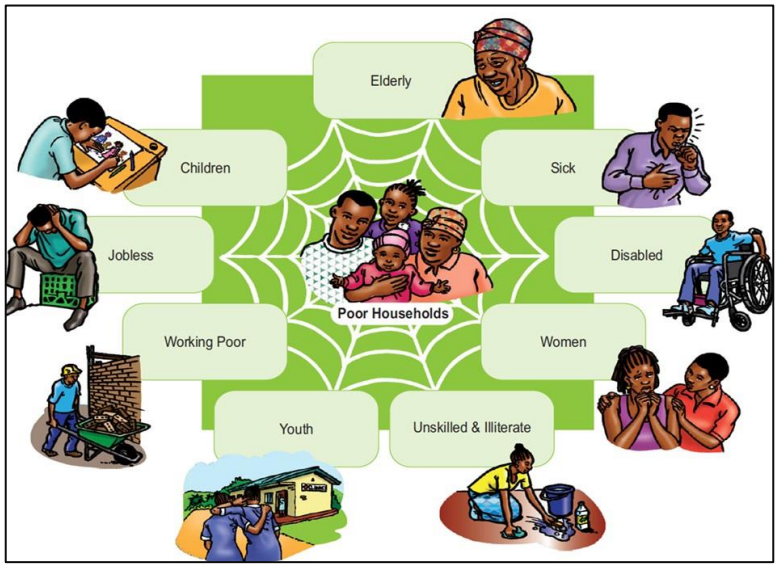
- Through continues awareness programmes aimed at addressing social ill.
- Creating an environment where children feel safe
- Having fully functional OSS war rooms in all the wards of KwaDukuza
- To have fully inducted war rooms by the end of June 2022. Having operational structures People with Disabilities in all 30 wards of KwaDukuza
- Having Fully functional senior citizens' forums.
- Developing and maintaining relationships with sector departments.
- Linking OSS initiative with Councils indigent policy
- Establishing Ward Aids Committees in all 3o Wards as a matter of priority.
- To fast track, the way that the Municipal responses towards issues involving vulnerable groups.
- Establish Local Drug Action Committees in all Wards starting with 7 clusters.
- Developing a policy to set up programme of Action on how the municipality deals with vulnerable groups across the board.

8.3. OPERATION SUKUMA SAKHE

NATIONAL AND PROVINCIAL PROGRAMMES ROLLED OUT AT MUNICIPAL LEVEL

Operation Sukuma Sakhe brought profound success on improving the lives of the people of KwaDukuza Municipality. KwaDukuza Municipality has attempted to set up all OSS war rooms for 30 Wards immediately after the ward committee elections have taken place. These war rooms sole mandate is to create a platform where the ward councillors, PR Councillors, ward committee members, community based structures, civil society as well as the Municipality through its delegated officials and sector departments can meet to deal with community issues. Officials from the Special Programmes have successfully launched at war rooms in 30 wards and there are currently outstanding. Even though that has taken place there is also a need for KwaDukuza Municipality to initiate an induction programme for all wards on Operation Sukuma Sakhe and the activities that are aligned to it, at the inductions will be a platform for all departments to do presentations on their activities and their alignment to OSS.

The programme encourages public participation in the affairs of government as community members participate in war rooms where they interact with civil society and government, amongst other stakeholders. All stakeholders work together to find solutions to the challenges identified through household profiling. This means that, at all levels of authority and community, there is an understanding of issues within a community. The Mayor, the Councillors, the local conveners and all other role-players get to work with authentic information and real-time data.



8.3.1. OPERATION SUKUMA SAKHE ORGANOGRAM AND FOCUS AREAS:

Focus areas are as follows.

- Children, to give effect to their Rights as contained in the institution of RSA

Figure 26:BENEFICIARIES OF OPERATION SUKUMA SAKHE

- People with disabilities
- Gender Equality and Women Empowerment
- Senior citizens

- Men empowerment of anger management
- People infected and affected by HIV/AIDS
- LGBTQIA+
- Partnering with Government Departments and Private Sector in addressing Alcohol and Substance Abuse Rehabilitation Centre in KwaDukuza
- Reconfiguring OSS SOP.

The OSS, Special Programs and Local Aids Council aim to promote, facilitate, coordinate monitor, evaluate and report the realization of the rights of women, Men, Youth, children, senior citizens and people with disabilities. To ensure that they benefit maximally from all the Governments Programs, through constantly engaging with various stakeholders. This is done all in the name of Fast-tracking interventions to the triple challenges that the Community of KwaDukuza is faced with. In terms of Function the OSS team has the following in place.

- OSS Operation Mbo schedule (last Thursday of each month.)
- Action plan for all programs has been drafted/
- Schedule for the deployment of senior management to OSS ward rooms was been tabled to Council in February 2022.

The war-room is an integrated service delivery structure that:

- Supports data collection to identify needs through household profiling by Fieldworkers.
- Supports department/service provider interventions.
- Follows up on service delivered to households
- Identifies resources within the ward for use by OSS to respond to community needs and
- Stores documentation relating to households profiled, interventions provided or required and War room administration

COMMUNITY DEVELOPMENT WORKERS - FIELDWORKER DISTRIBUTION

TABLE 41:FIELDWORKER DISTRIBUTION

WARD NUMBER	PARTICIPANTS APPROVED
01	21
02	21
03	22
04	20
5	42
07	24
08	24
09	28
10	24
11	31

WARD NUMBER	PARTICIPANTS APPROVED
12	22
13	18
14	20
15	23
17	20
18	24
20	24
21	24
23	23
24	24
25	24
26	24
27	24
28	20
29	27

CoGTA CDW PROGRAMME ACTIVITIES are as follows.

CDWs conducting door-to-door activities and referring Issues/Critical cases to relevant sector departments for interventions. Compilation of the Schedule of War Room Monthly meetings. Compilation of War Room Service Delivery Action Campaigns based on Monthly Themes that address social ills and challenges within the Wards. Updating of War Room Stakeholder Registers. Encouraging communities within their Wards to be fully Vaccinated and also take Booster shots. Encouraging individuals on ART to continue taking their treatment and update their contact details with the Department of Health. Encouraging communities to participate in the Statistics South Africa Census Campaigns. Integrate with Ward Committees with regard to War Room functionality. Assist and support the functionality of Ward Aids Committees (WAC) within their Wards. Update Ward Profiles. Immediately inform the Ward Councillor, Local Municipality and other local structures/stakeholders on community dissatisfaction that might escalate to strikes and protest action within the Ward.

8.4. KWADUKUZA MUNICIPALITY'S SERVICE STANDARDS AND CHARTER

ANNEXURE 11 BATHO PELE POLICY AND PROCEDURE MANUAL OF KWADUKUZA. This Charter sets out procedures to be followed by members of the public in registering or reporting their complaints for services

not received as per agreed standards of the Municipality. KwaDukuza Municipality's Service Standards and Charter are in place, it is reviewed annually after which the residents, ratepayers and the public shall be placed at the centre of receiving the required services as per the acceptable standards. The Service Delivery Charter and Standards for KwaDukuza Municipality reads as follows:

KWADUKUZA MUNICIPALITY INSPIRED BY: -

i. The long-term strategic plan of a country to better the lives of the people, called Vision 2030 National Development Plan.
ii. The creation of a developmental and capable local government which is responsive to the needs of the communities.
iii. The long-term strategic plan of the municipality called Vision 2030.
iv. The unwavering commitment to mobilize municipal service delivery opportunity to continuously provide quality and sustainable services to all the people of KwaDukuza.
v. A co-operative partnership with other spheres of government to accelerate the roll out of socio-economic transformation programme for the benefit of KwaDukuza community.
vi. A drive to realize the outcomes of government approach especially outcome number 9 which speaks to a responsive, accountable, effective and efficient local government system; and
vii. The unwavering commitment by KDM to optimally implement the customized back to basics LG programme which clearly sets out KDM performance benchmarks that will ensure that the basic KDM responsibilities are performed without fail.Hereby commit to the following service standards:

TABLE 42:KDM SERVICE STANDARD

SERVICE	STANDARD
OFFICE OF THE MUNICIPAL MANAGER	
Communicate with public	Weekly
Access to information (PAIA)	48 hours
Community satisfaction survey	Once in every two years
Mobilization of communities for meetings	48 hours
Mayoral Izimbizo/ Councillor's report back meetings	Quarterly
Regular sitting of ward committee	Monthly
Complaints received	Acknowledged within 48 hours
Proof of residence	Same time

Approval and advertisement of the annual performance agreements for senior managers (MM and EDs)	Within 28 days of the approval of the SDBIP (Service Delivery Budget Implementation Plan)
CORPORATE SERVICES	
SMS rate payers about the planned interruption of service	24 hours
SMS ratepayers about unplanned interruption of service	Within an hour
Telephones	Within 3 ringtones
Enquiries	Acknowledge within 48 hours
	90 days
	30 days after interviews
	Once a week
Hold council meetings	At least once a quarter
Hold the employer and organized labour meetings	At least monthly
Maintenance / repairs to old age homes/ municipal buildings	Within 72 hours
FINANCE	
Enquires	Acknowledge within 48 hours
Meter reading	Once in every two months
Reconnection of services	Within 24 hours
Activation of new service	Within 24 hours
Rates transfers/registrations	Acknowledge within 48 hours
General valuation roll	Every four years
Supplementary valuation roll	Twice a year
Registrations/renew of indigents	Monthly
Issuing of statements of accounts	Monthly
payments of service providers/suppliers accounts	Weekly/Monthly

Submission and capturing of KDM database forms (SCM)	Acknowledge within 48 hours
Notification of the successful and unsuccessful bidder/s including appeals	14 days
Debt acknowledgement arrangements	Acknowledge the request same time
COMMUNITY SERVICES AND PUBLIC AMENITIES	
Removal of waste	Twice a week
Clean of illegal dumping	Clean within a week after reporting
Street cleaning	Daily
Removal of dead stray animals	Within 24 hours (after systemic processes are in place)
Traffic response time to accidents	10- 15 minutes
Traffic/Crime /Fire / library/ Youth outreach programmes to communities	Quarterly
Verge maintenance	Monthly
Garden refuse tree falling removal	Once a week
Sports field maintenance	Once a month
Maintenance of public halls/ ablution facilities	Daily
Issuing of burial permit	Same day
Application renewal of membership for access to libraries (KDM)	Same day
Access to library internet (free)	1 hour per person
Hall bookings	Same day
Collection of hall refunds	7 working days
COMMUNITY SAFETY	
Registration of vehicles (with all supporting documentation)	Within 30 minutes
Registration of vehicles (without all necessary document)	2-3 weeks

Handling of licenses	15 – 20 minutes per case
Testing of vehicles/ trucks	30 – 60 minutes per case
ECONOMIC DEVELOPMENT AND PLANNING	
Plans applications and approval	30 days
Finalization of SPLUMA processes (rezoning, subdivisions etc.)	6 – 8 months
Applications for outdoor advertising	Acknowledge within 24 hours
GIS printout maps	Same time
Removal of illegal buildings	Acknowledge within 48 hours
Facilitate the registration of informal traders	Acknowledge within 48 hours
Plans applications and approval	30 days
CIVIL ENGINEERING AND HUMAN SETTLEMENTS	
Maintenance of potholes/storm water	Monthly
Maintenance of reported pathless/storm water	Within a week
Grading of gravel roads	Quarterly
ELECTRICAL ENGINEERING	
Maintenance of streetlights	Monthly
Attending to outages	Within 24 hours
Testing of a meter	Within a week
Reporting illegal connection	Within 24 hours
Scheduled maintenance	Inform public 5 days before
Maintenance of reported streetlights	Within a week
Applications and terminations of services in general	In line with NRA

The above-mentioned Charter is for the KwaDukuza Municipality Council as well as its' administration. Therefore, KDM commit themselves in delivering quality and sustainable services to the entire KwaDukuza Municipality community irrespective of race, colour, creed, religion and geographical area. Against which the Municipality humbly request its community to hold the Municipality accountable of its governance performance. 'Through this KDM Service Standards Charter the Municipality is committed towards moving KDM community forward'. The Departmental Service Delivery Improvement Plan (SDIBP) is in place and the

SDIP Committee has been established with representative (Champions) from the respective departments. The table below indicates a list of SDIP departmental champions in KwaDukuza Municipality.

KWADUKUZA MUNICIPALITY OSS WAR ROOMS CHAMPIONS– 2022/ 2026

1.	VACANT – ED CIVIL AND HUMAN SETTLEMENT	WARD CLUSTER 01
2.	MR KHANYILE S. – MUNICIPAL SERVICES	WARD 02
3.	MR M. MANZINI - COO	WARD 03
4.	MR HLONGWANE S. – EDP	WARD 04
5.	CORPORATE SERVICES - VACANT	WARD 05
6.	MR S RAJCOOMAR - CFO	WARD 06
7.	MR S. JALI - ELECTRICITY	WARD 07
8.	MR C. VIRAMUTHU	WARD 08
09.	MR M NGCAMU- DIRECTOR CS	WARD 09
10.	MRS NGUBANE Z. – DIRECTOR IDP	WARD 10
11.	MR S. BUTHELEZI	WARD 11
12.	MR Y PILLAY- DIRECTOR INTERNAL AUDIT	WARD 12
13.	MR A NUNKUMAR-DIRECTOR BUDGET	WARD 13
14.	MR S.S. ZULU	WARD 14
15.	MRS MEISIE NGUBANE- DIRECTOR ADMIN	WARD 15
16.	MR M NTANTA-DIRECTOR DEV PLANNING	WARD 16
17.	MR D. DUMA MHAULE - DIRECTOR	WARD 17
18.	MR C PEREIRA – DIRECTOR SPECIAL PROJECTS	WARD 18
19.		WARD

	MR CHONGUENE – DIRECTOR EXPENDITURE	19
20.	MR F MHLONGO- DIRECTOR CIVIL	WARD 20
21.	DR D. RAMPERSAD	WARD 21
22.	MR CELE SANDILE - DIRECTOR	WARD 22
23.	MR M. I. ZUMA – DIRECTOR DISASTER	WARD 23
24.	MR FARLAN NAIDOO	WARD 24
25.	MRS P. GOVENDER	WARD 25
26.	MR N NGWANE-DIRECTOR	WARD 26
27.	MR M. FAYA	WARD 27
28.	MR M. MBILI	WARD 28
29.	MS N. GUMBI	WARD 29
30.	MR T. YENGWA	WARD 30

TABLE 43:SERVICE DELIVERY IMPROVEMENT PLANS'S CHAMPIONS

KwaDukuza Municipality has identified the following services for improvement vis-a-vis:

The summary of community needs as identified during the inception of this term IDP which are being implemented by the municipality are as follows:

- Jobs/employment and business opportunities,
- Access to low cost, affordable and rental housing stock,
- Access to water and sanitation,
- Access to electricity,
- Street lighting,
- Crime being too high

8.5. DISTRICT DEVELOPMENTAL MODEL:

The District Development Model is an operational model for Improved Cooperative Governance. Cabinet approved the DDM as a government approach to improve integrated planning and delivery across the three spheres of government with district and metro spaces as focal points of government and private sector investment. The One Plan is defined as a long-term strategic framework for each of the 52 district and metro

spaces which will be implemented by different planning instruments across the spheres of government. In the context of local government, the principal instrument to implement the One Plan is the IDP. As the 6th Administration, as government: "we are going to do away with this fragmented approach to development." The District Service Delivery Model is not a new concept, it is however a process to redirect government on what it's supposed to be doing (Chapter 3 of the Constitution and the Intergovernmental Relations Framework Act)

The DDM also seeks to highlight the following.

- **COMMON VISION FOR DEVELOPMENT** of the country and broken down according to needs and opportunities of each district and metro geographic space (*52 spaces*).
- **VISION AND PRIORITIES** supported by well researched, credible and technically sound long-term, implementation plans.
- Multi-year long-term and predictable objectives, targets and resource commitments to agreed programmes and projects extending beyond electoral cycles.
- **AN ACCOUNTABILITY FRAMEWORK AND RESPONSIBILITIES** for tracking

The catalytic projects identified in the tables in Annexure have been identified from local and provincial sector plans. They were updated district during the course of December 2022 and have been presented and submitted to both the Technical and Political Hubs DDM meetings. Some of the projects are only in conception phase and no feasibility studies have been undertaken yet, whereas others are already in the initial stages of implementation. The catalytic projects will be reviewed and re-prioritised annually. While the complete list of programmes is extensive and cannot be reproduced in full here, they are included as Annexure to this IDP and covers the whole District Municipality. The catalystic projects details the status of the programmes for each of the Key Areas described in the One Plan. Ultimately, the success of the One Plan will depend on the successful implementation of as many of these programmes as possible.

The development of One Plans across all district and metro spaces marked a critical milestone in the institutionalisation of the DDM as a government approach to enabling joint planning, implementation and budgeting. The integral role of provinces in the DDM One Plan processes remain significant in the review and updating of the One Plans. Provinces are expected to provide the overall oversight and management of the One Plan review and updating process. In this regard, the coordination role played by the provincial departments responsible for local government and the Offices of the Premier working with all stakeholders remain critical. The roles and responsibilities are outlined in the One Plan process guidelines issued by DCOG

8.5.1. STATUS OF THE ILEMBE DISTRICT DEVELOPMENT MODEL

Political Hub Resolution on the District Development Model

At meeting held on 14 December 2022, the Political Hub.

The following was resolved;

That the iLembe District Development Model be adopted, noting the following:

1. The submission of the District Development Model consists of three documents dated December 2022, namely:
    i. The Comprehensive District Development Model;
    ii. The summary booklet version; and
    iii. The Catalytic projects;

2. The District Development Model is still subject to Sector Department inputs and commitments;

3. The District Development Model be a standard item on all Cluster and Hub agendas for monitoring purposes

4. As prescribed in Circular No.10 of 2022, dated 20 August 2022, the final Economic Recovery Plan will be submitted between 15 – 28 February 2023; and

5. The consultative workshop must be held in January/February 2023, including a public participation process through the advertisement of the District Development Model in all local newspapers.

ANNEXURE 31 DDM PROJECTS INFORMATION

8.6. INTER-GOVERNMENTAL RELATIONS (IGR):

KwaDukuza Municipality engages in strategic policy and communications, coordinating activities with the ILembe District Municipality, other neighbouring local municipality as well as relevant Sector departments. This enables KwaDukuza Municipality to keep up with developments in other jurisdictions.

8.6.1. ESTABLISHMENT OF IGR

The National Development Plan, Vision 2030, has strongly recommended an enhancement of relations between the three spheres of government. Intergovernmental Fora, therefore, have a key role to play in disseminating the resolutions and policy intent of government across the spheres. The National Intergovernmental Fora (Presidents Coordinating Council) and Ministerial Consulting Forums (MINMECS) are established to raise and decide on matters of national interest. The Provincial Intergovernmental forum popularly known as the Premier's Coordinating Forum (PCF) is structured to discuss matters of national, provincial and local interest. They are also meant to discuss issues raised by the PCC and broader areas of policy, legislation, implementation, co-ordination and alignment, while the District Intergovernmental For a (DCF) are intended to promote and facilitate collaboration between the district municipality and its local municipalities which may include matters of effective provision of service delivery, shared services and management of powers and functions. KwaDukuza Municipality has gone a little further by appointing a person as Head IGR & Protocol as well as IGR Manager.

8.7. IGR STRUCTURES

KwaDukuza Municipality actively participates in the iLembe District IGR Forums, which are politically and technically structured. The basic functions of the various structures are summarised below:

- Political Structures – discuss and monitor the fulfilment of the legislative mandates of government. KwaDukuza Municipality, as part of iLembe District family, is an active member of iLembe Mayor's and Speaker's Forums.
- Technical Structures – act as the data and information agencies of the national, provincial and district areas to support the co-ordination of targeted support, development efforts and resources.

The schedule of the IGR sub-forum meetings is prepared such that all sub-forum meetings are held quarterly. The Technical Support Forum feeds into the District Inter-Governmental Relations Forum. Any matter that would go to the District Inter-Governmental Forum needs to first have been considered by the Technical Support Forum. If there are urgent matters in the District Inter-Governmental Forum and there is no time to convene a Technical Support Forum, then Municipal Managers are invited to attend the meetings together with the relevant senior managers. Mayoral and MMs forum. Speakers Forum and other meetings as per the below.

TABLE 44:IGR SUB-FORUM MEETINGS

CLUSTER
CFOS
INTERNAL AUDIT
MAYORS
PMS
TECHNICAL MUNIMEC
POLITICAL MUNIMEC
LOCAL GOVERNEMENT INDABA
DISTRICT COMMAND COUNCIL
DISTRICT COMMUNICATIONS AND PUBLIC PARTICIPATION CLUSTER
PLANNERS FORUM

All Meetings above to start at 09H00 – dates for the rest of 2024 will be communicated in due course but they are mostly held virtually at this point. At the District level, the District Intergovernmental Forums plays a monitoring and oversight role over the family of municipalities. The forum constituted by the Mayors of the

District family, the Municipal Managers and chairpersons of technical sub-fora; meets quarterly to discuss issues of mutual interests, explore possible areas of joint ventures as well as monitor progress on compliance issues such as Auditor General related queries, compliance with all finance related legislations and financial management including revenue generation, quality of services delivered to the communities, Municipal Capacitation and so forth.

All Municipalities are represented to ensure that all resolutions taken are implemented respectively. Furthermore, the District plays a coordinating role at the request of the Local Municipalities to source assistance and interventions to mitigate challenges experienced by Local Municipalities. Municipal functioning, challenges and best practices are discussed at technical sub-fora and escalated to the Technical Support Forum which is made up of Municipal Managers and the Chairpersons of technical sub-fora. Once the Technical Support Forum has discussed the reports from the sub-fora a consolidated report with recommendations and/or resolutions is then escalated to the District Intergovernmental Forum for further consideration.

(A) THE ROLE OF KWADUKUZA MUNICIPALITY IGR

The role of KwaDukuza Municipality's IGR is to ensure a co-ordinated and integrated approach to service delivery by actively participating in the following District/Provincial IGR activities:

- Meetings.
- Planning consultations.
- Information sharing sessions; and
- Dispute resolutions and reporting.

KwaDukuza Municipality Inter-Governmental Relations (IGR) and Protocol Unit plays an important function in the Office of the Mayor. The IGR and protocol Unit in the Office of the Mayor provides co-ordination in Co-operative Governance, Protocol and Government International engagements. Activities include the following:

- Provide strategic advice and analysis on matters of intergovernmental relations, international affairs and protocol.
- Work to enhance inter-sphere collaboration and play a key role in the advancement of KwaDukuza intergovernmental priorities.
- Support the Mayor in providing leadership within KwaDukuza municipality and enhance KwaDukuza's national and international image and profile; and
- Lead the development of KwaDukuza's overall intergovernmental strategy to support the three spheres of government, intergovernmental departments and the advancement of the intergovernmental elements of key policy initiatives.
- The IGR Unit in the Office of the Mayor is a Unit and comprises of the following three, dedicated, Sub-Directorates:

CO-OPERATIVE GOVERNANCE, INTERNATIONAL RELATIONS AND PROVINCIAL GOVERNMENT PROTOCOL

CORE RESPONSIBILITIES:

Handle matters of etiquette and protocol for the Office of the Mayor • Manage and attend events, such as ceremonies and official functions, hosted by the mayor • Liaise with stakeholders on provincial, national and international government levels to ensure compliance with protocol standards • Advise and ensure education on matters of protocol • Conduct research on cultural norms, values and customs and ensure adherence • Perform administrative functions.

KEY PERFORMANCE AREAS

Unit (protocol) Co-ordinate and manage all council events and related protocol services, e.g., Mayoral Receptions, significant national days, senior citizens events clinic opening etc. This excludes council and special council meetings. These events will be the responsibility of council committees. Co-ordinate, manage and network all municipal events organized by the municipal entities such as the Council meeting, IDP Road Shows. This co-ordination role includes events organized in collaboration with National and Provincial government departments and ministries. Participate and support the rationalization and consolidation of all the city entities to ensure effective integration and effective utilization of municipal staff and resources.

Special focus will also be given to events such as the annual "Musical Festival" month. Logistics co-ordination for all events hosted in the municipality. This includes providing the city's political and administrative leadership with a weekly spreadsheet of all events in the municipality and the arrival of any dignitaries from government and abroad to the city. Provide 365 days logistics co-ordination service to all relevant stakeholders within the municipality.

The IGR Unit focuses on the following priority programme areas:

- Coordinating and managing all municipal relationships with other spheres of government.
- To ensure that there is a strong link between departments internally and the two spheres of government (National and Provincial).
- To facilitate information and knowledge sharing through inter-municipal cooperation.
- To build managerial and technical capacity (through study tours, exchange programmes, seminars and conferences).
- To develop project partnerships with other government departments for mutual benefit.
- To create employment through the public works programmes.
- To focus on supporting the successful implementation of the strategic priorities of the city by mobilizing ongoing support from other spheres of government.
- To ensure a consistently positive image of the city to all other spheres of government.
- To ensure that there is monitoring and alignment of municipal budgets and IDP implementation with provincial and national government departments.
- Coordinating and aligning all events that involve other spheres of government – e.g., national days, Imbizos', etc.
- Promoting efficient lines of communication and between the municipality and other spheres of government.
- Ensure efficient relations and sharing models of good practice with other municipalities.

In place to co-coordinate political office bearers and to co-ordinate administration where necessary

Municipal IGR Structures

- District IDP & District LED Forums
- District Interdepartmental CDW Forums
- District Public Participation Forums
- Speakers Forums
- Municipal Managers Forums
- Forum of Chief Financial Officers
- Corporate Services Forum
- Health and Safety Forum.

KwaDukuza Municipality does ensure continued reporting and tabling of all information received from all IGR structures. This is done in all MANCO, EXCO, Portfolios sitting as well as Council sittings

(B) THE ILEMBE DISTRICT IGR CALENDAR

The iLembe District IGR Annual Calendar is circulated to all municipalities under the district for input within set timelines for all IGR structures and it is finalised by the 1st of July each year. Meanwhile, special meetings are scheduled as-and-when the need arises. KwaDukuza Municipality has dedicated IGR officials who are responsible for coordinating communication between KwaDukuza Municipality and other government spheres. It shall be noted that all Heads of Department attend various district technical forums i.e., Infrastructure Forum, CFOs Forum, LED Forum and Cooperative Services Directors Forum. The Municipal Manager attends the District MMs Forum.

PARTICIPATION IN PROVINCIAL FORA (MUNIMEC)

The Mayor of KwaDukuza Municipality participates in MUNIMEC. From time to time the mayor interacts with other MECs on a bilateral basis in order to address KwaDukuza Municipality's related issues as per their mandates.

8.8. WARD COMMITTEES

The Status and Functionality of Ward Committees

KwaDukuza Municipality has complied with the provisions of Chapter 4 of Municipal Systems Act by establishing ward committees in all thirty (30) wards. In electing the new ward committee members, the applicable provisions of the Municipal Structures Act of 1998 were taken into cognisance. KwaDukuza Municipality. WARD COMMITTEES EXIST increase the participation of local residents in municipal decision making, as they are a direct and unique link with the council are representative of the local ward, and are not politically aligned should be involved in matters such as the Integrated Development Planning Process, municipal performance management, the annual budget, council projects and other key activities and programmes as all these impact on local people can identify and initiate projects to improve the lives of people in the ward can support the councillor in dispute resolutions, providing information about municipal

operations can monitor the performance of the municipality and raise issues of concern to the local ward councillor can help with community awareness campaigns e.g. waste, water and sewage, payment of fees and charges, as members know their local communities and their needs.

Furthermore, the Municipality has set resources aside to assist with the operational costs of the Ward Committee to enrich public participation. The main operational costs relate to monthly stipends/out of pockets of the ward committee members. The IDP systems have also been put in place to efficiently and cost-effectively deal with Ward Committee issues. The Speaker's Office is responsible for conducting bi-monthly Ward Committee meetings that provide augmented support and ensure that issues that are deliberated upon at such meetings are service delivery based and that Council addresses the issues raised at such meetings.

KwaDukuza has finished with the process of electing Ward Committees for all 30 wards in April 2022. The process started on the 4th of February 2022 and was completed on the 20th of March 2022. The status of how the election process unfolded and has been noted by Council accordingly on the 26th of May 2022

.

COMPOSITION OF WARD COMMITTEES

A ward committee consists of the Councillor representing a particular ward in council who is also the chairperson of the committee, and not more than ten other persons. In the process of election of Ward Committee, we also take into account the need for women to be equitably represented in a ward committee and for a diversity of interests in the ward to be represented. Gender equity was also pursued by ensuring that there is an even spread of men and women on a ward committee. There are currently some wards with vacancies for Ward Committee and elections to fill in vacancies is administered regularly through Ward Councillors by following the right procedure from the Council adopted ***FINAL_KDM_WARD COMMITTEE ELECTION PROGRAMME 2022*** forms part of the IDP.

FUNCTIONS OF WARD COMMITTEES

The following are the functions and powers of KwaDukuza Municipal Ward Committees through the Municipal Policy in Line with the Provisions of Section 59 of the Municipal Systems Act: To serve as an official specialized participatory structure in the municipality. They are also expected to create formal unbiased communication channels as well as cooperative partnerships between the community and the council.

WARD COMMITTEES' ASSESSMENT FUNCTIONALITY:

Assessments on ward committee functionality status are conducted on quarterly basis. COGTA evaluates evidence presented per ward in order to declare the status of functionality. COGTA compiles district and provincial reports on the status of ward committee functionality (based on evidence) and present the results to municipalities through IGR structures such as: DPPFs, PPPSCs and Communication and Public Participation Cluster. Remedial action plans are implemented to non-compliant municipalities to address challenges.

The following challenges contribute to the non-functionality of ward committees:

- Incorrect composition of ward committee by municipalities i.e., election of members who lack interest on development issues.
- Lack of access to municipal information by ward committees
- Physical constrains such as size of some wards
- Poor working relationship between ward committees, OSS structures, CDWs and ward councillor.
- Inadequate administrative and financial support to ward committees by municipalities.
- Poor oversight and accountability.
- Politicisation of ward committee programme
- Ordinary members of the society elected to the committee and assigned to various sectors where they have no interest in.

Latest status of Ward Committee Functionality administered through COGTA Public Participation Section for the second quarter of 2023/24 is as follows;

TOTAL NO OF WARDS	NO OF FUNCTIONAL WARD COMMITTEES	% OF FUNCTIONAL WARD COMMITTEES	FUNCTIONAL WARD COMMITTEES	NO OF NON-FUNCTIONAL WARD COMMITTEES	% OF NON-FUNCTIONAL WARD COMMITTEES
QUARTER 2					
30	14	47%	1, 3, 5, 7, 10, 13, 14, 15, 20, 21, 24, 25 & 30	16	57%

Table 45:Ward Committee Assessment Functionality

8.9. PARTICIPATION OF AMAKHOSI IN COUNCIL MEETINGS

Section 81 of the Municipal Structures /Act prescribed that 20% of Council is the number of the traditional leaders that should form part of the Council. Section 62 (2) of the Traditional and Khoi-san Leadership Act No. 3 of 2019 with the Municipal Structures Act enjoins the MEC of COGTA to submit to Municipalities the names of the Traditional Leaders to participate in councils from the Local house of Traditional Leaders. This has been done by the MEC and the names of Makhosi who sit KwaDukuza have been provided to the Municipality. A formal item to the first Council meeting for 2022 was tabled whish formalised the appointment of Amakhosi to participate in council of KwaDukuza Municipality. The Municipality is set to

bear the costs of allocating the tools of trade to Amakhosi as well as the out-of- pocket expenses. The following Amakhosi are noted to sit as part of Council Committees;

TABLE 46:APPOINTED AMAKHOSI TO PARTICIPATE IN KDM

INKOSI	TRADITIONAL AUTHORITY
Inkosi Victor Mathonsi	Mathonsi Traditional Council
Inkosi Vusumuzi Samson Mthembu	Abathembu Traditional Council

The Table reflects the Council Meetings attended by Amakhosi

No	AMAKHOSI	MEETING	DATE	VENUE	TIME
1.	Inkosi Mathonsi Inkosi Mthembu	Special Council	16 February 2023	Town Hall	09h00
2.	Inkosi Mathonsi Inkosi Mthembu	Ordinary Council	31 March 2023	Town Hall	09h00
3.	Inkosi Mathonsi Inkosi Mthembu	Special Council	20 April 2023	Town Hall	09h00
4.	Inkosi Mthembu	Council Workshop	19 May 2023	Town Hall	09h00
5.	Inkosi Mthembu Inkosi Mathonsi	Council Meeting	30 May 2023	Town Hall	09h00
6.	Inkosi Mathonsi Inkosi Mthembu	Council Meeting	31 May 2023	Town Hall	09h00

Figure 27: Council Meeting Attended by Amakhosi

KwaDukuza Municipality acknowledges the critical role of Amakhosi' s knowledge and relationship with communities which are integral to the efficient implementation of service delivery. Amakhosi/Traditional Leaders are also promoted to meet with the Mayor through the IDP engagement sessions as part of the review process. A session with Amakhosi AseNdlunkulu and Izinduna was held on the 02nd of May 2023 at ILembe District Municipality, Disaster Boardroom. The following Amakhosi and Izinduna that were in attendance;

- Nkosi Mthembu;
- Nduna Nyawo;
- Nduna Mlambo;
- Nduna Khuzwayo;
- Nduna Singh;

MAYORAL ENGAGEMENT WITH TRADITIONAL COUNCIL COMMUNITIES

The Mayor of KwaDukuza Municipality, will be vising seven Traditional Councils within KwaDukuza as part of fulfilling her promise to ensure that good working relations with traditional authorities are maintained and integrated towards achieving development goals of the Municipality. Amakhosi plays a pivotal role and works in partnership with the elected Councillors to facilitate the implementation of community development in their respective localities.

8.9.1. FUNCTIONALITY OF MANAGEMENT STRUCTURES

Management structures such as MANCO and Extended MANCO are in place. The structures are all functional and meet on a monthly basis. The IDP Steering Committee is essentially existing MANCO is assigned the following responsibilities:

- Ensuring the gathering and collating of information while the IDP implementation is proceeding.
- Support the IDP department in the management and co-ordination of the IDP.
- Discussion of input and information for the IDP review.
- Ensuring the monitoring and evaluation of the gathered information; and
- Attending to MEC's comments.

There is also the reviving of the Good Governance Portfolio meetings which overlooks the functioning and deliberation on all the elements/functions that fall under the office of the Municipal Manager i.e., Risk Register, Performance Management, IDP and internal audit functions of the municipality. This came about as a result of the fact that MANCO are strictly for the Municipal Manager and the Executive Directors only. MANCO also serves as the Integrated Development Planning Steering Committee (IDPSC) of the KwaDukuza Local Municipality as it not only serves as a platform to table IDP elements but also other KPA Good Governance items which fall under the Office of the Municipal Manager overall.

8.10. COUNCIL ADOPTED COMMUNICATION PLAN/STRATEGY

A communication policy and strategy were adopted during the previous administration, to cater for communication in KwaDukuza Municipality. Therefore, the Municipality is in the process of reviewing the communication policy and a public participation policy ***(ANNEXURE 12 COMMUNICATION POLICY AND PUBLIC PARTICIPATION POLICY)*** KwaDukuza Municipality has a fully-fledged communication unit who are responsible for the media liaison, webmaster/social media graphic designs and communication. The municipality have a clear programme of communicating with its citizen, this includes the following:

- Monthly Radio Slots – the mayor attends media interviews with commercial and community radio per month.
- The municipality has a formal social media page, which are updated on daily business.
- The website is managed internal.
- In the next financial year, the Municipality will be publishing its quarterly bulletin /newsletter to enhance its communication with the public.

The communications Directorate seeks to achieve the following:

- Enhance understanding of municipal services, communicate opportunities for participation programs and share the municipality's position on emerging issues and community needs.
- Communicate how the actions of the municipal administration are driven by and connected to Office Bearers, municipal priorities and how they are addressing community needs.
- Link municipal priorities and community vision.
- Ensure the delivery of accurate, understandable messages to the community, stakeholders and staff.
- Make the best possible use of municipal communications resources and align the resources with the activities and expertise of the organization.
- Create a climate to promote broader and more effective civic engagement.

There is also the existence of the communications and marketing strategy which designed to provide immediate and longer-term strategies to address the following objectives.

- Enhance understanding of municipal services, communicate opportunities for participation programs and share the municipality's position on emerging issues and community needs.
- Communicate how the actions of the municipal administration are driven by and connected to the and Council's directions, municipal priorities and how they are addressing community needs.
- Link municipal priorities and community vision.
- Ensure the delivery of accurate, understandable messages to the community stakeholders and staff.
- Make the nest possible use of municipal communications resources and align the resources with the activities and expertise of the organisation. Create a climate to promote broader and more effective civic engagement.
- Increase internal employee communities, support readiness for external communications and build resources to support enhanced communications.

8.11. INTERNAL AUDIT, AUDIT COMMITTEE AND RISK MANAGEMENT COMMITTEE

FUNCTIONALITY OF INTERNAL AUDIT UNIT IN KWADUKUZA MUNICIPALITY

ANNEXURE 2 KDM AUDITOR-GENERAL'S REPORT 2022/23 AND ACTION PLAN

The Municipality has an Internal Audit Unit which operates under the Office of the Municipal Manager. This is an independent unit as per S 165 of the MFMA. The objective of the unit is to provide assurance and consulting activities designed to add value and improve on municipal operations and internal control systems through systematic audits as per the approved Audit Plan. It helps the Municipality to accomplish its objectives by bringing a systematic and disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. The Head of the Unit administratively reports to the Municipal Manager and functionally to the Audit Committee. The scope of work of the Internal Audit Unit entails, inter alia, monitoring whether KwaDukuza Municipality 's risk management, control and governance processes as designed by Management are adequate.

The internal audit activity evaluates and contribute to the improvement of risk management, control and governance systems of the municipality. The Internal Audit Activity assist management in achieving the goals of the Municipality by evaluating the process through which:

- Goals and values are established and communicated.
- The accomplishment of goals is monitored.
- Accountability is ensured, and corporate values are preserved.

Internal Audit evaluate whether controls which management relies on to manage risks to acceptable levels, are appropriate and functioning as intended (i.e., are they effective yet efficient) and propose recommendations for enhancement or improvement. The Internal Audit unit conduct audits in accordance with the "Code of Ethics" and "Standards for the Professional Practice of Internal Auditing- of The Institute of Internal Auditors, as well as other corporate governance regulations.

Internal Audit is not authorized to:

• Perform any operational duties for the Municipality.
• Initiate or approve accounting transactions external to the Internal Audit Activity.

Members of Audit Committee are as follows.

- N. Mchunu (Chairperson)
- C. Meyiwa (Chair PAC)
- S. Mthembu
- W. Oelofse
- K. Kooverjee
- All MANCO members

8.11.1. ESTABLISHMENT AND FUNCTIONALITY OF PERFORMANCE AUDIT COMMITTEE/PERFORMANCE COMMITTEE

The Municipality has appointed its own External Audit Committee consisting of members all of whom are appointed from outside of the political and administrative structure of the Municipality. The Chairperson and the other members of the External Audit Committee are all suitably qualified and function in accordance with the Audit Committee Charter. The Committees are combined.

Section 79 of the Municipal Structures Act provides for:

- Council to establish an oversight committee.
- These committees, (Such as MPAC) report directly to council
- Are in accordance with specific terms of reference.
- Are best suited to do oversight within the municipality.
- Oversight over both the administrative and executive arms of the municipality
- Management generates various reports for the Committee to play its oversight role
- MPAC may refer back to management for further interrogation and or investigation

MEMBERS OF THE PAC.

- C. Meyiwa (Chairperson)
- Ms. N. Mchunu
- S. Mthembu
- W. Oelofse
- K. Kooverjee

The main purpose of the MPAC is to exercise oversight over the executive functionaries of council and to ensure good governance in the municipality. This will include oversight over municipal entities. In order for the MPAC to fulfil this oversight role, it needs to be provided with the necessary information and documentation to interrogate the actions of the executive**. The MPAC must interrogate the following financial aspects addressed in the Municipal Finance Management Act:**

- Unforeseen and unavoidable expenditure (Section 29)
- Unauthorized, irregular or fruitless and wasteful expenditure (Section 32)
- Monthly budget statements (Section 71)
- Mid-year budget and performance assessment (Section 72)
- Mid-year budget and performance assessment of municipal entities (Section 88)
- Submission and auditing of annual financial statements (Section 126)
- Submission of the annual report (Section 127)
- Oversight report on the annual report (Section 129)
- Issues raised by the Auditor-General in audit reports (Section 131)

THE MPAC MUST PREPARE AN ANNUAL WORK PLAN FOR APPROVAL BY THE MUNICIPAL COUNCIL PRIOR TO START OF THE FINANCIAL YEAR.

The Audit Committee meets at least four times a year as per the MFMA and the Performance Audit Committee meets at least twice a year, other adhoc meetings are called from time to time to discuss specific reports and other legislated matters. The Committee prepares two reports that are submitted to Council, which in essence outline the work carried out over the year. They also make various recommendations to Council for implementation.

8.12. ENTERPRISE RISK MANAGEMENT

KwaDukuza Municipality has a functional Enterprise Risk Management. This is in line with the MFMA requirement, wherein municipalities are to have and maintain effective, efficient and transparent systems for risk management. The focus of risk management in KwaDukuza Municipality is on identifying, assessing, managing and monitoring all known forms of risks across the Municipality. While an operating risk cannot be fully eliminated, the Municipality endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within pre-determined procedures and constraints. Responsibility for the risk management resides mostly with line management in all departments. However, every employee is responsible for risk management. Risk Assessment workshops with management are conducted with an aim of ensuring that management understands the importance

of managing risks for the benefit of the Municipality. The Municipality has put in place mechanisms to identify and assess risks and develop specific mitigating strategies, plans or actions should the need arise; and also, records monitor and review risks continuously.

THE RISK based audit plan:

There is a risk register in place which is monitored on a monthly basis, and reporting to the Risk Management Committee, Audit Committee, and Executive Committee as well or Council is done on a quarterly basis. Below are some of the elements of the annual audit plan 2022/23 that were identified within the organisation:

- Governance
- Asset and fleet Management
- Annual Report/AFS/Annual Performance report
- Performance Management Systems.
- Supply Chain Management
- Electricity Infrastructure maintenance
- Information Technology
- Revenue Management

ENTERPRISE RISK MANAGEMENT:

Each organisation be in the public or private sector are faced with internal and external factors that make it uncertain whether they will achieve their objectives and maximise the value of its stakeholders such as communities, etc. The effect this uncertainty has on an organization's objectives is called *"**risk**".*

Risk is unavoidable and we spend our entire lives managing risks, driving in traffic, managing your personal financial budgets, protecting your personal reputation (image). The definition of risk varies with the context in which it is posed. Generally speaking, a risk is the **uncertainty** of any **threat or event** currently occurring or that has a reasonable chance of occurring in the future that could have a **negative impact** on the achievement of your **objectives**. Risk is measured in terms of impact and likelihood. At organizational level the management of risk can be described as a systematic on-going process of identifying, assessing, managing and monitoring potential events (risks) that may affect the achievement of organization's objectives and value realisation.

Risk management should be (is) applied throughout the entire organization and is termed **Enterprise-wide Risk Management (ERM).** This process of coordinated risk management places emphasis on cooperation and coordination among departments or divisions to manage the organization's full range of risk as a whole.

RISK REGISTER AND MONITORING ACTIVITIES:

PROCESS	LEGISLATIVE FRAMEWORK	TIMEFRAME	BUDGET
ENTERPRISE RISK AMANGEMENT ACTIVITIES			
Identify and schedule key Risk Management activities aligned to the budget process schedule. (Review Enterprise Risk Management Implementation Plan)	Section 25 (2)(b)(iii) of public sector risk management framework.	August	Not applicable
Strategic risk identification to identify risks emanating from the strategic choices made by the Institution. Alignment between IDP objectives and Risk Management objectives	Section15(a)(i)(ii) &14 of public sector risk management framework.	January - March	R20 000
Strategic risk assessment workshop (Finalization of register)		March	R20 000
Operational risk identification to identify risks concerned with the Institution's operations (Link risk to SDBIP) Coordinate departmental sessions (review of operational risk registers for all 9 Business Units)	Section15(b)(i)(ii) &14 of public sector risk management framework.	March	Not Applicable
Operational risk assessment workshop		March-April	Not Applicable
Review Enterprise Risk Management frame works incorporating risk management policy and strategy	Section 25 (2)(b)(ii) of public sector risk management framework.	April	Not applicable
Submit all risk registers, ERM Framework, Policy and Strategy to Risk Management Committee for review and recommendation	Section 24 (5)(a) of public sector risk management framework	May	R10 000
Workshop Council on Enterprise Risk management Framework, Policy and Strategy	Best practice	April	R20 000
Submit risk registers, policy, strategy and implementation plan to Council for adoption	Section 24 (5)(a) of public sector risk management framework	June	Not Applicable

Capacitate Executive Management on Risk Management including workshop on Enterprise Risk management Framework, Policy and Strategy	Best practice	July	R30 000
Capacitate Risk Champions on Risk Management activities	Section 28(4) of public sector risk management framework	July	R20 000
Monitoring and reporting to various Council structures	Section 19 & 20 of public sector risk management framework	Quarterly	Not applicable
ANTI-FRAUD AND CORRUPTION ACTIVIES			
Identify fraud risks which will priorities the fraud and corruption risks.	Treasury regulation 3.2.1.	November	Not Applicable
Ethics & Fraud risk assessment workshop	Section 8 of public sector risk management framework	December	R20 000
Submit ethics & fraud risk registers to Risk Management Committee for review and recommendation	Section 8 of public sector risk management framework	December	R10 000
Submit ethics &fraud risk register, and implementation plan to Council for adoption	Section 8 of public sector risk management framework	December	Not Applicable
Monitoring and reporting to various Council structures	Section 19 & 20 of public sector risk management framework	Quarterly	Not applicable

TABLE 47:RISK REGISTER AND MONITORING

(a) Risk Management Policy

A Risk Management Policy has been adopted by the Executive Committee. It enables management to proactively identify and respond appropriately to all significant risks that could impact on municipal objectives. ***Annexure 13 Risk Management Policy and Anti-Fraud and Anti-Prevention Strategy***

(b) Anti-Fraud and Anti-Prevention Strategy

The fraud and prevention policy are under review. It is presented at the relevant Council committees to ensure input from members before it gets adopted by Council. ***Annexure 13 Risk Management Policy and Anti-Fraud and Anti-Prevention Strategy.***

8.12.1. ESTABLISHMENT AND FUNCTIONALITY OF RISK MANAGEMENT COMMITTEE /COMBINED COMMITTEE

Risk Management Committee

Ethics, Fraud and Risk Management Committee for KwaDukuza Municipality is responsible for the following: -

- Assist Municipal Manager and Council discharge their responsibilities for risk management
- Review risk management policy, framework and strategy and recommend for approval
- Evaluate effectiveness of strategies to mitigate the top strategic, tactical and operational risks
- Review risk appetite and tolerance levels
- Monitor the design and implementation of ethics, business continuity, anti-fraud and corruption, compliance and loss control programs
- Monitor effective functioning of the risk management unit
- Report to Audit Committee and Council

The MANCO Risk Committee, in terms of its authority delegated by Council, facilitates the development of a formal Risk Management Framework and Strategy. The results of the risk assessments are used to direct internal audit efforts and priorities, and to determine the skills required of managers and staff to improve controls and to manage these risks. The risk Committee meets once a quarter where discussion takes place on progress made in respect of the risks for a particular quarter. KwaDukuza Municipality has appointed an independent chairperson of the Risk Management Committee. The risk Management Committee is made up of MANCO members whose names are listed herein-below:

TABLE 48:MANCO RISK COMMITTEE MEMBERS

MANCO RISK COMMITTEE	MEMBER
Mrs. Khanyile	Chairperson (Independent)
N. Mdakane	Member
M. Manzini	Member
S. Hlongwane	Member
ACTING CFO	Member
S. Khanyile	Member
C. Viramuthu	Member
S. Jali	Member
P. Mtaka	Member
S. Ngiba	Member
P. Yogan and Nonkanyiso Gutshwa	Risk Management Support

COMPREHENSIVE LIST OF COUNCIL ADOPTED POLICIES

TABLE 49:MUNICIPAL POLICIES

POLICY	STATUS
CORPORATE SERVICES	
Learnerships Procedures & Guidelines Policy	The policy is in place and adopted by Council
Overtime Policy	The policy is in place and adopted by Council
Human Resource Policy	The policy is in place and adopted by Council
Risk Assessment Plan	The policy is in place and adopted by Council
Fraud and prevention policy	The policy is in place and adopted by Council
Employment Equity Plan	The policy is in place and adopted by Council
Skills Development Plan	The policy is in place and adopted by Council
Recruitment and Selection Policy &Procedure	The policy is in place and adopted by Council
Employment Equity Plan	The policy is in place and adopted by Council
Housing Allocation Policy	The policy is in place and adopted by Council
Communication Plan	The policy is in place and adopted by Council
HIV & AIDS Policy	The policy is in place and adopted by Council
Ward Committee Policy & Procedure	The policy is in place and adopted by Council
Operation and Use of Municipal Vehicles	The policy is in place and adopted by Council
FINANCE	
Rates Policy	Reviewed and adopted by Council in May 2023
Credit Control and Debt Collection Policy	Reviewed and adopted by Council in May 2023
Indigent Policy	Reviewed and adopted by Council in May 2023
Tariffs	Reviewed and adopted by Council in May 2023
Cash Management and Investment	Reviewed and adopted by Council in May 2023
Borrowing Policy	Reviewed and adopted by Council in May 2023
Virement Policy	Reviewed and adopted by Council in May 2023
Budget Policy	Reviewed and adopted by Council in May 2023
Funding and Reserves Policy	Reviewed and adopted by Council in May 2023
Asset Management Policy	Reviewed and adopted by Council in May 2023

Long Term Financial Planning	Reviewed and adopted by Council in May 2023
Policy on Infrastructure, Investment and Capital Projects	Reviewed and adopted by Council in May 2023
Supply Chain Management Policy	Reviewed and adopted by Council in May 2023
EDP	
Business License Policy	
Informal Business Policy	
CPO Policy	

The purpose of financial policies is to provide a sound financial environment to manage the financial affairs of the municipality. The key budget related policies are listed under Council Adopted and Promulgated Bylaws.

8.12.2. COUNCIL ADOPTED AND PROMULGATED BY-LAWS

The municipality has developed and adopted a number of policies. These are reviewed on a yearly basis, before the start of the new financial year. Below is the list of polices that have been adopted by Council. Bylaws: The Council has developed a set of by-laws in line with the proclamation of standard by-laws by the provincial MEC for Local Government.

TABLE 50:COUNCIL APPROVED BYLAWs

BY-LAWS	STATUS
Spluma By-Laws	Adopted by Council and Gazetted
Building Regulations By-Laws	Adopted by Council and Gazetted
Alternative and Renewal Energy By- Law	Adopted by Council and Gazetted
Building Control By- Law	Adopted by Council and Gazetted
Waste Management By-Laws	Adopted by Council and Gazetted

SECTION	POLICY / BY-LAW	STATUS	PROMULGATION / ADOPTION	COMMENTS
KwaDukuza Solid Waste Management	Integrated Waste Management Plan	Endorsed by MEC	Adopted by Council	Five year plan that needs to be reviewed
	Refuse Removal By-laws	Under review	Repealed on the 19 September 2000	Draft has been produced.
Parks, Gardens and Recreation	Garden Refuse Removal By-laws	Implementation	Repealed on the 19 September 2000	Draft has been produced.
	KwaDukuza Parks By-laws	Drafting stage	To be adopted by Council	Draft has been produced.
	KwaDukuza Municipality Sports and Recreational Facilities By-laws	Drafting stage	To be adopted by Council	Draft has been produced.

From the waste section….

COUNCIL ADOPTED STRATEGIES AND PLANS

TABLE 51:COUNCIL ADOPTED SECTOR PLANS

SECTOR PLAN	COMPLETED Y/N	ADOPTED Y/N	NEXT REVIEW
City Development Strategy	Yes	Yes	
Spatial Development Framework	Yes	Yes	2022
Disaster Management Plan (2016/17)	Yes	Yes	2023/24 FY
LED Strategy	No	No	2023/24 FY
Housing Sector Plan Review	Yes	Yes	2022/23
Financial Plan 23/24	Yes	Yes	2023/24
Roads and Storm water Master Plans	No	No	
Storm Water Policy	No	No	
Building Asset Maintenance Plan	Yes	Yes	
Electricity Master Plan	Yes	Yes	

PORTFOLIO COMMITTEES

The portfolio committees are structured as per the national guidelines. Each Portfolio is properly constituted and meets once per month. Each business unit has a portfolio that it reports to which is chaired by a member of the Executive Committee. Their core function is to look at specific issues that relate to each portfolio committee, research relevant issues and find all the necessary facts before these issues are discussed by Councillors that sit in each of the portfolio committees. The portfolio committees deliberate issues and then make recommendations to EXCO and the full Council, for the latter to take decisions

TABLE 52:PORTFOLIO COMMITTEES MEMBERS

PORTFOLIO COMMITTEE/S	MEMBER/S
FINANCE AND LPA/HR Portfolio	Cllr. OL Nhanca (Mayor and Chairperson)
	Cllr. V Mwandla
	Cllr. S Mthiyane
	Cllr T Naicker
	Cllr S.C. Pandaram
	Cllr N.S. Bhengu
	Cllr NJ Mbonambi
	Cllr. S.P. Ashworth
	Cllr. T.T. Sithole
	Cllr. R. Pooran
INFRASTRUCTURE AND TECHNICAL PORTFOLIO	Vacant: Chair
	Cllr TT Dube
	Cllr B. Fakazi
	Cllr S. Mcineka
	Cllr T. Nxele
	Cllr M. Madlala
	Cllr N. Mbatha
	Cllr N. P. Dube
	Cllr N. A. Singh
	Cllr P. Naidoo
ECONOMIC DEVELOPMENT PLANNING, SPECIAL	Cllr S.L. Cele (Chairperson)

PROGRAMMES AND YOUTH AFFAIRS PORTFOLIO	
	Cllr J. Banda
	Cllr M.E. Ngidi
	Cllr S. Ntuli
	Cllr B. Ndlovu
	Cllr P Shezi
	Cllr Z.P. Dumakude
	Cllr PF Masuku
	Cllr S. Zungu
	Cllr B Mvulana
MUNICIPAL SERVICES PORTFOLIO	Cllr C. Mdletshe (Chairperson)
	Cllr S Sithole
	Cllr S. Shandu
	Cllr W Mtambo
	Cllr V. Govender
	CLLR S. Nxele
	Cllr PF Masuku
	Cllr. F Abrahams
	Cllr PL Zungu
	Cllr AA Singh
EXCO	**OL Nhaca (Mayor), Vacant (Deputy Mayor), S Cele, CN Mdletshe, D Mthembu, T Colley, C Nhleko, NS Sewaraj, T Nkosi and M Sibisi**
Municipal BID committees	Municipal Bid Committees are established and functional. Members indicated of all bid Committees are included as part of the Finance Section (under SCM).

8.12.3. LEGAL DEPARTMENT:

Function: The Municipality, in particular the Office of the Municipal Manager led by the COO also consists of the Legal Unit. The main purpose of this wing of the Municipality is to ensure that whatever contractual agreements the Municipality enters into are sound and fair to all parties concerned. This includes contracts crafted by the Municipality towards an entity/ body to procure services, land contractual obligations are

followed accordingly. Their role is also highlighted when it comes to past contracts that need to review and future contracts are followed accordingly by the Municipality. The unit is to provide assurance and consulting activities designed to add value and improve on municipal operations and legal control through systematic functions. Implement consequential management against those who breach Council policies and laws of the Republic of the country.

Legal services provide support to the municipality in many ways, focusing on resources in ensuring sustainable governance systems and processes to strengthen compliance to applicable legislation and regulations, enabling oversight, accountability and enhancing governance processes. This is attained by focus on all legal matters by:

- Managing the provision of a comprehensive efficient and effective legal service to the Municipality.
- Safeguarding Municipalities interest in all legally related matters and to ensure that the Municipality conducts itself within the parameters of the law.
- Strengthening the capacity of the Municipality to fulfil its mandate as stipulated in terms of Section 152 and Section 153 of the Constitution of South Africa 1996 and other applicable legislation.
- Providing a supportive and advisory role to the municipality in order to fulfil its objectives.
- Enhancing organisational efficiency by promoting an environment that complies with corporate governance.
- All these components contribute directly to the effective corporate governance towards capacitating the municipality in becoming a city

9. LAND USE MANAGEMENT

9.1. SPLUMA IMPLEMENTATION

The KwaDukuza Municipality has implemented its administrative systems related to the implementation of SPLUMA. At present the KwaDukuza Municipality has undertaken following in compliance with the Spatial Planning and Land Use Management Act No. 16 of 2013:

- gazetting of the SPLUMA bylaws
- Processing of development application in terms of SPLUMA
- Drafting of spatial plans in terms of SPLUMA
- Development of a wall-to-wall scheme (covering the entire jurisdiction of the Municipality)
- Establishment of decision-making authorities/structures in terms of SPLUMA. These include the following:
    - The Municipal Planning Tribunal
    - Municipal Planning Appeal Authority
    - Municipal Planning Authorised Officer
    - Municipal Planning Registrars

The KwaDukuza Municipality is fully compliant with the provisions and requirements of SPLUMA.

KwaDukuza Municipality has established a stand-alone Municipal Planning Tribunal (MPT) which was gazetted on the 12th November 2020. The term of office for the MPT was further extended for an additional two years making the total term of office a period of 5 years as prescribed by the Spatial Planning and Land Use Management Act (No. 16 of 2013). The MPT has been functional since October 2015 with MPT meetings scheduled for the last Thursday of every month. The term of office The MPT further meet outside of the normal schedule depending on the influx of applications. The Municipality has fully complied with Regulation 14 of SPLUMA as follows:

- The Municipality has an adopted SPLUMA By-law (By-law No. 2002) which outlines the application types, processes to be followed, public consultation as well as site inspections.
- The application forms made available to applicants provides details with regards to the place of submission.
- The Council adopted Tariff of Charges provides for the development charges that apply to each application type.

The following documentation has been used a guideline for the functioning of the MPT.

- SpatialPlanningLandUseManagementAct,2013(ActNo.16of2013) and
- SPLUMA Regulations (2015);
- KwaDukuzaSpatialPlanningLandUseManagementBy-Law,2002(September2018);
- KwaDukuza Land-Use Management Scheme (September2018);
- MPT Terms of Reference (November2020).

The following KDM SPLUMA bylaw No. 2002 (Attached as an annexure of the Draft IDP) extracts highlights the important and Chapters and specific schedules pertaining the land use applications as well as the functioning of the MPT procedures;

To provide for the establishment and support of the Municipal Planning Tribunal; (Chapter 2)

- To provide for the categorisation of applications; (Chapter 2, Schedule 2)
- To provide for the adoption and amendment of the Municipality's land use scheme, (Chapter 3)
- To provide a framework for municipal planning approval; (Chapter 4)
- To provide for application processes; (Schedule 4)
- To provide for amending and/ or cancelling a decision; (Schedule 6)
- To outline matters that MPT must consider when it decides on an application for municipal planning approval; (Schedule 8)
- To provide for information to be included in the MPT Record of Decision; (Schedule 9).

MPT is functional and set to sit once on a monthly basis and has an appeals authority in place. Regulation 14 is in place and the Municipality has appointed 3 Authorised officers which are as follows;

- Mr. Lunga Mhlongo - The Chief Planner
- Mr. Mava Ntanta - Director Development Planning and

Ms. Dhevia Sewdular - Manager Development Control.

ANNEXURE 3 SDF DOCUMENT (AND OTHER RELATED DEVELOPMENT TOWN PLANNING DOCUMENTATION/INFORMATION)

10.2022/23 ANNUAL REPORT

The IDP has provided ***ANNEXURE 14 ANNUAL REPORT 2022/23*** Chapter 3 of the Annual Report contains a service delivery performance report indicating targets achieved, targets not met and measures to improve performance. A copy of the Annual Report indicating service delivery performance as well as the corrective measures to address target that were not met. The annual report was tabled at Council on the 25th of January 2024.

The Organisational Scorecard approach reflects the 6 national KPA's and local priorities and enables a wider assessment of how the municipality is performing. The performance report is based on measures included within the Organisational Scorecard. This incorporates 19 priority measures selected from the IDP. These were agreed by Council Resolution. The targets were reviewed and updated at Council meeting in line with Section 72 of MFMA regulating adjustment budget and performance assessment of a municipality within the first 6 months of the financial year via a resolution. The criteria used reflect factors such as previous performance levels, comparative performance and budget implications.

In relation to the 2022/23 -year end performance results, the final position shows that:

QUARTERS	2020/2021 ACTUAL PERFORMANCE	2021/22 ACTUAL PERFORMANCE	2022/23 ???	VARIANCE
Q1	72%	63%	58%	-5
Q2	58.5%	55%	59%	4
MID-TERM	58.5%	55%	59%	4
Q3	76%	63%	66%	3
Q4	64%	60%	78%	18
ANNUAL ACTUAL	64%	57%	77%	20

TABLE 53: 2022/23-YEAR END PERFORMANCE RESULTS

There is a 20% increase from the year end performance of 21/22 when compared to Year end of 2022/2023.

11. CHALLENGES AND PROPOSED INTERVENTIONS: GOOD GOVERNANCE AND PUBLIC PARTICIPATION

TABLE 54:DESCRIPTIVE OF CHALLENGE AND INTERVENTION

CHALLENGES/COMMUNITY NEEDS IDENTIFIED	IDP INTERVENTIONS
KPA: GOOD GOVERNANCE AND PUBLIC PARTICIPATION	
Dysfunctional Ward Committees and lack of public meetings.	• Provide on-going support to Ward Committees to improve their performance through training and ward committee meetings, • Ensure that all Ward Councillors conduct their quarterly meetings with the members of the public. • Ensure that stakeholder forums i.e. (IDP Rep Forum, LED Forum, OSS/ War Rooms, Youth Forums, Gender and Disability, HIV-Aids Local Council etc.) are functioning properly and report to Council on quarterly basis; and • Strengthen the use of communication platforms (e.g., websites, social media and municipal publications) to communicate and receiving of feedback from the community.
Deal with the perception of corruption and stagnant audit outcomes.	• Build capacity of Internal Audit to provide on-going assurance services to Council. • Ensure that Anti-fraud hotline is working and known by the public. • Conduct ongoing staff and community awareness on fraud and corruption policies of Council. • Implement consequential management against those who breach Council policies and laws of the Republic of South Africa; and • Encourage the public to attend Council meetings and participate in Annual Oversight report processes.

12.GOOD GOVERNANCE AND PUBLIC PARTICIPATION SWOT ANALYSIS

TABLE 55:GOOD GOVERNANCE AND PUBLIC PARTICIPATION

• **STRENGTHS**	• **WEAKNESSES**
• Effective IGR forums • Regular Mayoral public meetings • Communications Department • Bulk SMS system as a means of communicating with stakeholders • The existence of the Risk Management Committee • Regular meetings of the Committee on Good Governance • MPAC's existence and that it is a functional structure	• Poor level of Service delivery by some contractors. • Service Delivery riots. • Call-Centre not fully functional - calls at times go unanswered • NB: The Khuluma Maspala has not been publishing for a long time due to a lack of budget. The tender was reversed. We still need to pursue same via the SCM.
• **OPPORTUNITIES**	• **THREATS**
• CDWs and Ward Committees to assist with communicating municipal information with the stakeholders. • Bi-Monthly ward committee municipal meetings to dispatch service delivery information. • Municipality's newspaper (Khuluma Maspala for communicating municipality's news to the communities.	• Deviations being a norm for Corp Government- vetting, change of scope etc. • Poor planning & nonexistence of SALGA games business plan. • Lack of understanding of the SCM policy and processes. • Lack cooperative approach to public participation.

13.SERVICE DELIVERY AND INFRASTRUCTURE ANALYSIS

INTRODUCTION

This KPA comprised of Civil Engineering Services Unit and Human Settlements Business Unit, Electrical Engineering Services Unit, Community Services and Public Amenities Business Unit as well as Economic These business units play a pivotal role in fulfilling the objectives of Local Government as envisaged in Chapter 7, Section 152 and 153 of the Constitution of South Africa Act No. 108 of 1996. The Council has entrusted these business units with the authority, roles, responsibilities and key performance areas in order to carry out the aforesaid constitutional mandate and a five-year strategic agenda for the Council.

Civil Engineering Services Business Unit is responsible for ensuring basic service delivery as well as the provision of quality houses in the following areas:

- Civil Engineering Services (Roads and storm water; Sidewalks; Commuter Shelters; Traffic calming etc.)
- Municipal Building Maintenance Services
- Infrastructure Planning, Construction & Routine Maintenance
- Project Management Unit (MIG, EPWP etc,)

Electrical Services Directorate is responsible for the following;

- Electrical planning
- Customer services center and
- Fleet management services.

Community Services and Public amenities business Unit is responsible for;

- Parks and gardens
- Community halls maintenance
- Cemeteries and crematoria
- Beach cleaning/cleansing
- Street sweeping
- Refuse removal
- Sports facility maintenance and recreation

Economic Development and Planning:

- Human Settlements (housing infrastructure and slumps clearance)
- Development of human settlements for different income earners as well as maintenance of Council buildings.

14.WATER AND SANITATION

Whereas iLembe District Municipality is responsible for water and sanitation.

14.1. WATER SERVICE AUTHORITY

KwaDukuza Municipality is one of the local municipalities under the iLembe District Municipality and therefore, not a Water Services Authority. Rather, the iLembe District Municipality is the entity that holds the mandate in terms of Water Services Act to be the Water Services Authority in respect of all area under jurisdiction. The ILembe Mandate relates to the following;

- Ensuring access to water and sanitation to all our consumers or potential consumers in line with Water Services Act No. 108 of 1997.
- Extracting water from source, purify, ensure that it meets requirements, pump to the reservoirs and distribute to communities through reticulation network.
- Provide water through water tankers
- Collect sewer from households through the sewer network, treat affluent and discharge to the rivers in terms of DWS standards.
- Desludging of VIP toilets.

- Maintain and operate all infrastructure assets including (bulk sewer lines, manholes, pumps), refurbish and replace as and when required in line with O & M plan and asset management.

14.2. ILEMBE DISTRICT MUNICIPALITY WATER SERVICES DEVELOPMENT PLAN

ILembe DM is a Water Service Authority since 2003 and Core Business of the district is Provision of Water & Sanitation. It Constitutional Mandate to play a coordinating role in planning and development of the District through Provision of water and sanitation service to the residents of four local municipalities i.e. approx. 650 000 RESIDENTS, and SEMBCORP/SIZA Water – services the southern part of KwaDukuza Municipality. The below map showcases the Siza Water existing water and sanitation infrastructure;



FIGURE 28:EXISTING WATER INFRASTRUCTURE

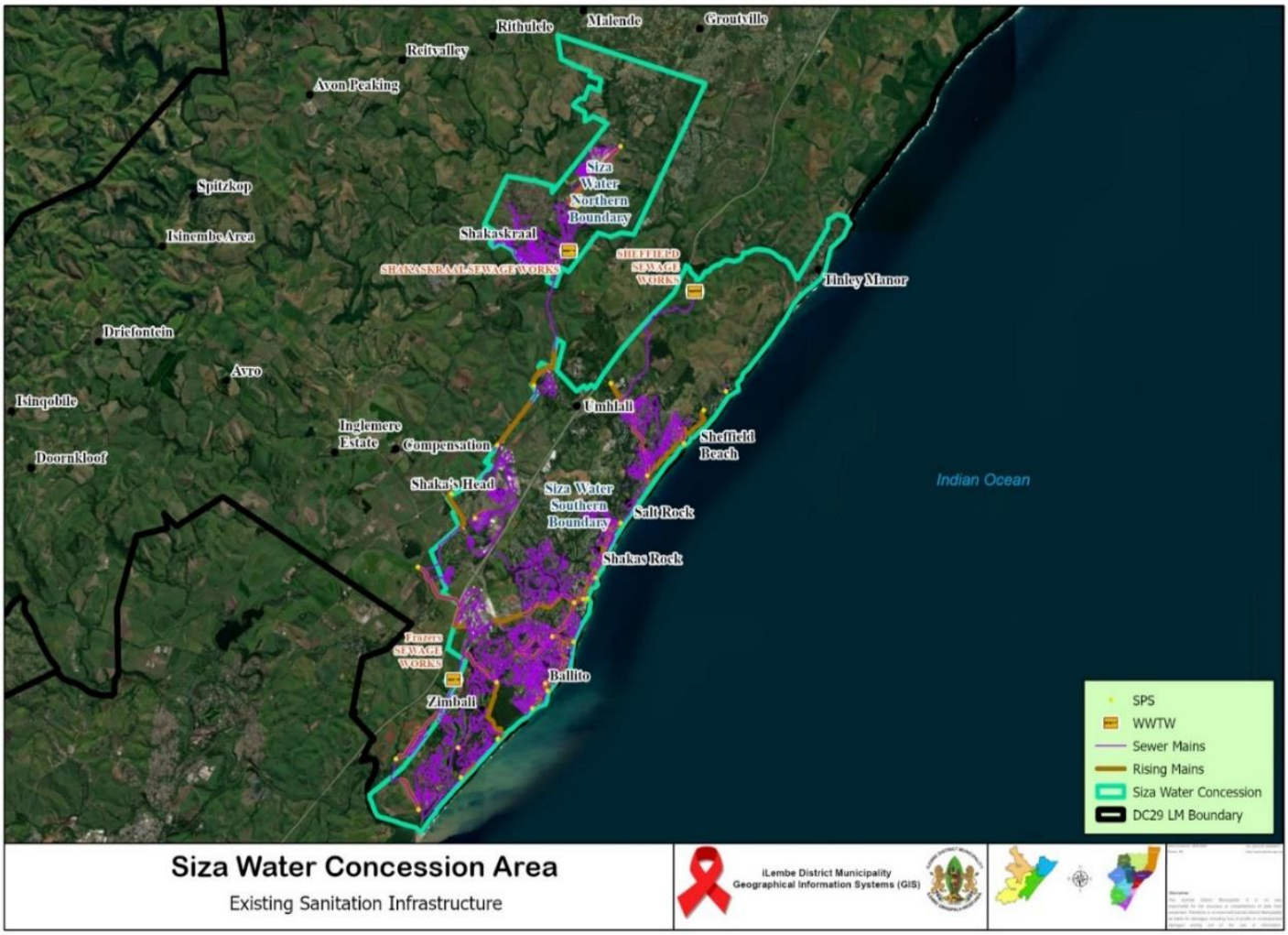


FIGURE 29:EXISTING SANITATION INFRASTRUCTURE

14.3. ILembe Water Services Development Plan

The District has been experiencing rapid growth over the past 15 years and in most cases infrastructure delivery has lagged significantly behind this growth. The intensification of residential, commercial and industrial Greenfield developments has necessitated a structured infrastructure response, especially for water and sanitation. The WSDP is primarily informed by the iLembe District Municipality Spatial Development Framework – it is aimed at reducing service backlogs and ensuring that future demands for water and sanitation are met. It focuses on a 20-year horizon aimed at creating and delivering viable and sustainable water and sanitation infrastructure services. The District has also took note on a Ward based head count in order to have a true reflection of the Demographics; It should also be mentioned as well that STATS SA has made public the new census results which will greatly influence the outcome of future developmental plans for the District.

ILembe District Municipality developed their **WATER AND SANITATION MASTER PLAN** was developed and adopted by Council in 2017. The plan essentially is an extension of the SDF and focuses on reducing service backlogs and ensuring that future demands for water and sanitation are met. The Masterplan is for a 20-year horizon aimed at creating and delivering viable and sustainable water and sanitation infrastructure services. The Master Plan forms the basis of the implementation of projects in subsequent years.

ILEMBE DISTRICT MUNICIPALITY WATER AND SANITATION OPERATIONS AND MAINTENANCE PLAN is aimed at highlighting the methodologies and calculations used in deriving a renewal, operations and maintenance planning framework for the iLembe District Municipality's Water and Sanitation Infrastructure; as well as Building Infrastructure. 'This plan also serves the following purposes';

- Caters for the Municipality to make relatively well-informed priority decisions pertaining to the replacement or renewal and operations and maintenance strategies for this subset of municipal infrastructure.
- It highlights the Operational and maintenance (O & M) costs have been calculated for the proposed scope of work confirmed within the Water & Sanitation Master Plan.
- Through this plan the maintenance of water and sanitation infrastructure is critical to ensuring access of such basic services to communities within the municipality.

It must be noted that the operations and maintenance plan is based on information gathered to date and the iLembe District Municipality performs ongoing detailed investigations of the data pertaining to water and sanitation infrastructure.

TABLE 56:STATUS OF DEVELOPMENT PLANS/POLICIES

NAME OF SECTOR PLAN / POLICY / BYLAW	LIFESPAN	ADOPTION YEAR	DEVELOPMENT / REVIEW STATUS (DRAFT / TO BE REVIEWED)
Water and Sanitation Development Plan		2016	**Last reviewed in 2019**
ILembe District Municipality Water and Sanitation Management Plan		2017	approved
ILembe District Municipality Water and Sanitation Operations and Maintenance Plan		2017/18	approved
Water and Sanitation Infrastructure Asset Management Plan (Annexure 33 ILEMBE DISTRICT MUNICIPALITY_ASSET MANAGEMENT PLAN)	2019 - 2028		approved

Infrastructure Procurement Strategy			approved
Asset Register			approved
Infrastructure Programme Management Plan			approved
End of the Year Report			Not in place
Operations Management Plan			In progress and waiting for Council adoption
Operations and Maintenance Review Report		20 March 2022	

ANNEXURE 28 ILEMBE DISTRICT MUNICIPALITY_ASSET MANAGEMENT PLAN AND WSDP

14.4. REGIONAL WATER AND SANITATION MASTER PLAN:

The scope of the project was to develop a regional water and sanitation master plan for the entire ILembe District Municipality area in 2016/17. The Master Plan will develop strategies at three levels, aimed at achieving the project objectives, namely:

- Short Term Action Plan (SAP) for addressing the provision of reliable water and sanitation services within a 5-year horizon;
- Medium Term Action Plan (MAP) for addressing the provision of reliable water and sanitation services within a 5 to 10-year horizon;
- Long Term Action Plan (LAP) for a 10 to 20-year horizon aimed at creating and delivering viable and sustainable water and wastewater infrastructure services.

The Master Plan includes planning for rehabilitation and upgrading of existing water and wastewater infrastructure, as well as proposals for new infrastructure.

14.5. OPERATIONS AND MAINTENANCE PLAN FOR WATER & SANITATION

The iLembe District Municipality's Operations and Maintenance Plan for Water and Sanitation which is utilised in fulfilment of the Municipality's core functions is in place. The plan entails, amongst others, but not limited to, the following:

- Its development was agreed upon by all stakeholders to the facilities being completed so that those municipalities that are affected are conscious of maintenance implications and the various options such as the availability and affordability. Accordingly, the affected municipalities are placed in a good position to make informed decisions in this regard.
- The responsibilities and monitoring thereof are clearly defined.
- The plan allows for easy diagnosis and reporting of challenges and/or problems so as to ensure that those problems that have to do with Operations and Maintenance might be discovered timeously so as to avert a negative impact.

- The Operations and Maintenance Plan for Water & Sanitation shall be implemented from the 2022/23 financial year.
- Operations and Maintenance Plan for Existing and New Roads, and Public Transport Facilities The Operations and Maintenance Plan is under development, however, the Municipality is currently using a Roads Master Plan.

TABLE 57:INFRASTURE BACKLOG FIGURES

Sector	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Water	20.20%	18.60%	15.56%	15.29%	???	???	???
Sanitation	20.10%	19.40%	14.47%	13.32%	???	???	???

TABLE 58:INFRASTRUCTURE TARGETS

Sector	HH with access	% with access	HH without access	% without access	Total HH
Water	134 514	70.3%	56 855	29.7%	191 369
Sanitation	132 214	69.1%	59 155	30.9%	191 369

TABLE 59:SANITATION DEMAND PROJECTIONS

SANITATION					
LOCAL MUNICIPALITY	CURRENT DEMAND (ML/DAY)	5 YEARS DEMAND	10 YEAR DEMAND	20 YEAR DEMAND	ULTIMATE DEMAND
KwaDukuza	58.42	94.34	110.44	156.17	292.17

SUMMARY OF TOTAL COSTS OF WATER

Description	Short Term (Year 1-5)	Medium Term (Year 6-10)	Long Term (Year 11-20)	TOTAL
KwaDukuza	R 131,711,215	R 34,309,583	R 192,163,806	R 358,184,604

14.6. ILEMBE DISTRICT MUNICIPALITY AS A WATER SERVICES AUTHORITY:

The iLembe District Municipality Water Services Master Plan is in place and was last reviewed in 2016.

14.6.1. OPERATIONS AND MAINTENANCE PLAN FOR WATER & SANITATION

The iLembe District Water and Sanitation Operations and Maintenance Plan was adopted on 29 March 2022 whilst the ***iLembe district Water and Sanitation Master Plan attached as Annexure E*** which was adopted by Council during the 2017/2018 financial year.

The purpose of the iLembe District Water and Sanitation Operations and Maintenance Plan is to highlight the methodologies and calculations used in deriving a renewal, operations and maintenance planning framework for the iLembe District Municipality's Water and Sanitation Infrastructure; as well as Building Infrastructure. The intent of the maintenance plan is to allow for the Municipality to make relatively well-informed priority decisions pertaining to the replacement or renewal, as well as operations and maintenance strategies for this subset of municipal infrastructure. The Operations and Maintenance plan is currently being implemented and Operational and maintenance (O & M) costs have been calculated for the proposed scope of work confirmed within the Water & Sanitation Master Plan.

From a service delivery perspective, the maintenance of water and sanitation infrastructure is critical to ensuring access of such basic services to communities within the municipality. It must be noted that the operations and maintenance plan is based on information gathered to date and the iLembe District Municipality performs ongoing detailed investigations of the data pertaining to water and sanitation infrastructure.

14.6.2. STATUS OF THE WSA OPERATIONS AND MAINTENANCE PLAN FOR WATER AND SANITATION

KwaDukuza experiences water disruptions on a regular basis. There is a huge disparity in provision of services. There is also a major service backlog and a lack of maintenance of existing infrastructure. A considerable number of people amongst the population does not have access running water. Reliance on ground water can lead to health impacts amongst the most vulnerable sections of the population, where ground water has become polluted through poor land use and/or burials near water courses. There is severe water shortage in the area which is exacerbated by new development applications. Umgeni Water, KwaDukuza and iLembe cannot meet the current water requirements of existing users. The water shortage needs to be addressed at a strategic level and various bulk water options are being considered including desalination treatment plants, ways of reducing inefficiencies, waste and water loss need to be explored.

There is a lack of maintenance of existing infrastructure. Infrastructure is often poorly sited and has the potential to impact on the environment when it is not operating properly. There is one major sewer treatment works at KwaDukuza that pumps sewerage from other smaller sewer pumps across the Municipality. There is no bulk Municipal waterborne sewerage reticulation system available in areas including Blythdale and surrounds. Septic tank systems are used in many areas for disposal of liquid waste. Due to extensive housing developments,

especially along the coast, treatment works requires upgrading, however the iLembe District Municipality had indicated that it is not currently in a position to provide a bulk service supply to upcoming developments.

14.6.3. THE STATUS, BACKLOGS, NEEDS AND PRIORITIES FOR WATER AND SANITATION

TABLE 60:STATUS ON MAIN SOURCES OF DRINKING WATER

Indicator	Sub-indicator	Population	Population%
Main Source of drinking water	Piped (tap) water inside dwelling	26 012	28.5%
	Piped (tap) water inside yard	18 196	19.9%
	Piped water on communal stand	37 676	41.3%
	Borehole in yard	437	0.5%
	Rain-water tank in yard	180	0.2%
	Neighbour's tap	737	0.8%
	Public/communal tap	3 443	3.8%
	Water-carrier/tanker	2 595	2.8%
	Borehole outside yard	278	0.3%
	Flowing water/stream/river	904	1.0%
	Well	39	0.0%
	Spring	31	0.0%
	Other	755	0.8%

**Source: Stats SA Community Survey, 2016

TABLE 61:STATUS ON MAIN TYPE OF TOILET USED

Indicator	Sub-indicator	Population	Population%
Main Type toilet facility used	Flush toilet (Sewage system/sceptic tank	33 843	39.2%
	Chemical toilet	14 843	17.2%

	Pit latrine (with/without) ventilation	37 351	43.2%
	Ecological toilet (e.g. urine diversion, enviroloo)	260	0.3%
	Bucket toilet (collected by municipality/Emptied by household	88	0.1%

**Source : Stats SA Community Survey, 2016

In 2003 the District Municipality became the Water Services Authority and Water Services Provider for the iLembe region and the Municipality's Water Services Development Plan (WSDP) was adopted in 2016. It is the role of the Technical Services Department is to provide water and sanitation services throughout the district thereby eliminating backlogs. Below is a graph portraying the level of access to quality piped water within iLembe, as per the data collected by Stats SA through the Census of 2011 compared with the 2016 Community Survey.

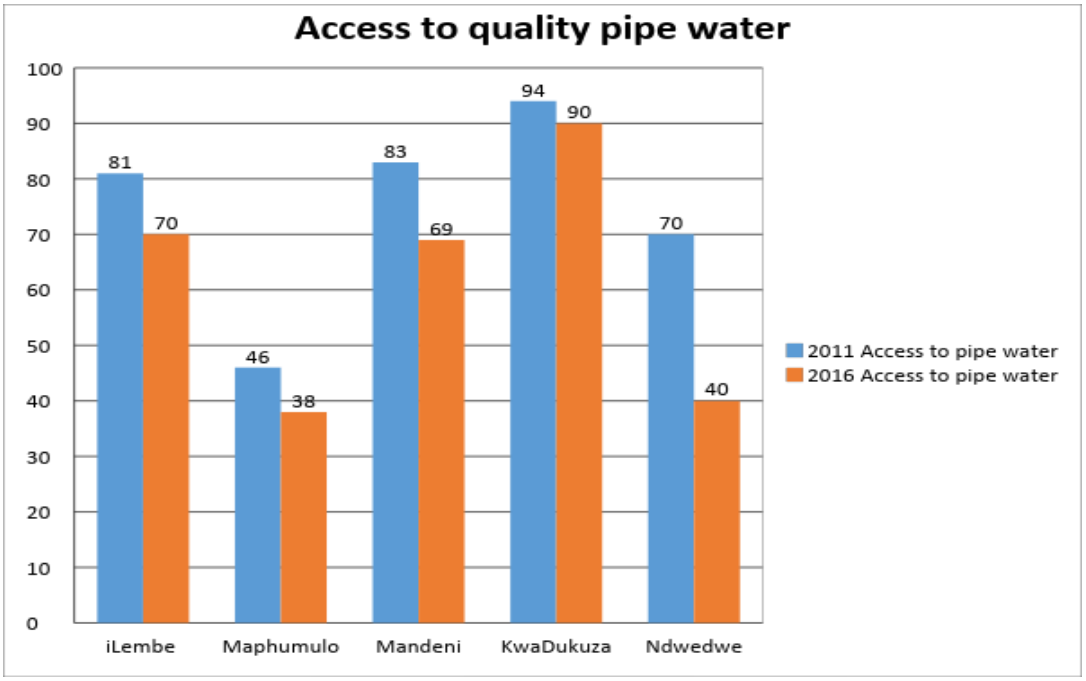


FIGURE 30:PERCENTAGE OF PEOPLE WITH QUALITY PIPED WATER

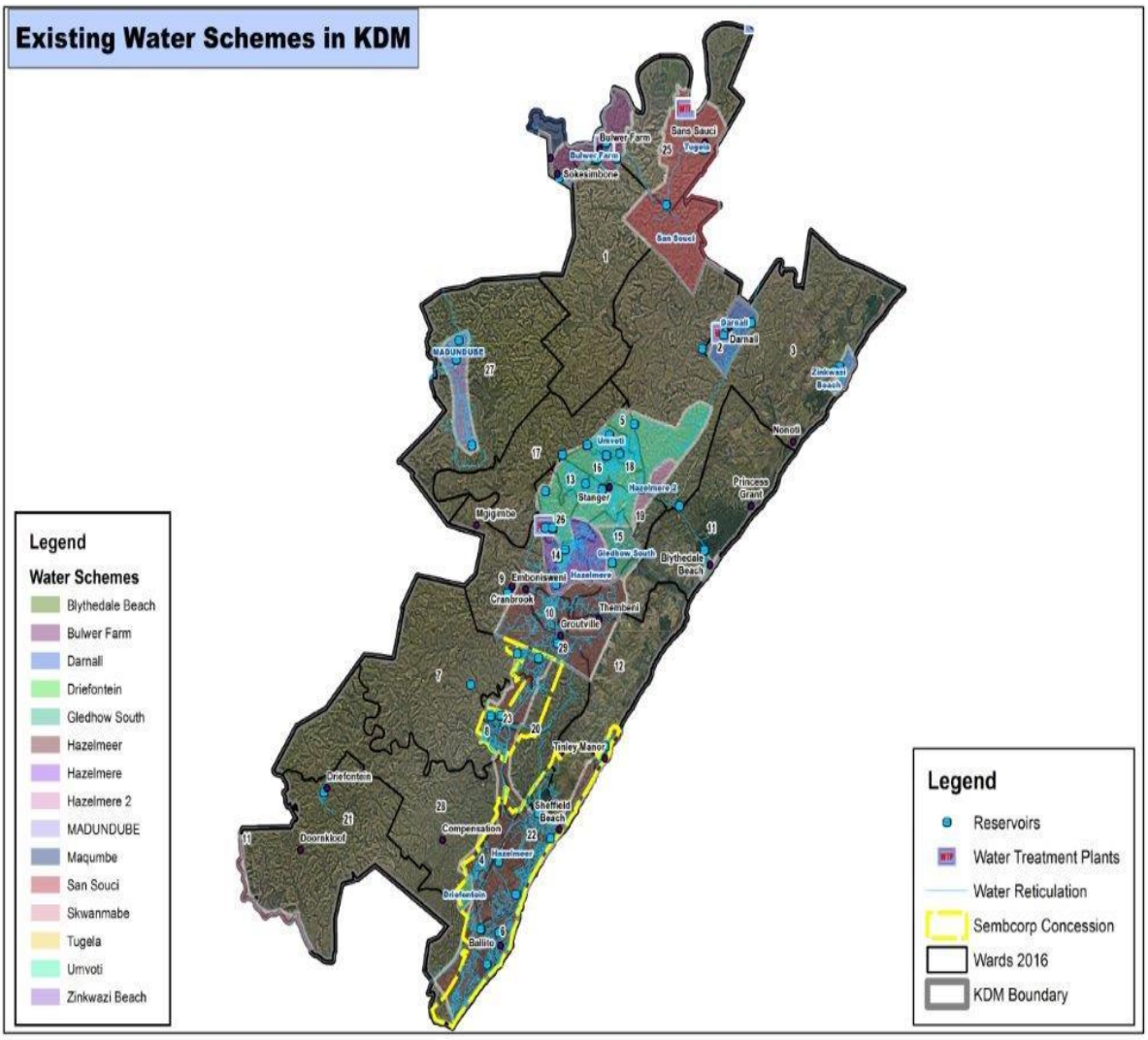
**Stats SA Census 2011 and Community Survey 2016

The graph above depicts a partial picture of the reality on the ground. For instance, the percentage of people with access to water decreased significantly in 2016. This was primarily due to the drought conditions that was prevailing at the time. The following infrastructural characteristics, issues and

challenges impact on the future development of the iLembe District and need to be taken forward in the IDP Process:

- The provision of basic infrastructure is hampered by the topographic constraints, low densities and low affordability levels, particularly in rural and traditional areas.
- Service infrastructure in iLembe's urban areas need upgrading and maintenance, however through grant funding from the Department of Water and Sanitation, particularly MWIG, the municipality is addressing this challenge.
- Rural areas are severely affected by a lack of basic services and continued service delivery backlogs.
- Bulk water supply is a major constraint that affects the entire District and in urgent need of attention.
- 18.66% of the population still do not have access to clean water and obtain water from rivers and streams. This poses a health risk with further implications regarding the provision of social services.
- 19% of the population still do not have access to basic sanitation.
- The urban areas have proper waterborne sanitation systems, but the peri-urban and rural areas rely on pit latrines or no system at all. This places tremendous strain on the environment and poses a health risk.
- ILembe has been severely hampered by drought which has diminished the Municipality's ability to provide water to all inhabitant.

FIGURE 31:EXISTING WATER SCHEME IN KDM



14.7. WATER QUALITY MANAGEMENT

ILembe District Municipality (IDM) monitors the water quality it supplies to consumers and residents as well as monitoring the waste water effluent it discharges into the environment. This monitoring occurs on a daily, weekly, monthly and annually on a variety of parameters as per the Blue drop (water) and Green drop (waste water) as required by the Department of Water and Sanitation (DWS). Unfortunately, independent audits by DWS in terms of Blue Drop and Green Drop have not been carried out by DWS in recent years so no results have been published. However, IDM captures quality results onto the Blue and Green drop systems as developed by DWS. IDM utilizes the services of an independent, accredited laboratory to sample the various samples

14.7.1. GREEN DROP

The green drop system has been designed by DWS to specifically to monitor the performance of waste water treatment works. Currently IDM has 12 facilities that it monitors including two (2) that are operated by Siza Water (Frasers and Shakaskraal). The waste water works have been under-performing in recent years due to a variety of factors including but not limited to:

- Ageing infrastructure
- Lack of process knowledge by process controllers
- Lack of laboratory equipment on sites

The above challenges can be addressed through proper training of staff and investment in the treatment works to repair, replace and /or refurbish malfunctioning process units. Plans are afoot currently to construct a regional waste water scheme (in planning phase) in KwaDukuza to address the limitations of the current infrastructure limitations of the area as well as to upgrade the Sundumbili waste water works in the foreseeable future.

14.7.2. BLUE DROP

The blue drop system regulates the management of water quality at both treatment works and reticulation sites including reservoirs and other critical sampling points that may affect water quality. IDM has 38 water supply systems (ranging from boreholes to fully functional water treatment works) as per blue drop system supplying most of the residents and consumers within the district. In addition to such supplies residents are also supplied via water tankers with water sourced from IDM or Umgeni Water treated water. This is due to lack of suitable raw water sources close to where the communities reside.

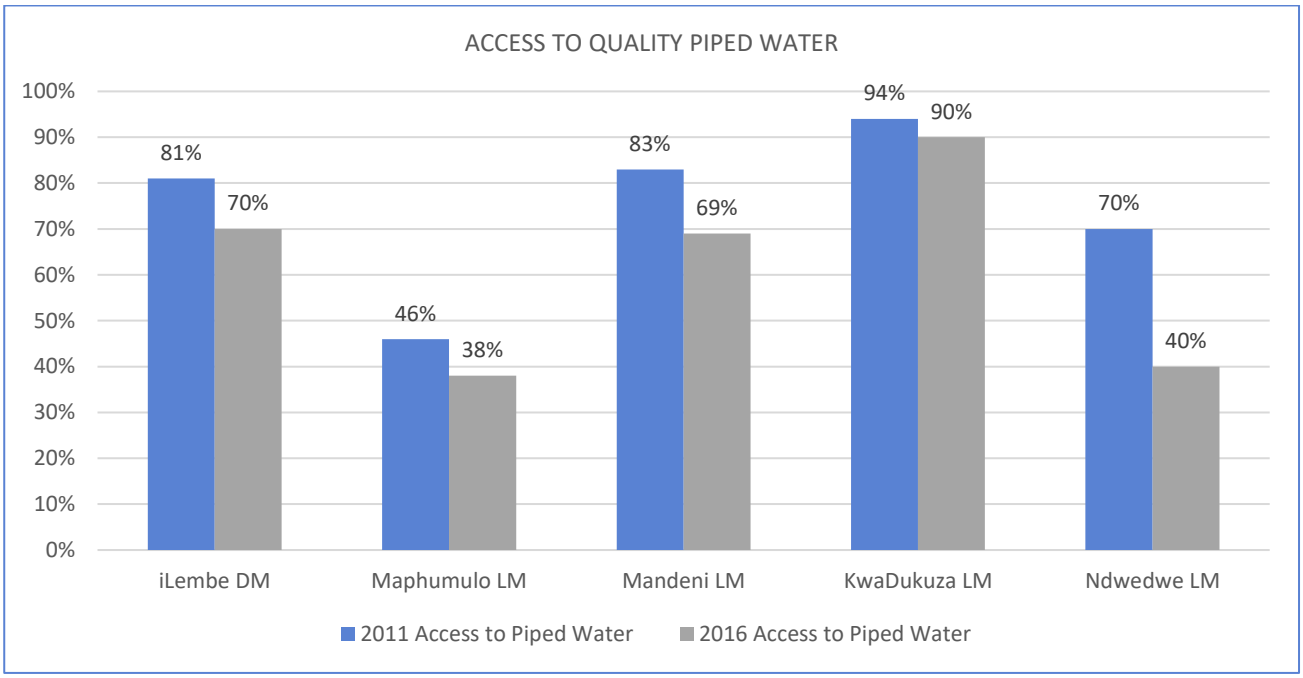
Between the year 2017 TO 2019 period, 2 major water projects, Lower Tugela water Project and the Mvotshane water Project (managed by Umgeni Water) have come more fully into operation and thus has provided relief to consumers obtaining water from these sources. The water quality is of a high standard and complies with SANS 241:2015 water quality standards. The challenges faced with regard to water quality include:

- Low chlorine dosages affecting the microbiological quality of water
- Incorrect dosing that affects the turbidity of final water
- Inability of some treatment plants to adequately remove iron and manganese
- Limited process knowledge of the process controllers
- Malfunctioning process units that inhibit correct water quality standards

These challenges can be overcome by investing in upgrading some treatment works to deal with the water quality standards as well as training process controllers to better manage the water quality at these facilities. IDM has gone out to tender for water treatment chemicals and has successfully appointed two companies to supply water treatment chemicals to IDM sites. The appointed companies will assist IDM with the challenges faced with regard to water quality issues and ensure that acceptable water quality is

achieved at all sites. The lack of laboratory equipment on sites poses a serious challenge as the process controllers are unable to monitor the water quality on a daily basis.

The Maps below depict the status of water and sanitation provision within the District. The map depicting "Access to Water" is portraying standpipe/community tap reticulation in the predominantly rural parts of iLembe, the western and northern portion; and areas with erf reticulation within the KwaDukuza CBD, Ballito, Mandeni CBD, suburbs or Mandeni and KwaDukuza are portrayed in blue. It further depicts the location of existing bulk infrastructure and future planned infrastructure to deliver water to areas with rudimentary stand pipe reticulation.



Graph 1: Percentage of People with Access to Quality Piped Water

The graph above depicts a partial picture of the reality on the ground. For instance, the percentage of people with access to water decreased significantly in 2016. This was primarily due to the drought conditions that was prevailing at the time.

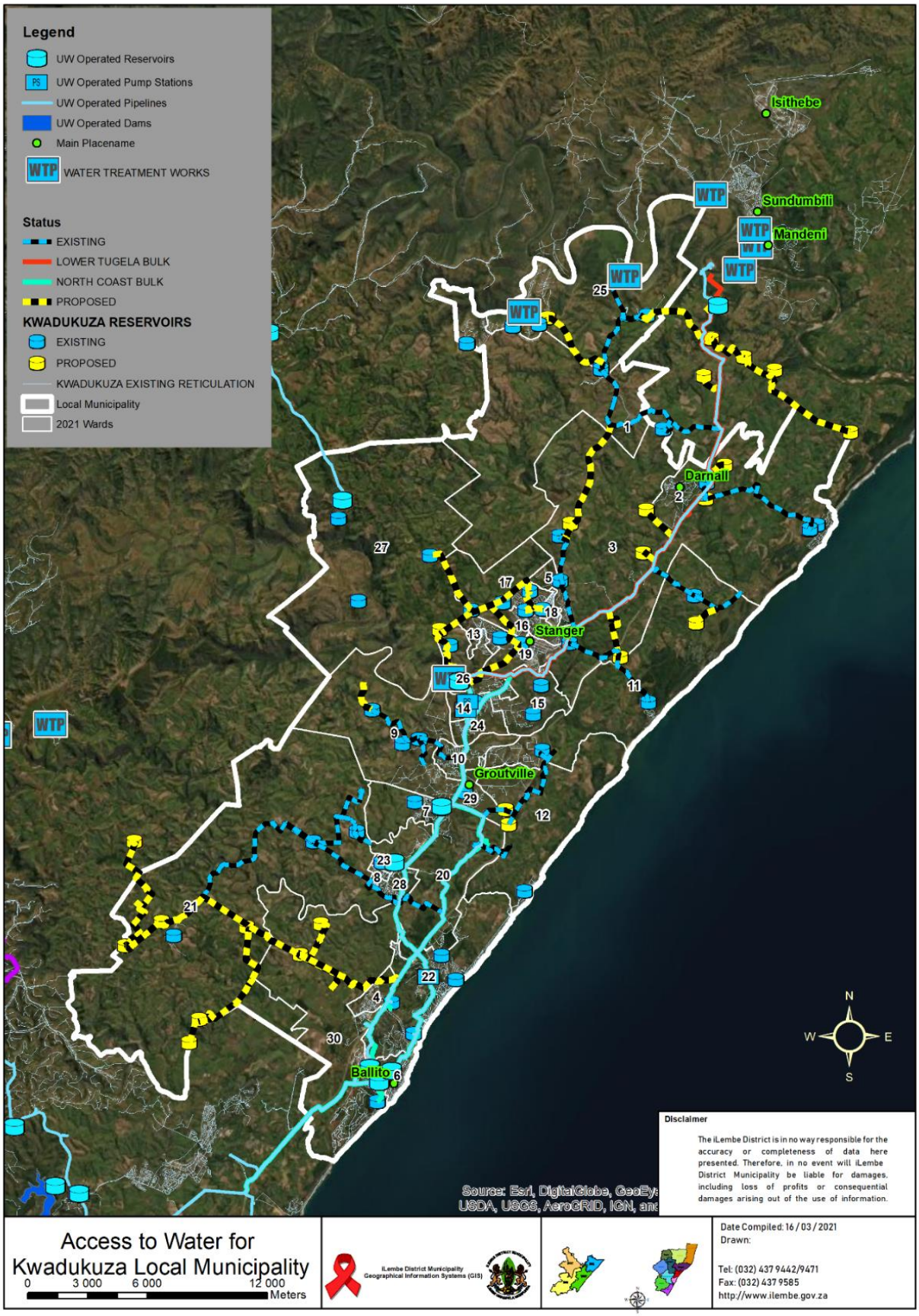
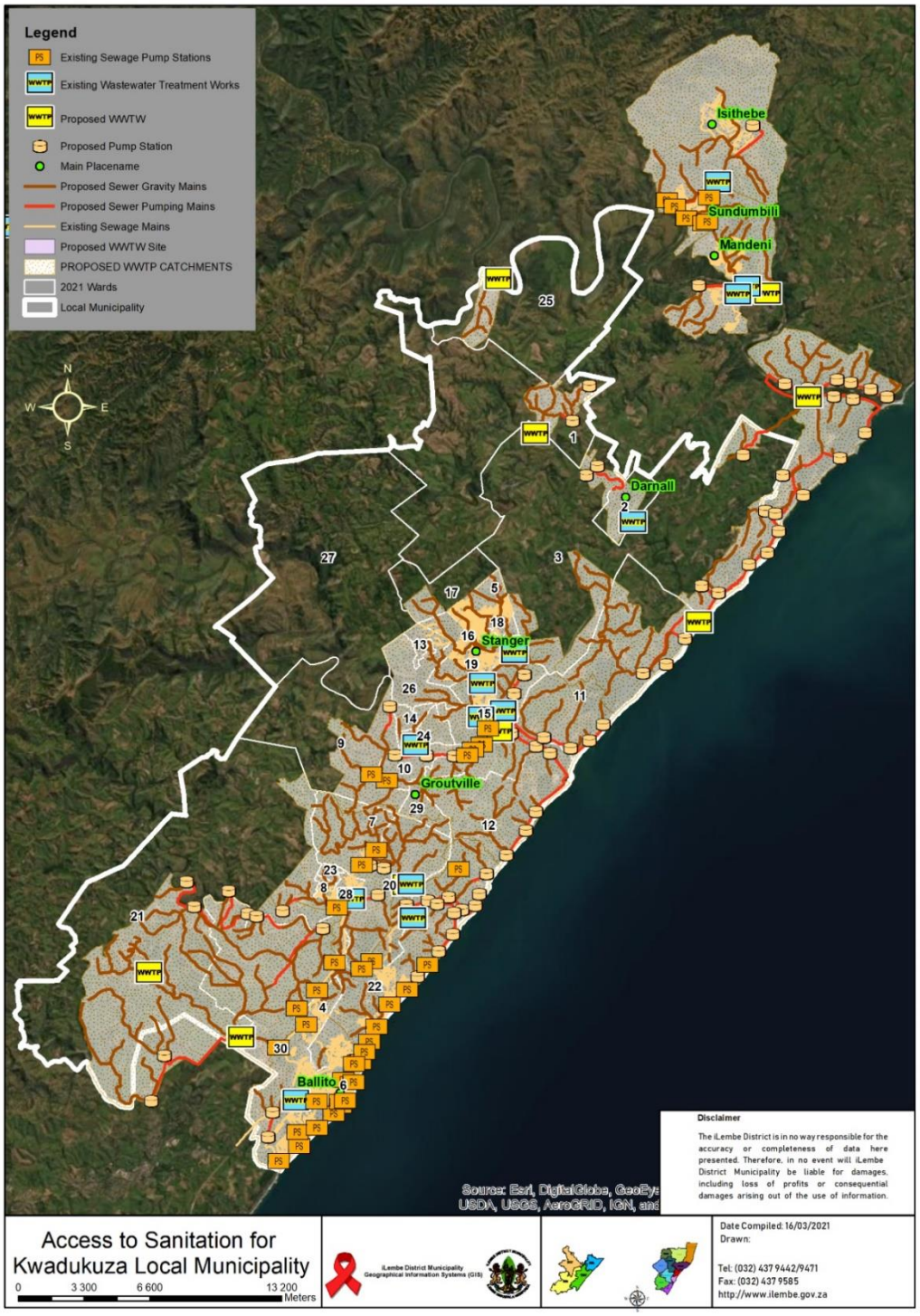

Legend
UW Operated Reservoirs
UW Operated Pump Stations
UW Operated Pipelines
UW Operated Dams
Main Placename
WATER TREATMENT WORKS
Status
EXISTING
LOWER TUGELA BULK
NORTH COAST BULK
PROPOSED
KWADUKUZA RESERVOIRS
EXISTING
PROPOSED
KWADUKUZA EXISTING RETICULATION
Local Municipality
2021 Wards
Isithebe
Sundumbili
Mandeni
Darnall
Stanger
Groutville
Ballito
WTP
N
W
E
S
Disclaimer
The iLembe District is in no way responsible for the accuracy or completeness of data here presented. Therefore, in no event will iLembe District Municipality be liable for damages, including loss of profits or consequential damages arising out of the use of information.
Source: Esri, DigitalGlobe, GeoEye, USDA, USGS, AeroGRID, IGN, and
Access to Water for
Kwadukuza Local Municipality
0 3 000 6 000 12 000
Meters
iLembe District Municipality
Geographical Information Systems (GIS)
Date Compiled: 16 / 03 / 2021
Drawn:
Tel: (032) 437 9442/9471
Fax: (032) 437 9585
http://www.ilembe.gov.za

FIGURE 32:ACCESS TO WATER IN ILEMBE DISTRICT

FIGURE 33:ACCESS TO SANITATION IN ILEMBE DISTRICT



The “Access to Sanitation Map” depicts the Ventilated Improved Pit (VIP) Latrines that are provided by the District to areas where no bulk sewer infrastructure has been laid, this is depicted in the western and northern rural areas of the District; the map further depicts the existing sewer bulk infrastructure and the proposed Wastewater Treatment Plants in Ndwedwe, Mandeni, Maphumulo and various parts of KwaDukuza. Both theses maps portray the state of the District in terms of water and sanitation infrastructure, they also depict some of the future plans of the District to ultimately provide all citizens of iLembe with access to quality water and sanitation services.

Map showing the proposed water projects within the municipality is not available, however, the proposed projects for Bulk Water Scheme for KwaDukuza Municipality are listed at the end of the Draft IDP for overall water and sanitation projects. **The Lower Thukela Regional Bulk Water Scheme** is intended to serve the area of KwaDukuza with potable water supply. The demand for water on the coastal area of KwaDukuza has increased and the currently supply from the UMdloti and Umvoti river systems are insufficient to meet the projected water demand. The project is implemented jointly by iLembe District Municipality and Umgeni Water and will cater for the following:

a) current demand,
b) future private developments of commercial, industrial and residential nature,
c) low income housing developments,
d) rural areas currently served as stand-alone schemes, and
e) Rural areas that are currently un-served.

The scheme will serve a total of 64,239 bulk connections to commercial and private units, 28,567 low income housing units, the augmentation of bulk to 3,349 rural households and bulk and reticulation to 3,083 rural households without services.

The Groutville D Household Sanitation Project is aimed at providing waterborne sanitation to Chris Hani, Lloyds, Ntshawini, Mnyundwini, Etsheni and Njekane areas within KwaDukuza Local Municipality. The Local Municipality is currently implementing a housing project to 6,000 sites and the project will provide a connection point to collect the sewer from the housing project to the KwaDukuza Waste Water Works that is owned and operated by iLembe District Municipality. The planning for the provision of waterborne sanitation to the Greater Groutville area is at inception stage. The purpose of this study is to check the feasibility of servicing the entire Groutville with waterborne sewer and to connect all the settlements in Groutville into the system. Should this plan be feasible and affordable, it will also unlock bulk sewer connections for all the housing projects that are being planned for implementation in Groutville.

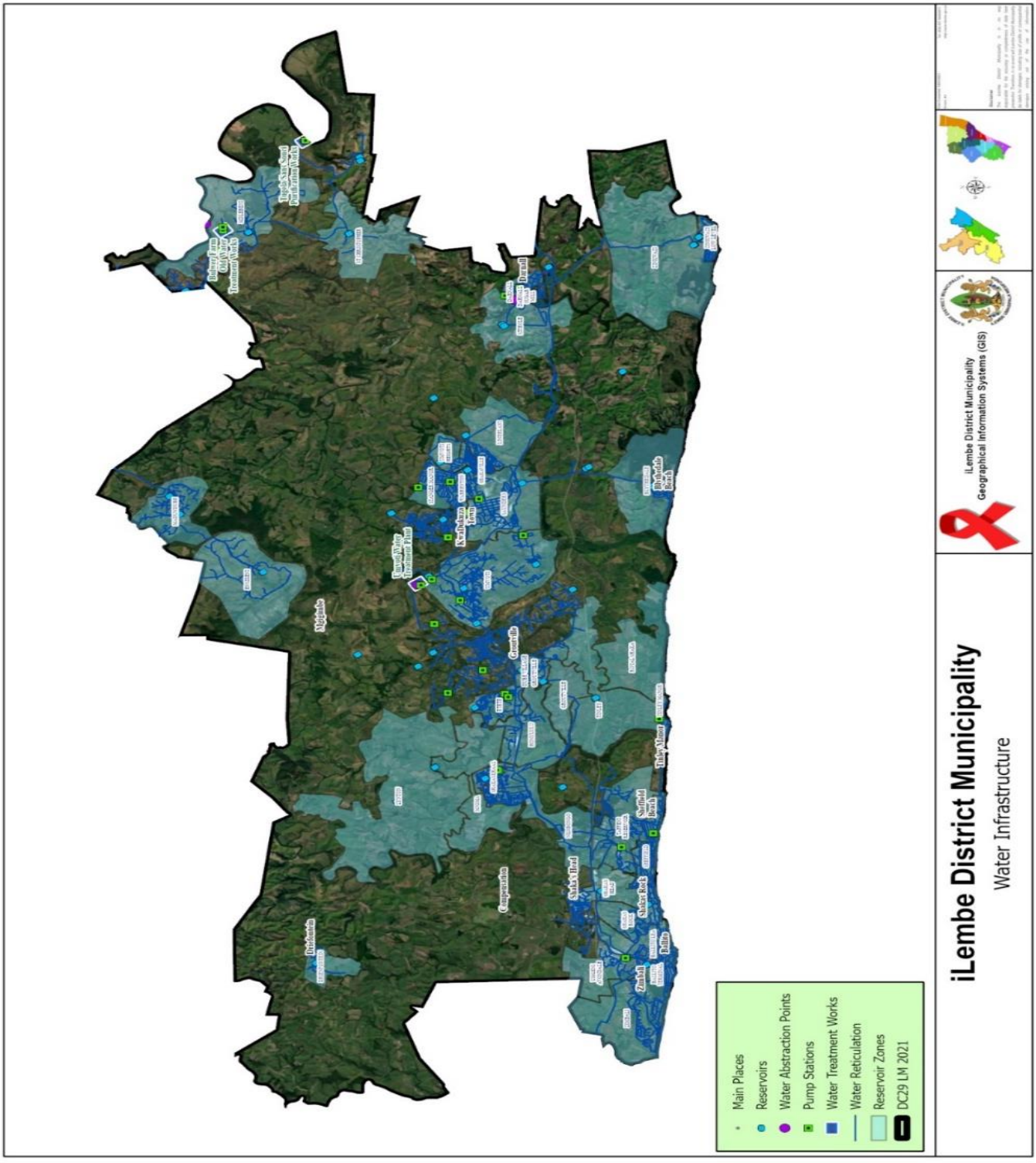


FIGURE 34:IDM WATER INFRASTRUCTURE

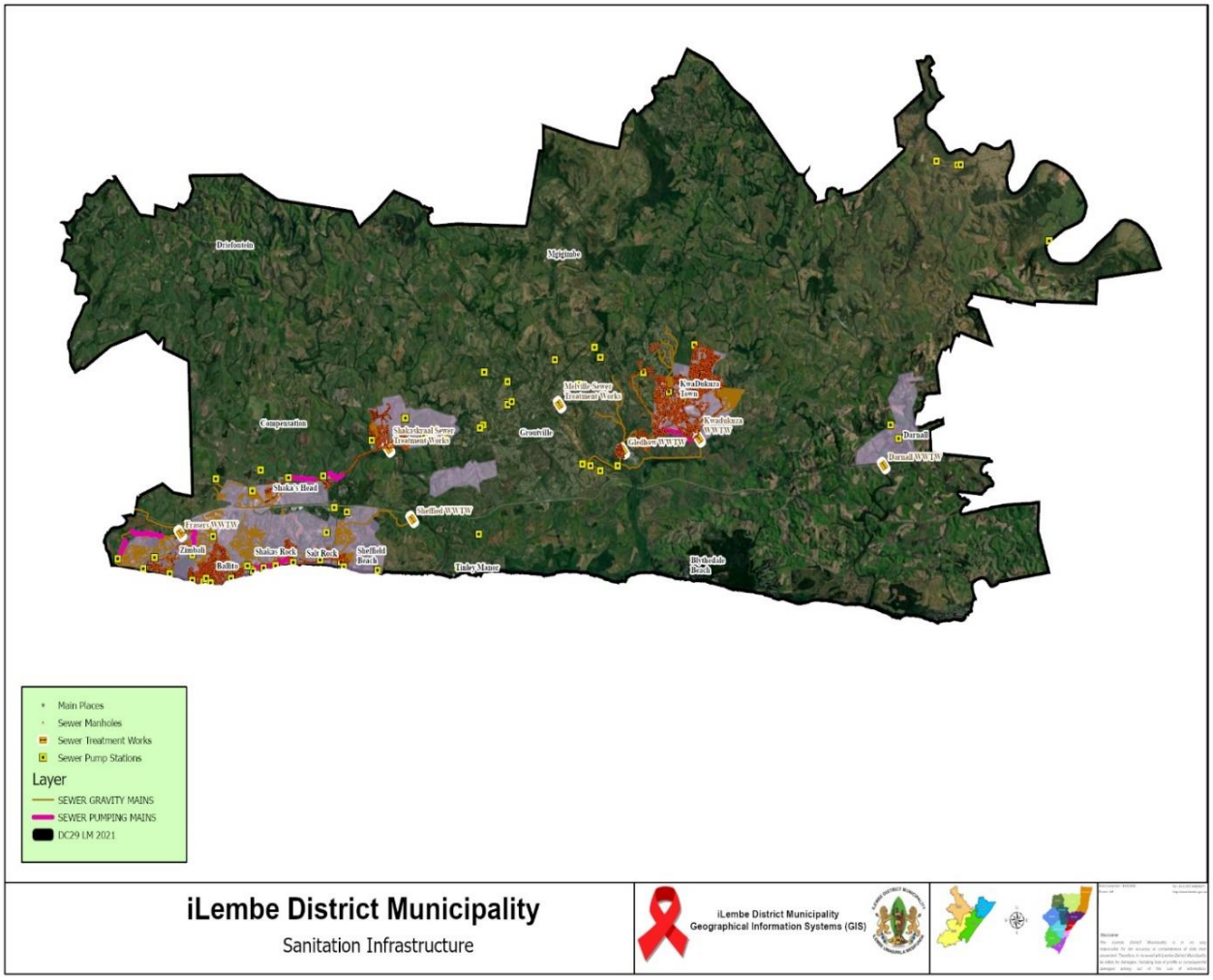


FIGURE 35:IDM SANITATION INFRASTRUCTURE

14.7.3. TARIFF STRUCTURE:

B.1 WATER CONSUMPTION TARIFF (PREPAID)	2022/23 WATER TARIFF		2023/24 WATER TARIFF	
	PREPAID - DOMESTIC		PREPAID - DOMESTIC	
	TARIFF	BASIC MONTHLY CHARGE	TARIFF	BASIC MONTHLY CHARGE
0 – 10 kl	17,79	0	19,48	0
11-30 kl	25,60	0	28,04	0
> 30 kl	42,47	0	46,51	0

B.1 WATER CONSUMPTION TARIFF (PREPAID)	2022/23 WATER TARIFF		2023/24 WATER TARIFF	
REGISTERED INDIGENT CONSUMERS ONLY	PREPAID - DOMESTIC		PREPAID - DOMESTIC	
	TARIFF	BASIC MONTHLY CHARGE	TARIFF	BASIC MONTHLY CHARGE
0 – 10 kl Free basic water	-	-	-	-
11-30 kl	25,60	-	28,04	-
> 30 kl	42,47	-	46,51	-

B. WATER CONSUMPTION TARIFF	2022/23 WATER TARIFF		2023/24 WATER TARIFF	
	CONVENTIONAL - DOMESTIC		CONVENTIONAL - DOMESTIC	
	TARIFF	BASIC MONTHLY CHARGE	TARIFF	BASIC MONTHLY CHARGE
0 – 10 kl	-	177,92	-	194,83
11-30 kl	25,60	-	28,04	-
> 30 kl	42,47	-	46,51	-

2023/2024 - DRAFT SEWER TARIFF OF CHARGES

Sewer Tariff to be calculated on the market value of the property reflected in the KwaDukuza, Mandeni, Ndwedwe & Maphumulo Municipality's valuation roll as follows:

2022/23	2023/24	Type of Property
0.00080568 cents in the rand on the market value	0.000882219 cents in the rand on the market value	In respect of agricultural properties.
0.00647774 cents in the rand on the market value	0.007093125 cents in the rand on the market value	In respect of residential properties including sectional title units.
0.02681188 cents in the rand on the market value	0.0293590 cents in the rand on the market value	In respect of schools and properties used for worship or by welfare organisations. **Religious entities with a max of R 708.14**
0.02681188 cents in the rand on the market value	0.02935900 cents in the rand on the market value	In respect of vacant properties.
0.40131328 cents in the rand on the market value	0.43943804 cents in the rand on the market value	In respect of state owned properties and public service infrastructure properties.
0.40131328 cents in the rand on the market value	0.43943804 cents in the rand on the market value	In respect of any other property not mentioned above.

TO CALCULATE THE SEWER TARIFFS THE VALUE IN THE VALUATION ROLL AS AT 30 JUNE EACH YEAR WILL BE USED. IN THE EVENT OF CHANGES TO THE VALUATION FROM THE LM, AN ADJUSTMENT WILL BE MADE DURING THE FINANCIAL YEAR. THE ADJUSTMENTS WILL AFFECT THE SURCHARGE ACCORDINGLY FOLLOWING THE ADJUSTMENT.

2022/23	2023/24	Type of Property
Previous 12 months average (billed) consumption	Previous 12 months average (billed) consumption	Domestic Sewered properties above R5 million in the valuation rolls.
Previous 12 months average (billed) consumption	Previous 12 months average (billed) consumption	In respect of industrial, business and commercial properties.
R207.55	R227.27	Sewered Properties not included in the Valuation rolls. Charge availability charge till a valuation is obtained. Back charge from valuation date.

Included in the Tariff Policy

Note: All amounts above are excluding VAT

14.8. WATER AND SANITATION MAINS PROJECTS FOR THE TERM OF OFFICE:

The Lower Thukela Regional Bulk Water Scheme is currently serving the area of KwaDukuza with potable water supply. The scheme is implemented to provide bulk water to cater for Private, Commercial and Residential developments including Social housing in KwaDukuza. The scheme is implemented jointly by Umgeni Water and iLembe District Municipality. Wards 1, 3, 5, 9, 11, 13, 14, 15, 24,25, 26, 17, 18, 19 and 21. Designed at 110 ML, current capacity of 55ML/day but IDM demand is currently at 30 Ml/day and all abovementioned wards are now receiving adequate pressures and volumes. The Groutville D Household Sanitation Project is aimed at providing waterborne sanitation to Chris Hani, Lloyds, Ntshawini, Mnyundwini, Etsheni and Njekane areas within KwaDukuza Local Municipality. The Local Municipality is currently implementing a housing project to 6,000 sites and the project will provide a connection point to collect the sewer from the housing project to the KwaDukuza Waste Water Works that is owned and operated by iLembe District Municipality. The entire total project cost is R 254,888,000.00 and will be funded between iLembe District Municipality and KwaDukuza Local Municipality. The project is implemented to provide bulk sanitation to cater for housing project in Priority 2 & 5 including Njekane, Lloyds and Ntshawini. Wards 9, 11, 14, 15, 24 & 26.

The Southern Regional Bulk Water and Sanitation Project is aimed at upgrading the existing bulk water and construction of new sanitation bulk infrastructure to Nkobongo, Shayamoya, Shaka's Head and Etete townships. These areas are currently served through VIP toilets and communal water standpipes however; the VIPs are failing due to the high-water table in the area. The proposed water and sanitation project will accommodate flows from the above-mentioned townships in KwaDukuza Local Municipality into the Sheffield Waste Water Works, and also upgrade the water supply from communal standpipes to individual yard connections. A total number of 7,557 households including the new proposed Etete Phase 4 housing project. The total estimated cost of the project is R 371,000,000.00 and Phase 1 of the project is complete. Phase 2 Nkobongo and Shayamoya townships. Wards 7, 8 & 23, project implemented in phases due to budgetary constraints. KwaDukuza Regional Waste Water Treatment Works- The new waste water works is planned to replace the existing WWTW that is nearing its full capacity. This will cater for existing and future demand of KwaDukuza. The project is at feasibility study.

Projects based on the 9 strategic Objectives till end of current term of office 2025/26:

- Commissioning of Umshwati Water Scheme -2024
- Macambini Water Scheme Phase 1 to 6 -70% commissioned -2026
- Southern Bulks Phase 2 – 50% Implementation – 2026
- Commissioning Upgrade of KwaDukuza bulk sewer 2024
- Reduction of Non-Revenue Water – 2% per year.
- Eradicate Water and Sanitation Backlogs
- Commissioning of Groutville D 2024 and 30% implementation of greater Groutville – 2026
- Readiness and ability to take over Siza water Concession 60%
- Commissioning of Sheffield WTW to 12 ML, 10% Implementing KDM WWTW in modular Phases – 2026.

KWADUKUZA HOUSING PROJECTS- WATER AND SANITATION

KZ	Project name	Category	Summary
KwaDukuza	•Chris Hani (1000) Ward 15 •Lloyd (1000) Ward 15 •Ntshaweni (1000) Ward 26 •Sihle Phakathi (1000) Ward 24	Sewer✓	Infrastructure is ready for KDM to connect. According to our policies, ILembe is responsible for bulk and secondary bulk infrastructure. Links mains in all housing projects and private developments for both water and sewer are provided by the Developer. IDM provides the connection points.
KwaDukuza	Groutville Priority Two (1980) (ward 11)	Sewer✓	Infrastructure is ready for KDM to connect. According to our policies, ILembe is responsible for bulk and secondary bulk infrastructure. Links mains in all housing projects and private developments for both water and sewer are provided by the Developer. IDM provides the connection points. Project completed in September 2023.
KwaDukuza	Groutville Priority Five (900) (ward 9 & 10)	Sewer✓	This project is under implemented although experiencing delays. The reticulation was implemented during 2020/21 financial year. (Package plant and reticulation)
KwaDukuza	Southern Regional Bulk Water and Sanitation- Phase 1A,1B &2	Water and Sanitation	This project is being implemented to provide bulk water and sanitation to unlock the **Etete Housing** and also upgrade the VIP latrines in Etete, Phase 2 Nkobongo **and Shayamoya** townships. Wards 7, 8 & 23, 28 project implemented in phases due to budgetary constraints. Phase 1 complete. The project is currently waiting for the Water Use License Authorization. Delays on WULA were due to farms that did not want to sign. The Wula is anticipated by June 2023
KwaDukuza	Mellowood Park (ward 28)	Sewer	This is part of the Southern Bulks Project that is waiting for WULA.
KwaDukuza	Steve Biko Phase Two (881)(ward 13,16 &26)	Sewer	The issue of pump was resolved. It was funded by KDM as part of the link mains.

Table 62:Water and Sanitation Projects

KWADUKUZA HOUSING PROJECTS- WATER AND SANITATION

KZ	Project name	Category	Summary
KwaDukuza	Charlotte Dale (1000) (ward 11/29)	Sewer	IDM has started with the planning and will be submitting a Business Plan to DWS for funding.
KwaDukuza	Sheffield Housing Project (ward 20)	Sewer	Design complete, WULA received. IDM and Siza are sourcing funding for the upgrade of the WWTW from 6Ml/d to 12Ml/d in order to create spare capacity.
KwaDukuza	Vlakspruit Housing Development (ward 20)	Water and Sanitation	Proposed sanitation solution will be a standalone, IDM approved Package Sewer Treatment Plant. The developer needs to have onsite storage and provide link from Mijomi 3ML to service the development
KwaDukuza	Driefontein housing project	Sewer	Design complete, awaiting WULA. Delays were due to farmers refusing to sign. KDM secured to confirm the land. The farmers have signed and the WULA application has been submitted to DWS.
KwaDukuza	Rocky Ridge Housing Project	Sewer and Water	Met with the Project Manager for the project. Agreed to meet with the PM and IDM PSP for Southern Bulks to agree on the tie-in points and also to check the conditions of the WULA as issued by DWS.
KwaDukuza	KwaDukuza Town Sewer mains replacement project	Sewer	The project is at detailed design stage. Awaiting a go ahead from DWS if WULA will be required since this project is or the replacement of existing infrastructure.

PROJECTS UNDER CONSTRUCTION - KWADUKUZA

WARDS	NAME OF PROJECT	STATUS	CONSTRUCTION PROJECT COST	EXPENDITURE TO DATE	COMPLETION DATE
2 and 3	Refurbishment of Darnall Waste Water Treatment Works (WWTW)	Construction is currently at 10%	R16 470 260.00	R2 000 000.00	June 2023
7 and 20	Southern Regional Bulk water and sanitation	Construction is at 90% (Pipeline was damaged by flooding in April 2022)	R43 112 000	R40 000 000.00	December 2023

9 and 10	Construction of Waste Water Treatment plant	Construction is at 10	R38 882 381.00	R3 500 000.00	June 2024
13	Glenhills old mains replacement	Construction is at 60%	R40 000 000	R 23 000 000	September 2023

TABLE 63:PROJECTS UNDER CONSTRUCTIONS

PROJECTS CURRENTLY AT PLANNING STAGE- KWADUKUZA

WARDS	NAME OF PROJECT	STATUS	ESTIMATED PROJECT COST	ANTICIPATED COMMENCEMENT DATE
	Construction of new regional sewer treatment works on the banks of uMvoti river – along the N2	Planning	R300 000 000	N/A
21	Driefontein Housing Bulk Sewer	Planning	R120 000 000.00	N/A
CBD	Replacement and upgrade of KwaDukuza Town sewer mains	Pre tender	R220 000 000.00	October 2023

Table 64: PROJECTS AT PLANNING STAGE

WATER AND SANITATIOM FUNDING SHORTFALL IN THE SHORT TERM (1- 5 years)

FUNDING REQUIRED	R2 126 405 073,00	Water
	R1 246 229 862,00	Sanitation
TOTAL REquired	R3 372 634 935,00	
FUNDING Available	MIG	WSIG
YEAR 1 (2021/22)	R204 109 000,00	R55 000 000,00
YEAR 2 (2022/23)	R221 474 000,00	R80 000 000,00
YEAR 3 (2023/24)	R231 850 000,00	R80 000 000,00
YEAR 4 (2024/25)	R245 000 000,00	R80 000 000,00
YEAR 5 (2025/26)	R265 000 000,00	R80 000 000,00
Total (5 years)	R1 167 433 000,00	R375 000 000,00
Total Available	R1 542 433 000,00	
Shortfall	R1 830 201 935,00	

Table 65:Funding Shortfall

SIZA WATER (SOUTH AFRICAN WATER WORKS – SAWW):

The Sembcorp Siza Water Concession (now South African Water Works – SAWW) emanates from the PPP strategic goals of equipping and assisting ILembe District Municipality ('IDM') (then known as Dolphin Coast) to carry out its mandate of service delivery and ensuring communities it serves have clean, safe, adequate supply of water. The concession is at twentieth anniversary mark of the 30-year contract ending 2029.

PROCESS FOR BULK WATER PROVISION - UMNGENI WATER & SIZA WATER (SAWW) PARTNERSHIP

All bulk water is received from Umgeni Water via the Hazelmere Dam Water Treatment Works. A 450/700mm diameter pipeline from Hazelmere supplies the Avon- dale reservoir (15,0 Ml, TWL 137,5M). This reservoir acts as a balancing reservoir to feed the entire SAWW Bulk Water Network and in turn the water reticulation network. Water is then transported via a long bulk supply main system comprising of 7,1km of 450mm diameter GRP/375mm diameter AC/350mm diameter steel pipe- line which has several off-takes supplying the Water reservoir and reticulation zones.

SAWW reservoir and reticulation zones. Umgeni Water is responsible for the management and operation of the Avondale reservoir and the bulk supply pipeline between Avondale and Honolulu reservoir. All the reservoirs and reticulation systems within Ballito and surrounding areas are managed and operated by the SAWW on behalf of the ILembe District Municipality under a ---30-year concession agreement. The Avondale reservoir serves a dual purpose, both as a balancing storage reservoir to Umgeni Water for onward conveyance of water into the bulk supply system downstream of Avondale reservoir, and as a service storage reservoir to SAWW for the reticulation zone feed directly from Avondale Reservoir. The Avondale reservoir is owned by Umgeni Water and an agreement is in place allowing SAWW for use of the storage. The Concession area currently serves a population of approximately 65, 000 (Sixty-Five Thousand) households. The table below presents the Siza Water Provision Areas.

SIZA WATER (SAWW) PROVISION AREAS	
Inland areas	**Ward**
Shakashead	4
Umhlali	22
Shakaskraal	28
Woodmead (Phase 1)	20
COASTAL AREAS	**WARD**
Sheffield Beach	22
Salt Rock	22
Shakas Rock	6
Simbithi	22
Ballito	6
Compensation	30
Zimbali and Seaward estates	30

Zimbali West & South AND Zimbali Lakes	30

SANITATION CAPITAL PROJECTS ON PLANNING STAGE

Tabulated below are sanitation projects over the five-planning horizon for all the water service institutions and water service providers operating within the municipality.

LOCAL MUNICIPALITY	WARDS	NAME OF PROJECT	STATUS	PROJECT COST	COMPLETION DATE
KwaDukuza	9 & 10	Construction of sewer package plant and reticulation network	Project is ready for tender	R47 000 000	July 2022
		Construction of new regional sewer treatment works on the banks of uMvoti river – along the N2	Planning	R300 000 000	N/A
	5	Upgrade of sewer network	Project is currently under planning (designs.)	R120 000 000	July 2022
	7, 8, 20, 23, 28	Construction of Bulk water and sanitation infrastructure	Planning stage	R266 000 000	July 2022

IDP WARD 6

Developments in the area

siza water
A SAWW Company

- Shakashead reservoir – all construction and installations complete. Snags in progress.
- Ballito Hills Sanitation handover finalised. Awaiting land transfer for reservoir position prior to phase 2 approvals being given.
- Lakes development – sections handed over. Ilegal connection found at Ocean's Club.
- Northpoint – Sections handed over. Illegal water and sewer connection found.
- Elaleni – Final sewer approval will be given when EIA compliance is proven.
- Mount Richmore – Design for gravity to Hugh Dent SPS completed, Going to tender stage soon.
- Salt Rock sewer gravity phase 1 – Tender closing mid April.
- Ocean on Main(previously Nova Stella) – SLA being finalised.
- Homestead SLA being finalised.
- Woodlands – Technical meeting second week of April followed by SLA.

IDP WARD 6

Where are our problems in Ward 6/22/30?

siza water
A SAWW Company

- Load shedding damages increasing, these are generator failures on both the motors, ignition coils and generating coils. We also have increased burst and leaks on areas that is supplied via pumps. It also took away a full maintenance team that fills the diesel tanks continually.
- Simbithi sewer pumpstation rising main ruptures. This has led to the closure of a blue flag beach and the first section of GRP pipe susceptible to water hammer will be replaced with HDPE.
- Sand and increased sewer infiltration especially from swimming pools.
- New control room staff. We internalised our after hours after many years and we thank Walter and the team for their commitment and dedication to the community.
- Theft
- Illegal land occupation where services are not designed to accommodate the sudden demand.

CHALLENGES:

- Illegal connections causing network leaks and pressure problems, especially in Etete.
- Illegal squatters raise the demand in Shakashead and UMhlali higher than what the network is designed for, also leading to pressure problems for existing consumers.
- There was concern raised from officials regarding the indigent water and sewer tariffs.
- Illegal building over servitudes in low cost areas.
- Consumers using sewer as a trash collection method and causing blockages.
- Consumers connecting swimming pools and stormwater to sewer thereby causing overflows and problems within the networks, pumping stations and treatment works.

OTHER CHALLENGES:

The following infrastructural characteristics, issues and challenges impact on the future development of the iLembe District and need to be taken forward in the IDP Process:



WATER CHALLENGES

- Vandalism and cable theft at pump stations
- Aging Infrastructure.
- Faulty prepaid Meters.
- Water theft.



SANITATION CHALLENGES

- Desludging of VIP toilets requires substantial financial resources
- Availability of budget challenges
- High sewer Backlogs
- Skills Shortage
- High water table – Need to upgrade from VIP toilets

2022 KZN FLOODS IMPACT ON WATER & SANITATION INFRASTRUCTURE

On 11-13 April 2022, severe flooding and landslides caused by heavy rainfall affected southern and south-eastern South Africa, particularly the Provinces of KwaZulu-Natal and Eastern Cape. The floods have resulted in high levels of turbidity in all three water treatment plants that are supplying iLembe District Municipality. This has forced Umgeni to drastically reduce the production and at times temporary shut down some plants. This has adversely impacted our storage reservoirs. Heavy rains and storm have flooded most of our strategic sewer waste water treatment works. Also pipelines and associated water infrastructure have been severely damaged. Some of our plant (TLB's) and equipment have submerged and flooded including the Technical services offices. The below illustrates the assessment of infrastructure damaged as a result of the floods which has cost implications for the Municipality.

N.O	DAMAGED INFRASTRUCTURE	DESCRIPTION
1.	**Lower Thukela Regional Bulk Water Scheme**	The water treatment plant started experiencing continuous pump trips due to increased gravel build up in the plant. Production was reduced from 60ML to 18ML /day.
2.	**Hazelmere Water treatment plant**	The scheme provides bulk water to cater for Ndwedwe, and parts of Groutville. The quality of water in this plant started deteriorating from (12 April 2022) which necessitated an emergency shutdown.
3.	**Maphumulo Water works**	Continuously affected by electricity cuts and it's not reaching designed capacity of 9ML. Also borehole at G2-Oqaqeni got washed away which is servicing about 150 HH = Estimated costs R 800 000
4.	**Inaccessibility of the roads**	It is still a challenge to deliver water in many areas as roads are muddy and makes it difficult to navigate on hilly terrains of Ilembe. This is affecting communities and schools. More water tankers are required = Estimated costs R18M (3 months -District wide) 4 KDM, 4 Ndwedwe, 4 Maphumulo
5.	**Nsuze and Esidumbini treatment plants**	These plants have been flooded and are servicing Ndwedwe ward 2,4,5,6,7 & 8 = Estimated cost R3M
6.	**Sundumbili Waste Water Treatment Works**	This is a 12ML sewerage treatment that have been flooded and is servicing the entire Mandeni as result this will have an impact on affluent to the discharge points as well as obtaining Green drop standards = Estimated costs R8,5M
7.	**KwaDukuza Waste Water Treatment Works**	This is 10ML sewerage treatment that have been flooded and is servicing the entire KwaDukuza as result this will have impact on affluent to the discharge points as well as obtaining Green drop standards= Estimated costs R6,5M
8.	**Pipelines Washed away**	Approximately 8 Kilometers of pipeline have been exposed to heavy rainfall and ultimately got washed away; = Estimated costs R20M
9.	**Pump Stations**	are severely damaged and could not cope with excessive stormwater ingress leading to inability to pump the sewers to treatment areas

10.	**Plants and equipment**	TLB and 2 bakkies were flooded and submerged on water = Estimated costs R 500 000
11.	**Technical Services offices**	The municipality was hit hard by floods as such most of the offices that are utilized by technical department flooded = Estimated costs R250 000
12.	**Tugela Sewerage works**	The access roads were washed away and restricted operations to continue, which made it difficult to deliver chemicals and equipment to the plant. The cost of the damage is Estimated to be R 200 000
13.	**Tugela village Pumping main**	The 450m Pipe line was washed off and compromised, soil eroded. Temporal Repair done to reinstate supply. Estimated permanent repair costs R1 000
14.	**Mandeni (Padianager) pipe washed off**	Repair done, water reinstated. Forms part of the current WSIG AC replacement project. R0
15.	**Mandeni & KDM Sewer Jetting Machines**	Flooded with damage worth R 50 000
16.	**Maphumulo (Mthandeni, Snamafini) 1km pipe washed off**	IDM Plumbing Team temporarily reinstated supported with pillars but pipe is exposed, as sand is eroded. Estimated costs R2m
15.	**Maphumulo along Road P711**	Approx. 3km Pipe line eroded, all pipes exposed and hanging – Estimated costs – R6m
17.	**KDM CBD and ward 15 main pipes washed off –**	A number of repairs done, improvement on supply to CBD. More tracing is in progress as reservoirs are still draining abnormally. R1.5m
18.	**Material Stores Building (Warehouse):**	Flooded and all stock got damaged. Damage cost of R4m

Table 66:2022 Flood Damaged Infrastructures

CHALLENGES COMMUNICATED BY SIZA WATER:

- Illegal connections causing network leaks and pressure problems, especially in Etete.
- Illegal squatters raise the demand in Shakashead and Umhlali higher than what the network is designed for, also leading to pressure problems for existing consumers.
- There was concern raised from officials regarding the indigent water and sewer tariffs.
- Illegal building over servitudes in low cost areas.
- Consumers using sewer as a trash collection method and causing blockages.
- Consumers connecting swimming pools and stormwater to sewer thereby causing overflows and problems within the networks, pumping stations and treatment works.

15.HUMAN SETTLEMENTS

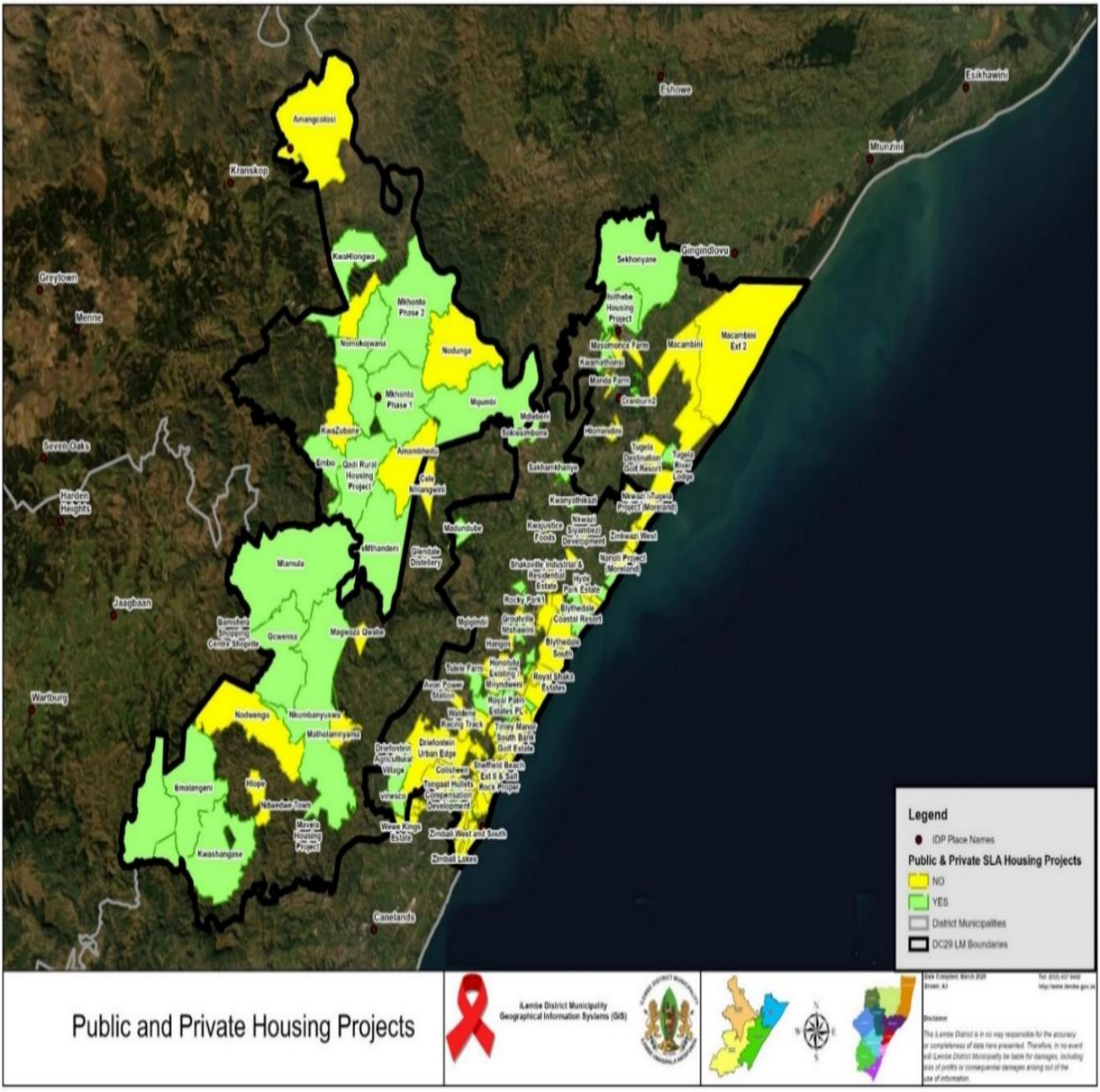
South Africa's affordable housing programme is making significant impact on the landscape of the country, but the delivery pressures are increasing. In addition, the "Breaking New Ground" (BNG) initiative was launched in September 2004 and it is the guiding principle underpinning the notion of "integrated human settlements". Notwithstanding that provision of housing remains an important part of human settlements and is now common because liveable human settlements require integrated planning. In line with the notion of integrated human settlements the district has established a Planning and Infrastructure Alignment Committee. The Committee meets to provide technical and planning

comment on proposed housing projects. The meetings attempt to provide technical and planning comments to proposed housing projects. The district has set 5 year strategic objectives to culminate in improved access to basic services. The provision of appropriate accommodation for ILembe residents will be key for sustainable development in the region. The table below present's the type of main dwelling per Local Municipality.

	KWADUKUZA
Formal (Built with concrete/bricks)	**74 936**
Traditional (Built with traditional materials, e.g. huts)	**3 858**
Informal (temporary structures)	**11 628**
Other	**863**

Table 67: Types of Main Dwelling

The spatial implications of this growth rate are the increase in the number of informal settlements around the established towns and the subsequent pressure this adds on the existing infrastructure. Land uses within these areas are typically urban mixed uses with high levels of infrastructural and service development and an adequate provision of social facilities and services. Informal settlements with limited facilities occur on the periphery of the developed areas and within the towns of iLembe. A large portion of the land falls under the jurisdiction of the Ingonyama Trust.


Eshowe
Esikhawini
Amangcolosi
Kranskop
Mtunzini
Gingindlovu
Sekhonyane
KwaHlongwa
Greytown
Mkhonto Phase 2
Isithebe Housing Project
Macambini Ext 2
Nomkojwana
Nodunga
Masomonce Farm
Macambini
Kwamathiosi
Manda Farm
Mkhonto Phase 1
Mqumbi
Cranburnz
Mdebeni
KwaZubane
Sokesimbone
Hlomendini
Seven Oaks
Amambheda
Tugela Destination Golf Resort
Tugela River Lodge
Embo
Qadi Rural Housing Project
Sakhamkhanya
Cele
Nhlangwini
Kwanyathikazi
Harden Heights
Nkwazi nTugela Project (Moreland)
Madundube
Kwajustice Foods
Nkwazi Siyambezi Development
Zimkwazi West
eMthandeni
Glendale Distillery
Nanoti Project (Moreland)
Mtamula
Shakaville Industrial & Residential Estate
Hyde Park Estate
Jaagbaan
Rocky Park
Blythedale Coastal Resort
Bamshela Shopping Centre Shigote
Mgobhozi
Groutville Ntshawini
Gcwensa
Magwaza Qwabe
Hangos
Blythedale South
Tuleie Farm
Honolulu Existing
Royal Shaka Estates
Minyinthweni
Avoni Power Station
Royal Palm Estates PL
Wartburg
Waldene Racing Track
Nodwenga
Nkumbanyuswa
Tinley Manor South Beach Golf Estate
Matholamnyama
Driefontein Urban Edge
Driefontein Agricultural Village
Sheffield Beach Ext II & Salt Rock Project
Colistown
Emalangeni
Hlope
Tongaat Hulletts Compensation Development
Vinesco
Ndwedwe Town
Mavela Housing Project
Weve Kings Estate
Zimbali West and South
Kwashangase
Zimbali Lakes
Canelands
Legend
IDP Place Names
Public & Private SLA Housing Projects
NO
YES
District Municipalities
DC29 LM Boundaries
Public and Private Housing Projects
iLembe District Municipality
Geographical Information Systems (GIS)

NO.	PROJECT	NO. OF UNITS	STAND PIPES/ ERF	VIP/ WATERBORNE	DEVELOPMENT
KWADUKUZA LOCAL MUNICIPALITY					
1	Kwanyathikazi	1000	Standpipe	VIP	Low Middle Income Housing Development
2(a)	Groutville Ntshaweni	3000	ERF	Waterborne	Housing Development
2(b)	Groutville Lloyds	3000	ERF	Waterborne	Housing Development
2(c)	Groutville Chris Hani	3000	ERF	Waterborne	Housing Development
3	Nonoti Village	377	ERF	Waterborne	Low Income In-Situ Upgrade Project
4	Vulindlela	1000	ERF	Waterborne	Low Middle Income Housing Development
5	Woodmead - Phase 1	2400	ERF	Waterborne	Middle Income Housing / Mixed Use
6	Woodmead - Phase 2	572	ERF	Waterborne	Middle Income Housing / Mixed Use
7	Avon Peaking	1	ERF	Waterborne	Peaking Power Station
8	Blythedale Coastal Resort(Retirement	4444	ERF	Waterborne	Retirement Village
9(a)	Wewe/Driefontein	1091	ERF	Waterborne	Mixed Use Development
9(b)	Driefontein - Village	Nil	ERF	Waterborne	Rural Housing
10	Rocky Ridge	2003	ERF	Waterborne	GAP Housing Project - 2000 units
11	Rocky Park	752	ERF	Waterborne	Low to Middle Income Housing Development
12	Sakhamkhanye	2000	Standpipe	VIP	Low income Housing Development
13	Etete Phase 4	1464	ERF	Waterborne	Mixed Use Development
14	Mgigimbe	1140	Standpipe	VIP	Rural Housing
15	Groutville Priority 5 - Mnyundwini	960	Standpipe	VIP	Residential Housing project
16	Groutville 2 - Njekane and	2000	ERF	Waterborne	Residential Housing project
17	Compensation Industrial and		ERF	Waterborne	Mixed Use Development
18	Mbozamo Project	276	ERF	Waterborne	Residential Housing Project
19	Sokiesimbone	1000	Standpipe	VIP	Rural Housing
20	Le Cheval	116	ERF	Waterborne	Residential Housing Project
21	Hydepark	1000	ERF	Waterborne	Residential Housing Project
22	Stanger Private Hospital	120	ERF	Waterborne	Hospital Project
23	Steve Biko	1700	ERF	Waterborne	Urban Housing

24	Farmstead Reynolds	21	ERF	Waterborne	Private Housing
25	NUMZ Island	1	ERF	Waterborne	Theme Park (Waterworld)
26	Charlottedale	1730	ERF	Waterborne	Rural Housing
27	Dawn Songs	310	ERF	Waterborne	Retirement Village
28	Madundube	1000	ERF	Waterborne	Rural Housing
29	Groutville Shopping Centre	1	ERF	Waterborne	Shopping Centre
30	Monkey Town	1000	ERF	Waterborne	Urban Housing
31	King Shaka Mall and Mixed Use Development	1	ERF	Waterborne	Mixed Use
33	Tinley Manor South Banks	1	ERF	Waterborne	Mixed Use
34	Waldene Racing Track	1	ERF	Waterborne	Mixed Use
35	Springvale Farm	130	ERF	Waterborne	Residential
36	Royal Shaka Estate	4490	ERF	Waterborne	Mixed Use
37	Windy Heights Phase 2	74	ERF	Waterborne	Housing Project
38	KwaJustice Foods	1	ERF	Waterborne	Abattoir
39	Mellowood Housing	242	ERF	Waterborne	Homes for War Veterans
40	Cranbrook	210	ERF	Waterborne	Retirement Village
41	Cartreff	1200	ERF	Waterborne	Mixed Use Residential
42	Seaton Delaval	40	ERF	Waterborne	Mixed Use
43	Gledhow Compound Housing	450	ERF	Waterborne	Housing Project
44	Vlakspruit Housing Project	7372	ERF	Waterborne	Housing Project
45	Blythedale Housing Project	749	ERF	Waterborne	Housing Project
46	Shakaville Housing Project (Old	900	ERF	Waterborne	Housing Project
47	Tinley North Resort	1	ERF	Waterborne	Mixed Use
48	Palmview (Formerly	5500	ERF	Waterborne	Mixed Use Residential
49	Hesto Harness Phase 2	1	ERF	Waterborne	Industry
50	Pencarrow	53	ERF	Waterborne	Residential

51	Fairview Estates	26	ERF	Soakaway	Macadamia Nut Farming
52	Garland Triangle	1	ERF	Waterborne	Shopping Centre

Table 68:Human Settlement Projects

15.1. SOLID WASTE MANAGEMENT:

Community Services and Public Amenities is one of the service delivery Business Units in KDM, typical drives the planning and implementation of all duties that should benefit municipal area in terms of the following strategic divisions:

- Street Cleansing & Solid Waste Management
- Cemeteries and Crematoria
- Beach Amenities
- Library Services & Community Halls
- Parks, Gardens and Recreation Facilities

15.1.1. SOLID WASTE MANAGEMENT - RESPONSIBILITY FOR WASTE COLLECTION

KDM Solid Waste Management Operations

KDM Solid Waste Management unit offers the following broad solid waste management services which have applicable tariff of charges as approved by Council.

- Collection and transportation of domestic & commercial solid waste services
- Provision and management of wheelie bins and bulk containers (Skips)
- Street cleaning and litter removal in CBD's
- Recycling and minimisation of waste
- Management of illegal dumping
- Community waste management awareness and education program
- Research and development of new waste management processes.

It should be brought to the attention of Council that Street cleaning and litter picking in the CBD is essential municipal services that is required Monday to Sunday three hundred and sixty-five days of the year. However, most of the employees have been appointed as five days' workers, meaning Monday to Friday are official operating hours ranging from 07:15am to 16:15pmKwaDukuza Municipality is required to develop an integrated waste management plan (IWMP) as per the requirements of the National Environmental Management Waste Act the municipal area. The Integrated Waste Management Planning forms a crucial part of the framework for local government and it must be undertaken in accordance with the roles and responsibilities as per the provisions of the Constitution of the Republic of South Africa in respect of local government. The National Environmental Management: Waste Act 2008 (as amended by Act 26 of 2014) further prescribes the legal requirements for local government authorities to put in place Integrated Waste Management Plans so as to inform planning and budgeting in relation to waste management within a particular municipality, in this case, KwaDukuza Municipality.

The over-arching purpose hereof is to ensure that planning within the local municipalities is aligned with National Policy and Standards. Furtheremore, it must be sustainable, practically implementable and

acceptable to all key role players and/or parties expected to implement the plan and that appropriate management frameworks and capacity are in place for the local municipality when dispensing its responsibilities for the delivery of waste management services. KwaDukuza Municipality is, therefore, responsible for solid waste management.

15.1.2. THE STATUS, BACKLOGS, NEEDS AND PRIORITIES FOR SOLID WASTE COLLECTION, REMOVAL AND DISPOSAL

According to Section 11 of the National Environmental Management Act (NEMA) institutions responsible for waste management are compelled to develop a tool to manage their waste, which is known as the Integrated Waste Management Plan (IWMP). Whereas Section 10 (3) thereof stipulates that for the National Department, Provinces and Municipalities to designate waste management officers (WMOs), such should be done in writing, it must be ensured that there is constant communication amongst all three spheres of government with regards the implementation of the Waste Act. All local municipalities have designated WMOs. Subsequently the designations must then be formally communicated to the MEC or Minister, as per the Act.

15.1.3. THE STATUS OF KWADUKUZA MUNICIPALITY SOLID WASTE COLLECTION, REMOVAL AND DISPOSAL AS WELL AS STATUS OF THE MUNICIPAL IWMP

The Southern Area is currently being serviced by a private company vis-à-vis Dolphin Coast Waste Management and this service is only for the formal/developed areas. Once the section 78 has been concluded the Municipality will be branching to PPP arrangement and on month-to-month contract basis. As part of the contractual obligations, the service provider has a dump site which is also used by KwaDukuza Municipality for its disposal at a fee. The above notwithstanding, there is one small town namely Shakaskraal which also receives the service from a private company. In all the semi-formal developments as well as low-cost developments the Municipality introduced skips as the means of providing a minimum service to the community. The Municipality has over 100 skips in various wards that need to be serviced on a daily basis. This is due to the fact that there is a demand for the service and funding within the current budget is available, thereby giving the Municipality a short-term solution to the challenge.

The KwaDukuza Municipality Waste Management section has currently employed *83 waste management* employees which are servicing the northern area. It needs to be borne in mind that the population is growing at an alarming rate and the current staff compliment cannot cope with the demand. Out of the 83 employees there is only one person who is in the middle management and who is, therefore, in a position to take responsibility for the entire operational duties. It needs to be taken into cognizance that the service is out-sourced in the southern area. KwaDukuza Municipality runs the waste management unit with a fleet that is a combination of an aging vehicles as well as new additions.

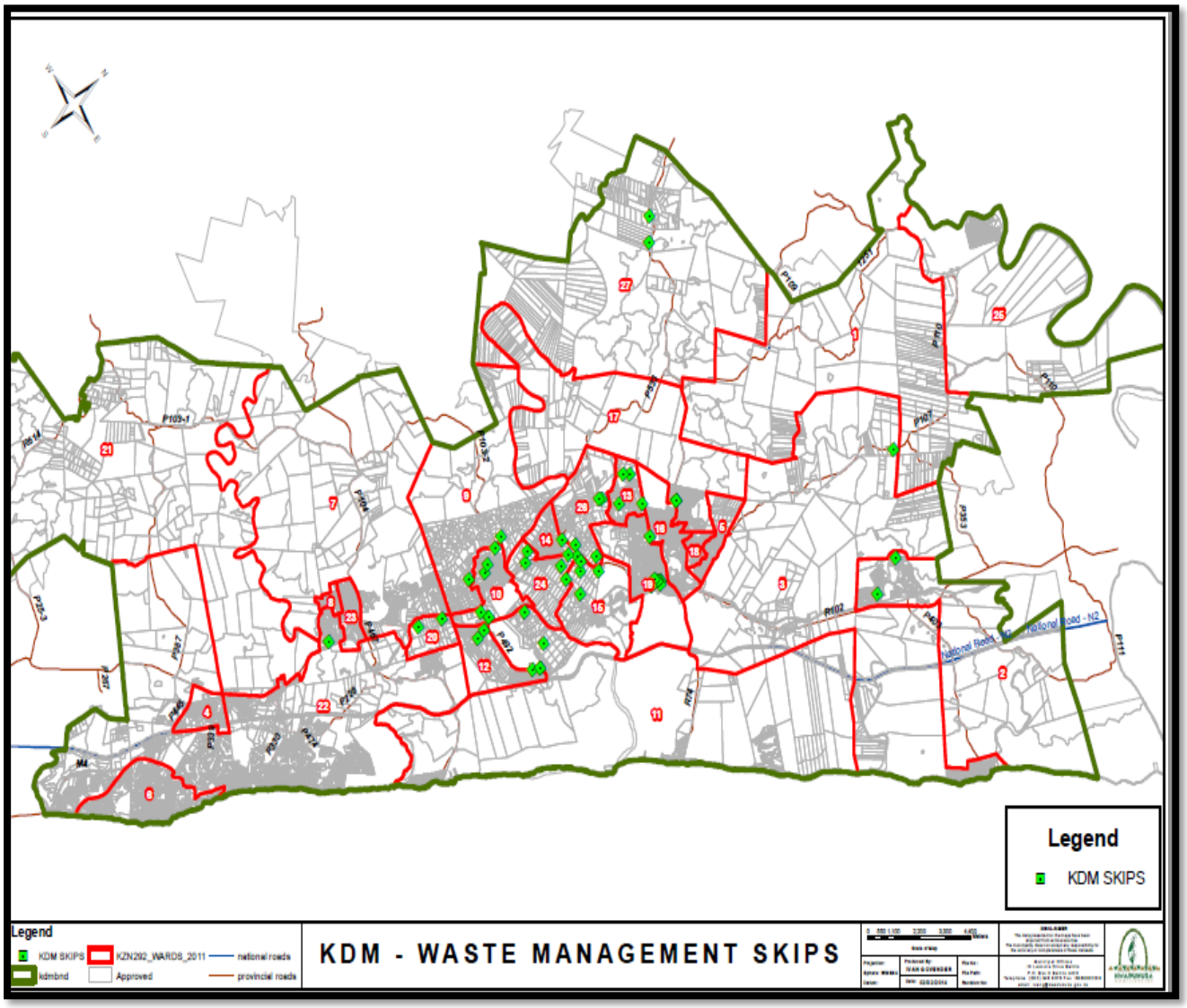
15.1.3.1. KDM SOLID WASTE MANAGEMENT OPERATIONS

Solid Waste management service is an essential service and therefore this service becomes one of the most important functions of the Municipality. KDM Solid Waste Management provides waste collection services to 32245 approximately formal and informal households and commercial customers. Operating with a fleet of 8 compactor waste trucks, 4 Skip loader trucks, 1 four-ton cage truck, 1 tipper truck, 1 TLB and 2 vehicles. A pre-determined refuse collection schedule has been developed and it is general adhered to with the exception when we have truck breakdowns. At any given time for successful execution of our daily refuse collection operations we need five refuse compactor trucks. The standard services level offered by KwaDukuza Municipality to domestic customers is twice per week services for the removal of at least two refuse bags and once a week for government subsidize settlements. Non-residential or commercial customers a provided with a minimum of three times a week collection and up to seven days a week. Our areas of service is divided into two operational areas namely Southern and Northern. The Southern area is outsourced to private service provider Dolphin Coast Waste Management through a PPP agreement. This is standard across all domestic customers in both northern and southern areas, it is therefore presumed that we have the accurate and updated records of all customers.

15.1.3.2. THE STATUS OF LANDFILL AND EQUIPMENT

- KwaDukuza Municipality decommissioned Shakaville Disposal Site however there is a waste license;
- Waste is disposed at one site currently used and a disposal which is known as Dolphin Waste Management Transfer station located at UMhlali;
- KwaDukuza Municipality is responsible for waste management in the Municipality.
- Taking into account that waste collection that is currently done in certain areas once a week, some areas twice a week, commercial collection is done 3 times week, 5 times week and 7 times a week depending on the area.
- The Municipality renders an indigent build refuse collection container service through 8/14 cubic meter skip waste services to some of the communities.

FIGURE 36:LOCATION OF WASTE MANAGEMENT SKIPS



15.1.4. STATUS ON REFUSE REMOVAL WITHIN KWADUKUZA

TABLE 69:STATUS OF REFUSE REMOVAL WITHIN KDM

Indicator	Sub-indicator	Population	Population%
Refuse Removal	Local authority/Private/community members at least once a week	50 728	55.6%
	Local authority/Private/community members less often than once a week	3 552	3.9%
	Communal refuse dump	12 148	13.3%
	Own refuse dump	20 325	22.3%

	Dump or leave rubbish anywhere (no rubbish disposal)	2 682	2.9%
	Other	1 850	2.0%

**Source: Stats SA Community Survey, 2016

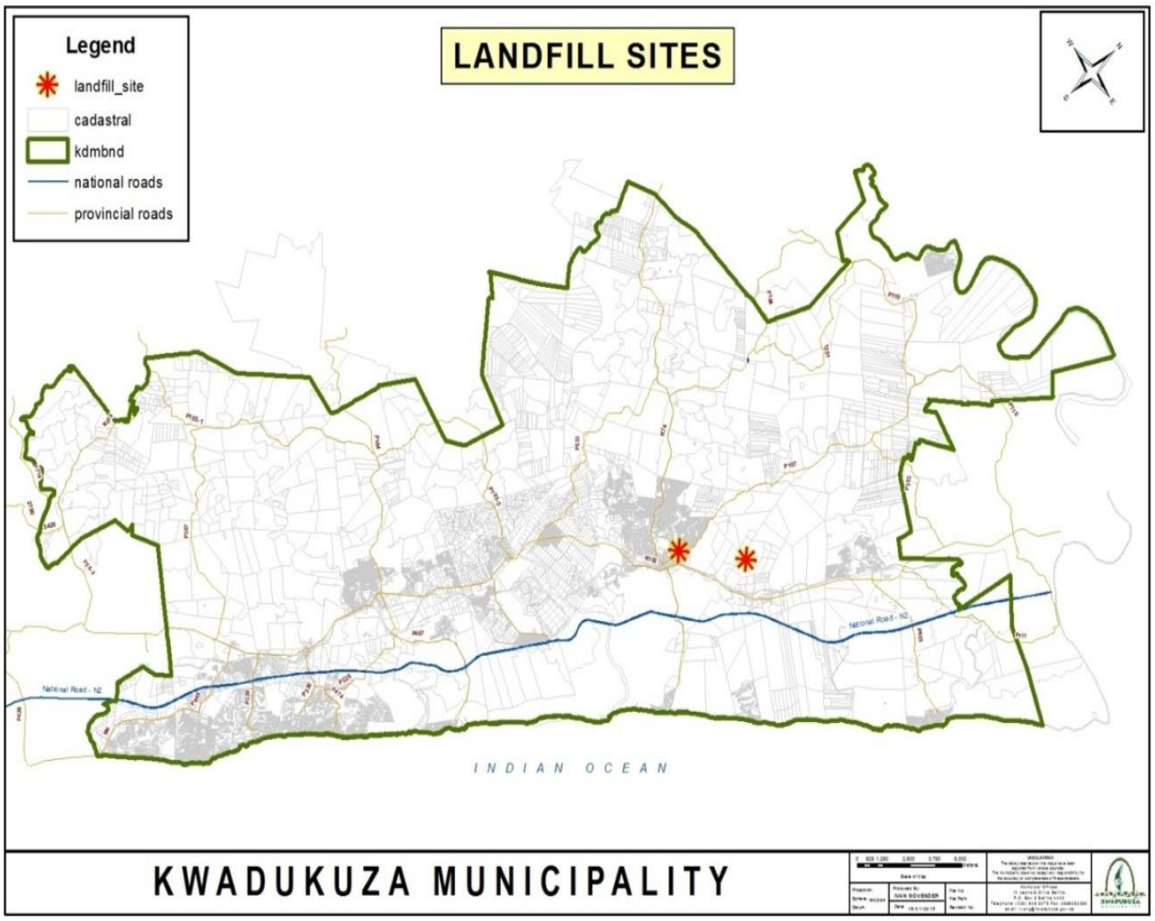
15.1.5. OWNERSHIP OF WASTE DISPOSAL SITE

In as far as the KwaDukuza Municipality waste management is concerned, the Municipality has a Parks and Gardens Department which renders service to the community. In the north the garden waste is disposed at the landfill site which is owned and operated by the private sector. In the South, however, approximately 2000m³ of garden waste is handled a month by a privately-owned transfer station, processed and sends to a composting facility in a mulch form. The Municipality's Waste Management currently has the responsibility for clearing illegal dumping in the north while the private sector is responsible for the south side. There is virtual evidence of illegal dumping in both private and public land around the municipal area especially in the north.

15.1.6. STATE OF WASTE DISPOSAL SITE

The Municipal does provide and transfer in its jurisdiction, yet is responsible for collection and transport of waste to the landfill. KDM has a waste transfer station located at extension 25 yellowwood drive at Ward 16 and is currently under construction but towards finalization. Nonetheless, within the area of jurisdiction there is one transfer station in the South, handling approximately 6 400 tons of mixed waste streams excluding hazardous waste per month, approximately 2000m³ per month of garden waste as well as approximately 450 ton per month of recyclables. The facility is owned and operated by Dolphin Coast Waste Management of behalf of KDM

FIGURE 37:LANDFILL SITES



15.2. PROGRESS REGARDING THE IMPLEMENTATION OF THE IWMP

The IWMP was adopted by Council in 2021 and has a supporting implementation plan a**nnexed** as part of the FINAL 23/24 IDP document. The below serves as just the snippet of the whole implementation plan of the IWMP

Actions	Priority Rating	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	Funding Cost	Funding Source	Progress
ective 1: Financial Management and Tariff Structure										
Undertake a full cost accounting exercise to determine the true cost of the waste management function, by the end of the 2021/22 financial year. The Municipality to use the Asset Management Plan (AMP) and to determine a ring-fenced cost for all waste management and collection activities undertaken in the Municipality.	High	X	X				X	To be determined according to project scope. Approx. R100 000 once off.	Internal budget	Not yet done due to budgetary constraints.
The waste management budget is to be reviewed, and all costs associated with the implementation of this IWMP, and the Asset Management Plan (AMP) are to be specified so as to determine the funding shortfall and ensure funding and budget over the next five to ten years.	High		X	X	X	X	X	To be determined according to project scope.	Internal budget	Completed and on-going.
Undertake reconciliation of tariffs charged and collections services delivered to businesses to ensure that	High		X		X			R100.000	Internal budget	Completed and on-going.

ANNEXURE 15 THE INTEGRATED WASTE MANAGEMENT PLAN 9 (its implementation plans needed as well).

15.2.1. A SYSTEM TO DIVERT WASTE FROM LANDFILL SITE FOR RECYCLING

a) Municipal Recycling Initiatives

The Municipality has made effort to support some local recycling businesses. Currently the Municipality is investigating the option of establishing a Material Recovery Facility (MRF) at the Yellowwood Drive Transfer Station in Stanger. The Municipality is also currently running a program which is planned to involve a private contractor to collect waste from residential and business areas and to use municipal employees to sort waste at the MRF. The sorted recyclable waste would be sold to larger recycling factories and the non-recyclable waste disposed to landfills. A private contractor may also be used to handle the re-sale of recyclables from the MRF. This initiative is in line with several of the targets listed under the KZN's seven strategic goals (job creation, waste recycling, and minimizing waste to landfill). One of the targets which are addressed is listed as "The implementation of waste management services such as waste to energy and recycling projects that should be done in a way as to encourage the creation of sustainable jobs, local economic development and empowerment of local entrepreneurs particularly those that have been historically disadvantaged."

KwaDukuza Municipality provides waste removal services to all its citizens, however the standard of services and the frequency of providing basic waste removal services differs (Weekly curbside pick-up, Community Skips). Illegal dumping leads to environmental pollution, exposes communities to an unhealthy environment, unhealthy odors and most often the decomposed material, toxic waste is carried to water streams by heavy rains thus polluting rivers and streams.

Most informal pickers reclaim recyclable waste from business waste and the Central Business District (CBD) street bins in order to sell the recyclables to small recycling businesses operating in the KwaDukuza Municipality. The profiles of some of the main recycling companies operating in KwaDukuza Municipality is provided below and this information below was given during interviews with the facility managers.

TABLE 70:PROFILES OF LOCAL RECYCLING BUSINESSES

COMPANY NAME	LOCATION OF FACILITY	TYPES OF WASTE ACCEPTED	WASTE HANDLING ACTIVITIES	CATCHMENT AND DISTRIBUTION	CHALLENGES
Dermatrans	Ballito	Domestic waste	Waste sorting, storage and bailing	Collecting domestic waste from the Southern region of KwaDukuza. Supplying to a larger recycling company in Durban.	Lack of supporting municipal programmes or infrastructure such as a 3-bag system and Drop-off centres for separation at source.
Sebenza Sonke	Stanger	Paper, cardboard, glass, metal, plastic.	Waste sorting, storage and bailing	Collecting from Stanger CBD and municipal offices. Supplying a larger recycling company in Mandeni.	Lack of waste feedstock
Dash Car Wash and Recycling	Stanger	Paper, cardboard, glass, metal, plastic.	Waste sorting, storage and bailing	Collecting from KLM. Supplying a larger recycling company in Mandeni.	Low prices for waste and theft
Environmental Waste Recyclers	Industrial area, Stanger	Paper, cardboard, glass, metal, plastic.	Waste sorting, storage and transport. Wanting to start plastic processing.	Collecting from Stanger and surrounds. Supplying recycling companies in Mandeni and Durban.	Lack of waste feedstock and financing for equipment and facilities.
HK Scrap Metals	Stanger	All types of ferrous and non-	Collection, sorting and storage of	Collecting from Stanger and surrounds.	Limited communication and support

		ferrous scrap metal.	scrap metal.	Distribution was not disclosed.	from the waste department.

STRATEGIC FOCUS AREAS:
IMPLEMENTATION PLAM OF THE IWMP:
Annexure 17 The Integrated Waste Management Plan

The **"Program for change"** is a multi-pronged strategy underpinned by five key focus areas that will derive the change agenda when it comes to waste management.

(i) As a rapid response (short-term) KDM needs to establish Illegal Dumping Team constituted of the TLB Operator, Tipper Truck Driver and Five General Workers.
(ii) Tabling of a feasibility report before Council regarding the extension of road side refuse removal service to high populated areas that are currently serviced via skip.
(iii) Establishment of the education and awareness sub-directorate to drive a rigorous/massive awareness campaign (Change Management).
(iv) Establishment of Municipal bylaws enforcement unit that will ramp up the enforcement thereby harshly and decisively deal with those responsible for illegal dumping and litter. (Community Safety)
(v) Establishment of a collaborative efforts with the stakeholders' citizens, KDM EDP, KDM Civil Engineering, ILembe District Municipality. NPO's, Business, KZN Department of EDTEA, Taxi Association, Informal Traders, Chamber of Business, Ratepayers Associations & Waste Recyclers.

15.3. STATUS OF MUNICIPAL BY-LAWS AN POLICIES:

SECTION	POLICY / BY-LAW	STATUS	PROMULGATION / ADOPTION	COMMENTS
KwaDukuza Solid Waste Management	Integrated Waste Management Plan	Endorsed by MEC	Adopted by Council	Five year plan that needs to be reviewed
	Refuse Removal By-laws	Under review	Repealed on the 19 September 2000	Draft has been produced.
Parks, Gardens and Recreation	Garden Refuse Removal By-laws	Implementation	Repealed on the 19 September 2000	Draft has been produced.
	KwaDukuza Parks By-laws	Drafting stage	To be adopted by Council	Draft has been produced.
	KwaDukuza Municipality Sports and Recreational	Drafting stage	To be adopted by Council	Draft has been produced.

	Facilities By-laws			

15.4. WASTE MANAGEMENT CHALLENGES AND POSSIBLE SOLUTIONS:

TABLE 71:WASTE MANAGEMENT CHALLENGES AND POSSIBLE SOLLUTIONS

CHALLENGES	POSSIBLE SOLUTIONS
Illegal dumping	Review of Municipal by-laws to increase fines. Community education and awareness campaign.
Unaesthetically appeal of communal sites due to lack of education and awareness in terms of proper waste management practices	Intensified waste education and awareness campaigning in the whole of KwaDukuza municipal jurisdiction
Illegal landfilling of waste within KwaDukuza Municipal jurisdiction.	EDTEA pollution and waste section to enforce legislation around these historical sites.
Illegal disposal of Construction and Demolition waste	Implementation of internal controls by building control Unit in terms of the disposal of waste by building contractors during the building process.

16.TRANSPORT AND INFRASTRUCTURE:

16.1. EXISTING AND FUTURE TRANSPORT INFRASTRUCTURE

The infrastructure development and service delivery are derived as per the following legislation:

The Constitution of the Republic of South Africa of 1996, MFMA 56 of 2003, PFMA 1 of 1999, MSA 32 of 2000, Spatial Planning and Land Use Management Act 16 of 2013, Rental Housing Act 50 of 1999 and amendment, Prevention of Illegal Eviction from and Unlawful Occupation of Land Act 19 of 2007, Social Housing Act 16 of 2008, Housing Consumer Protection Measures Act 95 of 1998, Home Loan and Mortgage Disclosure Act 2000, National Building Regulations and Building Standards Act 103 of 1977, Preferential Procurement Policy Framework Act 2000, National Environmental Management Act 1998, Communal Property Association Act 1996,Housing Development Schemes for retired persons Act 65 of 1988.

This section deals with whether or not there are existing and future transport infrastructure, including status of repairs, such as roads, railways, airfields/airports indicated on legible maps (including municipal, provincial and national road maps). Internal at KwaDukuza Local Municipality it is the Civil Engineering and Human Settlements Business Unit that is responsible for all road infrastructure. Overall, the Business Unit is responsible for infrastructure development and human settlements for ensuring basic service delivery as well as provision of quality houses in these performance areas:

Civil Engineering Department: Roads and stormwater; Sidewalks; Commuter Shelters; Traffic calming; wooden bridges etc. Municipal Building Maintenance Services, Infrastructure Planning, Construction & Routine Maintenance.

Project Management Unit Department: focuses on the MIG administration and compliance with Division of Revenue Act (DORA) and MIG framework; ensures alignment of bulk infrastructure provision with other Departments/ Sectors i.e., Human Settlements; KZN-DOT, iLembe (IGR)etc.; EPWP and Infrastructure Planning.

Grant Expenditure Performance

- MIG – there were difficulties with the implementation and expenditure of the MIG Funding in the past however has become history.
- EPWP – targets are set considers 3 sectors (Infrastructure, Environment, and Culture, Social)

OBJECTIVES OF CIVIL ENGINEERING AND PMU BUSINESS UNIT :

- To ensure that kdm's vision and mission are met through the set objectives,
- To improve and provide access to basic services.
- To maintain ageing infrastructure
- To implement sustainable infrastructure
- To create an enabling environment
- To ensures that services to the public is provided and improved,
- To ensure that jobs are created for improvement of livelihoods,

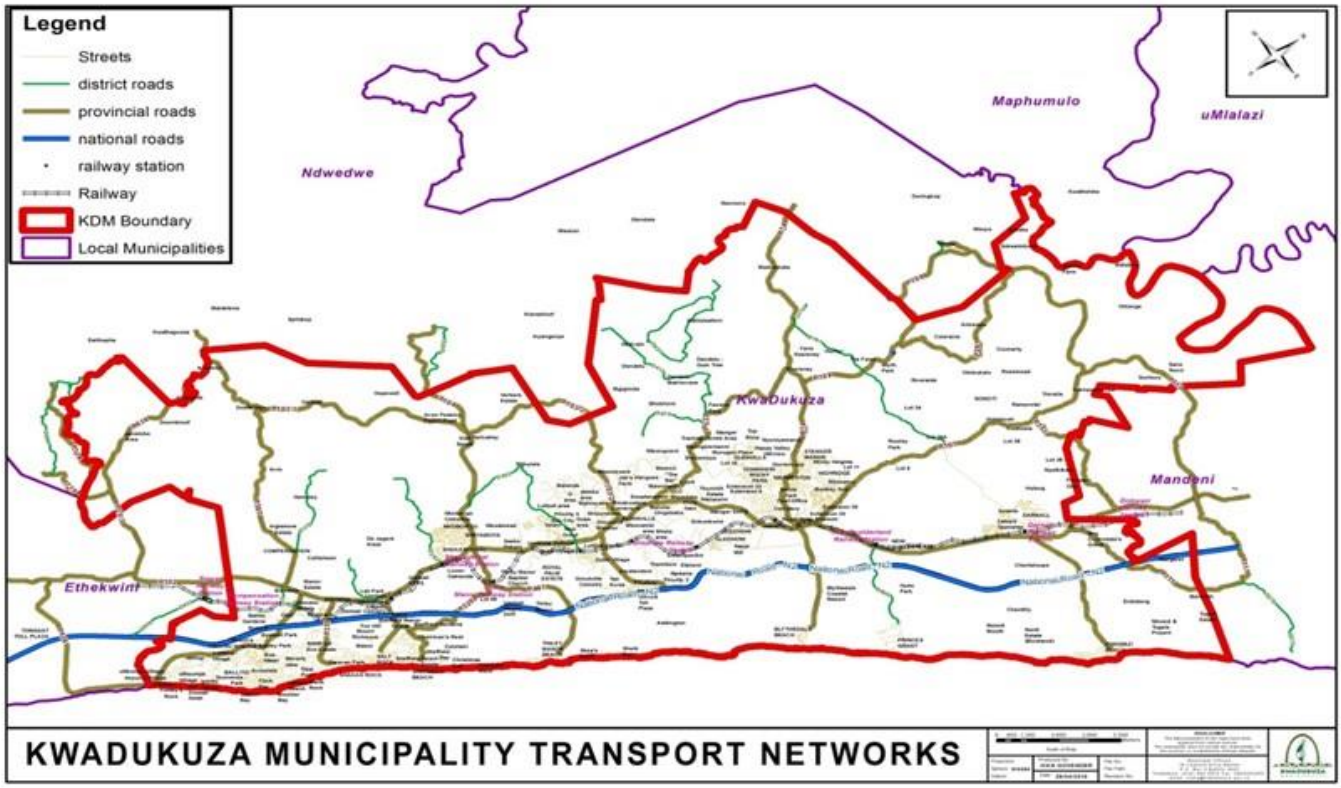


Figure 38:KDM TRANSPORT NETWORK

KING SHAKA INTERNATIONAL AIRPORT: Aptly named after the great legendary King Shaka Zulu, *King Shaka International Airport* is situated approximately 35km from the City of Durban. It is situated very

close to the coastal town of La Mercy, Ballito and KwaDukuza. The facility serves as the primary airport catering for Durban and surroundings. The aerotropolis being the geographical location of the airport is designated as prime land in line with the Dube Aerotropolis Development Framework, 2011. The main roads used to access the airport include the N2, M4, R102, R74 and R614.

It is common cause that tourism has been impacted positively by the aerotropolis and geographically three areas stand out as having the highest concentration of tourist attraction points being KwaDukuza, Ballito and Zinkwazi. These three areas have been awarded a buffer of 200m as an indication of being ideal and strategic land for the purposes of future expansion. Inevitably, during the expansion phase the consequence there was a densification while simultaneously accommodating likely growth of the three hot spot areas. Ballito and Stanger/KwaDukuza have been given the same rating, a development which augurs very well for the KwaDukuza Municipality with respect to the attainment of unprecedented growth especially in tourism, a sector which happens to be the number one job-creation industry in South Africa currently.

PORT MOVEMENT: KwaDukuza Municipality is strategically located between two important ports namely Richards Bay and Durban wherein the alone serves in excess of 60% of import goods that arrive from overseas in the South Africa (New Trends in the KwaZulu-Natal economy / Global Africa Network). Together with the port of Durban, the port of Richards Bay also plays a pivotal role in the development of the economy of KwaZulu-Natal and South Africa at large. The beauty of it all is that KwaDukuza finds itself at the centre of both ports which augurs very well for the Municipality to benefit immensely from the spin-offs.

RAILROAD INFRASTRUCTURE: KwaDukuza Municipality does boast a fair railroad infrastructure operated by PRASA. The trains offer commuters who travel between Stanger and Durban (in the main) a much cheaper mode of transport in comparison to buses and taxis. Furthermore, the goods trains also utilize the same infrastructure. The main challenge that the railroad has to endure at the moment is vandalism and other forms of crime where train drivers are attacked by criminals and infrastructure destroyed willy-nilly. The Municipality realizes that it must take advantage of the railroad infrastructure by exploring ways in which it can utilize the same quite extensively in an endeavor to boost economic growth. Metrorail is the backbone of public transport in KwaDukuza with approximately half (49%) of the population (mainly inland).

ROAD INFRASTRUCTURE: The Department of transport embarked on a maintenance programme to maintain the major corridor roads towards KwaDukuza and through KwaDukuza Municipal area. Roads affected and now currently in the process of rehabilitation are the R74 and R102 which are the main carriers within the jurisdiction of KwaDukuza. Funds were set aside to deal with the roads and contracts have been awarded to contractors to rehabilitate the roads.

KwaDukuza Municipality has strong North-South linkages via the N2 and Provincial Road R102. These roads provide a basis for linking the main coastal nodes and the main Provincial Economic hubs (eThekwini and uMhlathuze). There are also distinct East-West linkages via the R74 and R614, these serve as a basis for connection of inland and coastal nodes, as well as other municipalities within the iLembe District.

An integrated transportation plan has been developed by the KwaDukuza Municipality. Poor condition of roads due to poor standard of storm–water management and lack of maintenance are some of the Municipality's concerns. An important component of the structuring of future development of the area focuses on locating activities in areas of accessibility, within the various corridors, where higher accessibility exists.

16.2. INSTITUTIONAL RESPONSIBILITY FOR TRANSPORT INFRASTRUCTURE

The institutional responsibility for transport infrastructure is categorised as national, provincial and local on the maps. The KwaDukuza Local Municipality has the responsibility to provide planning of public transport infrastructure. The responsibility between Local and District Municipalities as well as the provincial Department of Transport (DoT) for road provision and maintenance still needs to be finalised and has been flagged as a key development issue.

16.3. MUNICIPAL RESPONSIBILITY FOR THE PROVISION OF NEW ROADS AND RELATED FACILITIES

KwaDukuza does have a plan in place that will see through the provision of new roads and related facilities. The Municipality also has an Operational and Maintenance Plan for both existing, new roads and public transport facilities which include taxi ranks, bus stops and storm water management. The IDP indicates that there is a plan in place for the provision of new roads and facilities as well as an Operational and Maintenance Plan for existing and new roads and public transport facilities. (The Operational and Maintenance Plan is herewith attached for ease of reference).

Civil Engineering Services & Human Settlements Business Unit is the Municipal BU which plays a pivotal role in fulfilling the objectives of Local Government as envisaged in Chapter 7, Section 152 & 153 of the Constitution of RSA Act no.108 of 1996. The Council has entrusted this Business Unit with the following authority, roles, responsibilities and key performance areas in order to carry out the aforesaid constitutional mandate and a five-year strategic agenda for the current Council.The 2022- 2026 Lekgotla key service delivery commitments will be undertaken for the people of the KwaDukuza Municipality to continue realizing their lives for the better.

16.4. OPERATIONS AND MAINTENANCE PLAN FOR EXISTING AND NEW ROADS, AND PUBLIC TRANSPORT FACILITIES

The IDP does indicate that there is a plan in place for the provision of new roads and facilities. The Operations and Maintenance Plan is under development; however, the Municipality is currently using a Roads Master Plan. The Civil Engineering Services Business Unit is one of the strategic Business Unit responsible for infrastructure development and human settlements for ensuring basic service delivery as well as provision of quality houses in these performance areas:

- Civil Engineering Services (Roads and storm water; Sidewalks; Commuter Shelters; Traffic calming etc.)
- Municipal Building Maintenance Services
- Infrastructure Planning, Construction & Routine Maintenance
- Project Management Unit (MIG, EPWP etc.)

16.5. INTEGRATED TRANSPORT PLAN (ITP) AND OTHER CIVIL ENGINEERING POLICIES:

KwaDukuza Municipality is responsible for the Integrated Transport Plan (ITP) for its communities. The aforesaid notwithstanding, the plan developed and adopted by Council during the course of 2021/22 financial year. The relevant stakeholders were being consulted as a funding source/s will be sought for the implementation of public transport facilities. All policies from this business unit, **(ANNEXURE 15**) are as follows;

TABLE 72:CIVIL ENGINEERING POLICIES

PLAN/POLICY	ADOPTION BY COUNCIL	STATUS	CURRENT STATUS
PUBLIC LOCAL TRANSPORT PLAN -	Adopted in 2021	Finalized	approved for implementation
PAVEMENT MAINTENANCE SYSTEM (PMS)	Adopted	Finalized in June 2019	approved for implementation
ROADS MASTER PLAN	Adopted in 2021	approved for implementation	KwaDukuza Municipality is responsible for the Integrated Transport Plan (ITP) for its communities. Plans at its final stages. Cover road network and future plans for integrated development alignment.
STORMWATER MASTER PLAN	Not yet adopted	incomplete	Royal Haskoning DHV was appointed, due to COVID-19 there has been a delay in finalization of the plan. Covering stormwater and accommodating current and future demands (40% complete).
RESTRUCTURED ZONES	Adopted in 2020	approved & implementation	
CLUSTER PLANS X 7			– in progress.

ANNEXURE 16 ALL CIVIL ENGINEERING POLICIES

KwaDukuza Municipality status of Roads and Streets. The Pavement Management System (PMS) was developed for the assessment of roads consisting of: Flexible Roads (Paved / Blacktop), Gravel Roads (Unpaved), Block Paved and Concrete Paved. The purpose of a Pavement Management System (PMS) is the process of planning the maintenance and repair of a road network in order to optimize pavement conditions over the entire road network. The total road network in KwaDukuza Municipality totals to **575.54 kilometres** made up of: Blacktop Roads= 421. 11 km, Block= 1.81 km, Concrete= 2.56 km and Gravel = 150. 06km.

16.6. STATUS OF ROADS/ STREETS OF KWADUKUZA:

KwaDukuza Municipality has a challenge of ageing roads and stormwater infrastructure which needs rehabilitation and upgrade.

The Pavement Management System (PMS) was developed assessing of roads/streets consisting of:

- Flexible Roads (Paved / Blacktop)
- Gravel Roads (Unpaved)
- Block Paved
- Concrete Paved

16.7. SITUATIONAL ANALYSIS REFLECTING MAPS

Currently, a Situational Analysis Reflecting Maps at KwaDukuza Municipality is not available.

TABLE 73:STATUS OF ROADS/STREETS OF KWADUKUZA

CONDITION	BLACKTOP	GRAVEL	BLOCK	CONCRETE	TOTAL
Very Poor	26.39	50.87		0.50	77.76
Poor	63.62	48.42			112.04
Moderate	107.85	31.31	0.03		139.19
Good	125.73	13.67	0.01		139.41
Very Good	97.52	5.79	1.77	2.06	107.14
	421.11	150.06	1.81	2.56	575.54

Table 74:ROAD NETWORK AND STATUS WITH THE KDM IN %

CONDITION	BLACKTOP	GRAVEL	BLOCK	CONCRETE	TOTAL
Very Poor	***6%***	***34%***	***0%***	***19%***	***14%***
Poor	*15%*	*32%*	*0%*	*0%*	*19%*
Moderate	*26%*	*21%*	*2%*	*0%*	*24%*
Good	30%	9%	0%	0%	24%
Very Good	23%	4%	98%	81%	19%
	100%	100%	100%	100%	100%

16.8. KWADUKUZA MUNICIPALITY CIVIL ENGINEERING AND PMU BUDGET ALLOCATION FOR 2023/24 :

The **Municipal Infrastructure Grant (MIG)** is a conditional Grant to Municipalities and thus the management of the Grant at Municipal Level occur within the Planning, Budgeting, Financial Management and Operational arrangements in this sphere of Government (Local). Effective Management and utilization of capital funding falls within the responsibility of the Municipal Manager. In order to receive the first tranche, municipalities must have followed the process for approval of 2023/24 projects and have been confirmed by April 2023 with the Department of Cooperative Governance, their programme, project planning and implementation readiness in the form of an approved implementation plan that includes cash flow projections.

The process mentioned above includes approval of PMU Business Plan COGTA. The attached KwaDukuza Municipality PMU business plan was presented at the Municipal Business Plan Appraisal Committee (MBPAC) was scheduled on the 28th and 29th of March 2023. The KwaDukuza Municipality's PMU Business Plan for the 2023/24 Financial year is as follows;

MIG IMPLEMENTATION PLAN BASED ON THE CAPITAL BUDGET for the 2023/24 FY:

PROJECT TITLE	TOTAL PROJECT COST	REGISTERED MIG FUNDS	2023/24 TOTAL PLANNED EXPENDITURE ON MIG FUNDS
PMU TOP SLICE	R3 072 500.00	R3 072 500.00	R3 072 500.00
Groutville Internal Roads Upgrade Ward 10 (Diphini & Mhlongo)	R11 520 740.00	R47 918 889.00	R11 520 740.00
Rocky Park link to Testing Station in Ward 19	R8 050 000.00	R9 266 438.57	R8 050 000.00
Sokesimbone Access Road and Stormwater (Ward 1)	R12 269 076.03	R57 664 790.95	R12 269 076.03
Ward 3 Nonoti Beach Road Access	R17 327 548.17	R23 459 683.97	R17 327 548.17
Lindelani Creche	R3 078 000.00	R3 078 000.00	R3 078 000.00
Groutville Market Sportfield	R3 450 000.00	R10 000 000.00	R3 450 000.00
Ward 28	R2 682 135.80	R12 307 583,61	R2 682 135.80
	R61 450 000.00		**R61 450 000.00**

Table 75:MIG Implementation Plan

16.9. KWADUKUZA MUNICIPALITY CIVIL ENGINEERING AND PMU PROJECTS REQUIRING INTERVENTION:

These Projects require intervention from the KwaZulu-Natal Department of transport:

a) Ballito Taxi Rank,
b) P445 overhang pedestrian bridge,
c) P533 upgrade to blacktop

d) KwaDukuza Intermodal Public Transport Facility
e) Chief Albert Luthuli/ P 74 Bridge widening - conditions
f) Salt Rock/ Mount Richmore Shopping Centre - conditions
g) The road R102/ intersection to Gledhow – conditions

16.10. CIVIL ENGINEERING CHALLENGES:

- Insufficient Funds for Bulk Infrastructure e.g. bulk electricity, roads, sewerage and water;
- Land Invasion;
- Selling of Council Land;
- Influx of people coming to KwaDukuza to seek job opportunities;
- Budget -Cut/Constraints
- None-Prioritisation of Rural Development
- Underperformance of contractors in delivering projects due to cashflow
- Ageing infrastructure as a result of lack of adequate maintenance
- Disputes on land ownership,
- Damaged of council assets i.e Roads, by ILembe and other stakeholders
- Inadequate Plant and Equipment to do maintenance
- Illegal dumping that ends up in the stormwater system causing blockages.

PROJECT CUTTING ACROSS ALL WARDS:

No	Project Name	2023/2024	COMMENTS
1	Pothole Patching	5 774 388,00	On going
2	Stormwater Improvements & Machinery hire	10 627 704,00	On going
3	Regravelling/ Grading of Roads	7 259 436,00	On going
4	EPWP (Work opportunity)	82 (people)	14 People where delegated to work under the Civil Department, while the rest were allocated to other Departments within KDM

16.11. BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT SWOT ANALYSIS

TABLE 76:BASIC SERVICES DELIVERY AND INFRASTRUCTURE DEVELOPMENT SWOT ANALYSIS

STRENGTHS	WEAKNESSES
• Availability of qualified personnel in relevant technical fields of study • Ability to implement projects in-house • Provision of technical expertise to other departments • Institutional memory and experience • Improved expenditure on Municipal Infrastructure Grant,	• Inadequate bulk infrastructure funding for electricity, water and sanitation, • Ageing infrastructure • Ageing of iLembe infrastructure that impact negatively on to the municipal infrastructure • Shortage of budget towards operation and maintenance issues • Sourcing of workforce • Workforce reaching retirement age without proper skills transfer • Delaying in filling of vacant posts and attrition posts • Workforce Health and wellness challenges • Archive and filing system • Delay on vehicle repairs • No council landfill site
OPPORTUNITIES	**THREATS**
• Promotion of growth • Rapid developing municipal area with new infrastructure • Locality of the municipal area • Intermediary Cities Support Programme, • Popular geographic area and environment for development. • Magnitude and nature of current developments. (Airport, residential, commercial and industrial) – increased customers – Electricity and Rates incomes	▪ Ageing infrastructure ▪ Ageing workforce ▪ Acts of violence ▪ Safety of workforce ▪ Non-compliance of municipal buildings to safety regulations ▪ Existing infrastructure not sufficient to accommodate current demands ▪ Damages to municipal infrastructure due to services underneath it

• Vuthela LED Programme – Infrastructure projects, • Implementation of scarce skills and retention policy,	▪ Delay in fixing of water and sewer damaged infrastructure ▪ Non-effective co-ordination with other government spheres, e.g., KZN-DOT, iLembe/ Siza water ▪ In-adequate stormwater management system

MUNICIPAL CHALLENGES AND PROPOSED INTERVENTIONS: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT

Table 77:CHALLENGES AND PROPOSED INTERVENTIONS FOR BASIC SERVICE DELIVERY AND INFRASTRUCTURE

CHALLENGES/COMMUNITY NEEDS IDENTIFIED	IDP INTERVENTIONS
• **BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT**	
Poor public street lighting.	• Roll-out maintenance of streetlights using the panel of service providers and internal staff; • Roll-out retrofitting of existing street lights with energy efficiency streetlights; • Installation of new energy efficiency streetlights within the boundaries of the municipality; and; • Implement ongoing Installation of high mast lights (Apollo lights).
Poorly maintained roads.	• Hasten the implementation of pothole patching and road rehabilitation programme through panel of contractors servicing all clusters; • Engage in and expedite the rehabilitation of roads by both ILembe DM and Fibre optic contractors, through signed MOA and wayleave applications; • Upgrade roads from gravel to black-top; and • Utilisation of internal capacity to re-gravel the gravel roads.
Shortage of low-cost and affordable housing.	• Bring to completion all houses that are under construction and continue to mobilise the increment of Housing Development Grant; • Unclog the blocked projects for implementation i.e. rocky park, Driefontein; • Fast-track the appointment of Social Housing companies to unlock social housing projects within the municipality; and

	• Expedite the closure of old projects and issue of title deeds.
Poor waste collection services in the semi-urban areas and northern area of KwaDukuza.	• Finalise and implement the recommendations of section 78 study (PPP); • Provide additional skips; • Promote community waste management initiatives using utilising programmes i.e. CWP and Good Green Deeds; • Ensure public education on waste management and impact of illegal dumping; and • Extend the roll-out of recycling bins in the municipal's area of jurisdiction.
Poor capital expenditure and negative impact on communities.	• Establish and use a panel of contractors to implement capital expenditure; and • Increase capacity to monitor performance of contractors. • Curb red tape and delays on SCM processes through forward planning,

17.ENERGY

17.1. RESULTS OF THE FIRST GREENHOUSE GAS INVENTORY FOR KWADUKUZA:

This section provides a high-level summary of the energy usage and associated greenhouse gas emissions for KwaDukuza Municipality. In view of these results, recommendations can be made to simultaneously address energy security and poverty, while increasing energy efficiency and reduce the energy requirements and resultant greenhouse gas emissions intensity in the area.

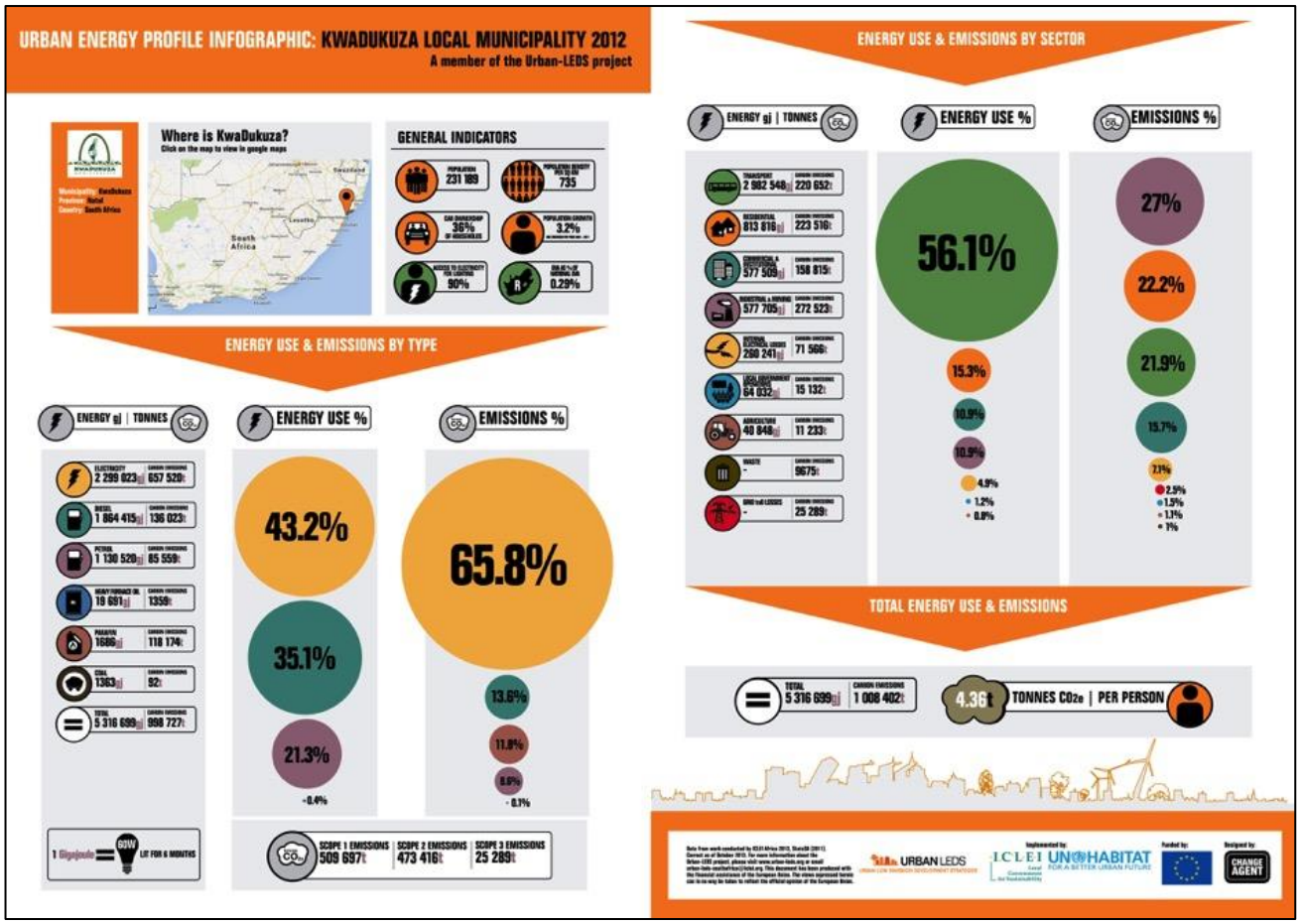
Electricity is the dominant energy type used in KwaDukuza (43% of total 5.3 million GJ of energy consumption), a pattern that is consistent with other municipalities in South Africa. Petrol (35%) and diesel (21%) are respectively the second and third most dominant fuel types used in KwaDukuza. Nationally, electricity is mostly generated from fossil fuels, which means that the emissions produced as a result of electricity consumption in the KwaDukuza area is 65%. The sectors consuming the greater proportion of energy in the area are transportation (56%), residential (15%), industrial (11%), and commercial (11%). Combined, these sectors are also responsible for 87% of the total 1.008 million tonnes of carbon dioxide equivalent (tCO_2e) emissions accounted for in the year 2012. 91.2% was emitted by the community and 8.8% emitted directly by the local authority (with the inclusion of electrical losses). The first pair of pie charts below shows the percentage of energy use (left hand graph) and associated emissions for each of the main fuel types used in KwaDukuza.

The carbon and energy intensity in KwaDukuza is similar to that of like-sized municipalities, with similar economic activities and demographics. Energy consumption is 23 gigajoules (GJ) per person per annum. The per capita emissions amount to 4.36 tCO_2e per person per annum. Every million Rand of Gross Value

Added in the local economy requires 685.8 GJ of energy to produce and therefore emits 130.1 tCO_2e. More detailed statistics on the energy use and carbon emissions can be found in the detailed Greenhouse Gas Inventory Report, with high-level summary statistics in the info graphic below.

KEY IMPLICATIONS OF THE GREENHOUSE GAS INVENTORY

FIGURE 39:INFOGRAPHIC OF KDM'S URBAN ENERGY EMISSIONS PROFILE



Setting ambitious but achievable targets to reduce greenhouse gas emissions can achieve multiple co-benefits at the level of the community and for KwaDukuza Municipality. Examples include improved energy security, reduced energy consumption, a greener and more inclusive economy at community level. Reduced operational costs for the Municipality through improved energy efficiency, reduced internal losses, and increased reliability of municipal infrastructure, as well as increased access to international carbon finance. KwaDukuza Municipality is committed to working together with communities and business to contribute towards a low carbon future. A series of actions to reduce emissions are included in a brand-new low emission development strategic framework and action plan that was recently adopted, the actions and recommendations of which will be integrated into this and subsequent IDP's.

DRAFT ACTION PLAN TO MONITOR ENERGY LOSSES REDUCTION STRATEGY

On a quest to monitor the energy losses the following strategies have been decided upon;

1. Reduce the budget allocation for bulk purchases by R100m.
2. Increase the energy revenue projections by R50m.
3. Develop action plan to monitor energy losses reduction strategy.

The draft Action Plan to monitor the Energy losses is part of the **Annexure 17 Electrical Engineering Policies and Plans.**

17.1.1. ENERGY/ ELECTRICITY PROVIDER

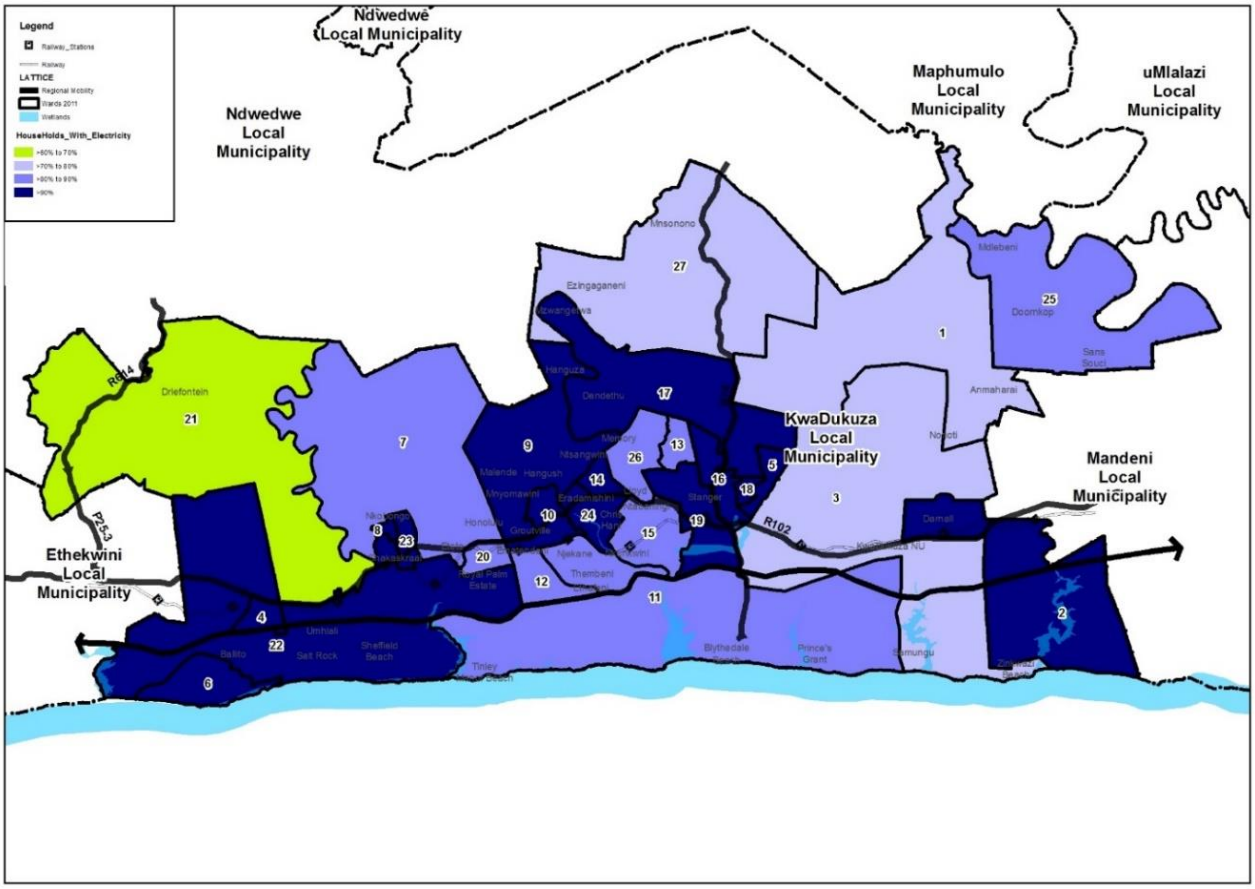
The KwaDukuza Municipality has two licensed electricity distributors, namely Eskom and KwaDukuza. KwaDukuza Municipality is a licensed electricity provider. Whereas ESKOM supplies electricity directly to the following Wards: 1, 2, 3, 21, 25 and 27 the rest of the Wards are supplied by the Municipality. Nonetheless, all street lighting in all Wards, except for Ezinkwazi, is provided electricity by the Municipality. However, in some rural areas' electricity is still supplied by ESKOM.

17.2. KWADUKUZA LOCAL MUNICIPAL ELECTRICAL ENGINEERING BUSINESS UNITS' ROLES AND RESPONSIBILITIES:

Planning, Customer Services and Fleet management	Operations (North and South)
Network planning New service connections SPLUMA applications comments and recommendations for approvals Capital projects execution Fleet vehicles procurement and maintenance Asset management	Purchasing of bulk electricity from Eskom Operating, maintaining and repairing the electrical infrastructure equipment and public lighting Power outages management and execution Maintenance / refurbishment projects execution Control room

TABLE 78:KDM ELECTRICAL BUSINESS UNIT-ROLES AND REPONSIBILITY

FIGURE 40:HOUSEHOLDS WITH ELECTRICITY



17.3. DEPARTMENT OF MINERAL RESOURCES AND ENERGY

Source energy from IPPs "KwaDukuza Low Emission Development Strategic Framework and Action Plan" and Control and play an active SSEGs (Solar PV) introduction (Tariff). The Department also plays an active role and offer customer SSEGs option as well as assist in Investigating a way of controlling GAS energy within municipality. Other benefits from the department include.

- Active participation on new/future technology (relevance)
- Implementation of "KwaDukuza Climate Change Response Strategy (2013)"
- Implementation of "KwaDukuza Low Emission Development Strategic Framework and Action Plan (2015)"
- Honor the signature for "Global Covenant of Mayors for Climate & Energy"
- Meets national and international CO_2 requirements and prevent CO_2 tax.
- Increase revenue through IPP, SSEGs studies, installation, maintenance and operations. Avoid being fully dependent on Eskom supply.

17.3.1. ADOPTION AND IMPLEMENTATION OF ELECTRICITY PLAN

The Energy Master Plan was adopted by Council in 2016 and it remains under implementation. A copy of the Energy Master Plan is attached as ***ANNEXURE 17 ELECTRICAL ENGINEERING POLICIES AND PLANS*.** The plan has been reviewed in order to produce a new 10-year plan aligned to the updated spatial development framework for the municipal supply area. It also provides a medium-term plan to develop the electrical infrastructure that will be required to support the envisaged demand growth. The plan identifies areas where new infrastructures should be located and what components, either existing or new, will be required. The aims of the Electricity Master Plan are as follows:

- To ensure the best possible technical solution.
- To provide input to the bulk energy supplier on future bulk energy needs.
- To avoid unnecessary refurbishment costs on equipment which could be made redundant in the future; and
- To avoid constriction of economic growth in the region due to infrastructure constraints.
- Revenue leaks, protection and enhancement relates to bulk purchases, metering, migration of customers, holiday housing and increasing operational costs.

TABLE 79:SECTORPLANS/POLICY (Electricity)

NAME OF SECTOR PLAN / POLICY / BYLAW	LIFESPAN	ADOPTION DATE	DEVELOPMENT / REVIEW STATUS (DRAFT / TO BE REVIEWED WHEN)
Energy Master Plan	**10 years**	**2019**	**Adopted**
Operations and maintenance Plan for electricity		**2020**	
Ten year Asset Management Plan	**10 years**	**DRAFT**	
Electrical Infrastructure Master Plan (final report)		**DRAFT**	Only went to IAT and was presented at the Council Lekgotla session in 2022. Currently awaiting for the Council adoption of the Lekgotla Resolutions soon.
-Electricity asset management policy/plan	**10 years**	**2019**	Adopted
Electricity Portfolio of assets		**DRAFT**	Only went to IAT and was presented at the Council Lekgotla session in 2022. Currently awaiting for the Council adoption of the Lekgotla Resolutions soon.

NAP (Network			

ANNEXURE 17 ELECTRICAL ENGINEERING POLICIES AND PLANS

17.4. OPERATIONS AND MAINTENANCE PLAN FOR ELECTRICITY/ ENERGY

Annexure 17 Electrical Engineering Policies and Plans - The Municipality has Operations and Maintenance Plan for electricity/energy in place. The plan was adopted by Council in 2021 for subsequent implementation. Where Repairs and Maintenance are concerned the following gaps have been noted.

- Inadequate budget allocation - Budget allocation for repairs and maintenance is currently about 3% of operation budget, below the targeted 6-8%.
- Mostly breakdown work is affected with limited scheduled planned maintenance
- Less planned maintenance results in more unplanned/breakdown repairs. Such repairs cost few times more
- Staff supervision
-

Initiatives that have been put in place is as follows.

- Revenue enhancement – Energy Loss Task Team
- Digitization – EAMS and mobility implementation to monitor and measure productivity
- Implement SCADA System – Improve network management and performance
- Increase field supervision (new organogram)
- Filling of vacancies specifically artisan assistant – Budgeted post advertised
-

17.5. PLAN FOR SCHEDULE 5B PROJECTS

Once funding is secured from INEP, KwaDukuza Municipality shall appoint service providers for implementation purposes. A Memorandum of Understanding (MoU) has been signed between ESKOM and the Municipality.

17.5.1. THE STATUS, BACKLOGS, NEEDS AND PRIORITIES FOR ELECTRICITY / ENERGY SERVICES

In an endeavour to rise to these challenges, KwaDukuza Municipality has embarked on a programme to upgrade its networks in order to stabilize and improve the quality and firmness of supply. The upgrades which have thus far been undertaken are in line with the findings of the Energy Master Plan Network Study conducted by the NET GROUP. Responding to the infrastructure challenges identified in the Master Plan, the Municipality has already accomplished the following upgrades:

- For the Southern network KwaDukuza Municipality has upgraded the Shakaskraal/Hilltop/Business Park 33 kV Overhead line and associated network equipment from 19MVA capacity to 30MVA capacity. This will enable the Ballito and surrounding areas load to be transferred over to the Shakaskraal substation via the Hilltop/ Imbonini/ Shaka' s Rock supply circuit, when overload conditions prevail due to cable theft and/or storm damage occurring causing a loss of supply from the Driefontein feeder or Collisheen feeders each respectively.

- KwaDukuza Municipality has secured a firm 30 MVA capacity (Premium Supply) from ESKOM via the ESKOM Driefontein substation. The Dual 33kV supply circuits from the Driefontein intake substation have been constructed and are connected to existing interconnected 33kV Networks which has reduced overload situations considerably. These circuits have also made it possible to relieve load on the Shakaskraal Intake substation, thus availing capacity for load growth in the Northeast and West sectors of the Southern networks.

It is the intention of the Municipality to transmit supply from Driefontein Sub-Station into Council's supply area to connect into the proposed NEW 33/11 kV substation which is to be constructed adjacent to the proposed new ESKOM 132/33 kV DUKUZA substation to be established in the vicinity of Compensation Traction Station.

The availability of this firm 30 MVA will provide sufficient bulk supply capacity leading to the medium term to provide for the degree of firmness of supply required as well as enable a host of alternative network switching configurations to satisfy contingency options under fault and load transfer conditions. The planning and design for the Municipality Dukuza Substation (33/11kV) is at an advanced stage, although delays in acquiring land rights for the substation servitude have had an adverse effect on progress. These issues are to be resolved shortly.

17.5.2. ELECTRICITY BACKLOGS

Challenges have been experienced in respect to overload situations at Shaka's Rock Substation due to the rampant load growth in the Shaka's Rock/Sheffield Beach areas of Supply. This has been overcome by the decision taken by the Municipality to establish the New Sheffield 33/11 kV substation which is central to the emerging growth node. This new substation is at a stage of completion; however, the full benefit will only be realized upon the 33kV Linking cables having been installed between Shakaskraal Major Intake substation and the new Sheffield substation.

Upon commissioning of Sheffield substation, it shall be possible to transfer at least 5mva of existing load from Shaka's Rock substation over to the new Sheffield substation which will also reinstate the firm 10 MVA capability at Shaka' s Rock substation during peak seasons and also release load off the Shakaskraal, Hilltop, and Imbonini 33 kV distribution network. To fully utilize the available capacity and relieve load from Shaka' s Rock substation as well as reinforce supply to the far end of Sheffield Beach, a suitably rated dedicated 11 kV feeder cable to connect between Sheffield Substation and Village Switch room has been installed.

17.5.3. ELECTRICITY NEEDS AND PRIORITIES

The benefit to be derived from interconnecting the two firm 10 MVA substations (Shaka's Rock and Sheffield) will be the capability of transferring network load between major substations under emergency conditions, thus allowing for a greater security of supply.

KwaDukuza Municipality has also resolved to establish the new ESKOM/KwaDukuza Municipality intake substation to be known as Dukuza 132/33 kV Substation within the next three years to cater for the future

load growth. The high-level estimated cost provided by ESKOM for this substation is in excess of R100 million. The assessment of the infrastructure established that the age and condition of the majority of DC-Battery Charges and Batteries installed at major substations and switch rooms posed a great risk to the correct functioning of equipment protective devices. The DC-supply is used to energize the protection relays and control the tripping/closing coils on all the 33 and 11 kV breakers. Phase one of the programme to renew all such aged equipment has been completed and Phase two is beyond tender stage ready for installation. This project may carry forward to the new financial year.

17.5.4. CO-ORDINATION OF DEVELOPMENT ACTIVITIES

Prior to the finalization of a Service Level Agreement between the Municipality and a Developer's Engineers the designs and specifications are reviewed by the Municipality. The Municipality approves the Developers' Engineering Report in accordance with SPLUMA.

PROJECTED ENERGY LOSSES REDUCTION STRATEGIES IMPLEMENTATION:

The current status of energy losses as well progress on the implementation of strategies to reduce energy losses is envisaged to last for 5 years . the identified initiatives concentrate on meter-to-cash value chain that could reduce commercial losses improve the operational efficiency of the KwaDukuza municipality's revenue cycle and enhance service delivery to customers. Energy loss within KwaDukuza Municipality (KDM) has continued to increase at an alarming rate as reported during the 2021/22 financial year. These losses are not sustainable and as a result a solution is urgently required. The energy Regulator NERSA has requested a plan from the municipality on energy loss reduction. KwaDukuza Municipality appointed a service provider through the Vuthela Program to do root cause analysis and develop strategies to reduce the energy losses to be below 12%. The report on strategies developed and management plan is over a period of 5 years.

Among the plan THERE WERE PLANNED 16 DISTRIBUTION SUBSTATIONS BUT DUE TO FUNDING THERE CAN ONLY BE a total of 13 that could be accommodated. A total of 33 switching sustations . there was also 9 million funding which was applied from Vuthela as aprt of the projected energy and loss reduction strategies and implementation which speaks to tariffs and community engagements will be done at Izimbizo, sozila meadia as part of public participation about this strategies.

17.5.5. (LEDs):

The Main Objective for Street Lights known as LEDs is for Public Safety Energy efficiency purposes and the Municipal projects set to be implemented can be accessed as follows;

TABLE 80:LEDS IS FOR PUBLIC SAFETY ENERGY EFFICIENT

WARD	FAULTY STREETLIGHTS ESTIMATE	TOTAL REPAIRS TO DATE	WARD	FAULTY STREETLIGHTS ESTIMATE	TOTAL REPAIRS TO DATE
1	100	72	15	65	8
2	98	18	16	305	254
3	80	6	17	136	113
4	120	103	18	150	110
5	100	95	19	385	226
6	464	204	20	95	85
7	100	32	21	465	224
8	100	90	22	490	327
9	181	0	23	100	72
10	13	0	24	22	0
11	200	127	25	100	0
12	200	183	26	73	128
13	139	74	27	100	83
14	28	8	28	100	74

17.5.6. CHALLENGES ON ELECTRICAL INFRASTRUCTURE

TABLE 81:CHALLENGES ON ELECTRICAL INFRASTRUCTURE

#	CHALLENGE	INTERVENTION
1	Capacity	1) Building of new Eskom intake substations 2) Introducing independent power producers 3) Controlled Small scale embedded generation 4) Scada system Implementation

2	Small scale embedded generation	1) Policy development and implementation 2) Development of SSEG tariff 3) Installation of new sensitive meters that detects SSEG on network
3	Vandalism and theft	1) 24/7 manned security at critical areas 2) Installation and maintenance of electronic security systems 3) Working together with SAPS
4	Energy losses	1) Energy audits and raids 2) Smart metering system
5	Old infrastructure	1. Upgrades projects

CHALLENGES CURRENTLY BEING ADDRESSED:

- **Energy losses energy losses** - Kwadukuza purchases average 55GWh of energy from Eskom and sells average of 44GWh to consumers on monthly basis. 11GWh is taken as energy losses.

• Non technical losses are any consumed energy but not invoiced for electricity, caused by theft, fraud or malicious and illegal connections to the grid, installation errors, meters deficiency or tampering, lack or delay of payment by consumers, and errors in accounting, billing, and record-keeping).

LIST OF ACTIVITIES DONE TO SUPPORT STRATEGIES DEVELOPED:

• Development and implementation of web based automatic meter reading (AMR) system • Electricity resellers meter audits, AMR implementation and service level agreements reviews

• Weekly service connections raids

• Monthly inspections, repairs, replacements and backbilling for faulty meters • Customer network link where all consumer details are captured.

- Capacity load capacity load shedding Actions taken and Planned Now Future Challenges - Loadshedding (reliability of power supply) .
- Capacity to cater for load growth - Electricty cost (ease of doing business) SSEG Small scale embeded generators.
- Policy on SSEG developed and approved.
- Installation of future readness meters for net metering
- Tariffs developed by not yet approved IPP Independant power producers.
- Draft policy developed, public participation done • Process for appointing service provider for feasibilty studies is in progress.
- Planned - procurement of IPPs Resellers Estates, shopping centres, malls, flats, business parks
- Project is in progress for reviewing tariffs, contracts and metering systems for all reseller.

17.5.7. ACCESS TO COMMUNITY FACILITIES:

Community Services and Public Amenities is one of the service delivery Business Units in KDM, typical drives the planning and implementation of all duties that should benefit municipal area in terms of the following strategic divisions:

- Street Cleansing & Solid Waste Management
- Cemeteries and Crematoria
- Beach Amenities
- Library Services & Community Halls
- Parks, Gardens and Recreation Facilities

Community service and Public Amenities is largely responsibility for basic municipal services (Refuse removal, grass cutting, burial/cremation, cleansing of public ablution) that must be carried out routinely, consistently to the satisfaction of the citizens. Community Services and Public Amenities seek to make available to citizens KDM basic services built on a foundation of service excellence and superior customer services. Community Services and Public Amenities BU therefore becomes a primary point of delivery and is where most citizens interface with the Municipality as sphere of government.

17.5.8. CEMETERIES AND CREMATORIA

The Cemeteries and Crematoria section has the obligation to provide burial space to the community of KwaDukuza and ensure dignified burials as well as the provision of burial services to the destitute community of KwaDukuza including cremation services. The services provided are as follows:

- Provision of burial space in a form of cemeteries;
- Provision of Crematoria; and
- Provision of indigent burial services where assistance is given to the destitute families to bury their loved ones in a dignified manner.

TABLE 82:CHALLENGES AND INTERVENTIONS FOR CEMETERIES AND CREMATORIA

Cemeteries and Crematoria	
Challenges	Interventions
▪ Shortage of burial space especially in the Northern section, even though land has been acquired. The establishment process is proving quite lengthy.	▪ The burial space has been identified in the Northern section, including in the Groutville area, and a desktop study was undertaken on the two properties. The Municipality is in a process of engaging with the property owners in terms of signing the MoU to allow the Municipality to undertake feasibility

	studies in order to confirm the suitability of the land for the intended purpose prior to the commencement of the acquisition process.
▪ There is a need for a Manager and Superintendent in this section to manage the operations, currently there is only a Supervisor who reports directly to the Deputy Director.	▪ The Manager and Superintendent posts are already in the approved organogram of the Municipality, however, owing to financial constraints the Municipality has resolved to appoint the Superintendent in the interim and subsequently fill the Manager's post within the following financial year.

TABLE 83:LIST OF CEMETERIES AND CREMATORIA

Site	Status	Comments
KwaDukuza cemetery in Cato Str	Full	No burials are taking place except for reburials
Shakaville cemetery in Yellowwood Drive	Full	No burials are taking place except for reburials
Erf 301 cemetery	Full	No burials are taking place except for reburials
Groutville cemetery	Full	No burials are taking place except for reburials
Nkobongo cemetery	Full	No burials are taking place except for reburials
Shakaskraal cemetery	Full	No burials are taking place except for reburials
Umhlali cemetery	Full	No burials are taking place except for reburials
Darnal cemetery	Full	No burials are taking place except for reburials
Vlakspruit cemetery (South)	Operational	Still open for burials (New)
1 x KwaDukuza Crematorium	Operational	Operational

KwaDukuza Municipality only has one operational / opened cemetery; and that is Vlakspruit cemetery in the Southern region of the Municipal area of jurisdiction. Vlakspruit cemetery is a newly established cemetery that is about 20 hectares in extent. The number of graves that can be achieved in a readily available space is about 3 000. Out of 3000 available space for burial we have used 30% thus far of burial

space. All other nine (9) cemeteries within KwaDukuza municipal jurisdiction have reach their capacity and as a result are closed. Reburials / second interments are allowed in closed cemeteries unless the first burial has more than 10 years since it was interred. It be noted that if a grave is less than 10 years old, no permission is granted for reburial. KDM has a responsibility of ensuring that there is more than enough burial space (cemeteries) for the community.

17.5.9. STATUS, BACKLOGS NEEDS AND PRIORITIES FOR COMMUNITY FACILITIES

a) LIBRARY SERVICES

The Municipal area has six operating libraries which are KwaDukuza, Stanger Manor, Ballito, Shakaskraal, Umhlali and Darnall. The facilities currently accommodate pre-school up to tertiary students (pensioners and other community members). The libraries currently provide the following programmes: -

- Internet cafes;
- basic computer classes;
- activities room;
- computer for blind people (Mini Library for the Blind);
- Reading Activity;
- Career Guidance; and
- Toy Project, gaming and eBooks. (KDM Library only, intends to roll out these services to other facilities)

The KwaDukuza libraries also undertake Outreach Awareness Programmes to all schools and the community Library promotion campaigns to improve education, undertake Library Week, Literacy Week, World Play day, World Book Day and undertake storytelling to young kids as well as a attend Interest Group Forums. There is currently a need for the provision of library branches at disadvantaged areas with high population and education centres such as Groutville area, Nkobongo Area and Doringkop Area.

b) COMMUNITY HALLS

A list of community halls that belong to the KwaDukuza Municipality is furnished herein below:

TABLE 84:LIST OF COMMUNITY HALLS OWNED BY KDM

NO	NAME OF HALL	LOCATION	WARD	DISABLED FRIENDLY?

				Y/ N
1	KwaDukuza Town Hall	KwaDukuza	19	Y
2	Supper Room Hall	KwaDukuza	19	N
3	R.A. Moodley Hall	KwaDukuza	19	Y
4	Sokesimbone Hall	Sokesimbone	01	Y
5	Zamani Hall	Zamani	02	Y
6	Nonoti Old Library Hall	Darnall	02	N
7	Nonoti Mouth Hall	Nonoti Mouth	03	N
8	Nyathikazi Hall	Nyathikazi	03	Y
9	Shakashead Hall	Shakashead	04	Y
10	Lindelani A Section Hall	Lindelani A Section	05	Y
11	Lindelani E Section Hall	Lindelani E Section	05	Y
12	Velani Hall	Velani Township	07	Y
13	Nkobongo Hall	Nkobongo	08	Y
14	Malende Hall	Malende	09	N
15	Hangu's	Hangus	09	Y
16	Mgigimbe Hall	Mgigimbe	09	N
17	Groutville	Groutville	10	Y
18	Thandanani	Thembeni	11	Y
19	Thembeni	Thembeni	12	Y
20	Glenhills MPCC	Glenhills	13	Y

21	Shayamoya Hall	Glenhills	13	Y
22	Lloyd Hall	Lloyd	14	Y
23	Chris Hani Hall	Chris Hani	15	Y
24	Mdoniville Hall	Mdoniville	16	Y
25	Stanger Manor Hall	Stanger Manor	17	Y
26	Shakaville Hall	Shakaville	18	N
27	Mbozamo Hall	Shakaville	18	Y
28	Etete Snyman Hall	Etete	20	Y
29	Driefontein Hall	Driefontein	21	N
30	Diefontein Old Hall	Driefontein	21	Y
31	Shayamoya Hall	Shayamoya	23	Y
32	Vulinqondo Hall	Doringkop	25	Y
33	Ohlange Hall	Doringkop	25	N
34	Mdlebeni Hall	Doringkop	25	Y
35	Ntshawini Nevas Hall	Ntshawini	26	N
36	Mellowwood Park Hall	Shakaskraal	28	Y
37	Madundube Hall	Madundube	27	Y
38	Groutville Dunbe Village Hall	Dube Village Groutville	29	Y

Purpose of Community Halls: Community Halls can be described as buildings that provide physical resources that are used for community development and community services activities, including:

- Meeting and function rooms for community activities;
- Specialist activity and performance spaces for particular groups of people; and
- Support facilities such as kitchen, toilet, and furniture.

The Status of Community Halls: The Community Services and Amenities Business Unit has created a database of all facilities, their current status and the estimate cost to remedy those identified structural damages concerning community halls. The Unit has since begun the process of maintenance of some halls depending on the availability of funds.

The Business Unit had to consider the fact that facilities are currently prone to vandalism and theft. If the Municipality repairs a facility there is a propensity to vandalize the same within twenty-four hours. The continuous vandalism removes the feasibility of repairing the facilities owing to lack of security, which is impacted by budgetary constraints within the unit. Nonetheless, the communities play a greater role in taking the ownership of the facilities and ensuring that undesirable elements are deterred. Furthermore, if members of the community are aware of an issue at the facility they speedily bring it to the department's attention so that it may be addressed. The Municipality does not have halls at the following wards:

- Ward 6
- Ward 22
- Ward 24
- Ward 30

17.6. COMMUNITY HALLS CHALLENGES AND POSSIBLE SOLUTIONS:

TABLE 85:LIST OF CHALLENGES AND POSSIBLE SOLUTIONS (COMMUNITYU HALLS)

CHALLENGES	POSSIBLE SOLLUTIONS
1. Vandalism of toilets, water pipes, windows, doors, electrical fittings, fencing, gates, ceiling boards etc.	Communities need to play a greater role in taking ownership of the facilities and ensuring that undesirables are deterred
	Construction of Halls Caretaker Quarters in each hall
2. Unauthorised use of halls	Booking procedure must be followed
3. Theft of halls furniture, cables, electrical meter box, etc.	Communities must stop buying stolen things and report the culprits
4. Poor house keeping	Always clean the hall after use

17.7. PARKS AND GARDENS, SOCCER FIELDS AND COMBO COURTS

TABLE 86:PARKS AND GARDENS, SOCCERFIELDS AND COMBO COURTS

Parks and Gardens	Wards	DISABLED FRIENDLY? Y/N
SOCCER FIELDS WITH COMBO COURTS		
Stanger Manor ground & a combo court & ablution facility	17	Y
Sakhuxolo ground & a combo court & ablution facility	25	N
Chief Luthuli sportsfield & ablution facility	11	N
Stanger high School	19	Y
COMBO COURTS		
Melville	24	Y
Shakaville courts	18	Y
Chris Hani	15	CIVILS TO PROVIDE INFO
Njakane	15	Y
Madendube	27	Y
Darnal	2	Y
Etete	7	CIVILS TO PROVIDE INFO
SOCCER FIELDS		
Shekumbula ground & ablution facility	25	Y
Darnall sportsfield & and ablution facility	2	Y
Soccer ground (lot 530) - Darnall & ablution facility	2	Y

Soweto ground – Zamani	2	Y
Driefontein ground & an ablution facility	21	N
Shakashead ground & ablution facility	4	Y
Melville soccer ground	24	Y
Nkobongo ground & an ablution facility	8	Y
Etete ground velani & ablution facility	7	CIVILS TO PROVIDE INFO
Snyman ground – Etete	20	Y
Groutville market ground & a combo court	10	CIVILS TO PROVIDE INFO
Ediphini ground (Malende)	9	N
Glenhills ground & ablution facility	13	Y
Rockypark ground & ablution facility	19	Y
Ward 10 and 13 Combo courts only left is toilets		Y

SOCCER FIELDS	**WARD NUMBER**	**DISABLED FRIENDLY ? Y/N**
Mashaba ground - llody & ablution facility	26	Y
Gledhow cricket ground & ablution facility	15	N
Gledhow soccer ground	15	Y
Gledhow hostel ground	15	Y
Shakaville soccer field & ablution facility	18	Y
Madundube ground & ablution facility	27	Y

Shayamoya ground	23	Y
Neva's ground ablution facility	26	Y
Lindelani soccer field & ablution facility	5	Y
Proposal of a Sportfield is needed as it is the only ward which does not one.	9	Y

17.8. PARKS AND GARDENS

The mandate of this section is to clean and green the KwaDukuza Municipality. This involves the maintenance of municipal verges, parks, open spaces, gardens, public ablutions, sports facilities and other recreational areas. Maintenance of these areas takes the form of:

- Grass cutting;
- Tree felling/pruning;
- Landscaping and beautification including maintenance;
- Parks development and maintenance;
- Recreational facilities maintenance and upkeep;
- Litter picking and emptying of municipal refuse bins;
- Herbicide/pesticide control;
- Alien vegetation control; and
- Garden refuse removal.

The section also formulated a comprehensive repairs and maintenance plan. The process entailed the physical verification of all the sports and recreation facilities; and recorded the status thereof. Subsequent to the physical verification the required intervention was determined together with the associated costs.

UNFUNDED COMMUNITY SERVICES PROJECTS:

Items with no budget. (business plans submitted for funding construction thereof).

Table 87:Unfunded Community Services Projects

Item	Ward
Chief albert Luthuli regional sports field	12
Upgrade to Stanger manor sports facility	17
Upgrade to Gledhow south sports facility	15

TABLE 88:CHALLENGES AND INTERVENTIONS FOR PARKS AND GARDENS

Challenges and Interventions for Parks and Gardens	
Challenges	**Intervention**
▪ Continuous vandalism and theft on the facilities. Consequently, it is not always feasible to continuously be repairing the facilities due to there being no form of security, which again is due to the budgetary constraints within the Municipality.	▪ The Municipality has since urged the communities to play a greater role in taking ownership of the facilities and reporting any issues/problems that arise at these facilities; this is to ensure undesirables are deterred. ▪ The business unit has also come up with an inspection form which is signed by the Ward Councilor or his/her representative and the official after the inspection is conducted on the facilities in the ward.
Shortage of working equipment for trimming of trees. Tree felling process is only being done now.	Future organization needs to accommodate the element of tree felling as a component of the business unit.

BEACH AMENITIES

The function of this section is to ensure that the coast of KwaDukuza and the nearby recreational facilities including the ablution facilities are clean in order to ensure that they are in an acceptable standard always. The section covers the following beaches:

- Tinley Manor;
- Salt Rock;
- Thompsons Bay;
- Willards beach;
- Clark bay;
- Blythedale beach;
- Zinkwazi beach;
- Shakas Rock; and
- Salmon Bay.

TABLE 89:CHALLENGES AND INTERVENTIONS FOR BEACHES

CHALLENGES AND POSSIBLE SOLUTION FOR BEACH AMENITIES	
CHALLENGES	**POSSIBLE SOLUTION**
Required Overtime expense	Increase of OPEX overtime budget to meet the needs of such Increase of OPEX overtime budget to meet the needs of such facilities in terms of operational requirements like cleaning over strategic weekends and holidays.
Vandalism of Ablution Facilities	Intensified security and visibility after hours
Aging Infrastructure (Promenade)	Rehabilitation and strategic selection of building material during Construction. In terms of Durability.
Implementation of 6-day workers	This will reduce the overtime budget

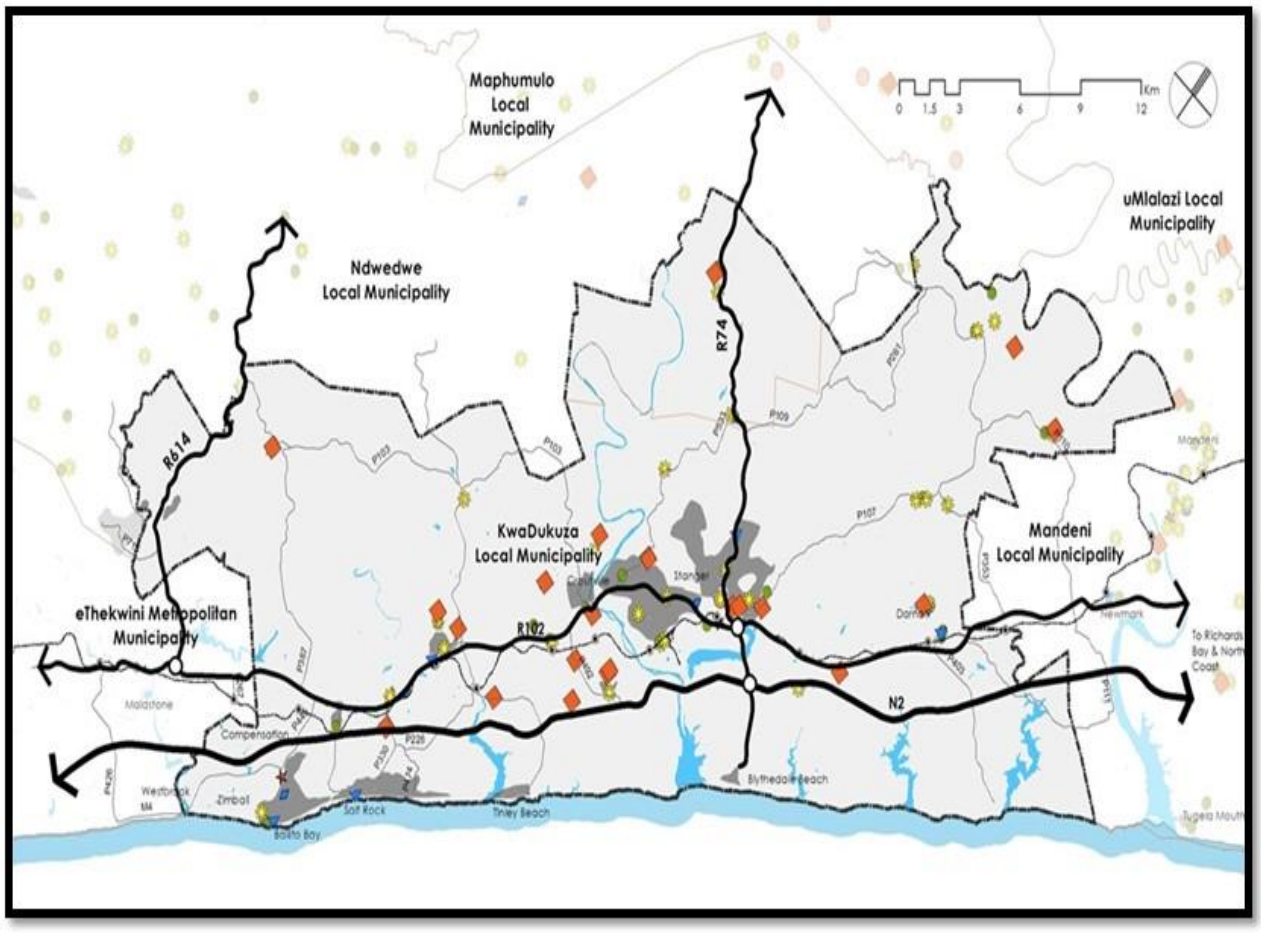


Figure 41:COMMUNITY AND SOCIAL FACILITIES WITHIN KDM

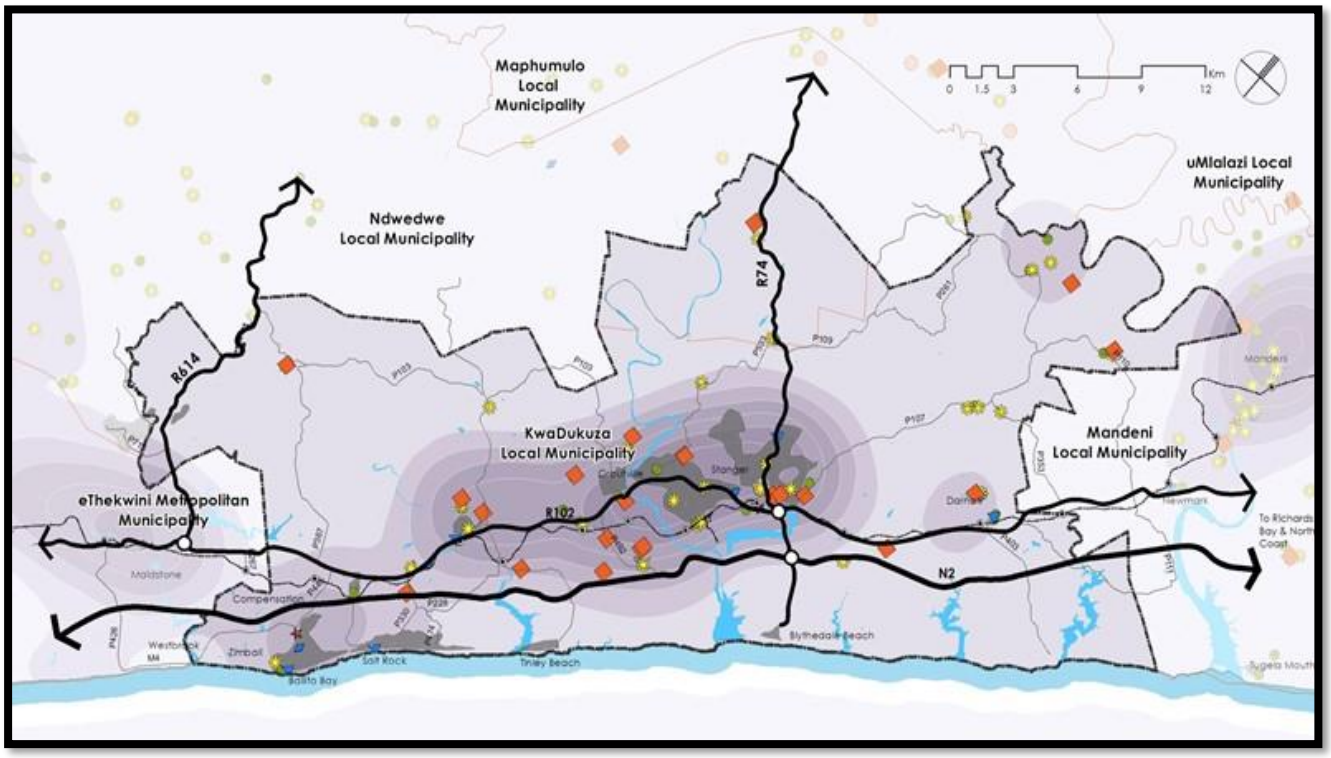


FIGURE 42:OTHER COMMUNITY AND SOCIAL FACILITIES IN THE CONTEXT OF ROAD POPULATION DENSITIES

TABLE 90:KDM'S NATIONAL BUILDING AND SOCIAL COHESION PROJECTS

PARKS AND GARDENS		
PROGRAMME	▪ **ACTIVITY**	**AREAS WHERE WORK IS UNDERWAY OR COMPLETED**
Alien Plants Eradication Programme	Clearing of alien invasive plants	Pigeon wood swamp forest, water berry swamp forest, Gledhow south village, Blythdale, Zinkwazi
Resurfacing of netball/ tennis court	The tennis court was resurfaced	Stanger Heights(ward 16)
Refurbishment of a tennis court	Shakaville Tennis Court refurbished	Shakaville (ward 28)
Sports field upgrade	Upgrading of sports field	Lindelani (ward 5)

CRECHES / CHILD CARE FACILITIES		
Construction of three crèches	Crèches underway	Wards 14, 18, and 23
BEACH AMENITIES		
Upgrade of lifeguard towers and ablution facilities	Upgrade in various areas has been completed.	Zinkwazi beach completed, Tinley Manor completed, and Salt Rock is still underway.

17.9. PROJECTS FROM THE COMMUNITY SERVICES BUSINESS UNIT:

TABLE 91: CURRENT CAPITAL PROJECTS

PROJECT NAME	WARD NUMBER	BUDGET	STATUS
Refurbishment of Glenhills MPCC	26	R125 000,00	In progress
Refurbishment of Velani Hall	7	R600 000,00	SCM Process
Community Halls Furniture	All Wards	R 98 002	Completed
Halls Security Gates	5,15,17	R 200 000.00	Awarded
Refurbishment of Darnal Library roof	2	R100 000,00	SCM Process
Stanger Manor Library Fencing	17	R200 000,00	Completed
Refurbishment of Umhlali Library roof	22	R100 000,00	SCM Process
Refurbishment of Shakaskraal Library	28	R120 000,00	SCM Process
Refurbishment Stanger Manor Library Roof	17	R100 000,00	SCM Process
Upgrade Driefontein Sportfield	21	R100 000,00	SCM Process
Staff Changing room KwaDukuza peoples park	19	R136 468	Awaiting for adjustment budget
Construction of Gurdhouse in Vlakspruit cemetery	7	R200 000.00	Inception report produced, consultant working on the design
Rehab of access road to Vlakspruit cemetery	7	R230 000.00	Inception report produced, consultant working on the design

Rehab of parking area in Vlakspruit cemetery	7	R400 000.00	Inception report produced, consultant working on the design
Rehab of changerooms in Vlakspruit cemetery	7	R600 000.00	Inception report produced, consultant working on the design
Library Furniture		R 100 000	SCM Process
Library Tools and Equipment	2,17,19 & 28	R 300 000	Delivered
Zinkwazi Main Beach Upgrade Phase 1	3	R0	Balwin Properties on site social responsibility
Zinkwazi Main Beach Upgrade Phase 2	3	R0	Planning and design development stage
Renewal Clark Bay Ampitheater	6	R4 422 937.81	Contractor Appointed
Salt Rock Main Beach Reinstatement	22	R6 00 000.00	Planning and design development
Thompsons Bay Beach Reinstatement	6	R 857 722.00	Contractor on site
Upgrade of Tinley Manor Tidal Pool	12	R1 059 929.00	Contractor on Appointed
Renewal of Shakas Cove (outdoor facilities)	22	R185 837.00	Contractor on site
Upgrades to Hawkins Car Park	6	R150 000	Contractor on Appointed
Salmon Bay	6	R775 455.09	Contractor Appointed
Renewal Stanger Manor Sportsfiled	17	R500 00	SCM Process
Renewal Glenhills Sportsfiled	13	R700 000	SCM Process
KDM 75 -water pump and hosepipe mechanism	All Wards	R200 000	Upgrade completed
Refurbishment of KwaDukuza Taxi Rank	19	R600 000	SCM Process
Upgrade of Ballito Taxi Rank	22	R200 000	SCM Process
Nonoti MV Network	3	R200 000	SCM Process
CCTV Camera	16	R400 00	Contractor Appointed
Cremator Filtration System	5	R 4 559 244	Practically done
Recycling and Waste Buyback Centre		R325 800	SCM Process
2 x 1 Ton Bakkie	All Wards	R 685 000	Transversal contract R57

Cage Truck with canvas and seats	All Wards	R 2 095 000	Delivered
Compactor Truck single diff	All Wards	R 2 450 00	Delivered
Compactor Truck double diff	All Wards	R 3 080 000.00	Delivered

STATUS OF MUNICIPAL BY-LAWS AN POLICIES

Table 92:Status of Municipal Bylaws and Policies

SECTION	POLICY / BY-LAW	STATUS	PROMULGATION / ADOPTION	COMMENTS
Halls	Community Halls Management Policy	Operational	Adopted by Council in 2018	Enforcement
	By-laws relating to the hire (control) of public halls	Operational	Repealed in 2000	Need to review
Libraries	Libraries Norms and standards	Operational	To be adopted by Council	Draft has been produced.
	By-laws relating to the hire and control of libraries group activities room	Operational	Repealed in 2000	Need to review
Cemeteries and Crematorium	Indigent and Pauper Burial Policy	Drafting stage	To be adopted by Council	Draft has been produced.
Cemeteries and Crematorium	Cemeteries and Crematoria by-laws	Operational	Adopted by Council in 2000	Need to review
Beach Amenities	By-laws relating to the control and management of coastline and beach amenities	Drafting stage	To be adopted by Council	Draft has been produced.

18.HUMAN SETTLEMENTS:

18.1. HOUSING CHAPTER HIGHLIGHTING HOUSING NEEDS, EXISTING AND PLANNED PROJECTS

The guidelines that recommend the IDP processes and activites that are part of the analysis thereof are provided by the Housing Chapter and include the following:

- An analysis of service gaps and resource potentials;
- A participatory-based community and stakeholder level analysis;
- Cross-sectoral municipality-level analysis in respect of (a) economic, (b) environmental, (c) institutional, (d) spatial and (e) socio-economic matters;
- The prioritisation of issues; and
- In-depth analysis of issues.

It is through the process alluded above that issues that impact on development at KwaDukuza Municipality can be identified and explored. It is prudent to accept that the IDP has incorporated the Housing Chapter as recommended and envisaged by Part 3 of the Housing Code. KwaDukuza Municipality is classified as a Housing Developer. KwaDukuza Municipality's has recently reviewed the Housing Sector Plan which planned to be adopted by the end of this financial year.

18.2. HOUSING SPATIAL PLAN ALIGNED WITH KZN HUMAN SETTLEMENTS

Indeed the KwaDukuza Housing Sector Plan is aligned to the KZN Human Settlements Spatial Master Plan which takes into account the KZN Human Settlements Spatial Master Plan. Led by the KZN Department of Human Settlements, the Spatial Master Plan involves sector officials and practitioners who ensure coherence and an all-inclusive MSP approach, particularly tailored for the province of KwaZulu-Natal. The plan is proving to be the underpinning design for all human settlements endeavours in the region. The MSP has identified key focus areas for prioritised investment based on housing needs and demands, population and infrastructure capacity of those areas.

18.3. THE EXISTING AND PLANNED PROJECTS

The iLembe District is fortunate to have KwaDukuza Municipality as part of its local municipalities because it is the economic hub of the district. For this reason, most people from other parts of the iLembe District find it more advantageous to come and settle in KwaDukuza in pursuit of both housing and job opportunities. The current low-income housing backlog in KwaDukuza is still high, but the Municipality is in the process of finalizing the delivery of the already constructed houses to the respective beneficiaries. The natural growth in the area is in the region of 4%, and together with relatively small average household sizes, it leads to a situation where demands for new housing units are ever increasing. If housing delivery continues at its current pace, then the backlog is set to remain over a period of 10 to 15 years, and increase dramatically if delivery is not significantly increased. The KwaDukuza Housing Demand Database suggests that the total housing backlog in KwaDukuza currently sits at 68000.

18.4. HUMAN SETTLEMENT SERVICE DELIVERY REPORT AND EXPENDITURE

HUMAN SETTLEMENT PROJECTED BUDGET AND TARGETS 2022/2023:

Table 93:Human Settlement Projected Budget and Target 2022/23

YEAR	BUDGET ACCREDITATION	BUDGET HSG	HOUSES	SERVICES
2022/2023	R 4 440 000	R118,141,385	200	1032

THE KWADUKUZA MUNICIPAL HUMAN SETTLEMENTS DEPARTMENT CATERS TO THE FOLLOWING HOUSING NEEDS: HOUSING INFRASTRUCTURE;

- slums clearance;
- subsidy administration;
- Title deeds restoration;
- Consumer Education and social facilitation.

THE FOLLOWING PROGRAMMES ARE CATERED TO: BNG – BREAKING NEW GROUNDS;

- FLISP – financed linked individual subsidy programme (subsidy to qualifying beneficiaries who have secured mortgage to acquire an existing house or vacant residential land for house construction);
- CRU – community residential units; Social housing/ Rental Housing;
- ISUP – Informal Settlements Upgrades Programme;
- EEDBS – Extended Enhanced Beneficiary Discount Benefit Scheme (rectification of units built prior 1994, transfer of rental housing stock to qualifying beneficiaries.

- **NATIONAL UPGRADING SUPPORT PROGRAMME (NUSP) -** sustainable livelihood plans and integrated settlement upgrading program (16 informal settlements upgrading plans).
- **PRIORITY HOUSING DEVELOPMENT AREAS** - PHDA 1: Ballito, Sheffield, Shakaskraal; PHDA 2: KwaDukuza Town and Surrounds and PHDA 3: Hyde Park, Nonoti Area.

TABLE…: Estimated Housing Demand Per Ward from 2022 to 2032

WARD	BACKLOG IN 2011	GROWTH PER PERIOD						TOTAL IN DEMAND IN 2032
		2022	2024	2026	2028	2030	2032	
1	940	160	50	50 40 40	40	40	40	1320
2	30	670	110	110	100	100	100	1220
3	500	140	20	20	20	20	20	740
4	530	2090	480	470	480	480	440	4970
5	390	1180	280	270	280	290	300	2990
6	40	1670	340	340	350	360	380	3480

7	120	1250	260	250	260	260	270	2670
8	150	1320	310	300	310	320	340	3050
9	720	550	130	120	120	120	130	1890
10	350	1110	250	250	250	260	270	2740
11	610	1070	240	240	240	250	250	2900
12	110	970	190	190	190	190	200	2040
13	65o	920	210	210	210	210	210	2630
14	470	990	220	210	210	220	230	2550
15	960	1470	350	340	350	360	370	4200
16	230	1510	310	300	300	310	320	3280
17	200	980	200	190	190	200	200	2160
18	320	930	200	200	200	200	210	2310
19	20	1460	300	290	300	310	320	300
20	660	770	180	180	180	180	190	2340
21	350	190	30	30	30	30	30	690
22	30	1330	250	240	250	260	270	263
23	50	1760	390	390	400	410	430	3830
24	370	1220	260	260	260	260	270	2900
25	520	580	130	130	130	130	130	1750
26	950	1420	330	320	330	330	340	4020
27	860	20	10	10	10	10	10	930
28	30	1030	210	210	210	210	220	2130
29	190	870	180	180	180	180	190	1970
30	40	740	110	110	100	100	110	1310
Total	11 440	30 370	6530	6410	6480	6610	6800	74 640

TABLE…: LATEST PROGRESS OF ALL KDM HUMAN SETTLEMENT PROJECTS: (to check against the current HSP)

Table 94:latest Progress of all KDM Human Settlement Projects

ROLE OF HUMAN SETTLEMENTS	WARD NUMBER	CURRENT PROGRESS OF PROJECTS	BUDGET 2022/23	
HUMAN SETTLEMENTS INITIATE, PLAN, IMPLEMENT, AND HAND OVER THE COMPLETED HOUSES TO THE DESERVING HOMEOWNERS, TRANSFER THE COUNCIL STOCK THROUGH ENHANCED EXTENDED DISCOUNT BENEFIT SCHEME TO DESERVING TENANTS	1/25	**Sakhamkhanya-** Implementation Stage: Yield: 2 224 ***Houses & VIPs Built: 421*** & 460 Redesigning of services and revising Town planning layout: approved amount **R6 173 824,00**	R 7 669 020 R(0)	ISU
	1	**Sokesimbone:** Implementation Stage Yield: 1 000 Houses & VIPs Built: 987 13 Beneficiaries are the missing the project is at closeout Phase	closeout Phase	RURAL
	2	**Nkwazi-Siyembezi Phase 1** Close Out Stage Yield: 494	R0	URBAN BEFORE ISU
	2	**Nkwazi Siyembezi Phase 2** Title deeds Transfers Yield: 1100 Houses and services completed: 1094	R 6 000 000	URBAN BEFORE ISU
	2	**Blythedale Integrated Development** Pre planning stage The Dube trust to decide on the project implementation	R0	PRE PLANNING NOT YET DECIDED
	3	**Nyathikazi:** Implementation Stage: Yield: 912 The Project has been approved for services 374 sites have been serviced to date	R(0)	ISU
	3	**Nonoti Mouth** Planning Stage Yield: 500 Record of Decision Environmental Authorisation received(Approved) **Outstanding** Wula application and collection of comments for the SPLUMA Application	R2 475 994	ISU

	3	**KwaTwele** Pre-Planning Stage: Land Acquisition The Housing Development agency does not have funding for land acquisition	R0	NOT DECIDED AS YET
	4	**Shakashead Phase 1** Close-Out Stage 382 houses completed		URBAN /ISU
	4	**Shakashead Phase 2** Title Deeds Transfer Yield: 737 Houses & VIPs Built:701 Outstanding: 36 there is no land to construct more houses Human Settlement approved R 1 955 942.21 for replanning/ redesigning and transfers The Land surveyor is currently on site for site pegging for the review of the layout to submit for planning approval "SPLUMA"	R500 000	Urban/ISU
	5	**Lindelani 303 reduced to 284 because of 19 withdrawals** Title deeds transfer stage Yield: 284 Houses and services -284 Title deeds handed over -254 Title deeds in Deeds offices -19 **7 sites had RDP Houses, 12 sites had bad access/ there was no space to build**	R 26 000	URBAN /ISU
	5	**Lindelani 272** **Project at closeout** The project was included under the Rectification program, but the Rectification program was put on hold by KZNHS because of limited funding	R0	URBAN /ISU
	5	**Gaza Strip** The project was handed over to Property management in 19/20 The site has been massively invaded	R0	PRE-PLANNING
	7/20	**Etete Phase 4** Implementation stage: Houses Built: (Phase 1) 141 sites 113 houses & VIPs completed 141 serviced sites completed (Phase2&3):279 sites	R 944 568 61	374 HOUSES COMPLETED/ ISU

		279 services 261 houses completed TOTAL 425 SITES AND UNITS COMPLETED (Phase 4&5):553 sites 553 sites serviced Challenges: Obstructions, Siza water, water connection fees, Bulk water, and sewer (Ilembe is awaiting WULA application)		
	7/8/23/28	**Vlakspruit Farm** Pre Planning Stage The Application pack for stage 1 was submitted to DOHS for assessment in 2020 **Challenge** There are no bulk water and sanitation in the area The confirmation letter form the district state that the installation of bulk water will be anticipated to commence in 2024 and will be completed in 2028 Human Settlements can no approved stage 1 as the project is not meeting the requirements for project approval because of Bulks services	R(0)	IRDP
	9	**Groutville Priority 5 (Mnyundwini+)** Implementation Stage: Yield: 900 Houses and VIPs Built: 724 Outstanding: 94 Lost Few Sites Due Wet Lands & Graves 82 The province approved R 2 022 400.35 replanning in order to be able to issue title deeds **The project will be aligned to 2022 subsidy quantum in order to unblock for the construction of the remaining 94 houses and sewer connection**	R321 000	ISU
	9/10/11/12/14/15&26	**Chief Albert Luthuli** Implementation Stage: Yield: 1 000 Houses &VIPs Built: 750 **Challenges:** • The project has 127 houses at a different level of construction wall plates and slabs and no budget to complete these sites because funds were drawn down in batches due to this project being a PHP • 193 Houses still need to be built and completed	R0	RURAL

		• The province recommended that they will appoint an engineer to do an assessment of the houses left and different stages of construction. • The assessment will determine if the houses can be completed or require demolishing • The Department of Rural Development and Land Reform is dealing with the land issues **The Province has appointed the services of engineers who are assessing the houses left at different stages of construction**		
	9	**Mgigimbe** Implementation stage (Installation of services) Yield: 534 Water:90%sites, stormwater 30%sites, and Roads 20% sites Installation of services is underway 173 sites serviced	R 4 493 167.54	ISU
	10	**Aldenville (Blocked)** This project was one of the Chief Albert Luthuli Land Restitution Upgrade Projects (CALLRUP). The project comprises 600 sites. Project Status: •Planning and Services are -100% •Top structures -560 **Challenges:** There are 40 houses rema1ining to be built The Municipality requested that the project collapse all milestones and escalations into 4 milestones Foundations, wall plates, roofs, and completion so that the 40 houses remaining can be completed in February 2019. To date, the municipality has not received feedback from DOHS The Project has 24 sites sitting at different stages of construction	R0	ISU
	10/29	**Dube Village (Close out)** This is the Chief Albert Luthuli Land Restitution Upgrade Programme(CALLRUP) Project, an in-situ upgrade implemented under People Housing Programme. The project size is 700 sites. Project status: •97% to completion	R0	ISU

		•Internal services -100% •Bulks -100% •Top structure -683 There are outstanding land legal issues that are being addressed by the Department of Rural Development for title deeds purposes for a few sites that are affected namely: •Few subdivisions of other sites •Title deed showing multiple ownership •Wrong allocations of title deeds The problematic cases are less than 30, out of 700 sites 672 sites already had Title Deeds Until the mentioned issues are addressed no further progress can be made on this project.		
	10/11/29	**CHARLOTTEDALE** The Project is under planning (approved for Stage 1), earmarked for a 1500 yield Environmental Authorization was issued in June 2020 • SPLUMA pre-submission was submitted in November 2020. It has since lapsed as the application was waiting for the comments from Transnet. The New pre-application is required with the comments from Transnet. Challenges: • Land invasion • There are previous owners who raised issues on eight (8) properties already transferred to KDM and they want these properties to be transferred back to them.	R1200 000	ISU
	11	**Hyde Park** Planning stage Yield: 4600 The SPLUMA application was deferred in 2020. The new application was submitted on 11 March 2022 it was assessed and the application was revered back on 21 July 2022 to be completed for resubmission. The professional team is working at risk as no funding has been made available for the resubmission of SPLUMA Additional land for phase 2 has been procured by DOHS	R0	IRDP

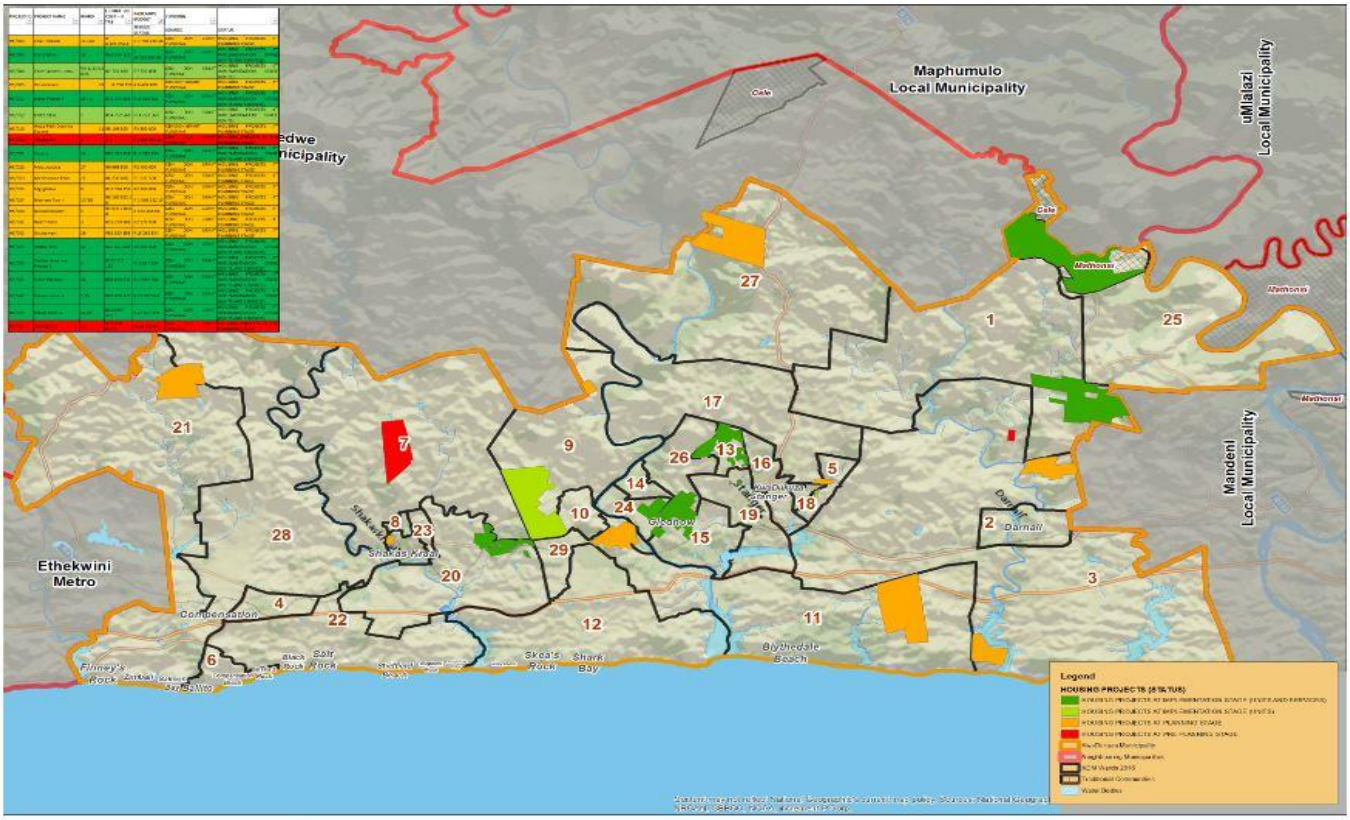
	11	**Groutville Priority 2** Implementation stage: (Blocked) Yield: 1980 Houses: 1441 20 Homes were built by KZNHS in partnership with Flemish Government Province approved funding for replanning in order to effect transfers amounting to R 3 195 748 The project will be aligned to 2022 subsidy quantum in order to unblock for the construction of the remaining plus 200 houses and sewer connection **Challenges** Land invasion	R 300 000	ISU
	12	**Ethafeni** (Blocked Project) Yield: 842 Houses completed: 663 KZNHS approved funds for Title deeds transfers amounting to R 795 600 **Challenges** 40 houses were left at different stages of construction **Intervention** Human Settlements will be appointing a service provider to do the assessment of the houses	R300 000	URBAN / ISU
	13/16&26	**Steve Biko Phase 2** Implementation Stage Yield: 1 028 House completed: 182 Sites services: sewer 30%, water 45%, Roads 7% and stormwater 18% **Challenges** 122 houses left at roof level by the previous constructor were vandalized Massive land invasion	R27 357 5 46.00	ISU
	14	**LLOYDS** Implementation stage 1000 sites services and 45 houses approved Progress: Services: 128 sites water, 270 sites sewer, 113 sites roads 45 houses are at roof level and 22 Houses completed	R 0	ISU

	14/24	**Melville** Transfer of properties	R0	NO HOUSES
	15	**Chris Hani** Implementation stage 1000 sites services and 45 houses approved Progress: Services:308 sites serviced 45 houses completed	R(0)	ISU
	16&19	**Enhance the Extended Discount Benefit Scheme** Yield: 1887 Transferred Units:1766 Outstanding:94	R53 000.00	FLATS
	17	**Shakasprings (Monkey Town)** Planning Stage Yield: 453 Challenge: Wetland and grassland offset is required hence the project has not received environmental authorization All stage one milestones activities are in place except for the environmental authorization	R(0)	ISU
	18	**Mbozamo Rectification** Implementation Stage Yield: 173 Built 0 **RECTIFICATION DISCONTINUED**	R0	255 RECTIFIED
	18	**Senzangakhona** Close-Out Stage total units completed: 104 units	R0.00	ISU
	18	**Shakaville integrated development** Planning Stage Yield: 900 Stage 1 activities are underway as the funding was approved in May 2022	R0.00	IRDP
	19	**Rocky Park Integrated Development** Implementation Stage Yield: 776 Completed and Handed over: 60 6 Low income and 54 CRU	R13 000 000	IRDP

		Outstanding: 752		
	20	**Sheffield** Planning Stage: 700 Stage 1 activities are underway as the funding was approved in May 2022. Approval of interim services was granted.	R0	IRDP
	21	**Driefontein** Advance Planning Stage Yield: 1 200 Houses & VIPs Built: 68 SPLUMA Approved, application for stage 2 submitted. Ilembe is still in a process of upgrading bulk infrastructure, presently Ilembe submitted the WULA Application for installation of Bulks	R (0)	ISU
	21	**Greater Driefontein** Initial Stage of Planning Outstanding: Land Acquisition	R0.00	NONE AT THIS STAGE
	21	**Rocky Ridge Integrated Development** Planning Stage with approval of Stage 1 Yield:3000 Stage 1 activities are underway as the funding was approved	R(0)	IRDP
	21	**Sinqobile** The initial stage of planning Human Settlements will be appointing a service provider that will be doing the upgrading plan for the area to	R0	NONE AT THIS STAGE
	24	**Sihle Phakathi** • 1000 sites and 45 houses approved, • Approved Beneficiaries: 744 Progress to date: Platforms-31 Slabs – 23; Wall-plate 18; Roof -0 The Project Implementing Agent resigned from the project in March 2021. The Houses will be completed using the MHOA to top up Human Settlements has appointed the service provider (Metro Projects) to start with the site	R0	ISU

		services and Municipality appointed MZANSI Africa for the completion of the 45 houses, Metro Project appointed to install the services		
	26	**Ntshawini** Implementation stage 1000 sites services and 45 houses approved Progress: Services:308 sites serviced 45 houses completed Challenges: obstructions on the projects, people that have built in the way of services	R 8 000 000	ISU
	27	**Madundube** Implementation Stage Yield: 2400 The project was approved for site services in February 2022 **Services completed:254 SITES**	R 300 000	ISU

FIGURE 43:KDM HUMAN SETTLEMENT PROJECTS



FINANCIAL PROJECTIONS: For implementation of the current projects listed in the Human Settlement Programme, the Municipality needs to acquire land for R59 million over the next 5 financial years; prepare

for the linkage of bulk and internal reticulation services to the value of over R2.5 billion rand. This equates to approximately R69 000 per low-income housing unit at current prices.

Level 2 Accreditation: KwaDukuza Municipality is one of the seven (7) municipalities in KwaZulu Natal that has been given a Human Settlements Accreditation status. The level of accreditation for KwaDukuza Municipality is Level 2. The accreditation status is whereby the National and Provincial Department delegates some of the human settlement's development planning, approval and implementation to local municipality after the municipality has been independently assessed by the accreditation panel. KwaDukuza Municipality entered into Accreditation Implementation Protocol on the 7th of March 2013. This delegation was for the period of three years, and it is performance based. The Municipality has been delegated these functions by the National and Provincial Department of Human Settlements:

- A subsidy budget planning and allocation, and priority programme management and administration, including:
- A housing subsidy budgetary planning functions across national housing programmes and projects.
- Subsidy allocations; and
- Project identification, which will be delegated to the Municipality once direct access to the Housing Subsidy System is secured.

The Programme management and administration is the function of KwaDukuza Municipality, and the municipality is responsible for the following:

- Programme and project evaluation and approval.
- Contract administration.
- Subsidy registration
- Programme management including cash flow projection and management; and
- Technical quality assurance functions.

KwaDukuza Municipality receives grant funding from the Department of Human Settlements to build its own capacity to deliver on the new delegations. The process of filling the vacancies with highly qualified personnel is on-going.

BLOCKED HOUSING PROJECTS: KwaDukuza Municipality has a number of projects that are blocked because of various reasons. The Municipality has been working with the Department of Human Settlements to unblock some of the projects and there is significant progress in this regard. Amongst the projects that fall under this category are Rocky Park CRUs (Refurbishment of 108 units).

VUTHELA PROPERTY REGISTRATION PILOT PROGRAMME: KwaDukuza Municipality is participating in the pilot project undertaken by World Bank's International Finance Co-operation, which this project is known as a property registration programme. This programme is coordinated by the *Vuthela* iLembe LED Programme Co-ordination Unit. The property registration project is aimed at providing support to community members who are involved in both informal and formal property market. The informal property is the market where land or houses are sold without registering that change of ownership in the deed's offices. It comprises of people who visit to SAPS Police Station and depose to affidavits that confirm the sale and/or the bank

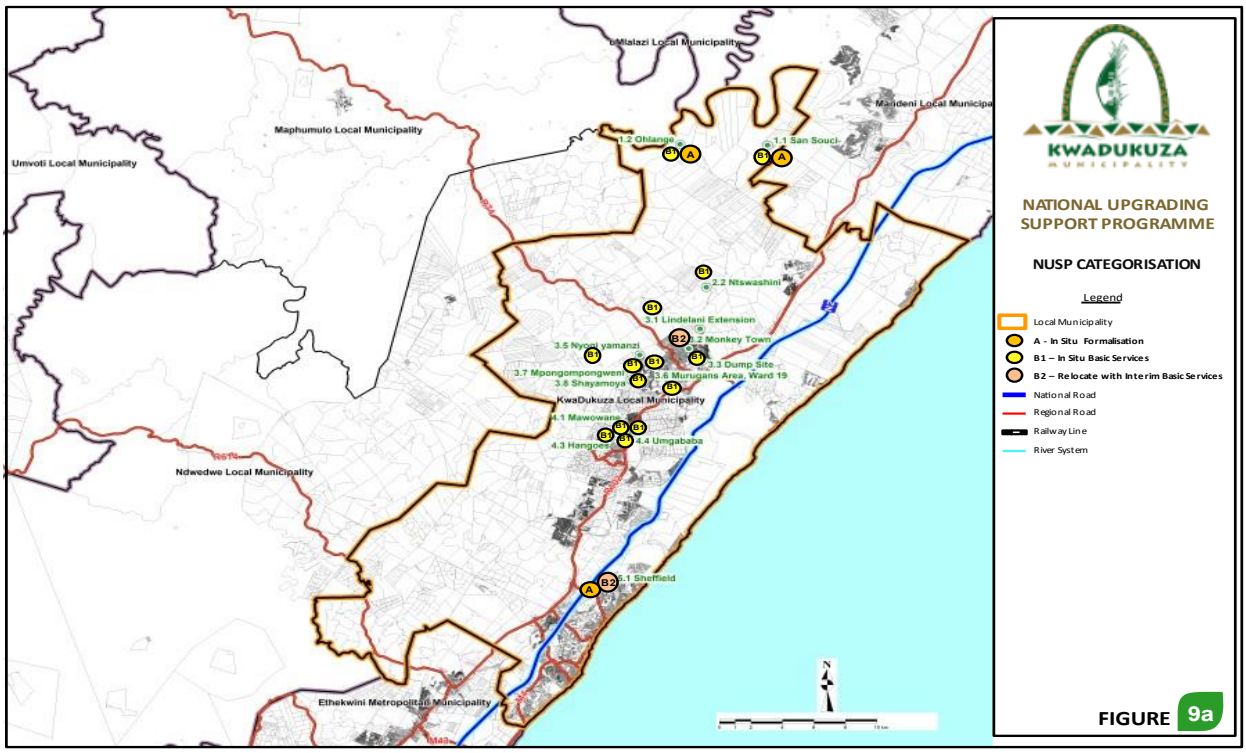
deposits which are used as the proof of such property transactions. The intervention on this market will involve setting up a simple and cheaper process of legalizing the transaction and the subsequent issuing of deeds. The formal market intervention will focus mostly on the low-cost housing, whereby the beneficiaries do not have title deeds. This programme will also complement the existing Department of Human Settlements' Title Deeds Programme. The programme has been adopted by both National and Provincial Departments of Human Settlements. A formal Memorandum of Understanding (MoU) amongst the Department of Human Settlements, Mandeni Municipality, KwaDukuza Municipality and IFC for the implementation of this programme. 5000 beneficiaries are targeted by the pilot project.

AFFORDABLE HOUSING: As part of its responsibility for human settlements, the Municipality is implementing some projects to address the Gap Housing Project in its area of jurisdiction. The private sector has also been engaged in work on the same challenge. Rocky Park Project is one project that is currently under construction that has approximately 255 units. The Gaza Strip project is currently selling its units off-plan, targeting the same market segment. The Municipality will be appointing Implementing Agents to implement other two projects in the Municipal owned land in Shakaville and Vlakspruit. Whereas Standard Bank, as part of the Municipality's Neighborhood Development Grant project known as Woodmead Node, is currently constructing civil works for the 800 affordable units and also building show houses. This project will be implemented over a period of two years depending on the demand of houses.

TABLE 95:RESTRUCTURING ZONES

RESTRUCTURING ZONE	AREAS
ZONE 1	KwaDukuza CBD, Rocky Park, Stanger Heights, Doctorskop, Blythedale Beach, and Hyde Park
ZONE 2	Shakaskraal, UMhlali, Salt Rock, Ballito, Compensation and Greater Driefontein

INFORMAL SETTLEMENT UPGRADING (ISU) STRATEGY:



18.5. CHALLENGES IN HOUSING PROVISION:

- The scarcity of land for human settlement development;
- In cases where land is available, the land owners are asking for extremely high compensation (prizes);
- In most instances, these people are living in very squalor or difficult conditions. This then necessitates KwaDukuza Municipality to be proactive in providing decent living conditions for these people e.g. Shakaspring;
- Unavailability of Funds for Land Acquisition;
- Lack of Council owned land for human settlement in Ballito make it possible for Council to ensure integration of communities.
- Insufficient Funds for Bulk Infrastructure e.g. bulk electricity, roads, sewerage and water;
- Land Invasion;
- Selling of Council Land;
- Rapid increase of population adds on the housing backlogs, unavailability of accommodation;
- Influx of people coming to KwaDukuza to seek job opportunities;
- Budget -Cut/Constraints;
- Discontinuing of Rectification Programme;
- None-Prioritisation of Rural Development; and
- Underperformance of contractors in delivering projects due to cashflow
- Ageing infrastructure as a result of lack of adequate maintenance
- Disputes on land ownership
- Damaged of council assets i.e Roads, by ILembe and other stakeholders.
- Inadequate Plant and Equipment to do maintenance.
- Illegal dumping that ends up in the stormwater system causing blockages.

MECHANISM AND INSTITUTIONAL CAPACITY FOR CO-ORDINATION, MONITORING AND IMPLEMENTATION OF HOUSING PROJECTS

KwaDukuza Municipality co-ordinates its human settlements activities with service providers and relevant authorities. The Housing Sector Plan has a mechanism and institutional capacity for co-ordination, monitoring and implementation of the Housing Projects with the service providers and relevant authorities.

18.6. HUMAN SETTLEMENTS SWOT ANALYSIS:

STRENGTHS	WEAKNESSES
▪ Level 2 Accreditation by Human Settlements, ▪ Excellent record on housing delivery and winner of Govan Mbeki Awards, ▪ Approved Human Settlements Plan aligned to SDF, ▪ Fully fledge Human Settlements Unit, ▪ Adequate land for human settlements, ▪ Number of Approved Projects ready for implementation, ▪ Approved Restructuring Zone,	▪ Lack of bulk infrastructure funding for water and sanitation, ▪ Inadequate human settlements budget, ▪ Slow progress on planning of some human settlements' projects, ▪ Inconsistency performance by Human Settlements service providers, ▪ Impatient community and beneficiaries, ▪ Illegal occupation and building on land earmarked for human settlements, ▪ Incomplete projects because of various reasons, ▪ Slow pace in issuing of title deeds, ▪ Lack of serviced sites, ▪ Lack of well-located land for affordable and low-cost housing (Ballito, Salt Rock etc.) to redress Apartheid spatial planning, ▪ Poorly managed housing lists, ▪ Poor rent collection from hostels and CRUs, ▪ Slow close out of projects by IAs,

OPPORTUNITIES	THREATS
▪ Social housings within the restructuring zones, ▪ Public- Private Partnerships development, ▪ Affordable housing markets within approved private sector residential development, ▪ Implementation of Integrated Urban Development Framework programme, ▪ Disposal of service sites to first time house owners, ▪ Upgrading of land tenure status, ▪ Issuing of title deeds, ▪ Upgrading of council owned flats, hostel and compounds,	▪ Invasion of land earmarked for human settlements, ▪ Non-funding of bulk infrastructure (water and sanitation), ▪ Expiring of record of decisions (EIA and SPLUMA) due to lack of funding of human settlements projects, ▪ Reduced budget for human settlements, ▪ Lack of credible housing backlogs statistics, ▪ Lack of correct market analysis for Affordable/Gap housing,

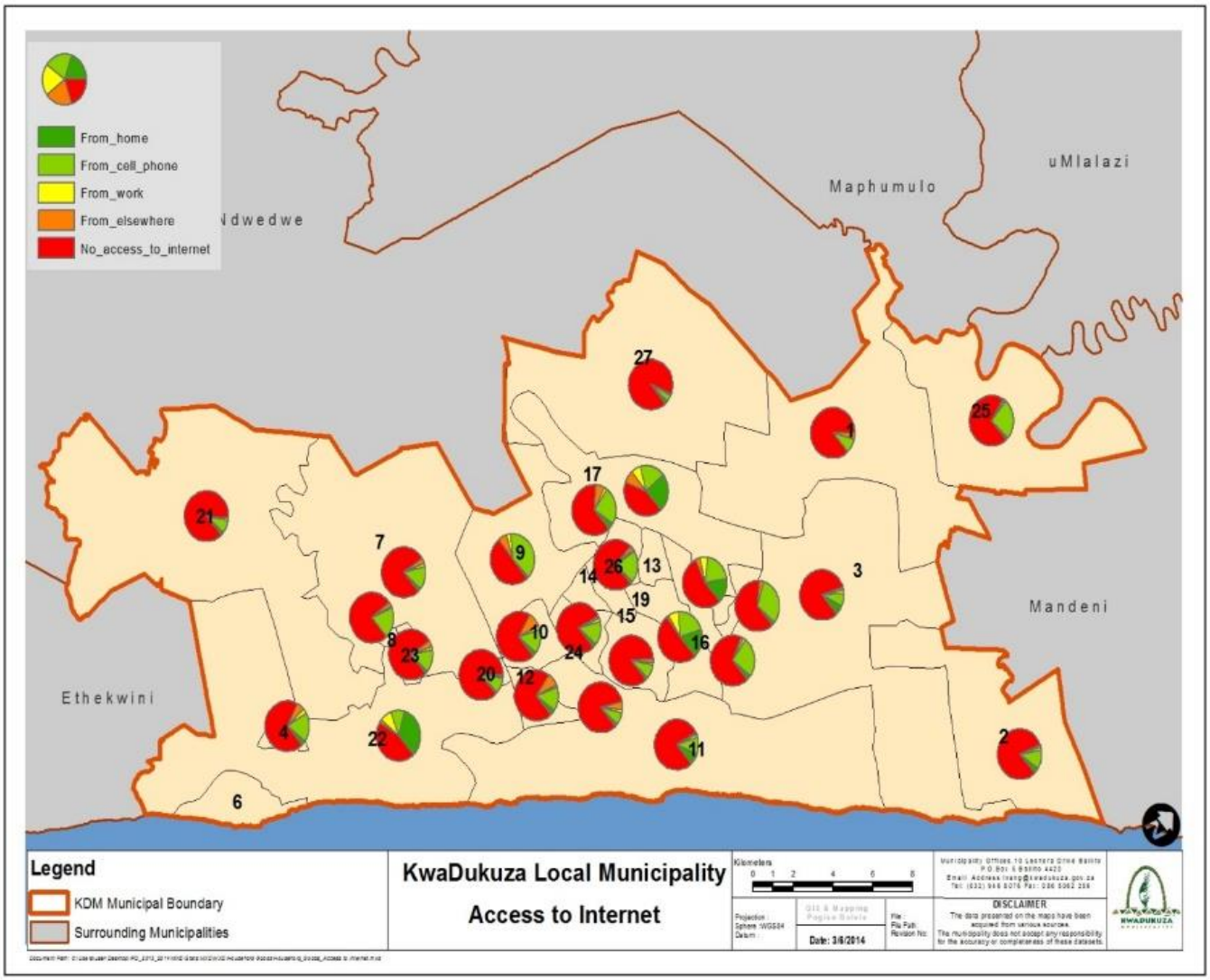
Table 96:Human Settlement SWOT Analysis

19.TELECOMMUNICATIONS

The term “digital divide” refers to the gap between individuals, households, businesses and geographic areas at different socio-economic levels with regard to both their opportunities to access information and communication technologies (ICTs) and to their use of the internet for a wide variety of activities (OECD 2011).

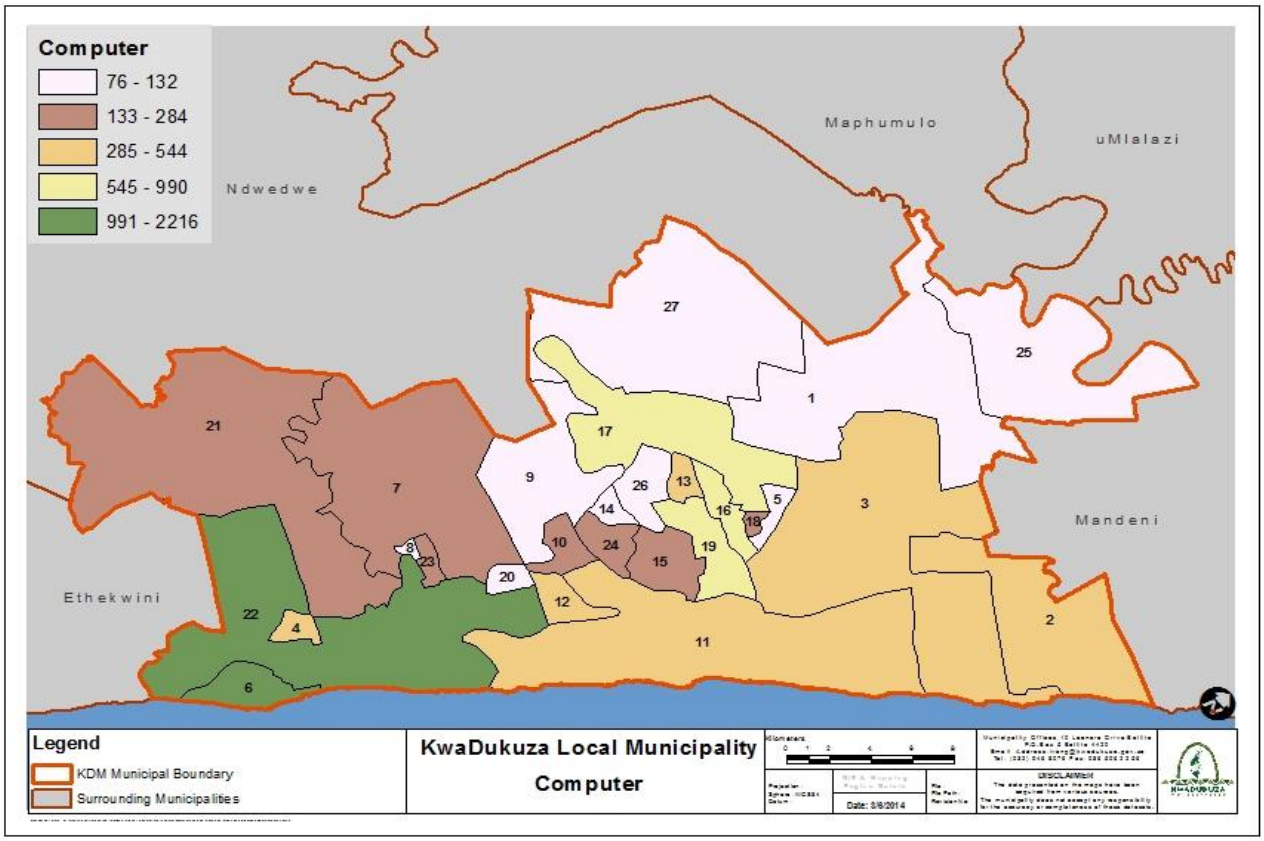
KwaDukuza Municipality ranks 10th out of 51 municipalities in KZN in terms of broadband coverage. While this appears to be good, there is still a need for improved digital connectivity. Bridging the digital divide will ensure that the citizens of KwaDukuza have access to ICT and in turn to the globe. Interventions for bridging the digital divide are:

- Ensure that public spaces and facilities have free Wi-Fi; and
- Introduce fibre optic connectivity with KwaDukuza as well as increase broadband speed.



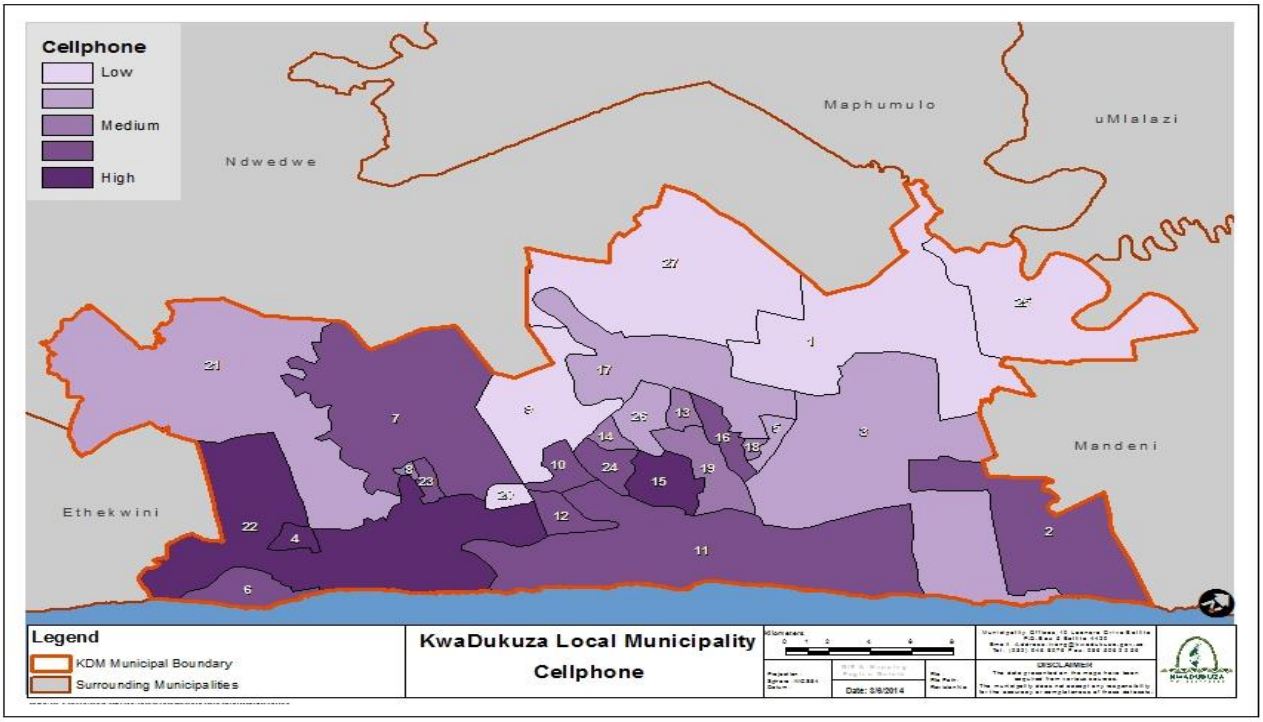
ACCESS TO INTERNET

FIGURE 44:MAP SHOWING ACCESS TO INTERNET



19.1. ACCESS TO CELLPHONE

Figure 45:MAP SHOWING ACCESS TO CELLPHONE coverage



19.2. PROVISION FOR INFRASTRUCTURE PROJECTS RELATING TO NATIONAL AND LOCAL GOVERNMENT

ELECTIONS:

The Municipality has signed leases with the IEC for the utilisation of municipal halls during elections. The lease agreements also cover electricity usage. Usage of Municipal halls for elections – where the leases are in place in this regard. Lease Agreements are signed during an electoral event just for that period. eg if registration weekend is in November 2023 and the 2nd was in February 2024, with the 2024 South African general elections proclaimed to be in May 2024 -the lease date will be for that period. KZN 292 have 86 voting stations and other municipal facilities that were used during elections eg. Libraries/Clinics that belong to KDM.

19.3. MUNICIPAL CHALLENGES AND PROPOSED INTERVENTIONS: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT

Table 97:CHALLENGES AND PROPOSED INTERVENTIONS FOR BASIC SERVICE DELIVERY AND INFRASTRUCTURE

CHALLENGES/COMMUNITY NEEDS IDENTIFIED	IDP INTERVENTIONS
• **BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT**	
Poor public street lighting.	• Roll-out maintenance of streetlights using the panel of service providers and internal staff; • Roll-out retrofitting of existing street lights with energy efficiency streetlights; • Installation of new energy efficiency streetlights within the boundaries of the municipality; and; • Implement ongoing Installation of high mast lights (Apollo lights).
Poorly maintained roads.	• Hasten the implementation of pothole patching and road rehabilitation programme through panel of contractors servicing all clusters; • Engage in and expedite the rehabilitation of roads by both ILembe DM and Fibre optic contractors, through signed MOA and wayleave applications; • Upgrade roads from gravel to black-top; and

	• Utilisation of internal capacity to re-gravel the gravel roads.
Shortage of low-cost and affordable housing.	• Bring to completion all houses that are under construction and continue to mobilise the increment of Housing Development Grant; • Unclog the blocked projects for implementation i.e. rocky park, Driefontein; • Fast-track the appointment of Social Housing companies to unlock social housing projects within the municipality; and • Expedite the closure of old projects and issue of title deeds.
Poor waste collection services in the semi-urban areas and northern area of KwaDukuza.	• Finalise and implement the recommendations of section 78 study (PPP); • Provide additional skips; • Promote community waste management initiatives using utilising programmes i.e. CWP and Good Green Deeds; • Ensure public education on waste management and impact of illegal dumping; and • Extend the roll-out of recycling bins in the municipal's area of jurisdiction.
Poor capital expenditure and negative impact on communities.	• Establish and use a panel of contractors to implement capital expenditure; and • Increase capacity to monitor performance of contractors. • Curb red tape and delays on SCM processes through forward planning,

19.4. BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT SWOT ANALYSIS

Table 98:BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT SWOT ANALYSIS

STRENGTHS	WEAKNESSES
• Improved expenditure on Municipal Infrastructure Grant,	• Inadequate bulk infrastructure funding for electricity, water and sanitation,

• Existing and functional Project Management Unit, • Financial position of KwaDukuza Municipality is sound thus ensuring access to loan funding. • Master plans developed (Energy Master plan) & (Roads Master Plan - PH1), in process of being developed (Roads Master plan phase two), • Private sector willing to pay developers contribution, • Policies and Procedures developed and implemented. • Emerging Contractors Development Programme, • Strong private public partnership i.e. Ballito Urban Improvement Precinct and Waste Removal Services,	• No electricity bulk infrastructure grant, • Poor turnaround on approval of access to Eskom infrastructure in order to service wards supplied by Eskom, • No capital infrastructure investment plan, • Constraints in the timeous execution of the Supply Chain Management procedure. • Poor expenditure on some infrastructure grants, • Lack of effective infrastructure planning, • No comprehensive organizational infrastructure maintenance plan, • Lack of efficient and functional control centre for electrical services, • Lack of capacity to assess technical tenders/quotes at the SCM Unit • Backlog on infrastructure maintenance. • Lack of integrated planning with SANRAL and, DOT, • Unserviced and unmaintained provincial roads, • Poor public transport system, • Lack of information about broadband infrastructure and tele density of the are
OPPORTUNITIES	**THREATS**
• Introduction of shift system for electrical business unit,	▪ Disruption of construction sites by members of business forums,

• Participation in the Integrated Urban Development Grant, • 30% subcontracting to local businesses, • Developers Contribution Policy Implementation, • Green infrastructure funding, • Small Embedded Energy Generation, • Critical infrastructure Grant, • Intermediary Cities Support Programme, • Popular geographic area and environment for development. • Magnitude and nature of current developments. (Airport, residential, commercial and industrial) – increased customers – Electricity and Rates incomes • Vuthela LED Programme – Infrastructure projects, • Implementation of scarce skills and retention policy,	▪ Declining internal reserves to fund capital infrastructure, ▪ Reputational risk caused by recalling of grants by National Treasury, ▪ Vandalism of infrastructure, ▪ Illegal connections to electrical infrastructure, ▪ Inability to provide infrastructure to planned high impact economic and residential development, ▪ Poor workmanship and material used, ▪ Failure of developers to comply with Conditions of establishment related to infrastructure provision, ▪ Disruption of service delivery due to illegal work stoppages and meetings during working hours. ▪ No succession plan or career path advancement policies in place

20.LOCAL ECONOMIC DEVELOPMENT (LED)

20.1. INTRODUCTION TO LED

Local Economic Development is the constitutional mandate which local government has a responsibility to promote, develop and grow local economy for the benefit of its residents. LED is therefore, a funded mandate of local government. The LED function is also regarded as the shared responsibility amongst the different spheres of government. The roles of other department are defined by the Constitution and also by various pieces of legislation that enable the national departments and provinces to carry out their constitutional competences in various economic sectors that are found within KwaDukuza area of jurisdiction. KwaDukuza Municipality understands and appreciates its role in local economic development as follows:

- **FACILITATOR – facilitates economic development and inclusive growth through various policies;**
- **STIMULATOR – uses its incentive policy and through policies to stimulate economic activities;**
- **REGULATOR – promulgates laws, bylaws and take decisions which support economic development;**
- **PARTNER – partner with community, public and private sector on various economic development projects;**
- **INVESTOR – the municipality will invest on public goods that support economic development; and**
- **PROMOTER /MARKETER– the municipality will promote or market the area as an investors' and tourists' destination of choice.**

At KwaDukuza Municipality the aforesaid roles are led by the Economic Development and Planning Business Unit supported by other business units within the Municipality. The roles mentioned above also further guide the LED practitioners on their daily activities when they provide business counselling to aspirant and established entrepreneurs. LED is defined as an on-going process by which stakeholders and institutions from all spheres of society, and private sector as well as the civil society, work jointly to create a UNIQUE advantage for the locality and its firms, tackle market failures, remove bureaucratic obstacles for local businesses and strengthen the competitiveness of local firms (Trah et al, 2007)

Good practice indicates that local economic development should always be guided by a strategy. Ideally, an LED strategy will form a component of a broader strategic development plan that includes social and environmental components. The LED strategy provides a focus on strengthening the local economy and building local capacity.

Municipality has planned to formulate a comprehensive Strategy during the course of 2022/23 financial year but other relevant LED Documentations are enclosed as part of the **ANNEXURE 18** and it is envisioned that a new well-defined and current LED strategy will come fruition soon.

20.2. CAPACITY OF LED

KwaDukuza Municipality has a fully-fledged Local Economic Development Unit (LED). The LED Unit is responsible for the following functions:

- Local Economic Development,
- Investment Promotion,
- Tourism Promotion and Development,
- Heritage Development and Management,
- Museum Management.

- Informal Economy Management,
- Business licensing,

The LED Unit is part of the Economic Development and Planning Business Unit. There are no capacity constraints as the unit is fully fledged with skilled and qualified staff. Refer to the LED Structure below, table

20.3. LED UNIT STRUCTURE

The LED Unit is comprised of the following positions, which are all filled:

TABLE 99:LED UNIT STRUCTURE

POSITION	AREA OF FOCUS	POSITION
Manager: LED & Tourism	Responsible for managing the unit's resources, directing the work of staff, providing support and guidance to staff members on matters related to LED, Tourism, Heritage and Museum.	Filled
LED Officer: Agriculture	The incumbent is focusing on coordinating and facilitating agricultural development and support to emerging farmers.	Filled
LED Officer: General	The LED officer is responsible for SMME Development, Manufacturing Sector Support and general LED projects.	Filled
Enterprise Development Officer	Responsible for the management of the informal economy and informal trade within our jurisdiction.	Filled
Museum Curator	Management of KwaDukuza Museum.	Filled
Business Licensing Officer	Responsible for business licensing function in terms of Business Act.	Filled
Tourism Information Officer X 2	Responsible for tourism information officers, marketing of the destination and tourism development.	Filled
LED Interns X 2	Part of local graduate development in the field of LED and business licensing	Filled
General Workers	Responsible for general cleaning work of both Museum and LED Centre.	Filled
Administrative Officers/Administrative assistants		

20.4. FUNCTIONAL INSTITUTIONAL ARRANGEMENTS

The LED Unit works with various stakeholders to deliver on its mandate. Some of the key structural support for the LED work in KwaDukuza Municipality are the following district-based agencies. Vuthela iLembe LED Programme – Programme PCU: The Vuthela iLembe LED programme has a fully-fledge Programme Coordinating (PCU) Unit staffed with experienced and technical specialists on various fields. The PCU has a five-year contract which started on the 1st of July 2017. This capacity is available to facilitate integrated local economic development in our area of jurisdiction. The Vuthela LED PCU contract comes to an end, during the second quarter of 2023/2024 financial year.

Enterprise iLembe: Enterprise iLembe is the economic development agency owned by iLembe District Municipality. Enterprise iLembe has a mandate to promote the district as both the investors and tourist's destination. It also works with local municipalities in implementing of various other LED programmes and interventions. This is the additional capacity available to facilitate economic development and tourism within the district.

20.5. LED STRATEGY DEVELOPED AND ADOPTED

KwaDukuza Municipality LED Strategy development project came into a halt due to the COVID 19 Pandemic. The impact of the Covid 19 to the economic sectors in KwaDukuza made the work done on LED strategy in particular the situation analysis stage to change dramatically. Therefore, KwaDukuza Council could not adopt the strategy, which was not responsive to the economic reality and impact on livelihoods of all its inhabitants due to Covid 19. There was a lack of credible economic data sets to make correct conclusion and this required a separate exercise to be done to ensure that any economic planning is based on facts and correct data. The Vuthela LED PCU is currently conducting Covid 19 business impact focusing on the two lock-downs and this will then feed in the finalization of the review plan.

The municipality took a prudent and sensible decision to focus its efforts on developing the Covid Socio-Economic Recovery Plan, which was adopted on 9 June 2020, and its implementation became effective on 1 July 2021. The Economic Recovery Plan will be review as part of the LED strategy taking into account the impact of the implementation of the current plan provincial and national economic sector recovery plans.

As part of the 2020/2021 financial year, there was annual implementation plan of the local economic development interventions attached as part of this IDP document. In terms of the monitoring role of economic recovery plans for Municipalities, DCOG through the circular 1 of 2020 which directed municipalities to develop and implement Economic Recovery Plans as program of action against COVID 19. This plan need to also be aligned to the DDM One plan. The were Municipalities submit reviewed Economic Recovery plans by February 2023.

It must be noted that the Situational analysis report of the Draft LED strategy was formulated but it was noted to be lacking when it come to the Covid economic Statistics among other things. Unfortunately, the service provider contract meant to develop the LED plan expired before the completion of the project. This then forced the Business unit to re-start the necessary SCM procedures of advertising for the project so as to avoid irregular expenditure for the appointment of a new service provider to handle the development of the KDM LED strategy. There are hopes that appointment will be done soon and that work on this project will start by the beginning of the 2024/25 financial year.

20.6. SELECTION OF LED PROGRAMME BENEFICIARIES AND SMME/COOPERATIVES DATABASE MANAGEMENT

Identification of beneficiaries for LED Projects - The municipality has developed a process and practice procedure for identifying project beneficiaries for the projects that are implemented by Council or by private sector. The key principle of identifying beneficiaries includes the following;

- Demographics and income status of the beneficiaries,
- Willingness to contribute with 'sweat "equity,
- Age – Youth is being prioritized,
- Women and disabled people,
- Years of business or cooperative operation,
- Level of participation and ownership by cooperatives members,
- Sector they operate from,
- Ward clusters,
- Bona-fide residents of KwaDukuza

20.7. DATABASE FOR ALL ACTIVE/REGISTERED SMMES AND CO-OPERATIVES:

In line with national government's endeavor of prioritizing the development of the small enterprise sector for job creation through their mandatory registration in the Central Supplier Database (CSD), KwaDukuza Municipality has resolved to encourage all active/registered SMMEs and Co-operatives within its locality to register into the municipal database which is updated regularly. The Municipality has a database for all active/registered SMMEs and Co-operatives. In order to stay abreast with new developments in this regard, the database is subject to regular updates so as to capture newly-registered SMMEs and co-operatives. The database serves as an operational working tool for the LED unit.

20.8. STAKEHOLDER ENGAGEMENT AND PARTICIPATION

KwaDukuza Municipality has a strong propensity in relation to stakeholder participation. The following are the stakeholders that have been identified and engaged for the purposes of KwaDukuza Municipality LED Strategy, programmes and projects. The LED stakeholders list includes:

- iLembe Chamber of Business, Tourism and Industry;
- KwaDukuza Informal Traders Chamber;
- Emerging Contractors;
- Trade and Investment KwaZulu-Natal;
- World Bank;
- Vuthela iLembe LED – Programme Coordinating Unit (PCU),
- Amakhosi;
- Major property developers e.g. Hullets Development;
- Luthuli Museum;
- Umfolozi FET College;
- Sugar Mills;
- Farmers;
- Tourism Industry players; FF

- KwaDukuza SMME Forum;
- Dube Trade Port ;
- ILembe District Municipality ;
- Enterprise iLembe; and
- Government Departments.

Over and above the aforesaid, the Municipality has established forums and/or coordinating forums to ensure effective stakeholder participation, including:

- KwaDukuza Local Economic Development (LED) Forum
- KwaDukuza Municipality Special Project Task Team – It is a task team made of Heads of Departments (HoDs), who interact with investors/developers of high impact projects within the jurisdiction of KwaDukuza, and
- KwaDukuza Informal Business Chamber.

For all intents and purposes, it is expected that the Municipality shall undertake consultation with relevant stakeholders both internally and externally. A record of such engagements shall form part of the Stakeholder's Engagement Report which shall accompany the final document for approval.

The LED Unit shall present all the LED Strategy review phases to the LED structures, MANCO and Municipal Council. This will ensure that there is a buy-in- and support of the LED Strategy. A stand-alone stakeholder records report shall be presented as part of the close out report of the project. In an endeavour to address the MEC's comments from the 2019/2020 IDP till to date; the Economic Recovery Plan is in place and has taken into cognisance the following:

- Evidence of engagement with critical stakeholders;
- The goals, objectives, strategies and projects of the led strategy that must respond to the issues identified in the analysis; and
- Projects, programmes and initiatives that seek to transform local tourism, targeting emerging farmers and informal economy.

20.9. POLICY / REGULATORY ENVIRONMENT

KwaDukuza Municipality has an Informal Economy Policy which regulates the informal trading activities. It has been noted that informal trading activities augur well for KwaDukuza Municipality as they contribute towards positive development for the micro business sector through the creation of jobs and has the potential to excel in this regard. During the 2022/2023 the municipality has approved the Draft Policies and Bylaws, which are aimed in improving ease of doing businesses and amongst those policies it includes the following;

- Draft KwaDukuza Municipality Business Licensing Policy,
- Draft KwaDukuza Municipality Business License Bylaw,

KwaDukuza Municipality has Council approved investment policies which have since begun being implemented. The policies contribute immensely in positioning KwaDukuza Municipality as an investor and tourist destination of choice. Amongst the critical policies adopted are the following:

- **INVESTOR INCENTIVE FOR COMMERCIAL AND INDUSTRIAL DEVELOPMENT POLICY-** in the form of a Five (5) Year Rates rebates and this is regulated through the approved Rates Policy.
- **DEVELOPER'S CONTRIBUTION POLICY –** this policy focuses on ensuring that there is adequate economic infrastructure which supports the Municipality's economy. The Municipality forms partnerships with investors to ensure that there is adequate infrastructure so that both the municipality and investors contribute towards bulk infrastructure.
- **EMERGING CONTRACTORS' DEVELOPMENT APPROACH** – the Municipality has adopted a policy that promotes the incubation of emerging contractors for the period of three (3) years. This programme has four (4) pillars (i) capacity building of SMMES through skills development, (ii) promotes maintenance of regulatory compliance by contractors (iii) access to project finance and (iv) access to markets both public and private.
- **SPECIAL RATING AREA POLICY –** The Municipality also has adopted the special rating area policy in line with section 22 of Municipal Rates Policy. This policy is utilized as an instrument to implement Business Retention and Expansion Approach.
- **INFORMAL TRADERS' POLICY –** according to this policy the Municipality can appropriately attend to the management, development and support of informal traders within its area of jurisdiction to assist them with their infrastructural and regulatory needs.
- **EPWP 3 POLICY –** according to the EPWP3 policy the Municipality is provided with the criteria to distinguish what work shall qualify to fall under the EPWP in respect the non-state sector EPWP. The policy also guides the Municipality to determine remuneration issues in this regard, taking into cognizance the expectation that workers must receive equitable remuneration for their labour.
- **DATABASE FOR ALL ACTIVE/REGISTERED SMMES AND CO-OPERATIVES**: In line with the national government endeavor of prioritizing the development of the small enterprise sector for job creation through their mandatory registration in the Central Supplier Database (CSD). KwaDukuza Municipality has resolved to ensure that encourage all active/registered SMMEs and Co-operatives within its locality to register into the municipal database which is updated regularly. The Municipality has a database for all active/registered SMMEs and Co-operatives. In order to stay abreast with new developments in this regard, the database is subject to regular update so as capture newly-registered SMMEs and Co-operatives. The database serves as an operational working tool for the LED unit.

LED KPA'S RESPONSE TO THE NDP, PGDP & DGDP

The Alignment of KwaDukuza Municipality's Economic Development with National and Provincial Policies. The hierarchy of plans is illustrated in the graphic immediately below showing alignment of KwaDukuza Plans to the National and Provincial Plans;

Figure 46:HIERACHY OF PLANS

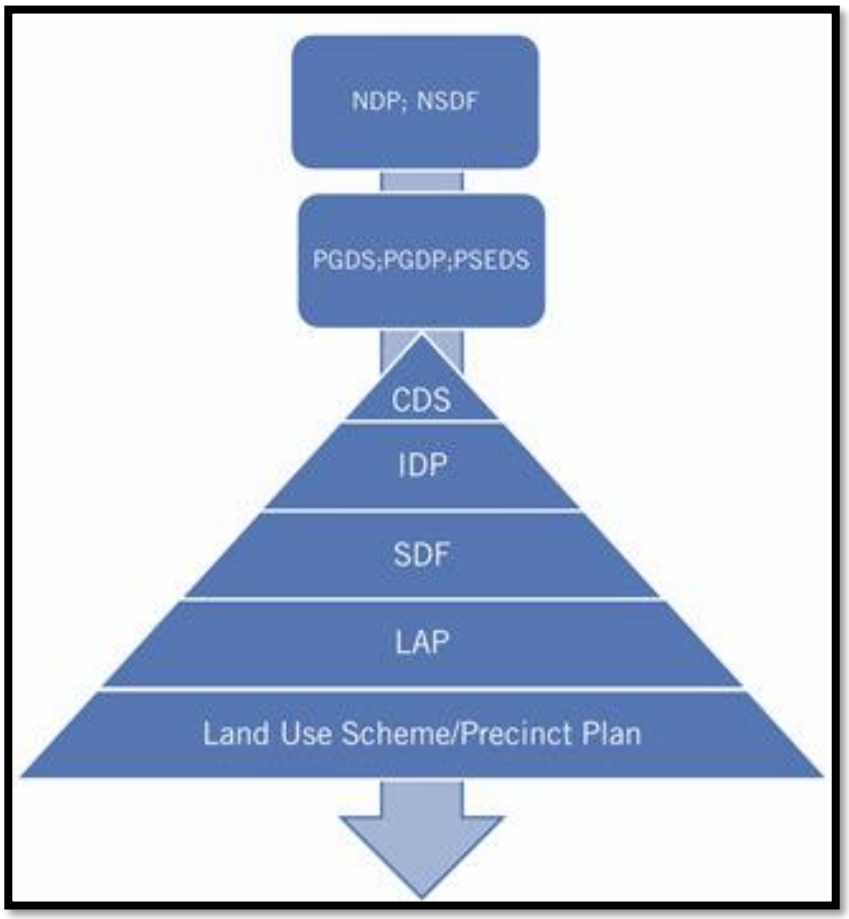


Table 100:RELEVANCE OF NATIONAL/PROVINCIAL POLICIES AND PLANS WITH KDM POLICIES & PLANS

NATIONAL/PROVINCIAL POLICY	RELEVANCE TO KWADUKUZA MUNICIPALITY
South African Constitution, section 152 outlines one of the objects of local government as – To promote social and economic development.	KwaDukuza municipality is legally compelled to promote social and economic development in its area of jurisdiction.
National Development Plan – promotes vision 2030 which the key outcomes of creating decent jobs, promote inclusive growth, reduction of inequality and eradicating poverty. The NDP further identified areas of focus in achieving this vision, which includes reduction cost of living for the people, provision of economic infrastructure, strengthen the state capacity to deliver and ensuring that our economy transit to low carbon by 30%.	KwaDukuza Municipality has embarked on a programme of promoting inclusive growth and job creation through various partnerships with private sector. KwaDukuza has identified strategic infrastructure that supports local growth point i.e. three substations on key nodes with Dukuza Station as the one of the project that is being implemented. KDM continues to use its Green Building Guidelines and Low Carbon Emission Development Strategy in

	promoting and transiting to green economy by businesses.
Industrial Policy Action Plan (IPAP II) – sets out a detail key actions and timeframes for the implementation of industrial policy. Twelve (12) key economic priority sector has been identified and prioritised for support by government to grow the economy. These sectors including the following; (i) Tourism (ii) Agro-processing (iii) business processing outsourcing (iv) advanced manufacturing (v) Green and Energy saving sector (vi) Metal fabrication (vii) minerals downstream beneficiation (viii) automobiles (ix) forestry (x) pulp, paper and forestry, furniture, (xi) Creative Industry, Film making and (xii) Biofuels.	KwaDukuza continues to support the development and growth of key economic sectors as identified through IPAP. It does have key players in those sectors. Amongst key sector that are supported: Tourism – KDM continues to support the development and transformation of the industry, i.e. IFA Hotels investment and Nokukhanya Luthuli Tourism Prencipt. Automobile – Hesto Harness is the major player and supply of car components in South Africa. KDM continue to provide support to this manufacturer. It is currently negotiating an industrial land disposal. Pulp, paper, and furniture – KDM is the home of SAPPI Paper. It continues to provide support. The municipality has a clear programme to support emerging furniture manufacturers. Green and energy saving – KDM is part of the renewable energy hub. Agro-processing – KwaDukuza have a number of agro-processing key players which include two sugar mills (Darnall and Ushukela) and Pioneer Foods, The above highlights indicate that there is alignment between the key sector that are being promoted by all spheres of government.
KZN Provincial Growth and Development Strategy – PGDS has seven goals that are relevant to socio-economic transformation agenda. The PGDS calls for inclusive growth, human development and skills development as part of the levers of vision 2035.	KwaDukuza Municipality has been responsive to PGDS by ensuring that there are programmes that promote inclusive growth, which include SMME and cooperative development. The municipality has also focused on Skills Development initiatives in particular targeting skills required by the economy. KwaDukuza continues to lead in the low carbon economy with support of ICLEI. Strategic economic infrastructure is being prioritised to ensure economic development.

The LED Implementation Plan shall take into account the following plans: KwaDukuza CBD Regeneration plan, Ballito-Compensation, Woodmead Nodal Development Plan, KDM Spatial Development Plan and the Low Carbon Development Strategy (Local Action Plan – Economic Transition).

20.10.THE ECONOMIC DRIVERS IN KWADUKUZA MUNICIPALITY:

The economic drivers in KwaDukuza Municipality are clearly indicated with their current performances showing that manufacturing, tourism and farming are the highest performing drivers. The PGDS provides the Province of KwaZulu-Natal with a strategic framework for accelerated and shared economic growth through catalytic and developmental interventions, within a coherent equitable spatial development architecture, putting people first, particularly the poor and vulnerable, and building sustainable communities, livelihoods and living environments.

Attention is given to the provision of infrastructure and services, the restoration of natural resources, public sector leadership, delivery and accountability, ensuring that these changes are responded to with resilience, innovation and adaptability. This will lay the foundations for attracting and instilling confidence from potential investors and developing social compacts that seek to address the inter-connectedness of the Provincial challenges in a holistic, sustainable manner, whilst nurturing a populous that is productive, healthy and socially cohesive.

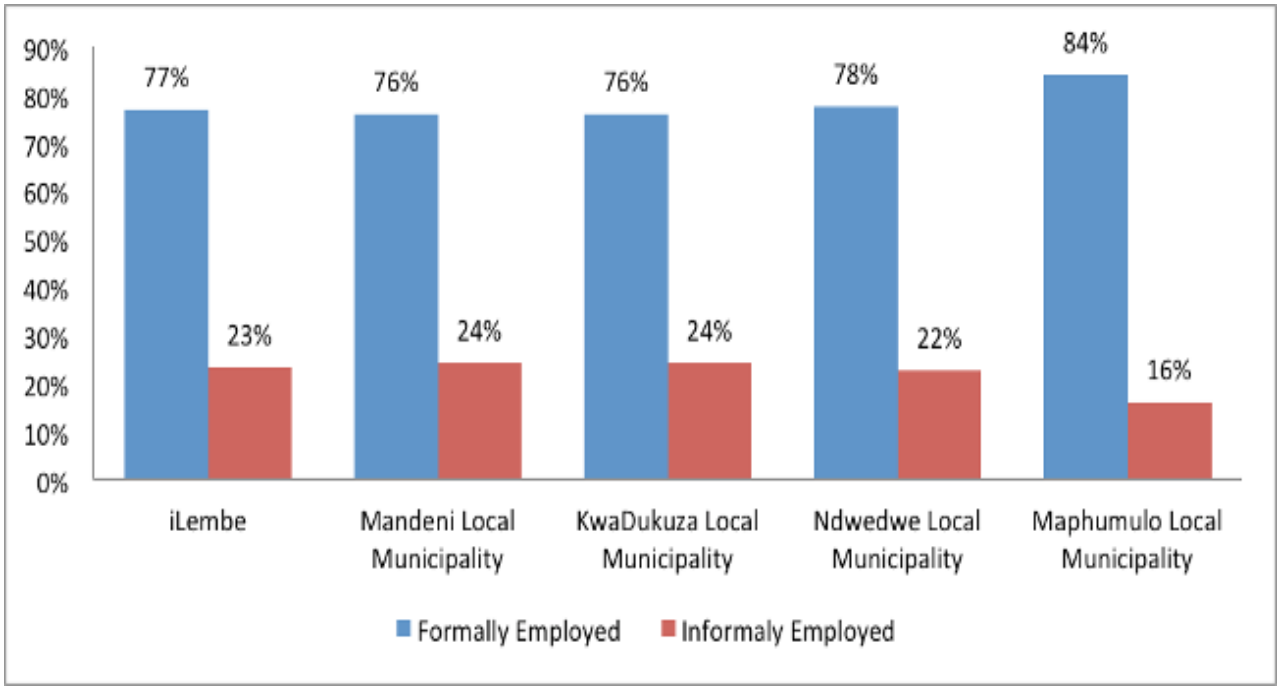
20.10.1. MAIN ECONOMIC CONTRIBUTORS

The following section presents the economic analysis which includes economic drivers in the Municipality reflecting its current performances to the local economic growth and development.

20.10.2. SMALL MEDIUM AND MICRO ENTERPRISES (SMME'S)

The iLembe District's SMMEs status below displays the distribution of formal and informally employed persons in each of the local municipalities. In iLembe about 23% of the working age population are informally employed, while approximately 77% are formally employed, with KwaDukuza Municipality being one of the local municipalities with the highest figure in the informal employment category which sits at 24%.

FIGURE 47:REGIONAL DATABASE



Source: Quantec Regional Dataset, 2012

20.10.3. MAIN ECONOMIC SECTORS

KwaDukuza Local Municipal spaces showcases the fact that the Municipality is not dependent of a few economic drivers but many of them to a point that I is able to self-sustain itself whether economy is not favourable. Overall the region has a well-diversified economy which mainly depends business services as well as the manufacturing sector.

A. AGRICULTURE

The agricultural sector of KwaDukuza Municipality is one of the dominant sectors of the iLembe District economy due to its wealth of natural resources and favourable climatic conditions. The agricultural land, more specifically land under cultivation, accounts for over 84% of the total land area of KwaDukuza Municipality. Sugarcane remains one of the key sectors of economy in KwaDukuza Municipality. The sector has been declining over the last few years due to various reasons including the change of land use from agriculture to property development, never fully recovered from 2016/2017 droughts, international competition and other factors. The sugar industry, in partnership with the Department of Economic Development, Tourism and Environmental Affairs (EDTEA), is currently implementing a programme focusing on the rehabilitation of sugar cane fields owned by the historically disadvantaged farmers. This programme is known as Operation Vuselela. KwaDukuza Black sugarcane farmers have been instrumental in changing the sugar industry governance and support in the country through the establishment of the South African Farmers Development Association (SAFDA). This industry transformation breakthrough will act as a springboard towards the revival of sugar cane in particular, and agriculture in general, through the development programme implemented by SAFDA in partnership with various government entities.

The above notwithstanding, KwaDukuza Municipality does have its own programme that focuses on supporting small-scale farmers i.e. community garden support programmes and hydroponics. KwaDukuza Municipality provides initiatives to support small holder producers pertaining to community-based gardens with implements and related agricultural needs.

The LED Start-Up was initiated by the Municipality in order to assist business during their initial/start-up phase. The programme targets mostly cooperatives from the municipality dominant sectors including agriculture. This programme form part of KwaDukuza SMMEs and Co-operatives Development Strategy underpinned by the principles of Radical Economic Transformation. During the 2022/2023 financial year, KwaDukuza Municipality was awarded a grant of R1 million for the program known as Municipal Employment Initiative (MEI). KwaDukuza Council decided to add the grant to the LED star-up funding for 2022/2023 financial year.

The LED Start-Up funding assists the targeted SMMEs/Co-operatives with equipment and agriculture inputs to successful co-operatives from various wards. The Municipality advertised for the beneficiaries during the third quarter of 2022/2023 financial year, and handed over equipment during the 2nd Quarter of 2023/2024.

Table 101:COUNCIL APPROVED PROPOSALS

SECTOR	NEED
Agriculture	Inputs, production and fencing material
Manufacturing	Manufacturing equipment
Services Industry	Inputs supporting the business sector

In 2018, the agricultural sector in the KwaDukuza Municipality contributed 61% to the agricultural sector of the iLembe District economy. The products that dominate the area are sugar cane, fruit and vegetables and forestry. The iLembe District, through its economic development agency (Enterprise iLembe), initiated a programme to ensure access to public sector market by emerging farmers. This was piloted through the national school nutrition programme (NSP), whereby emerging farmers became suppliers to companies and co-operatives that are contracted by the Department of Education to supply to the school nutrition programme. The success of this programme has led to the Provincial government adopting the very programme as a provincial wide radical economic programme (this led to the birth of Radical Agrarian Socio-Economic Transformation – RASET). In the circumstances, there are now a number of local farmers and suppliers that are participating in this programme.

KwaDukuza Land Use Management Scheme confirms a total of 548,474.892 m2 is zoned for agricultural purposes – this is classified as high-potential land as well as good-potential land dominant with sugar-cane, fruit and vegetables as well as forestry. The field has very high number of low-skilled employee personnel followed by semi-skilled employees as well as 376 skilled employees within this sector (Quantec, 2018). The sector overall has been declining recently due to interest of changing land uses to formal property developments and due to previous droughts mostly. The change of focus of Tongaat Hullets adds to the above status and with operation Vuselela – this highlights the results of doing away with African Farming Industry.

B. MANUFACTURING

KwaDukuza is ideally situated along the Richards Bay corridor to benefit from manufacturing. The compensation/ Ballito area north of the new King Shaka International Airport has been identified as likely economic opportunity zone, for light industry due to its proximity to the Dube Trade Port and Durban. KwaDukuza town surrounds have been identified as a site for medium sized industry and Council owns few undeveloped sites.

KwaDukuza Municipality in the midst of economic downturn due to COVID 19 has been able to secure R1,6 billion investments in the manufacturing sector. HESTO Harness (PTY) LTD which is the biggest car harnesses supply a biggest private sector employer in iLembe District has completed its project started during 2020/2021 financial year. The new HESTO factory was opened by His Excellence President Ramaphosa, on the 9th of September 2022. The new factory has created additional 4000 new jobs. This new investment has attracted additional investors linked directly with HESTO. During this financial year, a new factory opposition HESTO Plant, has been built by HESTO sister company known as UNITRADE (PTY) LTD. This is an expansion of the existing factory with new 180 jobs created in this factory. HESTO has further leased in the Woodmead Industrial Area, a warehouse facility. The warehouse has been relocated from eThekwini Metro. This has been a good vote of confidence to KwaDukuza Municipality manufacturing sector.

The Woodmead Industrial Area continues to attract new investors, as they have recently attracted a cake baking manufacturer, which is complimentary to the existing SASKO Bakery facility. In the last few months, a new business park is being developed in KwaDukuza Municipality. This business park is known as North Point Ballito which is a 380 000 sqm business park featuring 58 fully serviced platforms within a secure estate. There are ample opportunities for new investment in the manufacturing sector within KwaDukuza. KwaDukuza Municipality in partnership with private sector as part of its economic recovery plan continues to support and promote the industrial zones.

The Municipality continues to work with other government support institutions such as SEDA, the Innovation Hub, SABS and EDTEA to support the manufacturing sector.

(C) TOURISM

Tourism sector has been a hard hit by Covid 19 and 2022 floods. Most tourism establishment has been affected and some even close due to lack of businesses. As part of the recovery, KwaDukuza Municipality has seen some improvement in the tourism sector during the 2022/2023 financial year. The sector according to iLembe Business Confidence Report published in January 2022 and 2023, both indicates strong performance of the tourism sector within our boundaries. The growth has been attributed on the opening of boarders, events hosted in KwaDukuza i.e. Ballito Pro, Ballito Big Week, Ballito Rage, and Umkhosi WoMhlanga. These signature events have driven marketing and profiling of KwaDukuza as the destination of choice for cosmopolitan South Africa.

To add the STATS received in December 2023

The hospitality sector in particular accommodation, has seen also a good recovery after the closure. One of the biggest and five-star hotel, previously known as Fairmont Zimbali, which closed during the Covid and was under business rescue. The hotel was bought by Capital Hotel Group and open its doors under new ownership, on the 1st of December 2021. This was a huge vote of confidence to KwaDukuza and this has led to a number of establishment that were closed to public due to Covid 19 to open its doors.

KwaDukuza Municipality has also noted that the mega tourism investment i.e., Tinley Manor Resort, new KwaDukuza Museum development and Zimbali Lakes Hotel are continuing during this financial year and the next financial year. This indicates that the sector will remain one of the mainstay sectors in KwaDukuza in the post –Covid 19 period. As part of the North Coast destination, the Municipality continues to attract a lot of domestic tourists who visits the area. The popular areas include Luthuli Museum, Zimbali Precinct, Ballito, Flag Animal Farm, King Shaka Grave, and many other attractions. The coastline, rich heritage and culture are the reason behind the increase in the number of tourists visiting the area. Culture, heritage and tourism have always coexisted, with tourism positioning itself as an instrument for the conservation of heritage and cultural products. Through the formation of the National Heritage and Cultural Tourism Strategy. Heritage and cultural tourism provide a unique opportunity for cultural exchange, and transmission of cultural knowledge, between local communities and tourists, as well as to increase the participation of local communities in the tourism industry – thus having a potential impact on the economy, development and empowerment of local communities in South Africa. KwaDukuza Tourism has been doing brand transformation from Dolphin Coast to KwaDukuza. KwaDukuza is known for its tagline ‘Heartbeat of the North Coast’.

KWADUKUZA TOURISM DESTINATION MARKETING AND E-MARKETING:

KWADUKUZA Municipality has a functional tourism office within Sangweni Tourism Centre. The tourism office focuses on tourism marketing, business referrals and bookings and handling of complaints. The tourism officers participate in various tourism destination shows around the country in partnership with Enterprise iLembe and Tourism KwaZulu-Natal. Amongst the shows that KwaDukuza Tourism attends include Tourism Indaba, World Travel Market – Africa and main other key shows.

KwaDukuza tourism recognizes the importance of electronic marketing. The Municipality has developed and maintains a tourism website www.tourismkwadukuza.co.za. In the current financial year, council has taken a decision to amend the tourism brochure contract and redirect all its resources toward e-marketing of the destination. The amendment contract will include website refreshing, developing of you-tube videos for the area and creating blogs that market the area. This was done until the end of June 2022.

The Municipality continues to develop other marketing collateral for the various destinations within the municipal area. It continues to produce the 50-page KwaDukuza Tourism Brochure. The Municipality is also planning to place adverts on in-flight and tourism magazines as part of its destination marketing.

KWADUKUZA TOURISM DEVELOPMENT APPROACH: KwaDukuza Municipality has identified a huge need to transform tourism product offerings and experience. A number of projects have been identified by the Municipality and also by the private sector. The Municipality has developed and adopted the KwaDukuza Beach Nodes Development Plan, which guides municipal investment on revamping of public infrastructure in all our beaches. There are a number of tourism opportunities identified for tourism development with the intention of remaining competitive such:

- Redevelopment of KwaDukuza Museum and integration of King Shaka Memorial Interpretative Centre. – the construction of the state of the art is expected to be completed and handed over to KwaDukuza Municipality at the end of 4th Quarter of 2023/2024 financial year. The project is co-financed by KwaDukuza Municipality and Department of Arts, Culture and Sports.
- New tourism office in KwaDukuza CBD (North) – the new museum will also house the tourism office. This office will be the first tourism office in the northern part of the municipality and will contribute in marketing the museum, township tourism product and serve the establishments in the area of Blythedale and Zinkwazi.

There has been a huge announcement of a big commercially driven tourism project in KwaDukuza Municipality by credible investors which are the Kuwait owned IFA Hotels Group and also Hullet Developments. IFA Hotels group was granted approval by Municipal Planning Tribunal of the Zimbali Lakes Development. This is the multi-billion-rand development which consists of the Golf Course, Beach Club, Hotel, restaurants and other residential component.

Hullets/Collins Group has announced the signing of the biggest beach resort operator (Club Med) as their partner in the development of the coastal resort within the Municipal area. The earmarked area is Tinley Manor. A sod turning event was held during the current financial year for this project.

KWADUKUZA EVENTS TOURISM APPROACH: KwaDukuza Municipality focuses on the events tourism niche market as the one of the key drivers of its tourism sector. The Municipality has supported and hosted various tourism events in its area. The mega sport tourism event, Pro Ballito is hosted for the

period of 7 days but over the years has grown to 10 days' event. The Pro Ballito is the only QS10000 (professional surfing event) which takes place in the continent and is part of eight events of this level in the world. The event attracts more than 100 000 people over ten days and its live streaming reaches more than 3 million in the world. The return on investment in this event by KwaDukuza Municipality is very high in the long run. During the year under review, the municipality hosted and approved a number of tourism events within our area successful. The following events were held:

- Ballito Pro - held towards end of 27th of June 2023 until 9th July 2023.
- Ballito Big Week – held from the 22th of December 2023, 26th December 2023 and 29th of December 2023 .
- Ballito Rage – which is student festival is expected to be held from 30th of November to 7th of December 2024.
- Blythedale Beach Festival – held on the 27th of December 2023.
- KwaDukuza 4th annual KwaDukuza Gospel Festival – held on the 16th of December 2022.
- Ballito Summer Festival – 01 December until 5 January 2023.
- Chief Albert Luthuli Tournament to take place on the 16th of March 2024

All these events took place with an intention to attract and entertain our visitors. The events were done as private-public partnership. The KwaDukuza area, in particular Fairmont Hotel and Ebandla Hotel, is associated with business tourism. These two facilities host a number of business and government conferences and this benefits the area. The Fairmont Hotel has become associated with government international conferences. KwaDukuza-based wedding venues are popular with people of South Africa. The area is becoming a destination of choice for weddings. The Municipality has continued to leverage on the events hosted by Chief Albert Luthuli ICC due to its close proximity to King Shaka Airport and also Chief Albert ICC. The accommodation industry has benefited a lot from these events. The Municipality also continues to support private sector driven events that have a potential to increase the number of tourists visiting and staying within the Municipal area of jurisdiction.

(D) RETAIL AND ICT

The retail sector is one of the major contributors in the economy of KwaDukuza including job creation. The strategic allocation of the Municipality and its proximity to Durban provides major opportunities as the retail hub. KwaDukuza CBD plays a pivotal role as government services center and retail hub for the hinterland areas hence there has been a concerted effort to improve and increase retail offerings. KwaDukuza Municipality has become a big attractor of the retail sector from household goods to luxury goods. KwaDukuza Municipality has seen the growth of the retail sector through the opening of four shopping complexes which are: KwaDukuza Mall, New Salt Rock Mall, Zimbali Wedge and Salt Rock Mall. The repositioned Ballito Lifestyle Centre new offerings also opened its doors for trade in 2018. These new facilities offer approximately 42000 square metres of retail space. Approximately 1000 permanent jobs have been created. The main benefit of these retail shops is improved freedom of choice through offerings by these malls.

There is an effort to manage the impacts of these developments on spaza shops. Most owners of tuck-shops are out of business owing to various reasons. One of the critical retail issues that requires concerted efforts to manage is the business tension between local tuck-shop owners and foreign/international business owners. The Municipality has strengthened the implementation of the Business Act through its business licensing function. The MEC for Economic Development, Tourism and Environmental Affairs has

designated KwaDukuza Municipality as a Business Licensing Authority. This became effective from 12 July 2018. There is on-going enforcement of the Business Act in particular with regards to all businesses that trade on foodstuff and related items as per schedule 2 of the Business Act.

The fourth industrial revolution requires a strong presence of the ICT infrastructure, skills, research and development. In order for it to be part of the 4th Industrial revolution, KwaDukuza Municipality requires to work with both the public and private sectors to promote investment in ICT and related skills. There are a number of strategic infrastructure projects that present opportunities for KwaDukuza to grow its economy and make it ICT enabled. The SEACOM submarine telecoms cable systems connecting South Africa to the rest of Africa has two landing points in Mtunzini close to iLembe. The technology gives KwaDukuza access to high-speed internet and makes distribution viable. The cabling allows Ballito and the North Coast to become an information technology hub. The Municipality, having positioned itself as the destination for innovators as part of the fourth industrial revolution, is looking for private sector partners to roll-out public Wi-Fi and further through its Telecommunication Mast Policy pushed installation of this infrastructure in the peri-urban and rural areas. The connectivity shall thus expand to benefit even the rural entrepreneurs.

FLAGSHIP LED PROGRAMME: VUTHELA ILEMBE LED PROGRAMME: The iLembe District Municipality, including KwaDukuza and Mandeni Local Municipalities, were selected by the Swiss Government- State Secretariat for Economic Affairs (SECO) to participate in this initiative that adopts a programmatic approach towards infrastructure and Local Economic Development. The programme has been named Vuthela iLembe LED Programme. Vuthela is a Zulu word that means to 'ignite'. Vuthela LED Programme therefore responds to the urgent need to address unemployment, poverty and inequality in the iLembe District, by accelerating inclusive local economic development and growth in alignment with the National Development Plan 2030, the PGDS and District Growth and Development Strategy.

The programme is split into five inter-related components, which are:

PUBLIC FINANCE MANAGEMENT COMPONENT: which aims to strengthen the financial management of the three municipalities through better capacity to plan, finance and manage infrastructure investments and the provision of public services resulting in the positive contribution to the business climate.

MUNICIPAL INFRASTRUCTURE COMPONENT: which aims to reduce infrastructure constraints through capacity building measures to plan for infrastructure investments and through specific infrastructure investments.

PRIVATE SECTOR DEVELOPMENT COMPONENT: which aims to address obstacles to doing business in KwaDukuza by addressing weak district/local and public/sector co-ordination for local economic development; strengthening local capacity to support entrepreneurial, business and technical skills development.

BUILDING INCLUSIVE GROWTH COMPONENT: which aims to support SMME development and inclusive job creation through interventions focused on the Green Economy and other identified growth sectors in the local economy; and

PARTNERSHIP AND CO-ORDINATION COMPONENT: which aims to develop the multi-sectoral stakeholder partnerships required for LED district wide co-operation and implementation. The indicative

programme cost is 17.3 million Swiss Francs (approx. R250m). The Swiss Government has currently approved a budget of 8.4 Swiss Francs (approx. R121m).

The programme is being managed by the KZN Department of Economic Development, Tourism and Environmental Affairs (EDTEA), as resolved by the Executive Committees of the participating municipalities. EDTEA is responsible for the procurement of the Programme Coordinating Unit that will deal with the day-to-day management of the programme as well as procurement of various services that may be required. The Vuthela LED Programme Coordinating Unit (PCU) has been established and became functional as at 1st of July 2017. The programme was officially launched by the Ambassador of Switzerland and MEC for Economic Development, Tourism and Environmental Affairs (EDTEA) and was aptly named Vuthela LED Programme. The programme is being implemented with the participation of all municipalities.

During the inception phase the Programme implementation focused on a number of projects covering all components of this programme as outlined above. There has been some progress and the Municipality's participation in this programme has been good. There is general sentiment of acceptance and ownership of the programme by all key officials deployed in various components of the programme. The Project Steering Committee and SECO approved the project to go to the implementation stage. During 2022/2023 various interventions has been made as part of supporting the beneficiary municipalities, which include KwaDukuza Municipality. The project was implemented approximately the 30th of June 2023 Amongst key projects undertaken during this phase, include the following:

- KwaDukuza Entrepreneurial Programme - is eight (8) weeks programme focusing on building capacity of twenty selected entrepreneurs with various skills and business support. The programme started in March 2023 and will end at the of June 2023.
- KwaDukuza Municipality Revenue Enchantement Strategy.
- KwaDukuza Business Continuity Plan and Disaster recovery plans.
- KwaDukuza non-revenue electricity strategy,
- iLembe Integrated Indigent System

The programme further hosted successful seminars, which dealt with important topics that are critical for the economic development and growth. Those topics were:

- Assessment of the public partnership on water provision (alternative service delivery mechanism) – Siza Water case study.
- The Developers Contribution Policy and the Draft Amendment bill on Municipal Fiscal Powers Act.

Initiate the review of District Growth and Development Strategy, taking into account the development aspirations of the municipalities.

(E) CATALYTIC/HIGH SOCIO-ECONOMIC IMPACT PROJECTS

KwaDukuza Municipality defines the catalytic projects as those project that are being implemented by both public and private sector which have a high socio-economic impact to the community of KwaDukuza. The catalytic projects comprise both hard and soft infrastructure projects.

INSTITUTIONAL ARRANGEMENTS TO FACILITATE CATALYTIC PROJECTS: The Municipality, as part of its efforts to facilitates the projects, has established strategic structures which are mandated to fast-track these projects and also to ensure the reduction of red-tape for these investment projects.

KWADUKUZA MUNICIPALITY STRATEGIC PROJECT TASK TEAM: The Task Team has been established through a Council resolution under the chairpersonship of the Chief Operations Officer and deputized by the Executive Director: Economic Development and Planning. All Heads of Department are part of this committee supported by Chief Town Planner, Director: Special Projects and Director: Development Planning. This task team's main tasks are to oversee and monitor the implementation of strategic /catalytic projects driven by Council through various business units. The task team further affords the private sector driven projects identified by Council to be shared with executive management of Council in order to ensure that they provide support when information, comments and supports are required during the lifespan of the projects. This approach has fast-tracked and provided solutions to a number of issues quickly through intervention by the committee.

KWADUKUZA DEVELOPMENT ASSESSMENT COMMITTEE: KwaDukuza Municipality has further established KwaDukuza Development Assessment Committee as a committee meant to support the private sector projects that have been declared by the Municipality as the high impact projects. The Development Assessment Committee is co-chaired by the Senior Manager: Building Control and Senior Manager: Development Control. The members of this committee are all representatives of Internal Business Units and external stakeholders i.e. iLembe District Municipality and Size Water. The members have authority to comment on building plans and development approvals. The committee acts as the one stop shop for consideration of building plans, occupation certificates and site development plans for bigger development. All departments provide comments during this meeting and later formally put them on record for inclusion in the final letter of approval / deferment or disapproval.

COUNCIL SUPPORTED CATALYTIC PROJECTS: The criterion used to determine the project that is deemed catalytic in KwaDukuza Municipal Area is as follows:

- Existing development rights;
- There is already SPLUMA pre-submission with KwaDukuza Municipality;
- It is within the key economic sectors identified by the Municipality nodal plans and also IPAP 2/KZN PGDS;
- Promotes low carbon economy;
- Potential to creates quality jobs for both skilled and unskilled labour; and
- Have existing budget from government/funder (if it is government led).
- Embraces economic transformation principles through inclusion of local based Black Owned businesses during its development and operation,

TABLE 102:CATALYTIC PROJECTS

PROJECT NAME	BRIEF DESCRIPTION	PROPOSED AMOUNT
WOODMEAD INDUSTRIAL PARK	The Woodmead Industrial Park forms part of the Neighborhood Development Grant Projects that the Municipality has implemented with a Standard Bank-	R800 million-infrastructure investment

PROJECT NAME	BRIEF DESCRIPTION	PROPOSED AMOUNT
	owned entity called Sorter (Pty) Ltd. Standard Bank in 2016 decided to sell its entire industrial sites portfolio to Shree Properties (Pty). The industrial area during the year under review has secured new tenants in the form of HESTO Harness (PTY) LTD, who have taken over the vacant property which was previously occupied by INSA Pot Manufacturing. A new factory has been developed and occupied by the biscuits manufacturer within the precent.	(excluding tenants' investment).
RE-BUILDING OF KWADUKUZA MUSEUM AND LINKING IT WITH KING SHAKA GRAVE/ INTERPRETATIVE SECTOR	KwaDukuza Municipality has received funding from the KZN Department of Arts and Culture for the re-building of the new KwaDukuza Museum. This project remains one of the catalytic projects of the Municipality which form part of the four anchor projects of KwaDukuza CBD Regeneration. The newly Museum that will preserve the rich history of KwaDukuza including King Shaka, the sugar industry, and people of KwaDukuza in general. The project is further aimed at connecting or linking the Museum with King Shaka Grave and this will create a strong tourism product within the CBD. The construction of the new museum started in July 2021, and will be completed by end of June 2023. The building will become one of the iconic building within the CBD and its represent the renewal of the town.	R25million
HESTO HARNESS (PTY) LTD - FACTORY EXPANSION PROJECT	HESTO HARNESS (PTY)LTD Is one of the biggest employer's in KwaDukuza Municipality. Currently, has 2100 employees. HESTO working with KwaDukuza Municipality has recently secured a new contract with Ford Manufacturing South Africa for the period of seven years. KwaDukuza Municipality has offered HESTO its industrial land and also rates rebates incentive for five years. Transnet Freight has leased its land to HESTO for period of 15 years. The project was completed in January 2022. The recruitment as per the agreement with council was initiated in July 2021 and the new employees were recruited from November 2021 until July 2022. There was an extensive training. Approximately 4000 new jobs were created by the new factory. The factory was official opened by the state President (Mr. Cyril Ramaphosa) on the 13th of September 2022. This project has been a catalyst of	R1,6 BILLION

PROJECT NAME	BRIEF DESCRIPTION	PROPOSED AMOUNT
	creation of the cluster, which KwaDukuza Municipality has seen new component suppliers to HESTO expanding their factories and also relocating to KwaDukuza. Even HESTO has also relocated its warehouse from Ethekwini to KwaDukuza Woodmead Area.	
CLUB MED COASTAL RESORT (TINLEY MANOR)	The international acclaimed resort developer and operator (Club Med), finally has its development rights approval to established one of the key tourism game changers identified by both provincial and national government. This development is done in partnership with Collins Group and will be at Tinley Manor Node. KwaDukuza Municipal Planning Tribunal did the development approval in the month of March 2020. The building plans has been approved by KDM during the 2020/2021 financial year. The service level agreement with Ilembe and KwaDukuza municipalities are being finalized with the expectation that the construction will start during 2021/2022 financial year. Sod turning event was held in July 2022.	R3,5 billion
KDM EASE OF DOING BUSINESS SYSTEMS & TOOLS PROJECT	The project is aimed at easing the way of doing businesses in the KwaDukuza Municipality thereby promoting local economic development. The focus is to implement reforms pertaining to business processing for development approvals, building plans approval, businesses licensing and informal trading permits. The project will document and review existing bylaws, policies and standard operating procedures on various elements. It will also be aimed in investing resources in capacity building of KwaDukuza staff members who are intimately involved in the value chain of applications assessments and implement change management for all stakeholders. The project also will assist with the transition from paper-based processes to automated processes, through the implementation of Electronic Document Management and Application Tracking Systems. KwaDukuza Municipality has received funding from Programme funded by European Union, administered by National Treasury, known as General Budget Support. The project is currently underway. It was official launched under the Senzalula Brand. The	R23,125 000.00

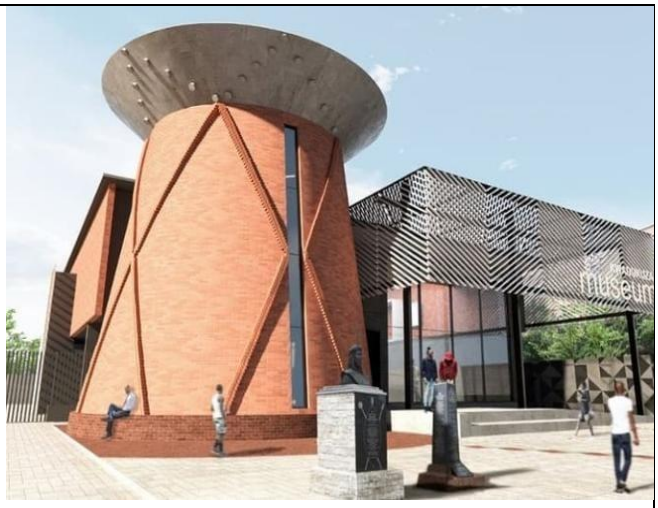
PROJECT NAME	BRIEF DESCRIPTION	PROPOSED AMOUNT
	service provider started its work on the 1st of December 2021. The following has been achieved in the year under review: 1. Launching of the project as Senzalula. 2. change management strategy under implementation. 3. Draft Building Control Bylaw (done and ready for public participation and gazzetting), 4. Draft Business Licensing Policy (approved by council and public participation is being conducted). 5. Draft Business License Bylaw Policy (approved by council and public participation is being conducted). 6. Draft Informal Business Bylaw, done and ready for public participation and gazzetting), 7. Draft Informal Business Policy done and ready for public participation). 8. Electronic Filling and documenting of building plans housed at Salt Rock (completed), 9. Developing of application modules for various town planning, building control, business license and informal trading underway. 10. Electronic gadgets i.e. laptops, self-help kiosk, and other delivered. 11. Development Assessment Committee boardroom developed and equipped with the state of the art technology (100%) – operationally. The project is expected to be completed during 2024/2025 financial year.	
IMPLEMENTATION OF SCADA PROJECT AND CONTROL CENTRE	The implementation of a Supervisory control and data acquisition system, commonly known as a SCADA system for the electrical services network which will allow for the remote monitoring of the electrical services infrastructure, control of the infrastructure and provide information on the system in real-time and	R22,703 145.75

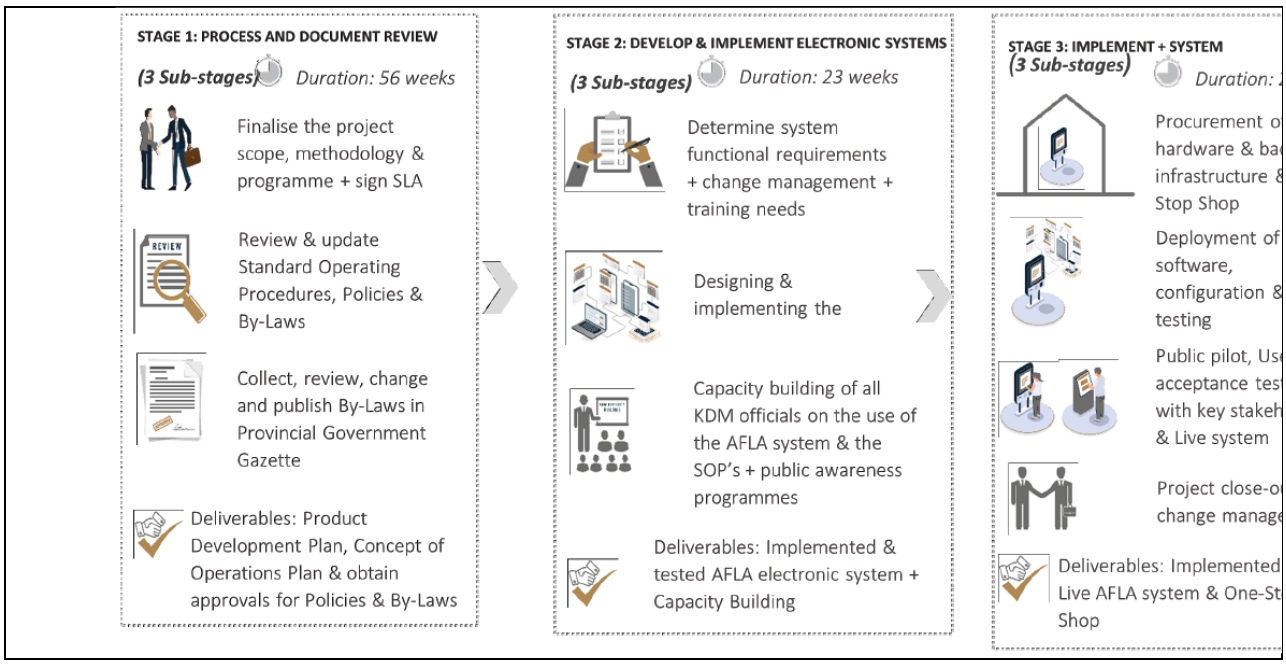
PROJECT NAME	BRIEF DESCRIPTION	PROPOSED AMOUNT
	through customised user reports. The system consists of hardware and software components installed on-site at identified points for monitoring and reporting to the designated control centre of the municipality. The project includes training of staff who will operate the SCADA to ensure optimal use of the system to ensure an enabling environment conducive to business confidence and growth. KwaDukuza Municipality has received funding from Programme funded by European Union, administered by National Treasury, known as General Budget Support. The funding is for two financial years, effective from 1 July 2020. The contractor was appointed last year in May 2022, and the project is currently underway. The equipment for SCADA was delivered during the month of April 2023, and the first installation has been done. it is undergoing testing. The installation of equipment will be completed by December 2023.	
SWISS SECRETARIAT FOR ECONOMIC CO-OPERATION (SECO) LED PROGRAMME FOR ILEMBE	KwaDukuza Municipality is one of the three municipalities that have partnership with SECO to develop an LED programme, which affects other Local Government KPAs other than LED. The programme also focuses on both Public Finance and Infrastructure Development. The other LED focus area is around private sector development and building inclusive growth. The programme implementation is under way since 1 July 2017 and is funded by Switzerland Government with approximately R100 million. This is a five (5) year programme which ends in 2023. KwaDukuza Municipality has benefited a lot from this program through various interventions in the form of policy development, capacity building and systems development.	R125million
DUKUZA STATION	KwaDukuza Municipality is planning to build a R150 million new 100MVA electrical sub-station to unlock the Compensation/Ballito Node. As part of this project the Municipality has acquired land from a private owner and is in the process of securing a loan for this facility. Private developers are expected to contribute through the developer's contribution. The development of Dukuza station will further unlock	R200 million

PROJECT NAME	BRIEF DESCRIPTION	PROPOSED AMOUNT
	growth and development by ensuring that there is some spare capacity to have additional development taking place in our area. This project is expected to be implemented from the period of three years. Phase 1 of the project is currently being implemented through the Neighborhood Development Grant. The municipality continues to mobilize financial resource towards this project. The municipality will be going out on tender to secure loan funding for other phases of the project.	
ZIMBALI LAKES	Zimbali Lakes is a R3bilion rand investment by Kuwait owned IFA Hotels and Resorts in our area. The projects town planning scheme amended was approved in 2018. The project was officially launched at the end of October 2018. The projects consist of developing a hotel, beach club, restaurants, retirement village and other type of residential units. The main contractor of this project has been appointed and the construction will be starting around May 2019. This is also a 15-year development project which its impact will be huge for both the municipality and the residents itself. Construction started in 2020 January and it is continuing. The current projects under construction are Hotel and Retirement village.	R3 billion
BALLITO HILLS	Ballito Hills is the mix-development investment project owned by the JSE Listed property development company called Balwin Properties. This is the estimated R2,5 billion investments. The first phase started in March 2018 and it consists of a private school and 80 residential units. The private school was delivered on time and the school started to operate in January 2019. The school is called Redham House. The residential units will be implemented over the period of 10 years by Balwin. The developer is working with the municipality/councilors from the Southern Areas in ensuring that unemployed people and contractors are given opportunities to be involved in this project. The project residential units are under construction and occupation of new units take place every moth. This	R2,5 billion

PROJECT NAME	BRIEF DESCRIPTION	PROPOSED AMOUNT
	project has implemented most of its phases and continues to provide homes to people of KwaDukuza.	

20.11. 2023/24: PROGRESS ON KEY PROJECTS / PROGRAMMES

<table>
<tr><td>  </td><td>  </td></tr>
<tr><td>KWADUKUZA MUSEUM
(in progress)
R22.3m (R10m Grant KZN DACT)</td><td>-</td></tr>
<tr><td colspan="2"><u>OTHER LED PROJECTS;</u>
▪ Ease of Doing Business (R5.8m)
▪ 2022 Ballito Pro (R5m)
▪ KwaDukuza Museum (R1.7m)
▪ Upgrading of KwaDukuza ‘Shoprite’ public parking (R1.5m)
▪ Upgrading of OK Mall Public parking (R1.2m)
▪ EASE OF DOING BUSINESS – TOOLS AND SYSTEMS (In progress)
Project Charter
Draft Product Development Plan</td></tr>
</table>



THE SIBHUDU CAVE SITE, KWADUKUZA

In 2015 the South African government submitted a proposal for six sites to be added to the list of the *United Nations Educational, Scientific and Cultural Organization* (UNESCO) Tentative World Heritage Sites as part of the serial nomination 'The Emergence of Modern Humans: The Pleistocene Occupation Sites of South Africa'. One of these sites is known as Sibhudu Cave Site located in Sinembe, overlooking UThongathi River in KwaDukuza Local Municipality.

This site is of significant value as it is one of South Africa's crucial archaeological sites, a foundation for understanding the behavioural origins of modern humans. It has a large collection of Middle Stone Age findings that are so well preserved organically and accurately dated.

The criteria of selection for World Heritage List, states that the sites must be of outstanding universal value and meet at least one out of ten selection criteria. Sibhudu Cave Site happens to meet three of the ten criterion as listed below;

Criterion

(iii) Bear a unique or at least exceptional testimony to a cultural tradition or to a civilization which is living or which has disappeared

(iv) Be an outstanding example of a type of building, architectural or technological ensemble or landscape which illustrate (a) significant stage(s) in human history.

(vi) Be an outstating example of traditional human settlement, land-use which is represented of a culture, or human interaction with the environment especially when it has become vulnerable under the impact of irreversible change

The outcome of this process will follow the sequence of actions and timeframe in the table below;

Item	Timeframe
South African Cabinet approved First Phase Nomination Dossier to be submitted to the World Heritage Centre as per UNESCO World Heritage Operational Guidelines	Was December 2021
Nominated Doccier submitted to the World Heritage Centre for completeness check	Was 2022
A complete Nomination Dossier was submitted to the World Heritage Centre and confirmation that the Dossier meets the requirements in terms of the Operational Guidelines was received.	Was 01 February 2023
Since this is a cultural nomination, the International Council on Monuments and Sites (ICOMOS) was appointed to provide technical evaluation assessment	
Pre Site Visits to be conducted	Was 29 May- 02 June 2023
Visit from UNESCO advisory bodies	Was Expected: June 2023
Discussion at World Heritage Committee and possible inscription	Expected: June 2024

The Department of Arts and Culture, in partnership with other relevant stakeholders, is pioneering the development of Interpretation Centre that will ensure that the story of this Site is well captured. The proposed Interpretation Centre is envisaged to become tourism hub and contribute to economic growth. Sibhudu Cave Site is envisioned to have economic spin-off that will contributes to the socio-economic beneficiation for the local community and KwaDukuza Municipality as a whole.

FOCUS AREAS:

- Implement programmes/ projects aimed at Climate change & resilient communities
- Implementation of Ease of Doing Business Project
    - Capacity Building & Awareness Campaigns
    - Development of business licencing & informal sector bylaws;
    - Improve development application business processes, etc.
- Completion & Operationalisation of the KwaDukuza Museum
- KwaDukuza CBD Regeneration Plan Implementation (e.g. NDPG funding, Reserve Parking Fund, detail planning)
- Tourism marketing of area: digital presence, develop brochure, website
- SMME support & informal traders
- Facilitation of access to economic recovery grant funding
- Address illegality related to ‘development’

    - Illegal construction/ activities; implementation of illegal rate coding, problem buildings bylaw
- Implement Revenue enhancement/protection projects – ensure every property owner complies & pay fair & equitable municipal tariffs
- Facilitate Post Covid & flood economic recovery - ensure access to all government support & restoration of all economic infrastructure i.e. damages strategic roads, electricity.
- Implementation of Traffic & Transportation Interventions – North/ South link, source funding, resolves on alternatives, capacity, etc.
- Planning for Rapid Urbanisation Management Areas - areas previously not within Land Use Schemes
- Complete & Finalise Vuthela ILembe LED Programme

20.12. LOCAL ECONOMIC DEVELOPMENT PROJECTS:

- LED Strategy (R350k)
- Tourism Event Support (R500k)
- Museum Artefacts (R300k)
- Nokukhanya Luthuli Tourism (Luthuli Museum) Node Project (R250k)
- Tourism Signage (R150k)
- Informal Trading Facilities (R500k)
- LED Start-up (R500k)
- Small Business Week (R500k)
- Community Agriculture Support (R400k)
- KZN EDTEA Job Creation Fund (R1m)
- CETA Funded Programme (R1.3m)

20.13. LED ALIGNMENT WITH THE DDM:

DCOG issued Circular No 1 of 2020 which directed districts and metropolitan municipalities to develop and implement Economic Recovery Plans as a programme of action to mitigate the effects of COVID-19 in the economy. Subsequently, district and metropolitan municipalities were requested to ensure that the Economic Recovery/Development Plans are incorporated into the DDM One Plans. In this regard, district and metropolitan municipalities are requested to report on the implementation of the Economic Recovery Plans. It is expected that districts and metros should submit reports on the implementation of Economic Recovery Plan – Submission was expected to be finalized between 15-28 February 2023

20.14. SPATIAL REFERENCING OF INTERVENTIONS AND PROGRAMMES/PROJECTS

Currently most of the interventions and programmes/projects have been spatially referenced. Only the new ones remain in the process. The Municipality is in the process of undertaking a detailed project of ensuring that GIS is being used as a project management, asset management and monitoring tool by Council. There is a multi-year project called KwaDukuza GIS Integration Study and Implementation that is being undertaken.

20.15.RED TAPE REDUCTION / EASE OF DOING BUSINESS

Red tape has become a 'buzz' word within the local economic development fraternity in South Africa. Red tape pertains to the inefficiencies and unnecessary administrative bureaucracy which impedes the development and growth of businesses it could be small or big businesses. KwaDukuza Municipality has taken a different approach in addressing red-tape and ensuring that KwaDukuza remains a competitive investor destination whilst developing informal, formal, small and medium enterprises. This approach if it succeeds will be the model for future on dealing with ease of doing business in local government. In the last eighteen (18 months), KwaDukuza Municipality through funding received from European Union via National Treasury is implementing a project known as Ease of Doing Business Systems and Tools Project in KwaDukuza. Below, is the brief summary of the status of this project.

20.15.1. PROJECT BACKGROUND

In 2015 a study was commissioned by the Swiss State Secretariat for Economic Affairs (SECO), through the World Bank Group, called "Ease of Doing Business iLembe", the study revealed several challenges faced when submitting a building application within iLembe. Following this study, KwaDukuza Municipality undertook a review of their application process and the municipal Standard Operating Procedures (SOPs) to identify the bottlenecks and procedures. This review revealed further capacity limitations. Following this project, the Municipality then developed a business plan for National Treasury to acquire funding to fully transition into a capable and developmental municipality by converting all manual submission procedures of doing business to a fully digital system. The National Treasury supported the municipality's proposal and the municipality was subsequently awarded the funding. The approval granted was aimed at implementing two projects, namely SCADA and Ease of Doing Business Tools and Systems Project.

> ***EODB Tools & Systems Project****: The objective of the project is to create an enabling environment for local economic development in the KwaDukuza Local Municipality through tools and systems interventions which make it easier to do business in the municipality. Through this project, developers, investors and businesses (both formal and informal) will find it easier to have building permits signed off, obtain town planning approvals, get electricity, and acquire business licenses and informal trading permits. A major output of this project is to digitalise submission of town planning, building plans, outdoor advertisement, business licenses, informal trading, rates clearance and electricity connection applications. This system will also assist the applicant to digitally track their application in the system. It is expected that the implementation of this system and the various key components of the project, i.e. amending SOPs, developing new policies and capacity building of staff, will improve turnaround time of considering applications submitted to the municipality*

The municipality went through procurement processes and called for a multidisciplinary team to implement the KwaDukuza Ease of Doing Business, as a turnkey Implementation Project and the IYER consortium was awarded the project. The appointment was confirmed in December 2021 with the Service Level Agreement formally signed in February 2022. The consortium consists of IYER as the team leaders and town planners; HSG Attorneys as the Legal and Policy/Legislation Expert; ESRI South Africa as the Business Processing Re-engineering and Digitisation Expert; Sogen Moodley as the Learning and Development Expert and Sibusiso Dlamini as the Language Practitioner.

Project Branding: The adopted project tagline name for the Project is **"Senzalula",** meaning 'making it easy'. Thus, the whole tagline name proposed reads: ***"SENZALULA: KwaDukuza - making business simpler, faster, smarter!".***

1. EODB PROJECT WORKSTREAMS

Details of the project were submitted to Council previously for noting. As part of implementing the project, the approach taken is such that it has been broken down into different workstreams (i.e. 14workstreams) due to its complexity and in order to clearly track the progress on implementation. These workstreams are itemised in the following diagram below:



2. PROJECT PROGRESS:

Below is a summary of each work stream. It must be noted that for each workstream, there are details will be produced to inform the implementation of the workstream. As part of the implementation approach, there is a team that have been selected that will interrogate each workstream and its deliverables. These teams are/ will be led by a municipal official e.g. Director Enforcement: Policy & Bylaw Review workstream; Director ICT: Acquisition and Installation of ICT Infrastructure workstream, etc.

NATURE OF WORKSTREAM	PROGRESS	WAY FPOWARD/ NEXT STEPS
WORKSTREAM: CHANGE MANAGEMENT AND BUILDING CAPACITY		
• Change Management is focused on an organisation effectively implementing	• A change management team has been established and two workshops were conducted.	• Roadshows - undertake further

change and for the change to be accepted by the end-users. • For the EODB the Kotter Model has been used. It comprises 8 steps respectively that will unfold through the project process.	• A change management plan has been developed and circulated. • Branding of the project to SENZALULA – KwaDukuza, making business simpler, faster, smarter. • An internal survey was commissioned on the 30th of June 2022 to ascertain staff morale and awareness of the EODB – results were packaged Aug 2022: respondents reflected general excitement about implementation of project. Survey outcomes (challenges being addressed as part of implementing the project). • Roadshows (Friday, 1-hour session) to all internal and external departments were undertaken between Sep-Nov 2022 – this includes meeting all BU's, IDM Officials, DoT and SANRAL Officials, • Proposed Project Tagline: SENZALULA: KwaDukuza - Making business simpler; faster; smarter • Presentation of the laptops to as a part of change management done – all laptops allocated to relevant officials.	road shows with departments to provide progress on implementation of project. • Roadshows - focus on core departmental team (admin,
WORKSTREAM: POLICY AND BYLAW REVIEW AND DEVELOPMENT; SOPS AND TRANSLATION		
• Focus on the legal and policy components of the project including review of policies and bylaws, developing new policies and bylaws and SOP's	• After sessions with sister municipalities (knowledge exchange), SOP's, the Draft bylaws and policies have been developed. This includes the ff., amongst others: - *Building Control Bylaw, DAC Policy; Business Licence Bylaw; Informal Business Policy and bylaw, notarial tie bylaw*	• Submission of policies of bylaw's to ESY / Council for input and approval for public participation process (Mar-Apr 2023) • Review of comments and submission for adoption.
WORKSTREAM: MAPPING AND DESIGN OF VARIOUS E-APPLICATIONS AND DOCUMENT MANAGEMENT/TRACKING SYSTEM		
• The focus of this workstream is on developing the workflows	• System requirements finalised	• Awaiting finalisation of policies and bylaws so

and configuring the AFLA system with the modules.	• Draft review of business plan workflows has commenced and finalised (most) i.e. *building control, electrical applications, town planning, rates clearance certificate.*	that professional team can align workflow architecture of the AFLA system modules. which are approved by the KDM council the team will then begin the preparation of mapping the workflows.
WORKSTREAM: DEPLOYMENT OF SELF-HELP KIOSKS IN VARIOUS MUNICIPAL BUILDINGS		
• The kiosks will be used by those without an internet connection to submit applications as part of the Economic Development and planning services. • The kiosk will be used to track and submit applications. • The kiosks will be located at 7 municipal buildings in KwaDukuza and Ballito.	• All 9x kiosks purchased and delivered to municipality and stored safely. • Same to be deployed to the following sites: Main Building, Ballito, Salt Rock Library, Shakaskraal Library, OK Mall, Lavoipierre Building, LED Centre, KwaDukuza Library. • Site Inspections to assess the suitability of location of Kiosks (9 sites) and technical report complete itemising status of readiness for each site. • Recommendations for each site being actioned e.g. installation of plug points, network points in progress (by internal BU's).	• Awaiting finalisation of sites and completion of system so that Kiosks can be deployed to relevant sites.
WORKSTREAM: ACQUISITION AND INSTALLATION OF ICT INFRASTRUCTURE (BOTH HARDWARE, SOFTWARE AND RELEVANT LICENCES)		
• The focus of this workstream is on purchasing the various hardware and software required for the project.	• The team has purchased and delivered the following equipment the Municipality on the 13th of July 2022: - x2 A0 Scanners, Magicard printer, 18 Laptops, 3 A4/A3 EPSON scanners • All equipment tagged as municipal assets and stored in municipal buildings – awaiting for the finalisation of AFLA system prior to being deployed to relevant sites. • It was agreed that a cloud-based system is preferred to host the AFLA system and therefore the need for a server is no longer required.	• Awaiting to finalisation of AFLA system so that it can be installed in equipment prior to (re) allocation to officials and deployment to sites.

	• Laptops have been allocated to relevant officials for use – same will be installed with AFLA system when module is finalised.	
WORKSTREAM: CONVERTING OF NOKUKHANYA LUTHULI HOUSE BOARDROOM TO DEVELOPMENT ASSESSMENT COMMITTEE (DAC) ONE-STOP SHOP FACILITY COUNTER		
• The focus of this workstream is to convert the existing boardroom at Nokukhanya Luthuli House into a Development Assessment Committee (DAC).	• Fitment of DAC boardroom complete and handed over to municipality. • Boardroom booking system developed and only being used for strategic meetings to protect furniture and equipment.	• Awaiting training from Service provider on use of White board and video technology equipment installed.
WORKSTREAM: DIGITISATION/ELECTRONIC FILING OF EXISTING PROPERTY FILES		
• This workstream will focus on digitising existing property information in the form of building plans and approvals. • The workstream will additionally confirm a filing system that will link to the AFLA system.	• The service provide has finalised the first phase of digitising building plan files – focus was on digitising building information in the Salt Rock building given the poor condition of the building. The scanning for Salt Rock will be undertaken to the value of the original quote. • Municipality has submitted to national treasury a request for more funding in order to have all files digitised so that system can be maximised – awaiting NT's response on deviation application • IT department assisting with setting SharePoint list so that all images scanned can be indexed and linked with system – process in progress.	• SharePoint training to be undertaken by metro file
WORKSTREAM: PUBLIC PARTICIPATION		
• This workflow will form part of the change management at large and will involve undertaking the following public participation engagements: - Public Awareness targeted at external users of the system; - Awareness Targeted at municipal Councillors;	• A stakeholder forum meeting was conducted.	• Once the working group is established the informal economy and business licensing units will be engaged with.

- Awareness targeted at the established structures and users from the informal trading sector; - The general public who interfaces with the municipality on the different functions that are identified as part of this project.		

ELECTRONIC APPLICATIONS SYSTEMS FOR BUSINESS LICENSE AND INFORMAL TRADERS PERMITS AS PART OF EASE OF DOING BUSINESS SYSTEM

KwaDukuza Municipality as part of the ease of doing business system and tools projects (Senzalula), is currently developing system and tools for electronic system. This project will develop policies, bylaws, standard operating procedures, e-application modules and electronic system which is backed by GIS system, which will assist in providing spatial references of businesses that operates with business licenses and those who operates with informal business permits. The currently projects has developed the following tools to enable the developing of electronic system.

- Draft Informal Business Policy
- Draft Informal Business Bylaw
- Draft business licensing policy
- Draft business license bylaw.

The above policies once adopted by council after public participation process, will then inform the finalisation of the mapping of the electronic system for both informal businesses permits and business license. As part of the Senzalula Project, the municipality has already invested resources on its systems including acquiring self-help kiosk to assist those who might have challenges in accessing the e-application system.

The municipality has opted against the provincial deployed system, which is not backed by policies, bylaw and also standard operating procedures. The KwaDukuza systems has also considered that the context matters, when it comes to local economic development in general. The municipality has maintained a legal view that it's have constitutional mandate on informal trading and business licensing, and also legislative power to develop its own policies.

SUPPLY CHAIN MANAGEMENT REFORMS

Through its Supply Management Policy and practice KwaDukuza Municipality, has over the years tried to deals with issues that are barriers of entry by local entrepreneurs/enterprises in the public sector market.

As part of ensuring that emerging business people and SMMEs that have a turnover of less than R2 million benefit on its spending, the Municipality has introduced the following measures:

- Differentiates and introduces the amount to be paid for the bid documents and this was done to deal with the flat rate that was used previously for all contracts, which was R550 per tender document irrespective of the value of the contract or type of contract;
- Waives the requirement of bidders for contracts less than R4,5 million to have performance guarantees; and
- Waive the requirement of bidders for contracts less than R4,5million to provide an original bank rating letter.

The Municipality has further identified services and products for which only bona-fide based businesses can bid amongst one another in line with the Targeted Procurement approach. The Municipality has been responsive to small business concerns in terms of eliminating barriers of entry for its procurement.

BUSINESS LICENSING IMPLEMENTATION ON THE AREAS THAT FELL OUTSIDE THE TOWN PLANNING SCHEMES

As part of its restructuring, KwaDukuza Municipality has revived the business licensing function under the Local Economic Development. This function was all along done by the Corporate Services Business Unit and on 1 July 2017 it became part of the Local Economic Development function. On its implementation of this function since 2017, it became clear that business people who already run businesses but are based on the areas which fell outside the town planning scheme would their applications declined. The applications from areas outside the town planning scheme were declined on the following grounds:

- Not having correct land use rights/zoning;
- No building plan approval; and
- No occupation certificate.

Due to their location and history the entrepreneurs were not obliged to have approvals for either structures or land-use. KwaDukuza Municipality adopted a wall-to-wall land-use management scheme on the 31st of March 2016. Therefore, these areas that were outside the town planning scheme were then subjected to the town planning scheme. As part of ensuring redress the Municipality further adopted LUMS Transitional Measures Policy, which exempted all structures that were build prior March 2016, to comply with town planning and National Building Regulations. This process has been further interpreted and customised for the building license processes for the entrepreneurs from these areas. The customised policy and application forms for the entrepreneurs from rural areas and those who were outside town planning scheme is being implemented since 1 July 2018. This has contributed in the improved approval rate of business licenses from these areas and also to the compliance of businesses that trade with foodstuff and liquor in these areas.

PROGRAMME TARGETING INFORMAL ECONOMY AND POVERTY REDUCTION

As part of its contribution to eradicating poverty and unemployment, KwaDukuza Municipality recognizes the importance of the informal sector and the expanded public works programme as drivers.

INFORMAL ECONOMY SECTOR INTERVENTIONS

KwaDukuza Municipality has a vibrant informal economy sector which involves people who are trading on streets, public spaces, beaches, business hives and from their homes. This sector is regulated through Council approved Informal Trading Bylaws, Tuck-shop and Tavern Policy, and Business Licensing Policy

emanating from Business Act of 1991. KwaDukuza has approximately 500 licensed informal traders in its database. KwaDukuza Municipality works closely with organized informal traders through the KwaDukuza Informal Traders Chamber, which meets with the municipality once a quarter to deal with issues affecting the sector. Even though One of the challenges faced by the informal sector is the perception that informal economy means illegal business; this restricts the focus on the economic and developmental impact of the sector in the Municipality and in the worst-case scenario leads to police officers harassing the informal traders. There is often little co-operation between the formal and informal businesses. The formal businesses consider informal traders as illegal and an obstruction to formal businesses, especially when informal traders are trading on the road, pavement or in front of formal businesses' entrances.

PROJECTS UNDERTAKEN AND PLANNED FOR THIS SECTOR

Informal Business Policy and Bylaw – the municipality is currently developing first of the kind policy of informal business, which goes beyond the traditional informal trading policy. This policy development draws lessons from the challenges that the local government sector and government general faced during the Covid 19 lockdown, when the National Minister will pronounce certain interventions to be done at local level. KwaDukuza Municipality did not implement most of the Minister's pronouncements as it did not have enabling policies and bylaws. it is against this background that during the next financial year the municipality will approve both the policy and bylaw for informal businesses. This project forms part of Senzalula Project.

Informal Trading Facilities - The municipality is planning to build new informal structures at KwaDukuza Taxi Rank, as part of the taxi rank rehabilitation project.

20.16.COMMUNITY WORKS PROGRAMME

The Community Work Programme (CWP) is a South African government programme that provides an employment safety net. It supplements livelihood strategies by providing a basic level of income security through work. This programme is one of the national flagship poverty eradication programmes. KwaDukuza Municipality was approved for the participation in 2015.

The programme focuses on beneficiaries doing community work for eight (8) days a month. The community works might involve cleaning of public facilities (e.g. schools/clinics), verges, drainage systems and any other item that might be identified in that particular ward. This programme does not replace the work of full-time employed people within government spheres.

CWP BENEFICIARIES

Only 22 wards were part of the programme. Post 2016 Local government, new wards were created and were added in this programme. Twenty-four (24) wards, out of thirty wards are currently benefiting from this programme in KwaDukuza.

TABLE 103:CWP BENEFICIARY WARDS AND NUMBERS OF PARTICIPANTS

WARD NUMBER	PARTICIPANTS APPROVED
01	25
02	25
03	25
04	25
05	25
07	25
08	25
09	25
10	25
11	25
12	25
13	25
14	25
15	25
18	25
20	25
21	25
23	25
24	25
25	25
26	25
27	25
28	25
29	25

This programme further employs twenty-five (supervisors) and sixteen (16) storekeepers. Therefore, this programme has 641 participants. The municipality has submitted a proposal for additional 25 beneficiaries per ward. This will double the number of people being assisted to move out of poverty.

CWP IMPLEMENTATION

Since the inception of the program in KwaDukuza Municipality, National Department of Cooperative Governance has been using Insika Foundation NPC as an implementing agent of this for KwaDukuza

Municipality. There are responsible for managing the programme and also ensuring that the beneficiaries are developed through skills to start new income generation projects for themselves as part of the exit strategy. The municipality was formally informed that Insika Foundation contract has not been renewed and it ended on the 31st of March 2023. The National COGTA is implementing the project inhouse.

EXPANDED PUBLIC WORKS PROGRAMME

KwaDukuza Municipality as part of government implements the Expanded Public Works Programme (EPWP) within their areas of constitutional competence. This implementation is informed by the EPWP Guidelines and also KwaDukuza Council approved EPWP Policy. The EPWP Policy sets clear criteria of choosing beneficiaries and how the programme should be run in it's of jurisdiction. The EPWP Coordination is within the Project Management Unit under the Civil Engineering and Human Settlements Business Unit. The unit is mainly responsible for the registering EPWP projects, reporting on the expenditure of EPWP incentive grant and general performance of the EPWP within the municipality. KwaDukuza Municipality has failed to implement EPWP in other sectors i.e. environment.

Below are the areas of focus whereby the EPWP recruiter's work:

- Clearing and removal of illegal dumping;
- Plot clearance;
- Maintenance of selected community facilities;
- Cleaning and removal of the dirt in the water streams;
- Clearing dirt of community pathways, pavements and causeway;
- Removing alien vegetables;
- Planting of Trees;
- Identifying and reporting all water leaks and illegal electricity connections to the relevant authorities;
- Gravel road edges maintenance; and
- Coastline clearance.
- Cleaning of Estuaries;
- Building of wooden bridges and causeways;
- Food for Waste;
- Working for Coast;
- Working for Water;
- Home-based care and ECD teachers' development; and

It shall be noted, that there is a working for coast project, implemented by the National Department of Environment Affairs which we do not have control on its implementation as the local municipalities. Currently, the municipality based on the incentive grants received can only create approximately 300 jobs. The municipality has failed to register a number of their programmes as EPWP thereafter reporting of these with the intention to increase the incentive grant allocated to the municipality. KwaDukuza Municipality is a beneficiary of other spheres of government EPWP Programmes. In the 2019/2020 the municipality has since benefitted with the following programmes:

KZN Working for Coast – KwaDukuza Municipality R10 million applications for working for coast focusing on developing coastal infrastructure. The municipality working closely with the implementing agent

appointed by the National Department of Environment Affairs will further increase the beneficiaries of the EPWP.

GREEN ECONOMY INITIATIVES

KwaDukuza Municipality adopted its Low Carbon Emission Development Strategy in 2016 and this strategy aligns with National Development Plan which advocates that by 2030, our economy should have transited to low carbon by 30 percent. KwaDukuza LEDS summarises the low carbon emission development strategy as follows:

"An Urban Low Emission Development Strategy defines a pathway to transition a city to a low-emission, green and inclusive urban economy, through its integration into city development plans and processes.

Low emission, or low carbon development, is about meeting the development needs of the municipality while minimising its contribution to climate change, and helping it prepare for its impacts. It is about exploiting opportunities for green and clean economic growth, and creating strong local communities and businesses that can be resilient to resource and climate shocks. "

The approach for KwaDukuza Municipality is premise on the international acceptable approaches on ensuring sustainable, green and inclusive growth.

The adopted KwaDukuza LEDS identified six transitions measures that need to be taken for the area to achieved a low carbon economy/green economy. One of the transitional measures focuses on the economy, it identified three economic sectors which this could be achieved which is tourism, agriculture (sugarcane) and manufacturing. The strategic goal for this transition is as follows; "To position KwaDukuza as a green economic and tourism hub; underpinned by local skills and indigenous knowledge"

The LEDS identified the following interventions that will add value in Green Economy:

Implement the Green Building Guidelines – KwaDukuza Municipality adopted its Green Building Policy in 2016 and is being implemented. The municipality has identified a booming property development industry as the major contributor on its efforts to make KwaDukuza Municipality as a green economy investor destination. It also uses the property development for both climate change adaptation and mitigation approaches. The municipality also aimed to attract new players in the construction sector who are will manufacture and supply the property developers with new technology and products built within our area.

- Tourism sector – has also being identified as the key sector to promote green economy through various initiatives of protecting the existing environment and ecosystem to energy and water saving facilities.
- Urban Agriculture – KwaDukuza Municipality in responding to the rapid urbanisation is promoting urban agriculture as one of the LED programmes. This include promoting organic food supply.
- Sugarcane – KwaDukuza Municipality supports the on-going research and proposal form UShukela Mill to establish a co-generation facility and also generating of the renewable energy for the industry.
- The municipality continues to promote its industrialisation policy by advocating for investment in the renewable sector as the District was designated by the Province as Renewable Hub.

- The Beach Nodes Development Plan – advocates the development of the green jobs through tourism. The municipality working with iLembe Chamber of Businesses is involved in developing a Sea Rising Protection Plan to counteract any vulnerability that emanates from the projected sea rising due to climate change.
- Vuthela iLembe LED Programme – Resource Efficiency and Energy Efficiency studies are being conducted to identify opportunities for existing business to improve their efficiencies while creating business opportunities and jobs for local people.

The municipality is currently also working on developing Green Procurement Policy which is aimed at ensuring that its infrastructure is climate proof. This and many other initiatives will contribute in creating jobs in the green sector.

ALIGNMENT OF DIFFERENT ECONOMIC FORA

KwaDukuza Municipality participates in various fora while its own fora are aligned with other external fora:

- KwaDukuza Municipality participates in the District LED Forum and Provincial LED Forum by invitation;
- KwaDukuza Municipality participates in the ILembe DDM Economic Cluster and it is chaired by KwaDukuza Mayor.
- KwaDukuza Municipality is part of Vuthela LED Programme Project Management Team (PMT) and Project Steering Committee (PSC).
- KwaDukuza Municipality supports and participates in the KwaDukuza Informal Traders Chamber's quarterly engagement;
- The Municipality participates in the iLembe Chamber of Business, Industry and Tourism Investment Committee upon invitation;

PLAN TO MOBILIZE PRIVATE SECTOR RESOURCES

The Municipality's approach to economic development has always centred on the understanding that it has a responsibility to create an enabling environment for the private sector to thrive. The private sector in KwaDukuza Municipality plays a critical role in supporting economic development through enterprise development programmes. The property developers in particular have committed and continue to work with the Municipality in supporting its LED initiatives and developing local businesses. Amongst the programmes that are in place and partnership with the private sector are the following:

- Partnership with ABSA and Nedbank – this partnership focuses on financial support towards the SMME Development programme, support of the Annual Business Week and also provides access to finance to qualifying businesses;
- Partnership with Hesto Harness (PTY) LTD - the partnership with Hullets Development which emanates from Property B-BBEE Transformation Charter.
- Mining companies which are required to develop Social Labour Plans informed by the municipal IDP as per the provisions of the Minerals and Petroleum Resources Development Act. There are few companies within KwaDukuza Municipality that have engaged the Municipality and are supporting co-operatives and community development projects in various wards. The following

mining companies has been identified as the key companies that need to be engaged to ensure alignment of their SLPs with KDM IDP. These companies include:

(a) Lafarge (operating Stanger Quarry)
(b) UMhlali Quarry
(c) Ballito Crushers (PTY) LTD
(d) Mattioda Collabora Aggregate
(e) Spec Sand

These companies has been engaging KwaDukuza Municipalities when they are in the process of applying for new mining permit or renew the existing permit. They tend to deal with ward councillors and traditional authority in identifying projects, which some of those are not part of the IDP or even ward base plans.

The LED unit is in the process of recommending to council for the establishment of the formal coordinating and oversight structure, for all Social Labour Plans which has been approved by DMRE. This will ensure that our communities are not short-changed by the companies. his approach is also supported by Magwaza Traditional Authority which most of the companies operates which its subjects resides.

20.17. MUNICIPAL CHALLENGES AND PROPOSED INTERVENTIONS: LOCAL ECONOMIC DEVELOPMENT

TABLE 104:DECRIPTION OF CHALLENGES AND INTERVENTIONS (LED)

CHALLENGES/COMMUNITY NEEDS IDENTIFIED	IDP INTERVENTIONS
KPA: LOCAL ECONOMIC DEVELOPMENT	
High unemployment rates amongst youth and women in KwaDukuza. Propensity of Local businesses to employ people from outside KwaDukuza.	Promote technology based skills development and establishment of technology companies. Promote local graduates absorption in internship and graduates opportunities offered by both public and private sector. Popularize all supports and services offered by the NYDA District Office, Enterprise iLembe Incubator and SEDA Outlets. Priorities youth in funding opportunities and support offered by KwaDukuza LED unit. Expedite and enter into social compact agreements with Investors/Developers to priorities appointment of KwaDukuza residents when there are job opportunities; and Ensure that all projects adhere to EPWP principles and the implementation thereof.

Untransformed economy and few business opportunities made available to local emerging businesses. This challenge has led to the formation of business forums which violently demand work opportunities.	Focus on the promotion of direct investment through minimising development approval red-tape and provision of incentive (rates rebate); Provide start-up support to SMMES/Cooperatives involved in the manufacturing sector; Implement Nokukhanya Luthuli tourism prencipt business plan; Implement emerging contractor's development programme; Promote and support SMMEs that are involved in the innovation and technology business; Promote green economy; Implement Target Procurement and enforce meaningful sub-contracting in all municipal contracts exceeding R4 million in value; and Review and adopt KwaDukuza LED Plan.
Increased crime which threatens community safety and investment to the area.	Partner with private sector and community-based organisations for the installation of vehicle identification cameras; Partner with private security companies and SAPS to fight crime by undertaking joint enforcement blitz and sharing crime intelligence; Develop and implement KwaDukuza Community Safety Plan. Radically implement rate coding on abandoned/ depleted buildings in the CBD Implement tourism ambassador programme during peak seasons. Develop and adopt KwaDukuza Crime Strategy; Strengthen the functioning of Community Policing Forums; Focus targeting school crime awareness programmes; Ensure the implementation of Council by-laws; and Improvement on the functioning of Council CCTV camera's project.

20.18.LOCAL ECONOMIC DEVELOPMENT SWOT ANALYSIS

TABLE 105: LED SWOT ANALYSIS

STRENGTHS	WEAKNESSES
• Enabling policies and plans for nodal developments, • Close Proximity to two harbours and Dube Trade Port, • Close proximity to Dube Trade Port IDZ, • Strong organized business, • Ballito Urban Improvement Prencipt • Investor Incentives Scheme, i.e. rates rebates, • Existing public-private partnerships, • Stable municipal governance and financial viable, • Clear town planning and building control regime, • Well marketed property opportunities, • Heritage assets (Iconic leaders), • Beaches, • Abundantly labour, • International partnerships i.e. SECO LED programme, • Approved Urban Low Carbon Emission Development strategy, • Fully fledge LED Unit and supporting institutions. • The Municipality has been part of the Agri-Hubs Programme led by the Department of Rural Land Affairs.	• High unemployment rate amongst the youth, • Lack of capacity to support all economic sectors by LED Unit, • Lack of entrepreneurship development organizations (e.g. SEDA). • Lack of skilled required by our local economy, • Poor access to business premises, • Uneven economic development between Southern and Northern areas of KDM, • Poor supports and alignment of government SMME & Cooperatives interventions, • Lack of approved LED Strategy, • Culture of entitlement by entrepreneurs of government opportunities, • Poor business strategies to counteract foreign national's business, • Lack of agriculture land preservation policy for agriculture, • Lack of business-to-business linkages programme • No functional LED Forum. • The Municipality's Agricultural sector is declining due to marking of more land and urban development; changing focus of the Tongaat Hullets as well as Illovo sugar.

OPPORTUNITIES	THREATS
• Radical Economic Transformation policies,	• High level employment and demand for local employment, • Investor scarring tactics due to modus-operandi of business forums,

• Investigation within KwaDukuza as a result of changes in the sugar cane industry. • Implementation of Swiss Secretariat for Economic Corporation (SECO), -Vuthela LED programme, • Green Economy opportunities and Fourth Industrial Revolution • Expanding of Dube Trade Zone IDZ to KwaDukuza LM, • Industrial/Manufacturing development, • Business –business linkages as well as SMME Incubation, • Creative industries, • Branching into Urban Agriculture, • Property development and management, • Strategic allocation of municipal owned land to advance transformation, • Agri-processing, • Township/Inland and Cultural and Heritage Tourism, • Cargo and Warehousing opportunities, • Infrastructure development, • Logistics and transport sector, • Health tourism, • Supplier development programmes by private sector, • Operation Phakisa, • Skills development/graduate programmes, • Expanded Public Works Programmes, • Regional economy linkages, • Partnership with Amakhosi and Ingonyama Trust for rural economic development • Diversification of sugar farmers to branch into growing other markets e.g. tea tree oil, granadilla etc.	• Uncontrolled change of agriculture land used, • No proper plan or strategy to manage Rapid Urbanization, • Lack of reskilling programme for unemployable youth and graduates, • No additional funding of bulk infrastructure (Electricity and Water), • Perceived high costs of development contribution costs, • Lack of mainstreaming of indigenous people and general HDI in the local economy, • Lack of local economy diversification, • Culture of entitlement to government markets by local entrepreneurs, • Red tape related to development approvals and access to electricity, • Increased employment of illegal immigrants, enforcement of laws against employment of illegal immigrants, • Crime and safety,

21.YOUTH DEVELOPMENT

As a developmental local government, one of KwaDukuza Municipality's responsibilities is to play its part in addressing historical imbalances through developing a co-ordinated and integrated response to challenges facing young people within KwaDukuza. The Municipality has made significant achievements in developing its institutional capacity to make positive change in the lives of young people. Some of the targeted interventions include the formulation of youth programmes which are budgeted for each financial year.

- **KWADUKUZA MUNICIPALITY EXTERNAL – REGISTRATION ASSISTANCE PROGRAMME**

As part of the municipality intervention, every year the municipality provide financial registration assistance to the youth of KwaDukuza, who want to pursue tertiary studies in the public education. during this council term, the financial assistance has been increased from R5000 per learner to R8000. This amount was implemented in the 2023 beneficiaries. The municipality supported 75 students and it is aiming to support 100 in the next financial year. The beneficiaries of this programme usual qualifies for the National Financial Aid Scheme, and it expected that they must apply when they are at their respective **institutions.**

- **CONSTRUCTION EDUCATION AND TRAINING AUTHORITY – FUNDED CANDIDACY PROGRAMME**

KwaDukuza Municipality candidacy programme received a funding of R3million from Construction Education and Training Authority (CETA). The grant was for the programme that has been designed to provide an opportunity for 10 unemployed graduates, who have degree's to be place in KwaDukuza Municipality for the period of three (3) years. There are part of the candidacy programme, which is the programme aimed in assisting built environment graduates to register as professionals with their respective statutory professional councils. The ten graduates started their programme on the 28th of November 2022 and their programme ends on the 27th of November 2025. The graduates are divided and place in the following units within the municipality.

Qualification	Number of Graduates	Host Business Unit
BTech/B-Degree Town and Regional Planning	5	Development Planning and Spatial Planning
BTech/B-Degree in Architecture	3	Building Control
BTech in Civil Engineering	2	Project Management Unit (PMU)

All the graduates are from KwaDukuza Municipal area.

- **KWADUKUZA MUNICIPALITY BACK- TO SCHOOL PROGRAMME:**

The programme is official referred as Back to school – Dress a Child Campaign implemented is usual implemented during the third quarter of our financial year. During the year in review, six hundred beneficiaries from poor household has been provided with full sets of school uniforms. The selection of beneficiaries is done

by ward councillors in consultation with schools and their ward committee members. This programme forms part of various interventions which addresses both the right of the child to go to school and as part of KwaDukuza poverty net assistance.

- **MASS SKILLS PROGRAMME**

The Mass Skills Programme is a programme that is aimed in supporting unemployed youth with certain skills that might make them employable. Over the years, council has focused on supporting youth that with learners and drivers licences, which are one of the requirements in certain jobs and training fields i.e. Police Force. During the Year, under review council has decided to roll out the programme that will focus on the following areas and targeting 80 youth.

- Code 8 /10 Learners and Driver's license programme targeting 60 youth from 30 wards and 5 nominated through the office of the mayor.
- 15 Youth to undergo – Yellow Machine/ Plant driver's licenses.

This programme will be done from this financial year and completed in the next financial year.

NYDA DISTRICT OFFICE SERVICES

KwaDukuza Municipality is the host of NYDA iLembe District Office. The office was established in 2021 and has been operating for last two years, servicing the entire district. KwaDukuza Municipality and its youth have use the advantage that the office is based in KwaDukuza, to benefits from various service offerings. The following services are being offered by NYDA to KwaDukuza youth.

- Entrepreneurial development,
- Business vouchers.
- Career guidance and advice,
- Enlisting on the job portals.

OFFICE OF THE PREMIER/KDM OUTREACH PROGRAMMES

The KZN Office of the Premier (Youth Directorate) in 2021/2022 financial year deployed a mobile bus with the state of the art technology to be use in the district for providing various youth services. The cost of running this resource is financed by the province. KwaDukuza Municipality, its youth forums and youth office has been partnering with this mobile outreach vehicle to provide various youth advisory and support services at ward level. A consolidated programme of ensuring that this good resource is maximum use will be developed and roll-overed in our area in the next financial year.

SCHOOL VISITS AND CAREER GUIDANCE/AWARENESS PROGRAMME

KwaDukuza Municipality Youth Office in partnership with the Department of Education and eighteen local public high schools, conduct career awareness programme. The programme entails the municipality youth office staff visiting each school for half a day, where they provide on-site support to grade 12 leaners for them to apply at Central Application Office for their chosen careers. In most cases, this covers high school in town ships and has seen an increase in a number of grade 12 who apply on time with COA. Council has provided financial support to only poor learners to register with CAO. Beside the registration, the team further run career advice on site. This programme has been a successful one.

SPORTS PROGRAMME

The KwaDukuza Youth Office through its Sports Unit, provide various supports to clubs and federations towards the development of sports. The units further initiate and implement various sports development programmes in our area.

The following sports clubs/associations has been supported by KwaDukuza Municipality Youth Office.

- Ubuntu Surfing and Swimming Club – this is the club based at ward 4, which is involve in developing surfing and swimming in our area.
- Cycling club – the municipality has been supporting a local based club which is promoting cycling as the sport within our area.

The municipality also implement the following programmes with federations and sector departments.

- KwaDukuza Mayoral Cup- targeting at least five codes and played from ward level.
- Intermunicipal Games (SALGA selection team competition) – the municipality selected teams participates in the inter-municipality competition which the district squad is selected. KwaDukuza athletes dominates selection to the district squads.
- Mass participation programme,

21.1. KWADUKUZA YOUTH DEVELOPMENT NEEDS

Below is the summary of the needs identified by youth, during various public engagements and also through the youth forums formed by the municipality.

- Employment opportunities which does not require experience.
- Skills development initiatives and opportunities
- Transparency on municipal recruitment of interns, in-service trainees and employees on entry levels.
- Priorities local youth on internships, in-service training and entry level positions.
- Access to information about all opportunities.
- Business opportunities and development of youth owned businesses.
- Drug abuse and rehabilitation initiatives.
- Establishment of drug rehabilitation centre.
- Crime fighting initiatives.
- Provision and development of sports and recreational facilities i.e. Gyms, sports fields etc.
- Development of youth development centres.
- Development and placement of Public Wi-Fi in the strategic areas
- Creating of local based employment database.
- Mainstreaming and measuring of youth development across all municipality departments.

KWADUKUZA YOUTH DEVELOPMENT UNIT

KwaDukuza Municipality is the pathfinder of youth development, as it was one of the first municipalities in this province to establish a youth office supported by the then Umsombomvu Youth Fund (now called NYDA). The municipality has appointed officials to perform various functions, in response to the youth needs.

POSITION	AREA OF FOCUS	POSITION
Manager: Sports Development	Responsible for managing the unit's resources, directing the work of staff, providing support and guidance to staff members on matters related to sports development.	Filled
Manager : Youth Development	Responsible for managing the unit's resources, directing the work of staff, providing support and guidance to staff members on matters related to youth development.	Vacant The Manager Sports is also acting as the manager youth development. He previous managed the same unit.
Youth Officer	The incumbent is focusing on coordinating and facilitating youth development initiatives, including creative industries programmes.	Filled
Career Counsellor	The incumbent is responsible for facilitating career guidance, job preparedness initiative and entrepreneurship.	Filled
Outreach officers X 2	Responsible for coordinating and implementing outreach programmes to wards, targeting out of school youth.	Filled
Sports Facilitator	Responsible for managing the unit's resources, directing the work of staff, providing support and guidance to staff members on matters related to sports development.	Filled
Sports Administrator	Responsible for managing the unit's resources, directing the work of staff, providing support and guidance to staff members on matters related to sports development.	Vacant
Cyber cadet	Responsible for managing and supporting users of KwaDukuza Youth computer centre, which is used by youth for free to apply for jobs or business opportunities. He also assists youth who want to print their CVs for free.	Filled
Administrative Officer	The incumbent is responsible for providing administrative support	Filled

	including initiating procurement process for the unit.	

21.2. SOCIAL DEVELOPMENT:

(a) YOUTH DEVELOPMENT

As a developmental local government, one of KwaDukuza Municipality's responsibilities is to play its part in addressing historical imbalances through developing a co-ordinated and integrated response to challenges facing young people within KwaDukuza. The Municipality has made significant achievements in developing its institutional capacity to make positive change in the lives of young people. Some of the targeted interventions include the formulation of youth programmes which are budgeted for each financial year.

- **KWADUKUZA MUNICIPALITY BACK- TO SCHOOL PROGRAMME:**

The program officially referred to as Back To school – Dress a Child Campaign implemented in January and targets local primary schools. This is a program approved in 2013 by the Municipality's Youth affairs sub-committee and aims at the less fortunate parents not affording to buy school uniform.

- **MASS SKILLS PROGRAMME**

The Mass Skills Programme is essentially about Driver Licences Programme intended and was approved by Council towards its' implementation. The programme included learners licences acquiring for the 20/21 financial year and that will be followed by a second phase pf the program which will be on the implementations of drivers; licence in the 2021/22 financial year. The program is envisioned to be completed by end of November 2020 and includes youth names given by the respective 29 Ward Councillors and it had 63 participants.

Other specific Youth programs are;

- One Million Shoes Campaign
- KDZ Secondary schools debate competition

21.3. KWADUKUZA YOUTH DEV OFFICE DEVELOPMENT PROGRAMMES:

OVERALL WARDS NEEDS:

- RENOVATION AND PROVISION OF SPORTS FIELDS, OUTDOOR GYMS AND INDOOR CENTRES
- SKILLS DEVELOPMENT INITIATIVES

KDM YOUTH DEVELOPMENT PFFICE ORGANOGRAM:

- Manager: Sports Development
- Youth Officer
- Career Councillor

- Sports Facilitator
- Sports Administrators
- Admin Officer
- Cyber cadet
- Outreach Officer

KDM-YOUTH-DEVELOPMENT:
UPCOMING PROGRAMMES

FOCUS AREA 1 - YOUTH DEVELOPMENT

FOCUS AREA 2 - SPORTS DEVELOPMENT

3RD AND 4TH Quarter ACTIVITIES

- Youth outreach sessions
- KDM Financial assistance
- Back to school – Dress a child campaign
- Entrepreneurship Mentorship programme
- ICT training workshop.
- Miss KwaDukuza Finals
- Mass skilling programme (Driver's license)
- Youth Month celebration programme

Annexure 19 KWADUKUZA YOUTH FORUMS LIST

21.4. SITUATIONAL ANALYSIS: THREE PRIORITIES PER WARD

The section on Social Development covers the three targeted priorities per ward vis-à-vis

(i) Jobs/employment and business opportunities,

(ii) Access to low cost, affordable and rental housing stock, and

(iii) Access to water and sanitation

The three priorities form the most important needs of the communities at any given point in time. The priorities are alluded to in the executive summary of the IDP as broad-based community needs. The Municipality's IDP scrutinizes the Health and Education sectors, Safety and Security, Nation Building and Social Cohesion, Vulnerable Groups, Food Production Initiatives and National School Nutrition Programme.

21.5. HEALTH AND EDUCATION SECTORS check if assessment criterial still requires this. If yes, then Check current SDF and current stats if no information available that delete also

The *iLembe Quality of Life Survey* presented an opportunity to conduct an initial assessment of services that are provided in iLembe, in accordance with recommended guidelines, in this case the "Guidelines for Planning of Facilities in KwaZulu-Natal" prepared by the Provincial Planning and Development Commission in October 2007. The results of the survey reflect the basic disparities that exist in the study area.

The population figures that have been relied upon for this exercise were calculated on the basis of actual dwelling structures/erven determined from aerial photography and cadastral information. The *iLembe Quality*

of Life Survey has found that many residents in iLembe do not have adequate access to facilities, particularly facilities such as housing support services, libraries, parks and sports facilities in particular are not well provisioned. Health facilities are particularly under-provisioned in Mandeni compared to the other local municipalities and this clearly requires urgent intervention. Although some facilities do enjoy good levels of access to communities, most people indicated high levels of dissatisfaction with the state of facilities in general

Table 106:SOCIAL INFRASTRUCTURE ASSESSMENT

FACILITY	THRESHOLD CONSIDERATIONS	EXISTING PROVISION	IDEAL SERVICE LEVEL	
			CURRENT	FUTURE
Primary School	Estimated Population is 3 to 4000 people,	45	57 – 76	68 - 91
Secondary School	Estimated Population is 6 to 10 000 people, 6000 for lower income communities, 49m2 per classroom.	16	23 – 38	27 - 46
Clinics	Dispersed- 5000: Mobile Point Clustered- 5000 : Health Station 5000- 10000: Small Clinic 10000- 20000; Medium Clinic 30000- 50000: Large Clinic 60000-70000: Extra Large Clinic 70000- 100000: Community Health Centre	Small Clinic – 9 Mobile Point – 9	38 – 45	27 - 55
Hospitals	450 000	1	1	1
Community Halls	30 000	20	8	9
Library	40 000	6	6	7

**Source: KwaDukuza Municipality SDF 2015/2016

TABLE 107:OVERALL ACCESS TO SOCIAL FACILITIES IN KDM WITHIN ILEMBE DISTRICT MUNICIPALITY

COMMUNITY FACILITIES	MUNICIPALITY				
	Mandeni	KwaDukuza	Ndwedwe	Maphumulo	iLembe
Community Halls	45.10	42.14	58.25	49.70	48.79
Creches	39.27	52.70	46.90	41.88	45.18
Education facilities	69.30	77.90	81.39	77.93	76.63
Health Services	34.92	80.00	68.41	67.57	62.73

COMMUNITY FACILITIES	MUNICIPALITY				
	Mandeni	KwaDukuza	Ndwedwe	Maphumulo	iLembe
Housing Support Services	2.77	37.93	14.14	7.52	15.59
Libraries	2.27	19.47	29.91	15.57	16.80
Parks/recreational open space	12.55	19.84	16.94	16.17	16.37
Pension pay out point	50.27	76.41	77.85	57.76	65.57
Police services	46.52	56.29	77.38	47.26	56.86
Postal services	28.16	56.87	54.20	39.80	44.76
Public telephones	24.93	40.75	45.46	40.68	37.96
Sports facilities	23.86	37.69	45.15	45.83	38.13
Public transport	69.93	82.84	83.20	93.43	82.35

**Source: KwaDukuza Municipality SDF 2015/2016

(a) HEALTH ANALYSIS

The health situation of the study area has been found to be dire, with a propensity to increase the mortality rate over time. The ten (10) major causes of death have reached epidemic levels. Tuberculosis features prominently in the top three major causes of death for the District and the 4 sub-districts. This is reflected in iLembe's TB Health Outcomes with the TB cure rate decreasing from 76% to 67% with the TB interruption rate increasing from 7% to 9%. Inevitably complications related to TB are resulting in deaths in facilities. Patients who die from HIV/AIDS related conditions have also been found to be co-infected with other conditions with a high correlation to TB.

Conditions of lifestyle for example diabetes and cardiac conditions are controllable conditions as long as medical attention is sought early and/or preventative programmes are implemented. Community Health Worker Programme must be strengthened to address gaps. Some TB patients seek medical attention rather too late while others have a combination of conditions which impact adversely on clinical outcomes. TB is a social problem linked to poverty, overcrowding and poor social conditions as well as environmental factors to its increased burden. TB is weakening all the progress made in the fight against AIDS. TB is not only the number one cause of AIDS-related deaths in Africa but also the number one cause of all deaths in South Africa. Most deaths are related to HIV /AIDS complications which require intervention from preventative and primitive health programmes e.g. CCMT, HCT, and PMTCT

TABLE 108:MAJOR DEATH SOURCE RESPECTIVELY IN ILEMBE AND KWADUKUZA

iLembe District	KwaDukuza
Tuberculosis	Pulmonary Tuberculosis
Retroviral Disease	Cerebral Vascular Accident
Cerebral Vascular Accident	Retroviral Disease
Meningitis	Gastro enteritis
Gastro enteritis	Meningitis
Pneumonia	Lower respiratory Infections
Congestive cardiac failure	Tuberculosis
Lower respiratory Infections	Congestive cardiac failure
Renal failure	Pneumonia
Diabetes	Anaemia

**Source: Stats SA, 2011

Table 109:MORTALITY RATE, INFANT, CHILD AND MATERNAL DEATH SINCE 2009

	Years	iLembe District	KwaDukuza
Infant mortality per 1 000 population *Proportion of inpatient deaths under 1 that died during their stay in the facility*	2009	114	178
	2010	124	199
Child mortality per 1 000 population *Proportion of inpatient deaths under 5 that died during their stay in the facility*	2009	109	172
	2010	85	130
Maternal Mortality per 100 000 live births *Maternal deaths occurring within 42days of delivery or TOP per 100 000 live births*	2009	346	433
	2010	131	166

***Source: Stats SA, 2011*

(b) INFANT MORTALITY

The district has appeared to be constant with a slight increase in 2010. There were 145 infant deaths/ 1267 separations and 206 infant deaths /1612 separations, which is a 29% increase. In fact, infant deaths in both district hospitals refer to Stanger. The District is planning to track numbers linked to the sub-districts that

appear in Stanger Hospital. Immunisation coverage and measles coverage for under 1 year have both increased significantly. Immunisation coverage was 87.0% and it decreased to 86% and measles coverage decreased from 89% to 81%, which is an 8% decrease.

(c) CHILD MORTALITY

Although KwaDukuza appears to have improved outputs, when tracking raw data, a 29% increase in child deaths was recorded (i.e. 106 child deaths/616 separations and 157 child deaths/1204 separations}. Maternal Mortality in KwaDukuza was 166/100 000 live births and 433/100 000. Actual figures revealed that there were 11 maternal deaths /6632 live births and 26 maternal deaths / 5991 live births which is a 56% decrease in actual number of maternal death. Avoidable deaths linked to clinical care could be addressed through the improvement of clinical skills through workshops training and teachable moments.

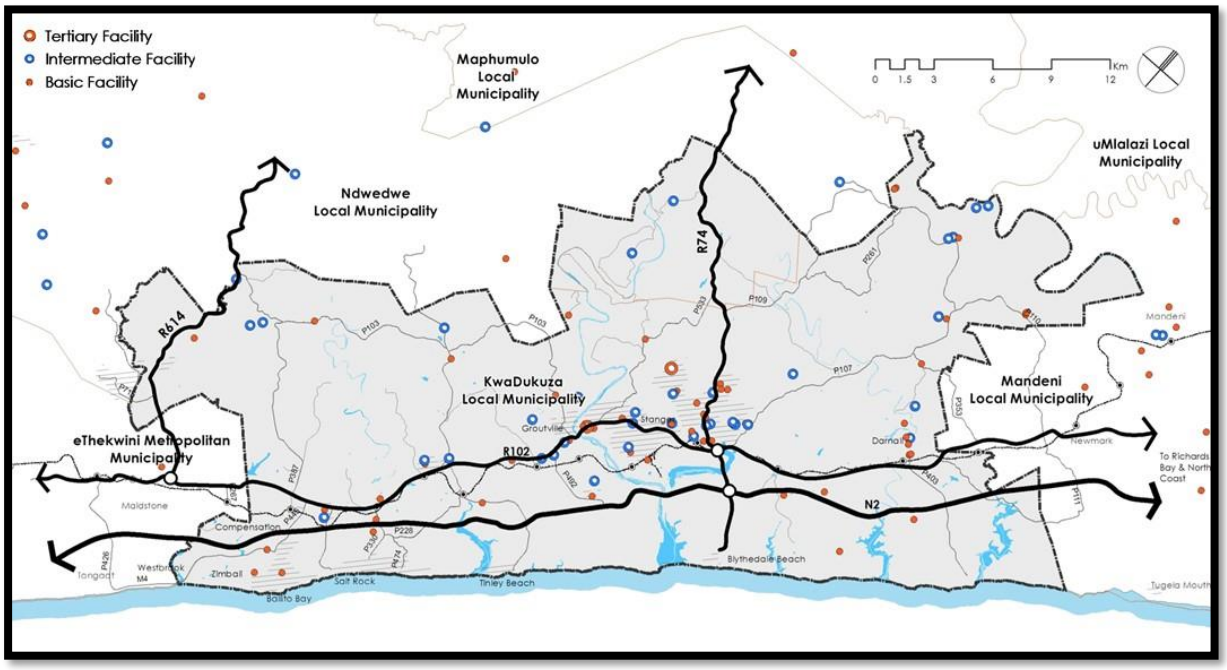
1.1. NETWORK BASED SERVICE AREAS OF EXISTING HEALTH FACILITIES IN KWADUKUZA

Over and above the above scenario and at this point we obviously cannot shy away from the impact of the Covid-19 pandemic which is at attack in the country. Looking closely to the province of KwaZulu-Natal, KwaDukuza marks as the second with highest cases of the virus from EThekwini. The Municipality, even though this is not their direct function is trying by all means to assist DOH towards the fighting the virus and can be seen through the awareness loud hailing done across the hotspots, other communication to the public measures, delivering food parcels to assist to vulnerable communities etc. it's still a long way to go but the Municipality is trying by all to make the public aware of what is expected towards adapting to the new normal. At this point in time in must be noted that the stats of the province are as follows; total confirmed cases 330 863, deaths 9772 and recoveries 312 761.

(d) EDUCATION ANALYSIS

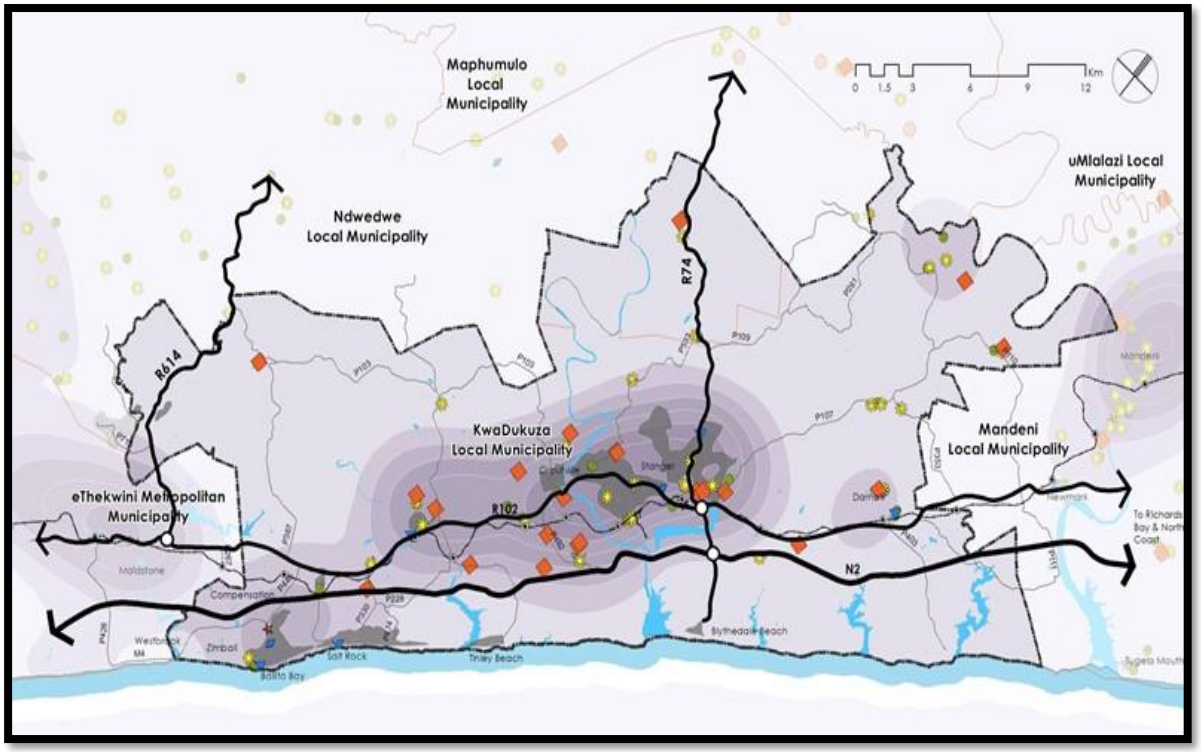
There are 28.2 % people above the age of 20 years in KwaDukuza Municipality who are in possession of Standard 10/Grade 12 and 5.7 % who are in possession of Higher Education qualification. Census 2011 revealed that 9.7% of the population in KwaDukuza Municipality never attended school. This shows a 10.9% improvement in the education level since 2001 where there were 20.6 % of the KwaDukuza Municipality's population that had no form of schooling. This is positive for the Municipality as it provides a skills-base for the area that requires minimum training. The major challenge faced by KwaDukuza Municipality in this regard is that there are very limited institutions for higher learning in the area. The nearest institutions are further south in eThekwini or further north at Mandeni

FIGURE 48:SPATIAL DISTRIBUTION OF EDUCATION IN THE CONTEXT OF BROAD S1ETTLEMENT DENSITIES



***Source: KwaDukuza Municipality SDF 2015/2016*

FIGURE 49:OTHER COMMUNITY AND SOCIAL FACILITIES IN THE CONTEXT OF ROAD POPULATION DENSITIES



1.2. ANALYSIS OF COMMUNITY DEVELOPMENT: VULNERABLE GROUPS

a) DEVELOPMENT INTERVENTIONS FOR THE PEOPLE WITH DISABILITIES

The Municipality does not have a dedicated budget and integrated Municipality's Programme of Action for the development of disabled people. A forum has been formed especially for the People with disabilities. The Forum assists with interacting with the sector and the development of streamlined programmes for the sector. A database of People with disabilities has since been compiled through cooperation and support of the Forum. The gender desk office has strengthened gender ward-based committees and capacitated them adequately in order for them to be able to engage with such groups. One critical challenge encountered in this regard is the fact that the Municipality's offices are not easily accessible for People with disabilities. **Annexure 23 KWADUKUZA DISABILITY DATABASE_2022**

b) DEVELOPMENT INTERVENTIONS FOR THE ELDERLY

Senior citizens are some of the neglected sectors in terms of targeted programmes in all spheres of governance other than old age grants. A programme targeting senior citizens has recently been introduced at Provincial and District levels. The Municipality has dedicated a limited budget to host a formal event in celebration of senior citizens. The event is intended to celebrate the lives of senior citizens and affirm their continued value in society. Furthermore, the Municipality has launched senior citizens' forums in some of the wards. The Municipality interacts with these structures as part of its Public Participation Programme.

c) PEOPLE AFFECTED BY HIV/AIDS, SUBSTANCE ABUSE ETC.

NUMBER OF INFECTIONS AND AIDS RELATED DEATHS IN KWADUKUZA MUNICIPALITY

The District AIDS Council (DAC) is the co-ordination structure that addresses HIV/AIDS related matters at district level. The DAC supports the Local AIDS Council (LAC) of KwaDukuza Municipality in ensuring that Ward AIDS Committees (WACs) are active in all 30 Wards. The HIV/AIDS Councils report quarterly to the Province about progress on HIV/AIDS prevalence in the District. The District Plan of the District AIDS Council has been developed to tackle poverty, HIV/AIDS, STI, TB and social ills in the District. A structure known as People Living with HIV Forum (PLWHA) has been launched in the Municipality with the District structure subsequently ensuring that PLWHA participates fully on HIV/AIDS Programs.

TABLE 110:NUMBER OF INFECTIONS AND AIDS RELATED DEATHS

Identified Issues	Statistics in KwaDukuza Municipality
HIV/AIDS	
Population	172 915
HIV Positive	26 890
Aids Deaths	2 027

***Source: ILembe Intelligence and Economic Indicator Report Q1 2013*

1.3. PLAN FOR VULNERABLE GROUPS

KwaDukuza Municipality developed a plan to respond to the needs of designated groups and is provided in Chapter-4: Development Strategies.

1.3.1. FOOD PRODUCTION INITIATIVES

The Local Economic Development Section: Agriculture-Initiatives to promote small holder producers has addressed food production initiatives. Refer to the LED section of the IDP which is above.

1.3.2. NATIONAL SCHOOL NUTRITION PROGRAMME

KwaDukuza Municipality is part of a District-wide programme supported by the Department of Education. The iLembe District, through its economic development agency (Enterprise iLembe), initiated successful access to public sector market by emerging farmers. This was piloted through the national school nutrition programme (NSP), whereby emerging farmers became suppliers to companies and co-operatives that are contracted by the Department of Education to provide school nutrition programme. The success of this programme has led to the Provincial government adopting the very programme as a provincial wide radical economic programme (this led to the birth of Radical Agrarian Socio-Economic Transformation – RASET). In the circumstances, there are a number of local farmers and suppliers that are participating in this programme.

1.4. THE STATUS OF KWADUKUZA MUNICIPALITY POUND FACILITIES

Section 152 of the Constitution of the Republic of South Africa (Act 108 of 1996) read together with Schedule 4, Part B thereof, provides that the objectives of local government vests the powers and functions in a local municipality. The functions and powers of a municipality are further assigned to it in terms of Sections 156 and 229 of the Constitution. To give effect to the provisions of the Constitution, Chapter 5 of the Local Government Municipal Structures Act (Act 117 of 1998) distinctly describe the functions and powers vested in a local community as follows:

- To provide democratic and accountable government for local communities;
- To ensure provision of services to communities in a sustainable manner;
- To promote social and economic development;
- To promote a safe and healthy environment; and
- To encourage the involvement of communities and community organisations in the matters of local government.

In line with the above-described functions and powers in a local community, KwaDukuza Municipality is responsible for the provision of pound facilities and management within its jurisdiction area especially with the closure of SPCA branch in Ballito.

1.5. THE STATUS OF EARLY CHILDHOOD DEVELOPMENT CENTRES (ECD'S) IN KWADUKUZA

The following legislative framework regulate and gives guidance on the establishment of Early Childhood Development Centres in South Africa:

- The Constitution of the Republic of South Africa, 1996 ;
- White Paper 1 on Education and Training (1995) and Interim Policy for Early Childhood Development (1996); and
- White Paper No.5 of 2001: Education White Paper 5 on Early Childhood Development

The powers and functions of a municipality are assigned to it in terms of Sections 156 and 229 of the Constitution. To give effect to the provisions of the Constitution, Chapter 5 of the Local Government Municipal Structures Act (Act 117 of 1998) distinctly describe the functions and powers vested in a local community as indicated above in 6.18.10. KwaDukuza Municipality provides support to community needs on the provision of childcare facilities/creches.

Underdevelopment and poor resources are the two main fundamental issues when it comes to local ECDs. This is especially the case ever since ECD functions has moved from the Department of Social Development and over to the Department of Education. The Municipality has devised a plan to provide the necessary assistance to 25 unfunded ECD centers in KwaDukuza in which are certified as Non-profit organizations and some listed as partial care centers. These centers have minimal accreditation and the majority of them are within underprivileged communities and do not essentially receive any form of funding from government. This than means that these centers are self-funded and rely on monthly sees for its operation. The office of the Mayor has also saw this gap in order and proposed assistance to these facilities with the following objectives;

- Recognition of children as key in the development agenda owing to the fact that children are the future in the building a prosperous society.
- Community development and empowerment for children about their rights and safety.
- Development of communicative with ECD centers as the cornerstone for realizing a thriving society and better future.
- Ensure effective promotion of children since they are one of the most vulnerable groups in society.
- Uplifting ECD centres that are struggling to raise funds and which are unable to acquire resources.

KwaDukuza Municipal has formalized a partnership with Amaqhawe Non-Profit organization for the purpose of the official distribution of equipment. This will include a total of 9 ECD centers to be identified by the Mayor as beneficiaries and Mayoral ceremonial handover will be facilitated. The resources will include the Education material and tools which will be in a form of a maximum of R10 000 for each 9 ECDs.

1.6. SOCIAL DEVELOPMENT SWOT ANALYSIS

TABLE 111:SOCIAL DEVELOPMENT SWOT ANALYSIS

STRENGTHS	WEAKNESSES
▪ Dedicated office and Manager in place ▪ Municipality is recognized as a central point for support. ▪ Budget for Gender, Elderly People with Disabilities and children available are limited. ▪ Established local forums for special projects.	▪ Lack of funding for special programmes and projects. ▪ Effective co-ordination & quality management on key programs not effective.
OPPORTUNITIES	**THREATS**
Economic opportunities for disabled people.	▪ High TB infection. ▪ Long queues in pay points. ▪ Suitable housing for Elderly and Disabilities. ▪ Low number of disabled employed. ▪ Increasing a number of raped elderly & children. ▪ Shortage of elderly centres/lunch club ▪ Increasing number of Child headed family. ▪ Unfunded centres for elderly & children. ▪ High HIV infection. ▪ Limited participation in development.

22.SAFETY AND SECURITY & NATIONAL BUILDING & SOCIAL COHESION

KwaDukuza Municipality currently does not have a safety and security plan. The Municipality considers the issue of safety and security of its inhabitants as paramount. It is for this reason that, working in conjunction with the Department of Community Safety and Liaison, the south African Police and ILembe District the Municipality has launched Ward Safety Committees of 10 volunteers per voting station which are led by the mayor to monitor and report crime within the wards. A Community Safety Forum has been established by the Municipality and it is operational. The Forum comprises all municipal councilors, sector departments (including SAPS), crime prevention structures, etc. Meanwhile, the aspects of nation

building and social cohesion are provided for in the good governance and public participation situational analysis section herein.

IT should be also noted that there are other structures in order to deal with the element, safety, security and protection of inhabitants of KwaDukuza Local Municipality, these are as follows;

- Community Policing Forum
- Voting District Safety Forum
- Community Safety Forum
- KwaDukuza Natal CCPA

The most important element is ensuring the functionality of all these structures and ensuring the inter-departmental. Inter-governmental role that needs to be promoted with this structure. Another important element to note is that the above structures can't be a stand-alone to fight crime but it is noted that the involvement of community is crucial as well. It must be noted that crime not only in communities but also in public institutions such as schools etc., this then means that other sector department such as Department of Education (Schools), Department of Health (dealing with drug abuse etc.) and Department of Social Development need to be involved in the above-mentioned structures as it socially impacts in communities all the time.

22.1.1. COMMUNITY SAFETY BUSINESS UNIT

The internal KwaDukuza community Safety Unit is responsible for the below;

- Law enforcement –Traffic / Special Operations/Saturation Units
- Social Crime Prevention
- Motor Licensing and Testing
    - Disaster Management
- Marine Safety
- Fire and Emergency Service

TABLE 112: CAPEX: LAW ENFORCEMENT 2022- 2024

PROJECT	WARDS	BUDGET 2022/2023	BUDGET 2023/2024	BUDGET 2024/2025
Upgrade radios digital PTT	ALL	200 000	200 000	150 000
Law Enforcement Equipment	ALL	150 000	150 000	150 000
CCTV Upgrades	19	900 000	900 000	900 000

4 x Blue lights & Equipment	ALL	40 000	50 000	50 000
25 x Level 3 bulletproof	ALL	50 000	50 000	50 000
10 x Alco meters	ALL	20 000	50 000	70 000
Computers	ALL	100 000	100 000	100 000
Furniture & Equipment	ALL	60 000	100 000	100 000
Air conditioning unit		40 000	50 000	50 000
TOTAL		1 560 000	1 650 000	1 620 000
Motor Licensing/Testing Equipment	ALL	70 000	200 000	200 000

22.1.1.1. OPERATIONAL STAFFING

The Fire & Emergency Services has seen strategic improvements to staffing levels with the staffing compliment having been reached? With the current scale of operations, the Municipality's staffing compliment remains adequate. Additional staffing requirements form part a set of long-term objectives, including - though not limited to:

- Building a Fire & Emergency Services Head-quarters, located along the R102; and
- Commissioning satellite stations, aimed at servicing areas beyond 20-30 minutes' response time range.

(a) TRAINING AND DEVELOPMENT

Cadet Fire-fighters have received basic training, orientation course. After 2-years of service, these corps of Cadets are expected to go through training to capacitate them with Fire-Fighter 1; Hazmat Awareness; Code C Driver's license and undergo departmental assessment. The Municipality's training program is part of the employers' over-all capacity development program lead by the Human Resources Department. This is an ongoing operational matter, we have trained several wardens already and we have an item supporting the wardens be now trained as traffic Officers, but due to pandemic the KZN Traffic College has cancelled the training for 2021. We have been unable to recruit additional wardens due to the lack of budget provisions.

(b) EQUIPMENT AND VEHICLES

The Business Unit is currently equipped with four (4) fire Engines at 2 stations, Ballito and KwaDukuza to augment the above, the Municipality has general utility vehicles which from part of the Fire & Emergency Services' fleet muscle.

(c) EMERGENCY SERVICE COMMUNICATIONS SUPPORT

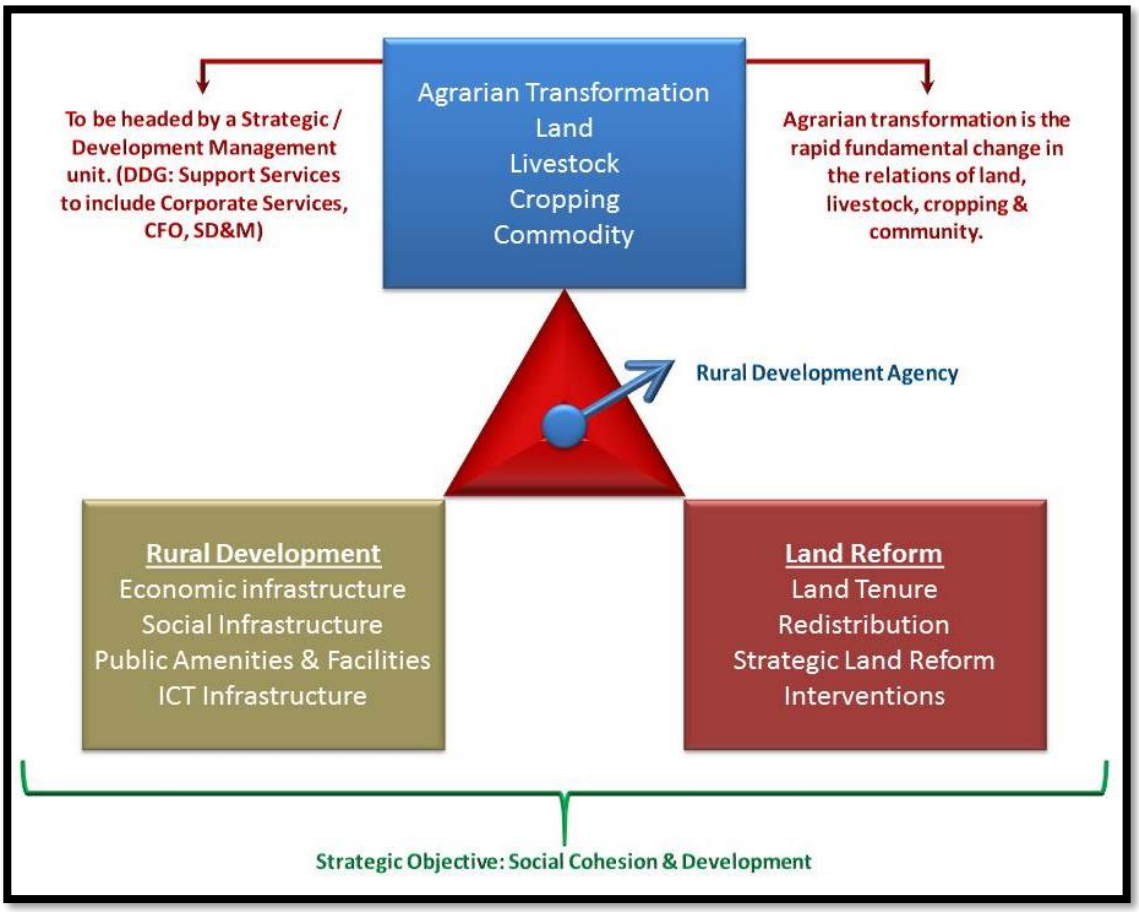
The current Emergency Call-Centre facility is housed at the Ballito Fire Station. Strategically, this remains a challenge for structural reasons. What is ideal would be to have this facility housed at a stand-alone facility preferably in KwaDukuza. The current call-center solution has become obsolete. The administrative capacity remains manual with ***Occurrence Books*** used as primary means of record keeping. Staffing for this facility remains inadequate for an ideal shift system of 4 x days on and 4 x rest day.

(d) NATION BUILDING AND SOCIAL COHESION SITUATIONAL ANALYSIS

National government envisages the rural development to be done through agrarian transformation, which implies the rapid and fundamental change in the relations (systems and patterns of ownership and control) of land, livestock, cropping and the communities. The strategic objective of this approach is "Social Cohesion and Development". Accordingly, KwaDukuza Municipality has thus committed itself to play its own role to work in line with the aforesaid.

The diagram below depicts the relationship between the components of the Comprehensive Rural Development Programmed, what aspects need to be addressed under each component, and how they should interact to reach the strategic goal of Social Cohesion in the Rural Areas. KwaDukuza Municipality intends to affect the implementation thereof as per the following graphic.

FIGURE 50:STRATEGIC OBJECTIVES-SOCIAL COHESION AND DEVELOPMENT



The table below indicates a list of projects implemented by the KwaDukuza Municipality as part of its nation building and social cohesion programs.

FESTIVE SEASON OPERATIONAL PLAN 2023/24 (SOCIAL CRIME, TRAFFIC/CRIME PREVENTIONS. MARINE SAFETY, DISASTER MANAGEEMNT FIRE AND EMERGENCY SERVICES BY Community safety BU (SPECIAL COUNCIL ITEM – C760/2023)

TABLE 113:KDM'S NATIONAL AND SOCIAL COHESION PROJECTS

PARKS AND GARDENS		
PROGRAMME	**ACTIVITY**	**AREAS WHERE WORK IS UNDERWAY OR COMPLETED**
Alien Plants Eradication Programme	Clearing of alien invasive plants	Pigeon wood swamp forest, water berry swamp forest, Gledhow south village, Blythdale, Zinkwazi
Resurfacing of netball/ tennis court	The tennis court was resurfaced	Stanger Heights(ward 16)
Refurbishment of a tennis court	Shakaville Tennis Court refurbished	Shakaville (ward 28)

Sports field upgrade	Upgrading of sports field	Lindelani (ward 5)
CRECHES / CHILD CARE FACILITIES		
Construction of three crèches	Crèches underway	Wards 14, 18, and 23
BEACH AMENITIES		
Upgrade of lifeguard towers and ablution facilities	Upgrade in various areas has been completed.	Zinkwazi beach completed, Tinley Manor completed, Salt Rock is still underway.

22.1.2. MUNICIPAL SAFETY PLAN

The Community Safety Business Unit is charged with the responsibility of ensuring that the Municipality provides for a safety environment to live, work and play. This Business Unit is at the forefront of delivering sustainable services in an integrated approach. The Community Safety Business Unit comprises the following Departments, Traffic and Technical Services, Crime Prevention, Social Crime Prevention, Motor Licensing and Testing Centre, Fire and Emergency, Marine Safety, Disaster Management and Law Enforcement Administration. The above notwithstanding, the Municipality does not have a Municipal Safety Plan in place currently.

As part of improving safety and security in respect of its citizens, in partnership with iLembe Chamber of Business, KwaDukuza Municipality has established the Ballito Urban Improving Precinct (UIP) with the main focus being security enhancement. The Ballito UIP provides twenty-four-hour precinct security. To this end, number plate identification cameras have been installed at the entrance/exit of Ballito CBD. A similar intervention has been undertaken in partnership with the Salt Rock Neighbourhood Watch, through the installation of number plate identification cameras at the entrance/exit of Salt Rock and Sheffield. There are ongoing joint operations between KwaDukuza Municipality, SAPS and various private security companies in KwaDukuza CBD focussing on crime busting, drugs eradication and enforcement of municipal by-laws. The Municipality has a joint partnership with IPSS Rescue Services focussing on sea rescue and emergency services during holidays. The Municipality, in partnership with the Department of Tourism, shall implement the Tourism Volunteer Safety Monitors which shall comprise a team of 37 members who shall be deployed at various tourism attractions along the coast. KwaDukuza Municipality, in partnership with eThekwini Municipality Safer City Programme, shall undertake the development of KwaDukuza Municipality Crime and Safety Strategy.

HIGHLIGHTS:

- No. of Notices issued for traffic violation: 31 180
- Income received through traffic offences – R1,664,940.00
- No. of outreach programmes:-
    - 19 Schools visited for Road Safety Awareness Campaigns
    - 15 Schools visited for Fire Safety Campaigns
- 16 Wards visited for Social Crime Prevention programmes

CRIME PREVENTION

SPECIAL OPERATIONS UNIT

TABLE 114:STATISTICS ON ARRESTS

Arrest Details	2020/2021	2021/22
Hijacking	2	9
Unlicensed fi rearms	5	8
Fraud	1	0
Kidnapping	1	0
Murder	1	0
Attempted murder	1	7
Armed robbery	5	7
Theft of motor vehicles	12	0
Drunken driving	4	1
Possession of Dagga	4	11
Section 36 – Property suspected to be stolen	7	3
Rape	0	1
Possession of Dangerous Weapons	1	3
Reckless & Negligent Driving	2	0
Dealing in fake DVDs	0	0
Housebreaking	3	0
Housebreaking (armed)	0	3
Possession of stolen property	1	2
Theft	5	7
Execute warrant of arrest	0	0
Possession of dependant producing drugs (Whoonga)	4	5
Possession of dependant producing drugs (heroin)	20	41
Displaying false licence discs on motor vehicle	0	0
Dealing in Drugs: Rock, Cocaine, Mandrax tablets	7	15
Illegal trading	6	1
Illegal immigrant	1	0
Car jacking	2	1
Poaching	0	0
Illegal cigarettes	1	0
Assault of police officer	0	0
Driving and launching on beach (Environment Protection Act)	0	0
Non-compliance of Disaster Management Act / Lockdown	5	0
TOTAL	**96**	186

RECOVERIES STATISTICS

TABLE 115:STATISTICS ON RECOVERIES

Recoveries Details	2020/2021	2021/2022
Stolen Motor Vehicles	28	25
Firearms	5	7
Magazine (Firearm)	3	9
Dagga	1 169gm	1 996gm
Loose dagga	308	293
Loose Dagga Valued at	R0	R750 000
Cellular phones	1	0
Recovery of alcohol valued at	0	R 0
Recovery of Cigarettes (Packets)	0	0
Recovery of Cigarettes (cartons)	21	0
Recovery (Rock Cocaine, Mandrax, Heroin, etc.)	392	541
Whoonga straws / capsule	106	154
Shoes & Clothing	180	4
150DVD/CD pirates	0	0
Cash	R0	R0
Firearm ammunition	28	86
Tablet / dependent producing drugs	641	1190
Flat screen Television	2	2
Beer cases	12	3
Counterfeit goods-branded clothes	360	19
Dependent producing drug heroin at a value of	R500 000.00	R0
Copper Cables at a Value of	R0	R 700.00
Dangerous Weapon	0	16

HIGHLIGHTS

The Drivers Licensing Testing Centre (DLTC) has since been upgraded from Grade D to Grade C. The Municipality's Vehicle Testing Station (VTS) is an A Grade testing facility in that all equipment has been calibrated and essential certificates obtained. Staff has been seconded to the Testing Station from the CCTV section to assist with Finger Printing and Eye Testing. Staff from CCTV has also been sent to be trained as Examiners of Driver's License Grade F, finger printing and eye tests. One of the Unit's permanent staff is also attending an Examiner of Vehicles Course, Grade A, after obtaining the relevant driver's license. What is more, all computer screens have been replaced with the new version from the company that maintains the computerised learner license systems.

Proposed sufficient lighting to deal with crime around the CBD: Whilst we note the importance of environmental conditions to deter crime, the function of provision of lightning rest with Electrical BU.

HIGHLIGHTS:

- Additional air conditioners were fitted to the seating area and cashier's office.
- The COVID-19 regulations have been relaxed, and as such, additional clients may be assisted.
- The learner licence classroom now can accommodate full capacity to 15 applicants per class.
- Due to the excessive backlog with learner license applicants, additional classes have been opened at 13h15.

CHALLENGES:

- A major challenge that needs to be addressed is the POOR COMMUNICATION VIA INTERNET.
- Fibre Optic Cables need to be installed to overcome this persistent problem.
- Due to the poor speed of the internet all 3 LEU workstations cannot be used at the same time.
- The cell phones have weak signals and cannot be Answered inside the buildings. The above issue has
- been taken up with our I.T. Department.
- The roads and infrastructure leading to the test station are in a poor condition.
- The local driving school association had carried out a protest action demanding an "A Grade" Test Station and are complaining about the poor condition of roads riddled with potholes, poor road marking and no police visibility on the test routes.
- The Vehicle Testing Station is under-utilised by major transport companies due to the narrow roads and entrances to the testing station making it difficult for articulated trucks and trailers to gain entry.

23. FINANCIAL VIABILITY and MANAGEMENT

23.1. THREE YEAR SYNOPSIS ON CAPITAL FUNDING AND EXPENDITURE

This DRAFT IDP for 2024/25 contains a three-year synopsis on capital funding and expenditure covering the following: funds received, spent, unspent, source of funding, variance tables and contingency plans to address challenges such as delays. Capital expenditure is funded through government grants, borrowing and internally generated funds.

23.2. CAPITAL PROJECTS SUMMARY:

The Municipality's capital budget is indicated as per allocation per business unit below;

CAPITAL BUDGET FUNDING SUMMARY

In terms of the detailed capital Budget amounts for DRAFT 2024/25 BUDGET it is sitting at R950,898,021.00 and has been allocated in terms of the following Municipal Business Units;

TABLE 116:SUMMARY OF THE CAPITAL DRAFT 2024/25 BUDGET PER INTERNAL MUNICIPAL BUSINESS UNIT

CAPITAL BUDGET PER FUNCTION	2024/25 DRAFTBUDGET	2025/26 DRAFT BUDGET	26/27 DRAFT BUDGET	TOTAL OVER MTERF
Community and Social Services	8,540,000.00	2,,000,000.00		10,640
Energy Sources	125,521,957.00	122,384,783.00	93,215,217.00	341,121,957.00
Executive and Council	12,010,000.00	0		12,010,000.00
Finance and Administration	19,655,000.00	4,900,000.00	2,400,000.0	26,955,000.00
Housing	8,800,000.00	0		8,800,000.00
Planning and Development	8,445,000.00	5,850,000.00		14,480,000.00
Public Safety	14,480,000.00	0		181,109,083.00
Road Transport	71,803,736.00	52,419,384.00		38,316,936.00
Sport and Recreation	14,286,000.00	24,030,936.00		46,331,495.00
Waste Management	2,685,000.00	0		2,685,000.00

TOTAL CAPITAL BUDGET	**286,226,693.00**	**211,585,067.00**	**152,201,126.00**	**650,312,926.00**

TABLE 127:SUMMARY OF THE CAPITAL DRAFT 24/25 GRANT PER SOURCE

RING FENCING AND ROLL OVER OF GRANTS :

All conditional grants are ring fenced into specific votes as per the mSCOA requirements. Grants are fully cash backed and maintained in a separate bank account to further strengthen the conditional nature of such. All grants are used within their terms and conditions and the necessary reporting to the grant funders , National and Provincial Treasury and Council is undertaken in compliance with the relevant grant agreements and Division of Revenue Act. All Roll-overs have been fully approved by Treasury. The municipality has plans in place to expedite expenditure on these grants. These expenditures are reviewed at a minimum of once a month by the necessary oversight structures.

CAPITAL GRANT	OPENING BALANCE	GRANT ALLOCATION	RECEIVED	TOTAL EXPENDITURE DECEMBER 2023	UNSPENT AS AT DECEMBER 2023
Municipal Infrastructure Grant (MIG) capital	148,787.01	58,377,500.00	28,935,500.00	25,171,051.91	**3,913,235.10**
Integrated National Electrification Programme (INEP)	1,145,832.11	10,800,000.00	6,200,000.00	6,880,388.04	**465,444.07**
Housing Accreditation Funding (Capital)		200,000.00	-	-	-
Neighbourhood Development Partnership Grant (NDPG)-SCADA - (Capital)		13,267,000.00	-	-	-
Neighbourhood Development Partnership Grant- (NDPG)-EASE OF	-		-	-	-

BUSINESS - (Capital)					
Municipal Disaster Response Grant (DRG)	26,823,088.63	-	-	11,676,946.46	**15,146,142.17**
Municipal Disaster Rehabilitation and Recovery Grant (R & R)	899,719,692.84	-	-	172,764,052.22	**726,955,640.62**
Municipal Disaster Rehabilitation and Recovery Grant (R & R)		22,027,000.00	6,000,000.00	-	**-**
Municipal Infrastructure Grant (MIG) Operational	-	3,064,500.00	3,064,500.00	2,082,592.91	**981,907.09**
Expanded Public Works Programme	-	1,624,000.00	1,136,000.00	981,001.20	**154,998.80**
Finance Management Grant (FMG)	-	1,750,000.00	1,750,000.00	448,935.21	**1,301,064.79**
Neighbourhood Development Partnership Grant- (NDPG)-EASE OF BUSINESS - Operational	-	5,827,020.00	-	762,379.02	**- 762,379.02**
Housing Accreditation Funding (operational)	1,016,574.44	1,572,000.00	-	2,620,605.21	**- 1,604,030.77**
OPERATING GRANT	**OPENING BALANCE**	**GRANT ALLOCATION**	**RECEIVED**	**TOTAL EXPENDITURE YEAR TO DATE**	**UNSPENT AS AT DECEMBER 2023**
Museum Grant Subsidy	-	249,000.00	-	249,000.00	**- 249,000.00**
Energy Efficiency and	-	5,000,000.00	2,000,000.00	4,999,645.55	**- 2,999,645.55**

Demand-Side Management Grant (EEDMS)					
New Library: Internet Services	508,000.00	762,000.00	762,000.00	634,938.02	**635,061.98**
Library Subsidy	-	5,890,000.00	5,890,000.00	322,691.35	**5,567,308.65**
Title Deeds Restoration Grant	2,688,225.00	-	-	-	**2,688,225.00**
CETA Candidacy (capacity building)	985,932.00	-	-	-	**985,932.00**
Natural Resource Management Project Grant (EDTEA) Mavivane Transformative Riverine Management Project (TRMP)	192,437.00	-	-	-	**192,437.00**
TOTAL	**933,228,569.03**	**130,410,020.00**	**55,738,000.00**	**228,831,848.07**	**754,134,720.96**

TABLE 128:SUMMARY OF THE BUDGET FOR THE DRAFT 24/25 BUDGET

Ratio		**2023**	**2022**	**2021**
Cost Coverage Ratio		4 Months	5 Months	1 Month
Current Ratio		1.40:1	2.77:1	2.83:1
Capital expenditure to total expenditure		31%	11%	9%
Debt to revenue		9%	10%	11%
Collection rate		99%	99.37%	100.52%
Remuneration (Employee and Councilors) to total expenditure		24%	24%	26%
Distribution losses: Electricity		26%	25%	21%
Creditors days		20 Days	45 Days	0 Days
Budget funding status		Fully Funded	Fully Funded	Fully funded
Conditional grants cash backed		100%	100%	100%
Grant dependency		29%	66%	57%
Loans		176,095,773	188,689,133	200,326,562

The 3-year OPEX is indicated in the Budget/Financial Plan for and has included an allocation of Operations and Maintenance costs for municipal Fixed Assets. Refer to the Budget/Financial Plan (annexure 30) hereto for ease of reference. **The Operational Budget for the 2024/25 DRAFT BUDGET Financial year is sitting at R2,572 billion.**

23.3. KWADUKUZA MUNICIPALITY ABILITY'S OPERATIONAL EXPENSES

The repairs and maintenance are budgeted for against the total of non-current assets. Refer to the ***ANNEXURE 25_FINANCIAL PLAN & IMPLEMENTATION PLAN FOR 2023/24*** hereto for ease of reference.

23.4. INVESTMENT REGISTER

KwaDukuza Municipality has an investment register that provides details of all investments made by the various financial institutions. In other words, the Register outlines. There is an investment register which gives an outline of the funding source linked to the investment register. The register also provides the projects that are capable of being executed. The Investment Register is updated on a monthly basis. The sources of funding of the various capital projects are adequately covered in the capital budget of the Municipality. A copy of ***ANNEXURE 21 LOANS AND INVESTMENT REGISTER***

CASH & CASH EQUIVALENTS & SHORT-TERM INVESTMENTS

Below is a summary of the cash and cash equivalents and short term investments as at December 2023 and the three prior financial years. Although the disaster related grants as detailed above have somewhat increased the cash balances , KDM has sufficient funds to meet our ongoing obligations.

Category	Dec 2023	2022/2023	2022/2023	2021/2022
Cash & Cash Equivalents - Bank Accounts	1 062 737 986	1 286 273 088	195 059 762	342 660 453
Cash & Cash Equivalents - (Investments 0 – 3 months)	439,335,523	519,008,115	677,377,457	492,578,884
Cash & Cash Equivalents - (Investments >3 - <12 months)	80,174,769	84,239,862	78,426,597	150,572,381
Total	**1 582 248 278**	**1 889 521 065**	**950 863 816**	**985 811 718**

The municipality maintains an investment resister for all investments and is guided by a cash and investments policy. The details of these accounts may be in the Annual Financial Statements for that particular year

23.5. REVENUE RAISING STRATEGIES

KwaDukuza Municipality has established a cross-cutting committee comprises of all Head of Departments focusing on revenue and debt management. The committee is known as Revenue and Debt Steering Committee, which monthly to drive the implementation of various revenue enhancement projects. The RDSC monitors the implementation of the projects. The following revenue enhancement projects has been identified and are as follows;

The Revenue Management Unit is essentially responsible for the Rates billing and Energy losses credit control but other functions include the following;

- This division is responsible for property rates levied by the municipality on a property as per section 7 of Municipal Property Rates Act (MPRA).
- Responsible for opening of the accounts via information(S78) received from municipal valuer.
- Property rates for maintaining and updating the valuation roll and financial system
- Responsible for issuing of Rates Clearance Certificates
- Responsible for providing figures to attorneys for transfer purposes
- Ensuring that valuations as per financial systems balanced to service provider Valuation Roll.
- Ensuring that the properties are rated correctly as per MPRA and Rates Policy
- Preparation of the draft, final and adjustments revenue budgets in respect of rates ,housing and other sundry revenue streams
- Internal reporting - Council and Business Units
- External reporting – preparation of budget c-schedules

Pensioners / Senior citizen Senior citizens may be granted a rebate on the primary property as determined by a resolution of Council at its annual budget meeting subject to the following:

a) The applicant must meet the following criteria:

- He/She must produce a bar coded identity document
- He/She must be the owner of the primary property. This includes co -owners who are married to each other, or property owned solely by either spouse,
- In the case of a usufruct, the usufruct must be registered over the whole property and the title deed must be produced.
- In the case of multiple ownership, all owners must meet the qualifying criteria listed above.
- In the case of a trust, a copy of the deed of trust indicating the owners of the trust and copies of their identity documents must be submitted with the application form
- The property must be registered in the name of a natural person and not a company or close corporation.
- The value of the rebate will be at the discretion of Council
- b) Applicants for such rebates must submit sworn affidavits concerning
- their income status to the Municipality

- He/She must permanently reside on the primary property, provided that the primary property is not used as a bed and breakfast or guest house establishment

- **MONTHLY ELECTRICITY - CREDIT METERS**

Meter reading route lists are generated from the financial system immediately after the levy run (between the 7th and 10th of each month) these route lists are distributed to all meter readers to obtain and record readings over a fixed meter reading period. Estimated readings are recorded when meters are not read due to absenteeism or bad weather or any other reason. Readings recorded by meter readers are uploaded onto the financial system. Once all readings are uploaded on the financial system a deviation report is produced and analysed by the billing controllers, who would request meter readers to investigate huge variances (high or low), where after corrections where applicable are affected. A final meter reading report is then downloaded and checked and signed off by the controllers prior to the levy run. Meter movement documents are sent to Finance from the Electrical Department and the controllers make adjustments as documented.

- **ELECTRICITY - PREPAID METERS**

Customers are registered onto the prepaid system by providing meter movement documents to the prepaid clerk. The prepaid meter number is captured on the financial system on the owner account and a register of prepaid registrations is maintained

- **ENERGY LOSSES:**

Energy losses in terms of kilowatt-hours (kWh) and revenue are determined by comparing KwaDukuza Municipality (KDM) energy purchases from Eskom to units sold by KDM to consumers in a specific period. Total energy losses are broken down into two categories namely:

Technical losses

The main driver of service chrges is the increases in the electricity tariffs, Draft electrical tariffs have bee budgeted to increase between 5% to 10,5% subject to consultation and approval from NERSA. Bulk Purchaes have been budgeted to increase by 12,72%.

- ***Sappi to increase by 12,72 % aligned to bulk purchases.***
- ***6% increase electrical availability charges noting that these arenon- regulated tariffs.***
- ***% increase to electricity basic charges in all Customer categories noting that these are non-regulated tariffs.***

Solutions:

- Prioritize the establishment of Revenue Protection Unit
- Massive inspection and disconnection drive targeting the entire KDM jurisdiction not just selected areas
- Appointment of Service Provider to conduct extensive meter audit
- Prioritize replacement of faulty meters
- Install check meters at supply intake points
- Inspection of pre-paid meters with zero purchases.

Rates, Electricity, Grants and other revenue (Traffic fines, Interest, etc..),

TABLE 128:SUMMARY OF THE BILLED REVENUE AS AT 30 APRIL

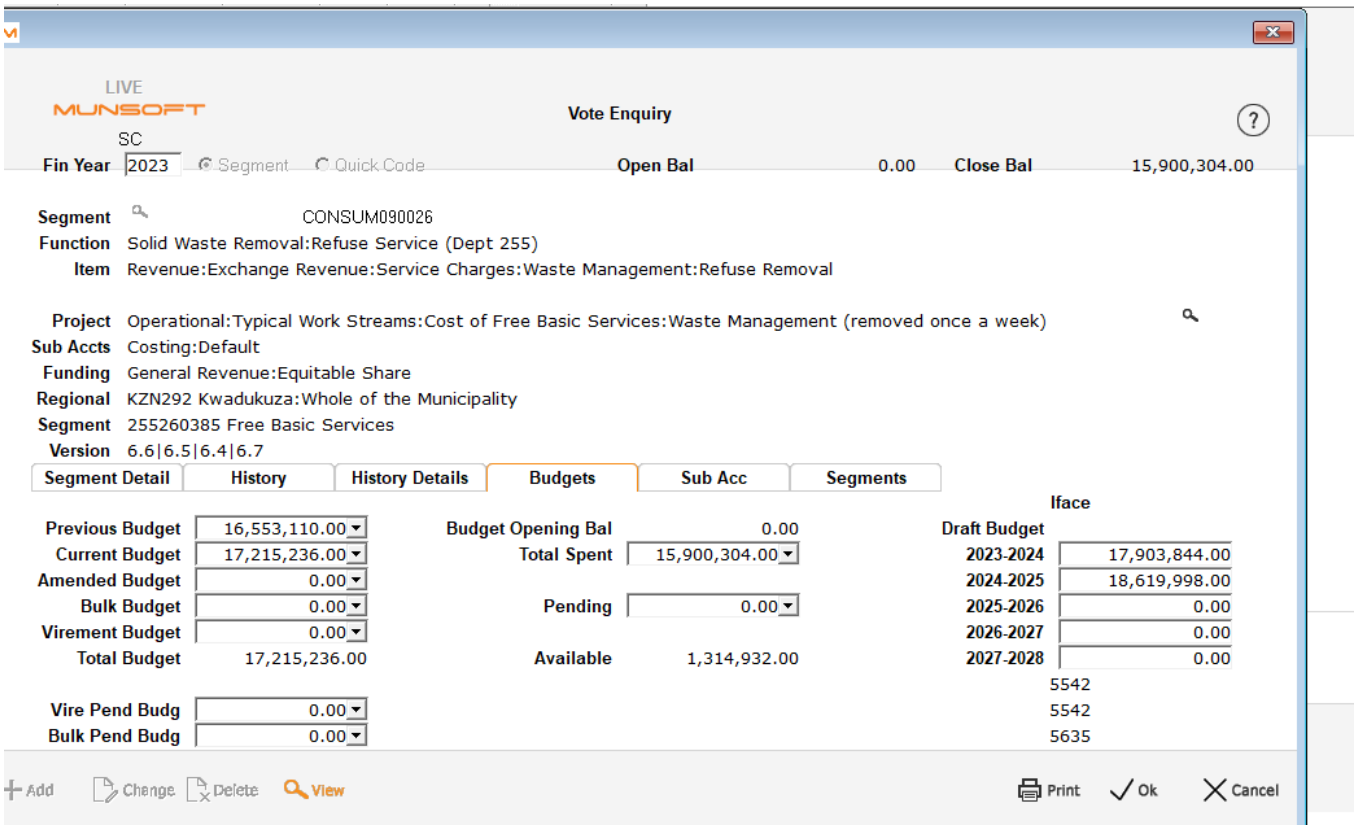
Item	**Bill: end of March 2024**
Property rates	507,444,000.00
Service charges	875,253,000.00
Investment revenue	45,504,000.00
Transfers and subsidies	245,454,000.00
other	77,281,000.00
Total	**1,750,936,000.00**

- Collection rate is 97%

- **REFUSE REMOVAL CHARGES**

Refuse removal charges are raised on receipt of meter movements, building completions, electricity connection completions and the MPRA S78 adjustments. The refuse removal service is done in-house in the North of the Municipality and outsourced in the southern area. Bi-annual statistics are obtained by the service provider in respect of commercial properties to ensure correct tariff application and units collected.

TABLE 129: COST OF FREE BASIC SERVICES – WASTE MANAGEMENT



- **PROPERTY RATES**

The consolidated valuation roll from the municipal valuer is received on a quarterly basis and reconciled with the valuation roll generated from the financial system. Rates accounts are updated/adjusted by way of deeds returns and S78 reports.

- **INDIGENT DEBTORS**

Indigent debtors registered on the Municipality's indigent data base (the register) are entitled to benefits as approved by Council. Separate tariffs are allocated to reflect the indigent benefit. Quarterly reconciliations are done to the indigent register by referring to the prepaid system, billing reports and Eskom reports. Updated annually where people are allowed to come through and register and has to be approved by April annually. No. of households currently supported by KDM –

- 8829 no. of households currently supported by KDM

Current indigent beneficiaries do not need to re-apply for indigent support for the 2021/2022 year. These households indigent status shall be further verified during June 2023 and benefits will be automatically activated on 01 July 2023 should the household be verified as indigent.

Ad hoc applications will be accepted from households that are not on the current indigent register. These households may formally apply for indigent support on the prescribed form provided that they satisfy the qualifying criteria/principles determined by the Council. Ad hoc applications will be accepted from households that are not on the current indigent register. These households may formally apply for indigent support on the prescribed form provided that they satisfy the qualifying criteria/principles determined by the Council.

Indigent customers qualify for 75kWh of free basic **electricity. Child headed Households qualify for 250 kwh of free basic electricity (75kwh plus extra 175kwh).**

Household income it supposed to 4200. Households will receive the first 250 kwh free electricity on monthly basis. Households with a property valued below R130 000 are exempted from paying rates. Indigent customers who are in arrears may apply for an extended payment term to repay their arrear debt. A child headed household – one that is headed by a person who is under the age of 21 qualifies for indigent support and will receive the first 250 kwh of electricity free on a monthly basis. Should indigent customers abuse/misuse the system (e.g., tampering) Council will withdraw the indigent support. So far as part of the review, there are no revenue that have implemented but there some that are proposed from various BU e.g., Community safety, community services, EDP Business. From the finance side – we are in the process with electricity audit all metres with no purchases. We have implemented automated blocking system linked to financial system. Each and every Wednesday the revenue team meets with the Electrical Business unit to initiate disconnection for the applicable debtors. Arrangements which have there is a concluded by debtors – on the financial system on the system to capture. The system automatically dictates a person. In a process of exploring service implementation consumer portal of have – approaching SCM to see into extending the element financial system to also include that.

The portal also includes SMSs and MMS facility to look into having that as an alternative from posting and reminding consumer. A pilot will do a call centre. Under normal circumstances, indigent registration takes place in all Wards during the months Jan to May of each year for implementation on 01 July of that year. In addition, we also receive adhoc applications during the year. All applications are subject to further verification by our service provider who checks against various sources to determine if the household is indeed indigent. This year, as a result of the unpredicted Covid-19 pandemic, registration in the Wards was not possible. In light of this, an item was submitted for Council today in respect of the process for the 2020/2021 year and was approved. The way forward for registration is to allow individuals to come through to Municipal offices for registration if there are not part indigent list. Other ways to capture new individuals who qualify would be for Ward Councillors to hand out forms to local communities

TABLE 130: INDIGENT REGISTRATION

	2020/2021	2021/2022	2022/2023 as at April 2023
Number of indigents per indigent register	10994	10971	8979
Budget allocation - Free Basic Refuse	15 916 452.00	16 553 110.00	17 215 236.00
Budget allocation - Free Basic Electricity	8 110 200.00	8 759 016.00	7 134 920.00
Annual Costs - Free Basic Refuse	14 950 450.35	15 448 766.82	15 900 304.00
Annual Costs - Free Basic Electricity	7 841 800.38	8 754 266.58	5 825 571.04

- **VERIFICATION OF APPROVED TARIFFS**

Tariffs are set and approved by Council as a part of the budget approval process. Tariffs are updated on the financial system at the beginning of the financial year, checked and signed off by respective manager and director. Refer to the ***ANNEXURE 25_FINANCIAL PLAN & IMPLEMENTATION PLAN FOR 2023/24*** hereto for ease of reference.

- **REVENUE PROTECTION (DEBT MANAGEMENT)**

The current collection rate from the following 3 main revenue streams is very high. Collection rate as of 31 March 2022 is above the set target being 90%. The outstanding debt older than 120 days as of 31 January 2022 (or anything recent) is R161,781,425.89, however some of these debtors have participated in the debtor's incentive scheme and they have conducted the AOD in order to liquidate their capital debt in instalments, so they would qualify for their outstanding interest and administration charges to be written off. As per the Council approval, the DIS ceased on the 17th of June 2022 and debtors who have not yet participated in the DIS are continually encouraged to participate so that their debt would be reduced and also to strengthen the culture of payment. The 3-year Outstanding debt indicated per category is as follows

TABLE 131:OUTSTANDING DEPT PER CATEGORY

CATEGORY	OUTSTANDING AMOUNT		CATEGORY	OUTSTANDING AMOUNT		CATEGORY	OUTSTANDING AMOUNT
Organs of State	8,469,034		Organs of State	9,317,386		Organs of State	3,705,237
Commercial	28,881,643		Commercial	33,630,492		Commercial	37,153,131
Households	128,718,599		Households	164,344,916		Households	177,075,455
	166,069,276			**207,292,794**			**217,933,824**

In terms of a policy decisions of dealing with debt it must be noted that a Council approved Credit Control and Debt Collection policy does address this and as part of the IDP a ***FINAL CREDIT CONTROL DEBT COLLECTION POLICY is ANNEXURE 26*** The reasoning behind the collection rate, implementation of the policy, tariff structure realism and reasons for poor or insufficient debt management including a plan to address this is not applicable to KwaDukuza Municipality.

mSCOA Implementation:
The aspect of mScoa implementation within the revenue section that remains outstanding is activation of the "Region" segment which is the billing of rates and services charges by "Ward

Despite the Covid-19 pandemic and the vacancies, there was an improvement in the collection rates in the 2022/23 financial year as the revenue department undertook various initiatives to collect debt, among them were:

- As of end of February 2023- Council has received payment from handed over debtors amounting to R2,652,612.00.
- Top 20 debtors as of end of 6 March 2023 2023 are sitting at R 71 319,809.00.
- Council has also approved the write-off of interest and admin charges on error accounts valid for the Period 25. /11/22 until 17/06/23. Debtor Incentive Scheme stats as from November 2022 until February 2023.

TOTAL NUMBER OF APPLICATIONS RECEIVED	90
NUMBER OF DEBTOR ACCOUNTS FULLY SETTLED AS AT REPORT DATE	31
GROSS DEBT OF APPLICATIONS RECEIVED	5,727,269.21
TOTAL INITIAL PAYMENTS RECEIVED	2,298,149.34
VALUE OF DEBT UNDER DEBT RELIEF PAYMENT ARRANGEMENTS	2,500,315.23
TOTAL AMOUNTS TO BE WRITTEN OFF 5% DISCOUNT	90,723.27
TOTAL AMOUNTS TO BE WRITTEN OFF INTEREST AND ADMIN CHG	838,081.37
WRITE OFF AS A PERCENTAGE OF TOTAL DEBT	16.22%

Overall Credit control and debt collection is threatened by non-payment by customers due to increased unemployment arising from the current economic downturn and increased cost of living.

- Appointment of service provider who conducted regular disconnections.
- Increased communication in respect of outstanding debt to customers via telephone calls, smses and emails.

KWADUKUZA MUNICIPALTY		Jan-23		Dec-22		Nov-22		Oct-22	
DISCONNECTION STATISTICS OCT 22-JAN 23									
		NO	VALUE	NO	VALUE	NO	VALUE	NO	VALUE
Number of accounts issued for disconnection		316	15,223,030.79	215	10,063,941.79	484	17,001,290.44	523	27,581,619.33
Less:		150	9,766,930.30	126	6,923,215.38	207	12,246,180.99	272	20,868,075.61
				0	-			0	-
Paid prior to disconnection		18	534,627.69	14	261,728.81	26	543,990.01	16	189,038.13
Notice		12	1,297,474.59	9	529,271.40	23	2,050,066.51	27	3,820,818.23
Locked		24	979,659.40	20	1,284,766.29	52	1,245,295.10	42	575,392.18
Meters found off		38	2,605,019.50	29	1,515,914.19	41	3,374,209.01	80	6,224,235.87
Prepaid Meter		3	49,837.65	3	23,920.25	3	143,765.00	6	156,876.28
Unable to locate		26	1,067,923.49	36	2,283,778.86	31	768,422.03	31	1,762,185.73
Query/No meter		29	3,232,387.98	15	1,023,835.58	31	4,120,433.33	70	8,139,529.19
				0	-				
Disconnections for the month		166	5,456,100.49	89	3,140,726.41	277	4,755,109.45	251	6,713,543.72
No of accounts reconnected as at date of report		107		61		210		135	
No of accounts not reconnected as at date of report		61		38		62		133	
Amount recovered from disconnections thus far			3,473,621.25		1,065,423.29		4,277,935.44		1,669,551.40

FOR MORE INFORMATION, PLEASE SEE ANNEXURE 34 DEBTORS AGEING BY SERVICE AND DEBTOR GROUPS

Overall Credit control and debt collection is threatened by non-payment by customers due to increased unemployment arising from the current economic downturn and increased cost of living.

- IT resource: An urgent upgrade of the IT infrastructure is required with a faster and more reliable network. Staff are in desperate need of replacement of computers and laptops.

- Meter reading fleet: there are on-going mechanical issues with meter reading fleet and major delays with repair. This severely compromises billing and accuracy of billing. Vehicles need to be maintained and services regularly.
- Vacancies: Key posts are not filled timeously and as a result Senior Managers are performing operational functions and strategic functions become secondary. Further, lack of segregation of duties give rise to internal control deficiencies which is impacting on our debt collection and revenue processes. Human resources Department to expediate recruitment processes. Revenue section is governed by:
    - Credit Control and Debt Collection Policy
    - Credit Control and Debt Collection Bylaw
    - Rates Policy
    - Rates Bylaw
    - Indigent Policy
    - Tariff Policy Refuse Bylaw
    - Electricity Supply Bylaw
    -

The above and Other Financial Strategies have been workshopped as draft financial policies to the Budget Steering Committee in February 2024 and will also be submitted to Council in March 2024. All financial policies are part of the ***Annexure 22***

23.6. FINANCIAL MANAGEMENT

SUPPLY CHAIN MANAGEMENT

KwaDukuza Municipality has a Supply Chain Management (SCM) Unit in place the objective of which is to address the demands, acquisitions, logistics, performance risks, and disposals to ensure that the SCM Policy together with the applicable legislations are fully complied with. A copy of the SCM Policy is attached as **well as the *Procurement Plan and SCM policy – ANNEXURE 23.*** There have been changes to the SCMP done and adopted last month. There will be another review done for adoption come May / June this year for the new financial year. This will be tabled with the other budget related policies as per usual. With regards to the procurement plan update, this is the responsibility of each ED for the respective Business Units. It is their responsibility to inform the Demand Manager or the Head: SCM of any changes made to their respective procurement plans after the adjustments budget process. I unfortunately cannot comment. With regards to timeframes of bid committee awards, the process usually runs for 90 days. The status update of all bids are reported to FLPA via the SCM processes report and the progress made on the procurement plan report. This is done by the Demand Manager. To this end, an annual schedule for the committee meetings is in place. The SCM Unit is fully functional, and the bid committees meet as per the schedules of meetings as follows:

- On Mondays immediately after MANCO/GG the Tender Adjudication Committee (TAC) and TSC as per procurement plan.
- On Tuesdays the Technical and Non-Technical Tender Evaluation Committee sits; and
- Thursdays Technical and Non-Technical Tender Specification Committees.

The main challenges within the SCM processes as well as the unit's way of dealing with challenges is as follows.

- Business units do not table the reports the timeously after the closing of tenders.
- When the tenders are deferred the TEC and TAC, the items are not brought back by the BU timeously.
- When pre-evaluation report, compiled by the BU, at times are not correctly compiled in a proper format.
- Members of the committees do not attend committees.

- Delays in minutes being drafted and Minutes taking is poor
- Delays in advertising of tenders
- Delays in cancellation of tenders
- Delays in correspondence between departments and demand section
- Documentation being lost and incorrect reporting
- Departments request branded items and don't accept equivalents
- Specifications not clear (lack information) and sometimes not signed
- Incorrect and insufficient budget being used
- Requisitions not signed by an authorised person
- Underquoting and withdrawing of service providers upon award.

The way to deal with above challenges is to, on monthly basis, to tender the Monthly status tender reports on progress and challenges experienced to the finance committees. Checklists have been implemented and SOP's have been developed to address shortcomings and challenges in SCM. Quarterly reports on the turnaround times for the awarding of tenders are submitted to MANCO and the finance portfolio committee. The quarterly SCM Implementation report details the number of meetings held for bid committees, attendance as well as performance. KwaDukuza has developed its own Preferential Procurement Policy which feeds in to the SCM Policy.

MONTHLY TENDER AWARDS FROM JULY 2022 TO JUNE 2023:

The total Capital Budget is R 510 264 877,00 The Adjusted Budget is R 605 084 879 The total amount awarded for the month R 72 815 666,99 The total amount awarded to date R 648 360 291,76 The total number of tenders awarded is 7.

THE TOTAL VALUE OF TENDERS AWARDED TO DATE

The total value of awards includes tenders which were awarded based on rates which cannot be quantified in terms of figures, (for example grass cutting, electrical and civil engineering panels).

- JULY 2022 - R46 828 814,94
- AUGUST 2022 - R9 972 417,00
- SEPTEMBER 2022 - R49 338 511,26
- OCTOBER 2022 - R52 846 211,00
- NOVEMBER 2022 -R11 004 567,54
- DECEMBER 2022 - R164 880 822,40
- JANUARY 2023 - R3 209 619,98
- FEBRUARY 2023 - R1 580 590,00
- MARCH 2023 - R235 883 070,65
- APRIL 2023 -R72 815 666,99
- MAY and JUNE – R0

TOTAL 648 360 291,76

TABLE132:BID COMMITTEE MEMBERS

BID SPECIFICATION COMMITTEE (TECHNICAL)	MEMBERS

F. Mhlongo	Chairperson
N. Singh	Member
N. Nxumalo	Member
P. Mkhwanazi	Member
D. Mhaule(Alternate Chairperson)	Member

BID SPECIFICATION COMMITTEE (NON TECHNICAL)	**MEMBERS**
N.C. Dlamini	Chairperson
R.D. Singh (Alternate Chairperson)	Member
S. Zungu	Member
W. Mhlongo	Member
M. Naidoo	Member
S. Kuber	Member

BID EVALUATION COMMITTEE (TECHNICAL)	**MEMBERS**
S. Khanyile	Chairperson
M. Ntata (Alternate Chairperson)	Member
T. Dube	Member
P. Govender	Member
L. Moothusamy	Member
A. Nunkumar	Member

BID EVALUATION COMMITTEE (NON TECHNICAL)	**MEMBERS**
F. Naidoo	Chairperson
M. Ngcamu	Member
M. Ngubane	Member
N. Ngwane	Member
Sreramulu	Member

BID ADJUDICATION COMMITTEE	**MEMBERS**
S. Rajcoomar	Chairperson
S. Hlongwane (Alternate Chairperson)	Members
M. Sithole	Member
S. Jali	Member
L. Shonaphi	Member
D. Pillay	Only attends in the event that the CFO is unavailable in terms of SCM Regulations 29(2)(a)

TENDER APPEALS COMMITTEE	**MEMBERS**
Nompumelelo Gumbi	Chairperson
C.V. Viraamutho	Member
Sifiso Zulu (Alternate Chairperson)	Member

KwaDukuza Municipality applies strict supply chain management principles in advertising and awarding of tenders. There are strict controls in place that ensure that the Municipal Financial Management Act is adhered to and complied with so as to prevent or avoid the potential of any fraudulent activities from occurring. The Municipality will ensure that business will not be conducted with entities owned by individuals that are employed by the state, because doing the contrary is tantamount to contravening the provisions of the Municipal Financial Management Act. Furthermore, it is incumbent upon all staff members who work outside of the Finance Department to be constantly educated on the policy and procedures of the Municipal Financial Management Act and Supply Chain Management Policy to stay abreast with new changes and developments in this regard.

23.7. ASSETS AND INFRASTRUCTURE

The various master plans are maintained and updated by the respective business units which touch on the element of infrastructure as well as assets. Operational and maintenance plans are developed to attempt preventative repairs and maintenance, based on the implementation of the master plans alluded to above. Unfortunately owing to the backlog of repairs and maintenance, it is cumbersome to adequately undertake preventative repairs and maintenance. Hence corrective maintenance is therefore undertaken. Each department has its own operations and maintenance plan. The asset renewal element included in the Asset management plan is reflective of the needs on the ground, however, funding is a challenge.

23.8. REPAIRS AND MAINTENANCE

Repairs and maintenance have been budgeted for against the total of non-current assets. Plans are in place to address the challenges. Calculations are available. The plan accommodates a realistic budget towards repairs and maintenance.

Budget is 3%
Provide rand value of PPE - R 87,218,719.00

LOAN/ BORROWINGS AND GRANT DEPENDENCY:

FUNDING ANALYSIS

Below is an analysis of funding as approved in the 2023/2024 Budget of Council. Outer years are indicative however are highly probable as the budget is developed on an MTREF basis.

	2023/2024	2024/2025	2025/2026	Total
Grants	897 123 000	85 777 000	87 000	983 770 000
Borrowings	30 000 000	72 000 000	0	102 000 000
Internal Funding	212 095 000	219 654 000	52 681 000	484 430 000
Total	1 139 218 000	377 432 000	139 682 000	1 570 200 000

Borrowing are currently being considered for internal funding after assessing the timing of the project. Should sufficient internal reserves become available this will allow the municipality to save on interest and other loan costs.

KWADUKUZA MUNICIPALITY'S EXTERNAL LOANS REGISTER

The below mentioned loans have been specifically undertaken for the purposes of accelerating both civil and electrical infrastructure. The Municipality is in a position to meet all its repayment obligations as and when they fall due.

FINANCIAL MANAGEMENT POLICIES – ***ANNEXURE 22 FINANCIAL STRATEGIES***

The purpose of the financial policies is to provide a sound environment to manage the financial affairs of the Municipality. The key budget related policies are listed below:

i. **TARIFF POLICY:** prescribes the procedures for calculating tariffs charged to the consumers. The policy is required in terms of Section 74 of the Local Government Municipal Systems Act, Act of 32 of 2000.

ii. **RATES POLICY:** required by the Municipal Property Rates Act, Act 6 of 2004. This policy provides the framework for the determination of property rates.

iii. **INDIGENT SUPPORT POLICY:** the policy is to ensure that the Municipality is providing and regulate access to free basic to all registered indigents; (currently being updated by the BSC, after EXCO and COUNCIL) was adopted by End of March 2023 and final by the ned of the financial year.

iv. **BUDGET POLICY:** sets out the principles which must be followed in preparing Medium Term Revenue and Expenditure Framework Budget. It further ensures that the budget reflects the strategic outcomes embodied in the IDP and related strategic policies.

v. **ASSET MANAGEMENT POLICY:** the objective of the policy is to prescribe the accounting and administrative procedures relating to the property, plant and equipment.

vi. **ACCOUNTING POLICY:** describes the basis of presentation of the Annual Financial Statements in accordance with the Generally Recognised Accounting Practices (GRAP) and Accounting Standards.

vii. **SUPPLY CHAIN MANAGEMENT POLICY:** is developed in terms of Section 111 of the MFMA, Act 56 of 2003. The principle of this policy is to give effect to a fair, equitable, transparent, competitive and cost-effective system for the procuring of goods and services, disposing of goods and selecting of contractors in the provision of Municipal Services.

viii. **SUBSISTENCE AND TRAVEL POLICY:** regulates the reimbursement of travelling and subsistence costs to officials and Councillors attending official business.

ix. **CREDIT CONTROL AND DEBT COLLECTION:** provides for credit and debt collection procedures and mechanisms to ensure that all consumers pay for the services that are supplied by the municipality.

x. **CASH MANAGEMENT, BANKING AND INVESTMENT POLICY:** ensures that cash resources are managed in the most efficient and effective manner possible.

ALL THE ABOVE-MENTIONED FINANCE POLICIES ARE PART OF – *ANNEXURE 22 AND WILL ALL BE REVIWED IN 2024 AS PART OF THE BUDGET PROCESS*

- **THREE (3) YEAR OPEX**

The 3-year OPEX is indicated in the draft Budget/Financial Plan for 2023/24 and has included an allocation of Operations and Maintenance costs for municipal Fixed Assets. PLEASE SEE Annexure 30 FINAL Financial Plan & Implementation Plan for 2023/24.**KWADUKUZA MUNICIPALITY ABILITY'S OPERATIONAL EXPENSES**

FINANCIAL PLAN WITH PROJECTS AND COMMITTED FUNDING

The Financial Plan contains projects with committed funding, which is internal (MTEF allocations inclusive of Sector Departments allocation/projects). The Financial Plan include the allocations for sector departments with confirmed and/or committed projects with budget. ***PLEASE SEE Annexure 25 Financial Plan & Implementation Plan for 2023/24.***

CHALLENGES AND INTERVENTIONS:

- Sustained period of significant Staff Vacancies
- Staff capacity
- Critical staff members approaching retirement age within the next 5 years.
- An ever-changing compliance environment – constantly chasing a moving target.
- Low salary levels of key staff- job evaluation has been waited for over 6 years. Has resulted in high staff turnover, especially in the expenditure section.
- Inability to implement proper succession planning for key positions due to significant vacancy rates.
- A serious lack of municipal finance skills due to significant vacancies.

- Lack of proper segregation of duties.

Delays being experienced in key processes due to capacity constraints

23.9. FINANCIAL VIABILITY AND MANAGEMENT SWOT ANALYSIS

TABLE 133:FINANCIAL VIABILITY AND MANAGEMENT SWOT ANALYSIS

STRENGTHS	WEAKNESSES
▪ GRAP Compliant Budget and AFS. ▪ Developers' contribution towards infrastructure development, ▪ Established and functional BSC, AMC and controls Committee. ▪ Highly skilled finance officials in certain critical functional areas. ▪ Finance Department is not reliant on consultants but maintains a high degree of compliance ▪ A high revenue collection rate. ▪ Significant amount of institutional knowledge amongst key staff members ▪ Successful internship program ▪ Long term financial plan, ▪ Experienced Staff on some sections ▪ Ability to meet obligations to staff, creditors, institutions and Councillors ▪ Annual indigent drives replaced with indigent verification ▪ Implemented Consumer portal ▪ Electronic handheld meter reading devices ▪ Setting of cost reflective and affordable tariffs ▪ Automated blocking of pre-paid meters and debt recovery ▪ Committed staff despite the key vacant posts ▪ Policies reviewed by COGTA and Vuthela	▪ Poor organisational accounting/finance skills placing undue demands on those who have taken the initiative to understand and learn processes. ▪ Lack of clear retention and succession plan in certain areas. ▪ Limited budget for employment/staff vacancies. ▪ Microsoft Office Skills require improvement. ▪ Deadlines are met under extreme pressure due to officials not respecting deadlines. ▪ Staff development and training ▪ Change management ▪ Lack of clear retention and succession plan for certain staff within Expenditure Unit (Salaries and Expenditure). ▪ Limited budget employment/staff vacancies, ▪ Billing data not submitted to finance on time or sat all e.g., new electrical connections etc.
OPPORTUNITIES	**THREATS**
▪ Automation of processes reduces resilience on officials and errors. ▪ Independent Long term financial plan ▪ Steady progress on MSCOA implementation and financial systems ▪ Automation of some processes ▪ Transfers of skills from experienced staff members. ▪ With large number of vacancies, it is opportunity to inculcate best practice with new employees.	▪ Non-Prioritisation of projects and programmes during budget stage. ▪ Collapse of IT infrastructure and breach of security, ▪ Failure to address problems identified in a timely manner ▪ The audit process is increasing to outcome-based approach vs. a direct regulatory audit. ▪ High vacancy rate ▪ Staff close to retirement ▪ Non-priority spending on the municipal budget

The budget give effect to the long-term financial and operation sustainability of the municipality. Adequate provision for repairs and maintenance.

CHAPTER D

Municipal Vision, Goals and Objectives

1. MUNICIPAL VISION, MISSION AND CORE VALUES

Please see Situational Analysis Contained in Chapter 3 for ease of reference. In light of the aforesaid, the session was expected to give birth to the transformed leadership and management that would instil a much-needed organisational culture in order to ensure service orientation linked to people's needs.

1.1. VISION

The vision of the KwaDukuza Municipality is to, by 2030, be a vibrant city competing in the global village economically, socially, politically and in a sustainable manner.

1.2. MISSION

To achieve this vision, the KwaDukuza Municipality will:

- Drive local economic development;
- Deliver a high standard of essential services;
- Encourage public participation; and
- Overcome debt and achieve cost recovery on services provided.

1.3. CORE VALUES OF KWADUKUZA

Essentially the operations of KwaDukuza Municipality are informed by the *Batho-Pele* Principles which act as guidelines in respect of relations and interaction between the Municipality and its customers, the community of KwaDukuza Municipality and other stakeholders. Accordingly, the core values upon which the Municipality operates are as follows:

TABLE 134:CORE VALUES OF KWADUKUZA MUNICIPALITY

▪ Ethical behaviour ▪ Respect ▪ Honesty & Integrity ▪ Accountability to each other and the public ▪ Team work	▪ Flexibility and cooperatives ▪ Compliance with all set regulations ▪ Loyalty ▪ Unity ▪ Efficiency

▪ Initiative and Innovation ▪ Fiscal Responsibility ▪ Excellent Customer Service ▪ Hard work and Timelines ▪ Care & protection of resources	▪ Professionalism ▪ Cost Effectiveness ▪ Discipline ▪ Diligence ▪ Openness and Transparency ▪ Non-discriminatory

2. KWADUKUZA MUNICIPALITY GOALS AND OBJECTIVES

The Municipality has Goals, Objectives and Strategies set out in the IDP that are aligned with the KPAs. An annexure which forms part of this IDP indicates the alignment of KDM goals, objectives and strategies with the relevant policy framework. Kindly refer to the indicated annexure below which is on the Key Performance Indicators 2022/23 FY recently updated.

2.1. DEFINING A GOAL, OBJECTIVE AND STRATEGIES

For all intents and purposes, the Municipality had to endeavour to clearly articulate the distinctions between Goals, Objectives and Strategies as follows:

- **GOAL:** A goal can be defined as an observable and measurable end result or outcome which one may set to achieve in terms of a fixed time-frame. In the context of an IDP Strategic Planning for a Municipality goals should refer to specific targets which serve as major steps to achieve the vision of a Municipality, in other words the desired destination where the Municipality needs to be. In achieving a goal/s it is imperative that one must take the necessary *objective* step and apply a particular *strategy*.

- **OBJECTIVE:** An objective plays the role of being the defined step that one must take in order to achieve not the goal, but the strategy which is necessary to achieve the set goal. An objective is therefore the desired step that it is intended to achieve the strategy, taking into account all related aspects that are intertwined with the end result. They are tools that underline all planning and strategic activities. It is therefore imperative to note that one may use a number of objectives in order to get to the destination. Goals and objectives are often confused as meaning one and the same thing, but they are very different.

- **STRATEGY**: Can be defined as a clever way or powerful tactic that one must apply in endeavor to achieve the set goal. In this instance, the strategy fundamentally plays the role of being the reason why the Municipality has to do what it has to do in order to achieve the set goals.

FIGURE 51:GOALS, OBJECTIVE AND STRATEGY



a) GOALS AND OBJECTIVES ADDRESSING THE KEY CHALLENGES

KwaDukuza Municipality's goals and objectives address the Key Challenges. The goals and objectives of the IDP do address the Key Challenges as outlined in Chapter One of this document. Whereas the revised KZN PGDS envision that by 2035 the Province of KwaZulu-Natal will be a prosperous province with a healthy, secure and skilled population, living in dignity and harmony, acting as a gateway to Africa and the world.

b) KDM GOALS AND OBJECTIVES ALIGNED TO 6 KZN KPAS

Indeed, KwaDukuza Municipality has its goals and objectives aligned to the KZN PGDS. The goals and objectives of KwaDukuza Municipality are unpacked as per the 6 KZN KPAs as follows:

FIGURE 52:ALIGNMENT OF KDM GOALS TO KZN-KPAS

KEY PERFORMANCE AREAS	KWADUKUZA MUNICIPALITY GOALS	STRATEGIC OBJECTIVES
Municipal Transformation & Institutional Development	▪ Build the capacity and systems for the 4th Industrial Revolution and the integrated e-government services, ▪ Create and promote a culture of enhanced service delivery, innovation and excellence through capable cadres of local government ▪	▪ To invest in skills development ▪ To enhance organisational performance (2)
Basic Service Delivery and Infrastructure Development	▪ Expand and maintain the provision of quality basic services and the integrated human settlements	▪ To involve local communities in matters of local government ▪ To facilitate provision of formal housing through construction of high quality houses. ▪ To ensure fair, transparent and compliant housing beneficiary management system. ▪ To restore human dignity through asset ownership ▪ To ensure that all citizens have an electricity service connection ▪ To ensure that energy losses are reduced within legislated guidelines ▪ To maintain and upgrade existing municipal infrastructure ▪ To ensure that all households have access to roads ▪ To ensure safety to road users ▪ To ensure that the community has access to functional public amenities ▪ To provide access to basic municipal services to all citizens ▪ To provide access to basic solid waste services to all citizens ▪ To ensure that the community has access to licensed burial facilities (13)

Good Governance & Public Participation	▪ Improve good governance, audit outcomes and consequence management, ▪ Strengthen public participation, complaints management system and accountability ▪ Ensure mainstreaming and meaningful participation of vulnerable groups (ie. Youth, women, disabled people) in all developmental programmes ▪ Create a safer and crime free municipal area through community- public-private partnerships,	▪ To ensure co-ordination and alignment of developmental programmes of the municipality with other spheres of government ▪ To involve local communities in matters of local government ▪ To ensure effective and efficient integrated legal and advisory Legal Services for Council ▪ To provide effective and efficient Internal Audit services for Council ▪ To ensure compliance with the laws and regulations ▪ To enhance organisational performance ▪ To identify, assess and manage key risks of which organisation is exposed to ▪ To perform follow-ups on implementation of action plans ▪ To address oversight requirements of risk management and institution's performance with regards to risk management ▪ To ensure coordinated effort for the implementation of positive impact towards behavior change. ▪ To streamline empowerment and development of vulnerable groups (10)
Financial Viability and Management	▪ Enhance municipal financial sustainability,	▪ To contribute to a safe and secure environment ▪ To ensure municipal budget complies with MFMA and Treasury regulations ▪ To improve expenditure on Municipal Infrastructure Grant (MIG) allocation ▪ To improve expenditure on Capital Budget ▪ To ensure that the revenue of the municipality is collected and accounted for by improving Credit Control and Debt Collection processes ▪ To ensure that the revenue of the municipality is collected and accounted for.

		▪ To ensure proper Asset Management in line with prevailing accounting standards ▪ To ensure that at least of 45% of procurement is awarded to designated sectors i.e. Youth, Women and disabled. ▪ To ensure financial viability of the municipality (9)
Local Economic Development	▪ Promote radical socio-economic transformation agenda to address inequality, unemployment and poverty	▪ To use capital infrastructure and social investment to provide poverty and income relief through temporary work for the unemployed ▪ To develop a prosperous, inclusive, transformative and diverse local economy (2)
Cross-Cutting Interventions	▪ Develop comprehensive response to rapid urbanisation, low carbon development and environment sustainability,	▪ To contribute to a safe and secure environment ▪ To prevent and reduce the impact of disasters within KDM jurisdiction ▪ Developing and sustaining the spatial, natural and built environment ▪ Promote and support Low Carbon Development Path ▪ To promote economic growth by creating an enabling environment for SMME ▪ To provide educational guidance to local citizen's development ▪ To involve local communities in matters of local government (7)

CHAPTER E

Implementation Plan

1. 5- YEAR IMPLEMENTATION PLAN

BACKGROUND

KwaDukuza Municipality revised its 5-year implementation plan template to align with MSCOA requirements as per the revised implementation plan for Treasury and CoGTA and contains the following:

- Key Challenge
- Objective
- Strategy
- Performance Indicator
- Baseline
- 5-Year Targets
- Confirmed Budget
- Funding Sources
- Responsibility

KwaDukuza Municipality IDP Implementation Plan for 2023/24 responded on the community needs that were identified during the formulation of the five-year IDP in within the 2021/2022 Financial year as well as after the DRAFT IDP and Budget adoption. The community needs were sourced during the Mayoral Imbizo, Ward Committee Meetings and from previous term priorities. A report on ward-based community needs are attached, as part of the ***ANNEXURE 24 DRAFT 23_24 WARD BASED PLANS/COMMUNITY BASED PLANS. The very same community raised at the beginning of the term of office get to be reported at the IDP/BUDGET Mayoral Izimbizo session.***

The summary of community needs as identified during the inception of this term IDP which are being implemented by the municipality are as follows:

- Jobs/employment and business opportunities,
- Access to low cost, affordable and rental housing stock,
- Access to water and sanitation,
- Access to electricity,
- Street lighting,
- Public amenities i.e. sports and recreational facilities, community halls
- Black top roads, stormwater management,
- Maintenance of existing infrastructure,
- High youth unemployment,
- Skills development,
- Addressing of community safety, crime and drug abuse,
- Respond to climate change and disaster incidents,

- Prioritise needs of the vulnerable groups (women, disabled),
- Provision of economic infrastructure

TABLE 117:SUMMARY OF THE KDM implementation plan/Budget for 2023/24 FY

ANNEXURE 25_FINAL FINANCIAL PLAN & IMPLEMENTATION PLAN FOR 2023/24

2. SECTOR DEPARTMENTS' PROJECTS:

TABLE 118:SECTOR DEPARTMENT PROJECTS FOR KDM

NO.	PROJECT NAME	MUNICIPALITY	PROJECT DESCRIPTION	IMPLEMENTER	PGDP CATALYTIC PROJECTS CATEGORY	STATUS	BUDGET (FUNDED OR UNFUNDED)	VALUE/BUDGET
1	New Regional KwaDukuza Waste Water Treatment Works	KwaDukuza Local Municipality	Construction of new regional sewer treatment works on the banks of the uMvoti river, along the N2	iLembe District Municipality Department of Water and Sanitation Department of Cooperative Governance & Traditional Affairs	**District, Metro & Local Government Competency:** Major Enablers	**Planning stage**	Funded (Planning) Unfunded (Implementation)	R400,000,000.
2	Blythedale Coastal Estate	KwaDukuza Local Municipality	5123 Residential opportunities, with 1095 affordable housing opportunities, 40 000 m2 commerci	KwaDukuza Municipality iLembe District Municipality Private Developer (eLan	**District, Metro & Local Government Competency:** Game Changers	Anticipated land transfer in April 2023 and construction in June 2023 for the first	Funded	R16,000,000,000.

			al & retail space, 1200 sleeper hotels & resorts, a water theme park, a school of golf, sporting school of excellence.	Group) Department of Economic Development, Tourism & Environmental Affairs		three phases		
3	Sheffield Mixed Housing Development	KwaDukuza Local Municipality	The project will be implemented as an Integrated Residential Development Programme (IRDP) located in Sheffield (ward 20) consisting of approximately 700 units.	KwaDukuza Municipality iLembe District Municipality Department of Human Settlements.	**District, Metro & Local Government Competency:** Major Needs/ Projects	Planning approval is underway. Source funding for infrastructure is pending - developers' contribution to water and sanitation infrastructure.	Funded (Tranche 01) Unfunded (Tranche 02)	TBC
4	Club Med Resort Development	KwaDukuza Local Municipality	345 four-star room resort, 66 five-star suites, with amenities such as a restaurant, bars, spa, gym, conference centre, entertainment	Private Developer (Collins Group) iLembe District Municipality Department of Trade and Industr	**District, Metro & Local Government Competency:** Game Changers	Funding applications for water and sanitation will be finalised before year-end.	Funded Unfunded (Infrastrutu re)	R1,000,000,000.

			areas, swimming pools, kids club, and club houses. Sports precinct, staff accommodation, beach resorts, water sports etc.	y KwaDukuza Municipality				
5	Compensation Industrial & Business park development	KwaDukuza Local Municipality	100ha industrial/ logistics 140ha business park offices	KwaDukuza Local Municipality Department of Trade and Industry Eskom Umgeni iLembe District Municipality Private Sector	**District, Metro & Local Government Competency:** Game Changers	Concept development and feasibility, planning and secure investors	Unfunded	R10,000,000,000.
6	Nonoti Beach Tourism Resort	KwaDukuza Local Municipality	Beach resort development	KwaDukuza Local Municipality iLembe District Municipality Trade & Investment Industrial Development	**District, Metro & Local Government Competency:** Major Needs/ Projects	All statutory approvals are in place. Phase 1 to commence in 2023	Funded (Phase 1 & 2)	R30,000,000.

				Corporation				
7	Zimbali Lakes	KwaDukuza Local Municipality	18-hole golf course, the Beach Club, Ocean Club, The Boulevard, The Ridge, Water Club and Sports Club. In addition, they will feature a commercial section resembling the V&A Waterfront.	KwaDukuza Local Municipality Developer	**District, Metro & Local Government Competency:** Game Changers	Underconstruction 15 - 20 year life span	Funded	R10,000,000.
8	Dukuza Substation	KwaDukuza Local Municipality	Builidng of a new substation to unlock developments around Compensation area and ensure stability of electricity in the Southern Wards of KwaDukuza (Greater	KwaDukuza Local Municipality, National Treasury (NDBG)	**District, Metro & Local Government Competency:** Game Changers	Phase 1 under construction and Phase 2 Funding sourcing underway (Loan Tender in progress)	Partially Funded	R220 000 000.00

			Ballito/Old Dolphin Coast areas).					
9	Tinley Manor Substation	KwaDukuza Local Municipality	Establishment of a new sub-station to support all proposed developments in the Tinley Manor node.	Private Developers, KwaDukuza Municipality, Department of Trade and Industry, National Treasury, Presidency Infrastructure Unit	**District, Metro & Local Government Competency:** Game Changers	Feasiblity study and master plan completed.	Unfunded	R160 000 000.00
10	Woodmead Industrial Area	KwaDukuza Local Municipality	Industrial Development	Private Developer (Shree Properties) iLembe District Municipality Department of Trade and Industry KwaDu	**District, Metro & Local Government Competency:** Game Changers	Site avaialble for new industrial clients and a vacant property also availabe for immediate use.	Partially Funded	R800 000 000.00

				kuza Municipality				
11	KwaDukuza Intermodal Transport Facility	KwaDukuza Local Municipality	Development of intermodal public transport facility incorporating raod and rail transport. The facility will also have formal and informal trading facilties, enchored by big retail businesses.	Department of Transport (KZN), PRASA, KwaDukuza Municipality, Organised public transport sector (private)	**District, Metro & Local Government Competency:** Game Changers	Feasibility study done and additional site for acquisition identified. A full blown business plan is required, including obtaining of all statutory approvals.	Unfunded	R120 000 000.00
12	Nonoti Beach Infrastructure Development	KwaDukuza Local Municipality	Establishment of new beach node with all public infrastrucute	KwaDukuza Municipality	**District, Metro & Local Government Competency:** Game Changers	Phase 1 under construction and Phase 2 Funding sourcing is underway	Partially Funded	R85 000 0000.00

13	KwaDukuza Ballito to Sheffiled Transportation Study	KwaDukuza Local Municipality	Strategic Transport Study and develop a Transport Demand Model for the Assessment of a Road Network for Ballito to Sheffield, KwaDukuza. This would enable the municipality to assess the medium to long-term transport requirements of various developments planned in the North Coast of KZN located in the KwaDukuza administrative area with a view to appropriately allocate developer contributions.	KwaDukuza Local Municipality Developers	**District, Metro & Local Government Competency:** Major Enablers	To be implemented piecmeal - As and when developers are required to contribute.	Funded	TBC

14	Seaton Bay & Equestrian Estates	KwaDukuza Local Municipality	Seaton Bay: 400 high-income residential opportunities. Seaton Equestrian: 31 high-income residential opportunities with amenities to support equestrian lifestyle that includes stables for horses, riding arenas, a riding school, dressage areas, stable sheds, polo fields, riding trails, parking arenas, grooms accommodation and a restuarant.	Private Developer (Collins Group)	**District, Metro & Local Government Competency:** Game Changers	Three phases of Seaton Bay have been transferred with three more anticipated to be transferred by mid 2023. Seaton Equestrian recently acquired development rights with transfers anticipated early-mid 2023.	Funded.	All cost to be borne by the developer

15	Fairview Estates	KwaDukuza Local Municipality	85 large agricultural style residential opportunities with farming on site managed by the Farm Owner Association. Approximately 200 Ha yet to be subdivided.	Private Developer (Fairview Estates)	**District, Metro & Local Government Competency:** Game Changers	The first 85 subs have been granted compliance.	Funded.	All cost to be borne by the developer
16	Ballito Creek	KwaDukuza Local Municipality	Approximately 1700 high-income residential opportunities with supporting amenities such as sporting facilities and a clubhouse. The M4 link road is planned to traverse the project site.	Private Developer (Balwin Properties)	**District, Metro & Local Government Competency:** Game Changers	SPLUMA yet to be submiited in anticipation of Environmental Authorisation being granted by EDTEA.	Funded.	All cost to be borne by the developer

17	Lalela Estate	KwaDukuza Local Municipality	Approximately 850 high-income residential opportunities with supporting amenities such as sporting facilities and a clubhouse. The commercial component of the project will allow public access.	Private Developer (Collins Group)	**District, Metro & Local Government Competency:** Game Changers	SPLUMA yet to be approved in view of SANRAL upgrades required.	Funded.	All cost to be borne by the developer
18	Springvale Country Estate	KwaDukuza Local Municipality	Aprroximately 170 high-income residential opportunities with clubhouse facilities.	Private Developer (Springvale)	**District, Metro & Local Government Competency:** Game Changers	First three phases have been transferred. Minor GP amednments currenly in progress. Balance of tranfers anticipated by end of 2023.	Funded.	All cost to be borne by the developer

19	Sheffiled Hills	KwaDukuza Local Municipality	Aprroximately 400 mid-low income residential opportunities with clubhouse facilities.	Private Developer (Sheffiled Hills)	**District, Metro & Local Government Competency:** Game Changers	All development rights have been attained. Sales have begun mid 2022.	Funded.	All cost to be borne by the developer
20	Palm Views	KwaDukuza Local Municipality	5400 residential opportunities (low-high income), 20 Ha commercial precinct and 12 Ha of education (school and tertiary)	Private Developer (Palm Views)	**District, Metro & Local Government Competency:** Game Changers	First phase at building plan stage.	Funded.	All cost to be borne by the developer
21	North Point	KwaDukuza Local Municipality	44 Ha Service industrial precinct and approximately 600 residential opportunities	Private Developer (North Point)	**District, Metro & Local Government Competency:** Game Changers	Service industry and residential precinct currently under construction.	Funded.	All cost to be borne by the developer
22	Cartreff	KwaDukuza Local Municipality	Township establishemnt including low, medium and high density residential opportunities spread	Private Developer	**District, Metro & Local Government Competency:** Game Changers	SPLUMA approved. Developer to comply to conditions of establishment	Funded.	All cost to be borne by the developer

			over 50 Ha, 26 Ha of Private Open Space, 7 Ha of commercial opportunities as well as 7 Ha of land for educational purposes.					
23	HOME	KwaDukuza Local Municipality	2114 borading house units.	Private Developer	**District, Metro & Local Government Competency:** Game Changers	SPLUMA township establishment has been approved. Developer has submitted an application for an amendement to the scheme to allow for bording house approval..	Funded.	All cost to be borne by the developer
24	KDM Civic Hall Precicnt	KwaDukuza Local Municipality	City Hall to be established on the project site together with public offices and other public facilities	KwaDukuza Municipality	**District, Metro & Local Government Competency:** Major Needs/ Projects	SPLUMA has been approved. Developer to begin earthworks and implementation.	Funded.	R5,000,000.

			such as a library, public spaces and an ampitheatre.					
25	Nonoti Beach Tourism Resort	KwaDukuza Local Municipality	Beach resort development	KwaDukuza Local Municipality iLembe District Municipality Trade & Investment Industrial Development Corporation	**District, Metro & Local Government Competency:** Major Needs/ Projects	All statutory approvals are in place. Phase 1 to commence in 2023	Funded (Phase 1 & 2)	R30,000,000.
26	Vlaksp ruit Mixed Use Development	KwaDukuza Local Municipality	Development of integrated residentail development catering for all income-stratas within the area. The project is within a the rapid urbanisation zone as per KDM SDF (	KwaDukuza Municipality, Housing Development Agency, Department of Human Settlements	**District, Metro & Local Government Competency:** Major Needs/ Projects	TBC	TBC	TBC

			Groutvile Area) .					
27	Hyde Park Coastal Residential	KwaDukuza Local Municipality	Integrated Residential Development: mixed use with inclusionary houses . The project is expected to have 2800 units yield	KwaDukuza Municipality ; Housing Development Agency , Department of Human Settlements	**District, Metro & Local Government Competency:** Game Changers	Reviewing and applying for extension of exisiting statutory appovals i.e. EIA, SPLUMA , and water use license	Stage 1 (funded) ; all other stages unfunded	R3 000 000 000.00
28	KwaDukuza CBD Regeneration Project	KwaDukuza Local Municipality	Rehabilation of roads, stormwater and street furnitue infrastructure in the CBD, which improving safety and security through installation of CCTV cameras.	KwaDukuza Municipality, National Treasury (NDPG Grant)	**District, Metro & Local Government Competency:** Game Changers	Professional Teams appointed doing relevant designs and preparing tender documents.	Partially Funded	R200 000 000.00

29	Rocky Ridge	KwaDukuza Local Municipality	Low-mid income housing project. Application to be submitted.	KwaDukuza Municipality	**District, Metro & Local Government Competency:** Major Needs/ Projects	SPLUMA application is yet to be subitted.	Funded.	TBC
30	Nyathikazi	KwaDukuza Local Municipality	Low income housing project including 900 residential opportunities, social facilities (educational, worship and administration) as well as commercial sites.	KwaDukuza Municipality	**District, Metro & Local Government Competency:** Major Needs/ Projects	The layout plan is currently being amended to accommodate for land invasions.	Funded	TBC
31	Sappii / Gizenga Substaion	KwaDukuza Local Municipality	New substation	KwaDukuza Municipality	**District, Metro & Local Government Competency:** Major Enablers	TBC	Funded	R28 ,000,000.

32	Groutville Market Sports Field	KwaDukuza Local Municipality	TBC	KwaDukuza Municipality	**District, Metro & Local Government Competency:** Major Needs/ Projects	TBC	Funded	R8,000,000.
33	Museum Renovation	KwaDukuza Local Municipality	TBC	KwaDukuza Municipality	**District, Metro & Local Government Competency:** Major Needs/ Projects	Currently under construction. To be completed by 2023.	Funded	R9,000,000.
34	Maphumulo Town	Maphumulo Local Municipality	Construction of Waste Water Treatment Works in Maphumulo Town	iLembe District Municipality Department of Water and Sanitation Department of Cooperative Governance & Traditional Affairs	**District, Metro & Local Government Competency:** Major Enabler	Detailed Designs	Funded (Detailed designs) Unfunded (Implementation)	R76,000,000.
35			Development of an alternate/ social housing programme in	Maphumulo Local Municipality Department of	**Provincial Government Competency:** Change	**Planning stage:** Feasibility Study completed	Unfunded (Tranche 1 & 2)	TBC

			Maphumulo Town	Human Settlements	Changers			
36			Transfer and registration of individual sites within the town of Maphumulo.	iLembe District Municipality Department of Cooperative Governance & Traditional Affairs	**District, Metro & Local Government Competency:** Game Changers	Pending roll over application for the 2022/2023 Financial Year	Funded	R1,200,000.
37	KwaShushu Hot Springs and Ntunjambili Mountain	Maphumulo Local Municipality	Establishment of the KwaShushu Hot Springs Resort	Maphumulo Local Municipality Enterprise iLembe Private Developer Department of Economic Development, Tourism & Environmental Affairs	**District, Metro & Local Government Competency:** Game Changers	Full feasibility, concept & Business Plan was developed and finalised in 2020.	Unfunded	R15,000,000.

38	uMshwathi Regional Bulk Water Supply Scheme	Maphumulo Local Municipality Ndwedwe Local Municipality	Provision of Bulk Water supply within the Ndwedwe Municipality funded by uMngeni water in collaboration with iLembe District Municipality	iLembe District Municipality (Phase 05) uMngeni Water (Phase 04 & 06)	**Provincial Competency:** Major Enablers **District, Metro & Local Government Competency:** Major Enablers	Phase 04 - Tender stage Phase 05 - Awarded contract 1 Phase 06 - Detailed design	Funded	R684,664,000 (Phase 04) R225,000 000 (Phase 05) R322 319 000 (Phase 06)
39	Ndwedwe Town	Ndwedwe Local Municipality	Completion of the Ndwedwe Water and Sewer Reticulation project for the Ndwedwe Town	Ndwedwe Local Municipality iLembe District Municipality	**District, Local Government Competency:** Game Changers	Full feasibility, concept & Business Plan was developed and finalised in 2014. However, the project infrastructure is complete.	Unfunded	R15,000,000
40			Completion of the Ndwedwe Town registration	Ndwedwe Local Municipality iLembe District Muncipality	**District, Local Government Competency:** Game Changers	Planning Stage	Partly	TBC

41			Ndwedwe Market Arts and Crafts Centre within Ndwedwe Town and Bamshela	Ndwedwe Local Municipality Department of Economic Development, Tourism & Environmental Affairs	**District, Local Government Competency:** Game Changers	Source funding for infrastructure	Unfunded	TBC
42			Construction of Access Roads within Ndwedwe Town	Ndwedwe Local Municipality	**District, Metro & Local Government Competency:** Major Needs/ Projects	Full feasibility, concept & Business Plan was developed and finalised in 2022.	Unfunded	TBC
43			Development of an alternate/ social housing programme in Ndwedwe Town	Ndwedwe Local Municipality Department of Human Settlements	**District, Metro & Local Government Competency:** Major Needs/ Projects	Application lodged at Department of Human Settlements for approval.	Unfunded	TBC
44	Ndwedwe Community Recreation Park and Pool Entertainment Area	Ndwedwe Local Municipality	Construction of Ndwedwe Community Recreation Park and Pool Entertainment Area	Ndwedwe Local Municipality Department of Sports and Recreation	**District, Metro & Local Government Competency:** Major Needs/ Projects	Source funding for infrastructure	Unfunded	TBC

45	KwaLoshe Bush Tourism Resort	Ndwedwe Local Municipality	Establishment of a tourism resort at the Kwaloshe Indigenous Forest	Ndwedwe Local Municipality Department of Economic Development, Tourism & Environmental Affairs Ezemvelo KZN Wildlife	**District, Metro & Local Government Competency:** Major Needs/ Projects	Concept	Unfunded	TBC
46	Upgrade and Refurbish Nsuze Waterfall	Ndwedwe Local Municipality	Upgrade and Refurbish Nsuze Waterfall	Ndwedwe Local Municipality Department of Economic Development, Tourism & Environmental Affairs	**District, Metro & Local Government Competency:** Major Needs/ Projects	Source funding for infrastructure	Unfunded	TBC
47	uThukela Lifestyle Resort	Mandeni Local Municipality	Multi-use development, anchored by a specialist international medical tourism facility, supported by a choice of	iLembe District Municipality Mandeni Municipality Developer Development Bank of South	**District, Local Government Competency:** Game Changers	Source required BBBEE Equity partners for the project to kick off the ground	Partial funded	TBC

			residential options, as well as commercial and social facilities	Africa Department of Economic Development, Tourism & Environmental Affairs				
48	Dokodweni Beach Tourism Development	Mandeni Local Municipality	Establishment of Dokodweni beach tourism node	Mandeni Local Municipality iLembe District Municipality Department of Cooperative Governance and Traditional Affairs, Private Sector	**District, & Local Government Competency:** Game Changers	Source funding for infrastructure pending	Unfunded	TBC
49	Development of alternate/social housing programme	Mandeni Local Municipality	Create a broad mix of housing units and mix of income groups. It is one of the municipality's strategic human settlement projects that aim to integrate communit	Mandeni Local Municipality Department of Human Settlements	**District, Metro & Local Government Competency:** Major Needs/ Projects	Funding for feasibility study has been sourced	Funded (Feasibility Study)	TBC

			ies and homeowners.					
50	Renewable Energy	Mandeni Local Municipality	Development of Renewable Energy Hub at Isithebe Industrial hub, a service which will ultimately enhance economic performance through collectively managed resources like energy, water, and sewer reticulation services, among others.	Mandeni Local Municipality Department of Economic Development, Tourism and Environmental Affairs	**District, Local Government Competency:** Game Changers	Planning Stage completed	Funded (Feasibility Study) Unfunded (Implementation)	TBC
51	New Sundumbili Waste Water Treatment Works	Mandeni Local Municipality	Construction of new regional sewer treatment works at Mandeni Local Municipality	iLembe District Municipality Department of Water and Sanitation Department of Cooper	**District, Metro & Local Government Competency:** Major Enablers	Planning stage	Unfunded	R450,000,000.

				ative Governance & Traditional Affairs				
52	Mandeni Community Art Centre	Mandeni Local Municipality	Establishment of a community art centre as one of the priority creative industries that will provide community, art organisations and individuals with opportunities to participate in artistic, craft and cultural activities.	Mandeni Local Municipality Department of Arts and Culture	**District, Metro & Local Government Competency:** Major Needs/ Projects	Planning Stage completed	Funded (Feasibility Study) Unfunded (Implementation)	TBC

ILEMBE HUMAN SETTLEMENT DEVELOPMENT GRANT (HSDG) 2023/2024

Municipality	Intervention	HSS Project Number	HSS Project Desc	Total Annual Budget
THE KWADUKUZA MUNICIPALITY (STANGER)	INCREMENTAL	K03100026/1	K03100026 Mgigimbe - Phase 1	R 7 217 198,00
THE KWADUKUZA MUNICIPALITY (STANGER)	INCREMENTAL	K04090001/2	K04090001 Etete Phase 4 KwaDukuza Municipality - Services & Topstructure (553 Units) Phase 4	R 12 287 890,80
THE KWADUKUZA MUNICIPALITY (STANGER)	INCREMENTAL	K06020002/2	K06020002 Sakhamkhanya Housing Project	R 6 425 811,92

THE KWADUKUZA MUNICIPALITY (STANGER)	INCREMENTAL	K10110001/1	K10110001 - Nyathikazi Housing Development - Phase 1	R 6 248 953,55
THE KWADUKUZA MUNICIPALITY (STANGER)	INCREMENTAL	K11110008/1	K11110008 Nonoti Mouth Housing Project - Phase 1	R 2 000 000,00
THE KWADUKUZA MUNICIPALITY (STANGER)	FINANCIAL	K13030003/7	K13030003 Municipality Accredtation Funding - KwaDukuza	R 1 772 250,00
THE KWADUKUZA MUNICIPALITY (STANGER)	INCREMENTAL	K13090001/2	K13090001 Steve Biko Phase 2 Housing Project - Phase 2 New Annexure D	R 8 455 818,00
THE KWADUKUZA MUNICIPALITY (STANGER)	INCREMENTAL	K22030006/1	Shakaville Irdp - Phase 1	R 2 000 000,00
THE KWADUKUZA MUNICIPALITY (STANGER)	INCREMENTAL	K22030007/1	K22030007 Rocky Ridge Irdp - Phase 1	R 2 000 000,00
THE KWADUKUZA MUNICIPALITY (STANGER)	INCREMENTAL	K22050005/1	K22050005 Sheffield Irdp Housing Project - Phase 1	R 1 000 000,00

ILEMBE Informal Settlements Upgrading Partnership Grant (ISUPG) 2023/2024

Informal Settlement Name	Project Name	Geographic Coordinates (from GIS) LatitudeUse decimal	Geographic Coordinates (from GIS) LongitudeUse decimal	Prioritised Human Settlements and Housing Development Areas (PHSHDA	Estimated Number of Households within the Settlement	TOTAL BUDGET
Madundube	Madundube (Bulks)	-29.274900	31.185400	N/A	2259	R17 272 980,00
Sheffield	Sheffield (Bulks and Interim Services)	-29,283766	-31,142998	N/A	TBA	R18 000 000,00

Monkey Town	Shakasprings	-29,31475	31,296759	N/A	453	R6 937 488,80
Groutville	Chris Hani Housing Project	-29,366382	31,25582	KwaDukuza Town/Hyde Park-Nonoti Area	1000	R5 914 082,00
Groutville	Groutville Priority 1 Phase 2 Ntshaweni Housing Project Ward 26	-29.360370	31,27144	KwaDukuza Town/Hyde Park-Nonoti Area	1000	R5 632 748,00
Groutville	Groutville Priority 1 Phase 2 Lloyd Housing Project Ward 14	-29.366382	31,25582	KwaDukuza Town/Hyde Park-Nonoti Area	1000	R77 073 664,00
Nyoniyamanzi, Ntshawini, Charlottdale	Steve Biko Phase 2 Housing Project Ward 13, 16 & 26	-29.361128	31,26087	KwaDukuza Town/Hyde Park-Nonoti Area	881	R6 804 973,00
Etete	Etete Phase 4	-29,253181	31,14 22,47	Ballito/Shakaskraal Development Area	1245	R3 180 189,00
Nyathikazi	Nyathikazi Housing Project (Bulks)	-29.347865	31,270178	N/A	912	R8 555 439,00
Groutville	Groutville Priority 1 Phase 2 Sihle Phakathi	-29,374074	31,2597	KwaDukuza Town Hyde Park Nonoti Area	1589	R28 186357,00

TABLE 119:DEPARTMENT OF TRANSPORT PROJECTS

Project / Programme Name	Activity	District Name	Municipality / Region	Total Project Cost (Realistic)
Upgrade of P104 (km24 to km30)	Upgrade roads	iLembe District (DC29)	KwaDukuza Local Municipality	R 106 000 000,00
Upgrade of P104 (km18 to km24)	Upgrade roads	iLembe District (DC29)	KwaDukuza Local Municipality	R 106 000 000,00
Construction of L2937 Gravel Road	New Gravel Road	iLembe District (DC29)	KwaDukuza Local Municipality	R 2 365 000,00
Construction of A2526 New Gravel	New Gravel Road	iLembe District (DC29)	KwaDukuza Local Municipality	R 3 014 000,00
Construction of Mhlongo Road New Gravel Road	New Gravel Road	iLembe District (DC29)	KwaDukuza Local Municipality	R 2 695 000,00
Construction of Nkembe 2 New Gravel	New Gravel Road	iLembe District (DC29)	KwaDukuza Local Municipality	R 2 145 000,00
Construction of Shangase Schoolroad New Gravel	New Gravel Road	iLembe District (DC29)	KwaDukuza Local Municipality	R 2 255 000,00
Construction of Mandleleni New Gravel Road	New Gravel Road	iLembe District (DC29)	KwaDukuza Local Municipality	R 2 000 000,00
Construction of Qwabe New Gravel Road	New Gravel Road	iLembe District (DC29)	KwaDukuza Local Municipality	R 2 197 800,00
Rehabilitation of P104 (km 10,0 to km 15,0)	Rehabilitation	iLembe District (DC29)	KwaDukuza Local Municipality	R 53 621 000,00
Rehabilitation of P492 (km0,0 to 4,4)	Rehabilitation	iLembe District (DC29)	KwaDukuza Local Municipality	R 40 970 224,58
Rehabilitation of P103-2 (km0,0 - km12,0) con	Rehabilitation	iLembe District (DC29)	KwaDukuza Local Municipality	R 182 551 000,00
Reseal of D382 (km0,00 to km 5,80)	Reseals	iLembe District (DC29)	KwaDukuza Local Municipality	R 81 176 459,20
Rehabilitation of P103-2 (km0,0 - km12,0) prof	Rehabilitation	iLembe District (DC29)	KwaDukuza Local Municipality	R 3 500 000,00

DEPARTMENT OF EDUCATION:

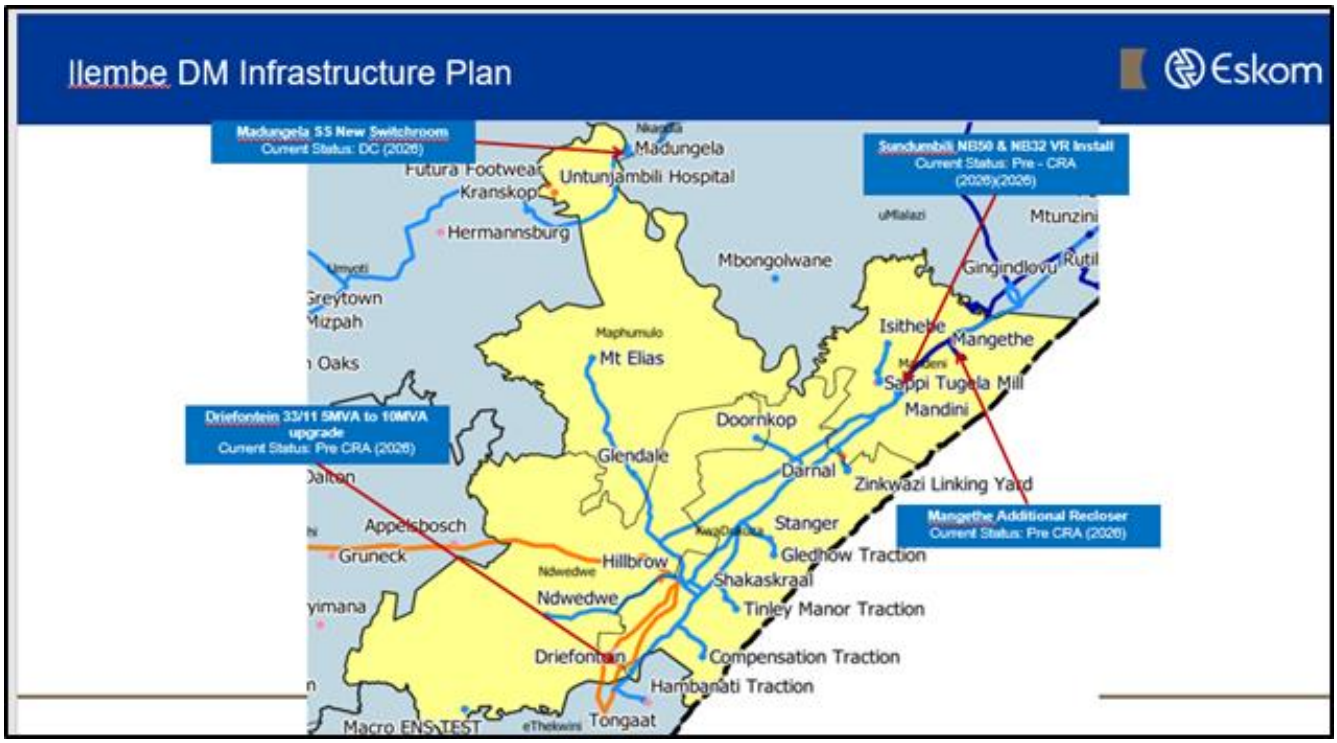
SCHOOL NAME	STATUS	CONSTRUCTION COSTS R'000	TOTAL EXPENDITURE TO DATE FROM PREVIOUS YEARS	FINAL APRROVED ALLOCATION 2023-24 R'000	ESTIMATE ALLOCATION 2024-25 R'000	ESTIMATE ALLOCATION 2025-26 R'000
ASHVILLE PRIMARY SCHOOL	FEASIBILITY	R 6 000,000	R -	R -	R 1 500,000	R 3 000,000
BANGUNI SECONDARY SCHOOL	DESIGN	R 2 649,000	R 23,288	R -	R 1 104,524	R 1 214,977
DARNALL PRIMARY SCHOOL	PROJECT INITIATION	R 2 653,000	R 432,000	R -	R 1 021,957	R 1 124,153

DARNALL SECONDARY SCHOOL	DESIGN	R 10 578,141	R 2 992,847	R 2 041,724	R 1 739,507	R 1 913,458
DR B W VILAKAZI PRIMARY SCHOOL (GROUTVILLE)	PROJECT INITIATION	R 1 756,440	R 83,658	R 1 500,000	R 403,688	R 444,057
ETETE PRIMARY SCHOOL	DESIGN	R 4 500,000	R -	R 1 185,000	R -	R -
GLEDHOW PRIMARY SCHOOL	DESIGN	R 2 664,000	R 76,000	R -	R 1 058,900	R 1 164,790
HARRY BODASING PRIMARY SCHOOL	PROJECT INITIATION	R 3 233,000	R -	R 595,000	R 538,413	R 592,254
HULSUG PRIMARY SCHOOL	PROJECT INITIATION	R 1 250,000	R 9,688	R -	R 364,602	R 401,062
IMBUYISELO SECONDARY SCHOOL	DESIGN	R 2 670,000	R 470,000	R -	R 1 020,700	R 1 122,770
INKOSI ALBERT LUTHULI SECONDARY SCHOOL	DESIGN	R 1 968,000	R 300,000	R 201,000	R 223,886	R 246,274
IZIPHOZETHU PRIMARY SCHOOL	PROJECT INITIATION	R 2 200,000	R 176,000	R -	R 946,100	R 1 040,710
KHUTHALANI INTERMEDIATE SCHOOL (STANGER)	DESIGN	R 2 674,000	R 47,000	R -	R 1 063,800	R 1 170,180
KWADUKUZA PRIMARY SCHOOL (GRAMMAR ST)	PROJECT INITIATION	R 2 675,000	R 176,000	R -	R 1 051,100	R 1 156,210
LEE PRIMARY SCHOOL	PROJECT INITIATION	R 3 280,000	R -	R 595,000	R 574,271	R 631,699
LLOYD PRIMARY SCHOOL	CONSTRUCTION 76% - 99%	R 51 618,000	R 60 674,003	R 1 835,000	R -	R -
LLOYD PRIMARY SCHOOL	DESIGN	R 58 000,000	R -	R 1 601,000	R -	R -
LUBISANA PRIMARY SCHOOL	PROJECT INITIATION	R 3 500,000	R -	R -	R 571,429	R 628,571
M L SULTAN STANGER SECONDARY SCHOOL	PROJECT INITIATION	R 2 723,000	R 81,000	R -	R 1 070,200	R 1 177,220
MAGUYANA PRIMARY SCHOOL	PROJECT INITIATION	R 2 685,000	R 76,000	R -	R 1 063,100	R 1 169,410
MBEKAMUSI COMBINED SCHOOL	PROJECT INITIATION	R 2 691,000	R 78,000	R -	R 568,700	R 625,570
MGIGIMBE PRIMARY SCHOOL	CONSTRUCTION 51% - 75%	R 2 998,513	R 811,903	R 126,000	R -	R -
MGQWABAGQWABA PRIMARY SCHOOL	PROJECT INITIATION	R 2 694,000	R 45,992	R -	R 572,501	R 629,751
MGQWABAGQWABA PRIMARY SCHOOL	CONSTRUCTION 51% - 75%	R 4 120,360	R 3 323,632	R 102,000	R -	R -
NEW GUELDERLAND INTERMEDIATE SCHOOL	PROJECT INITIATION	R 2 698,000	R 343,000	R -	R 543,600	R 597,960

NYAKANA INTERMEDIATE SCHOOL	DESIGN	R 6 560,000	R 37,750	R -	R 675,393	R 742,932
NYAKANA INTERMEDIATE SCHOOL	PROJECT INITIATION	R 2 706,000	R -	R 595,000	R 579,500	R 637,450
OSIZWENI PRIMARY SCHOOL	PROJECT INITIATION	R 2 648,000	R -	R -	R 609,163	R 670,079
OSIZWENI PRIMARY SCHOOL	DESIGN	R 1 700,000	R 18,417	R 201,000	R 250,626	R 275,689
PROSPECT FARM PRIMARY SCHOOL	PROJECT INITIATION	R 2 710,000	R 14,192	R 1 300,000	R 578,881	R 636,769
QOQULWAZI SECONDARY SCHOOL	PROJECT INITIATION	R 2 711,000	R 78,000	R -	R 573,468	R 630,815
RADHA ROOPSINGH PRIMARY SCHOOL	DESIGN	R 2 713,000	R 78,000	R -	R 573,100	R 630,410
RAMLAKAN PRIMARY SCHOOL	DESIGN	R 2 714,000	R 18,840	R -	R 580,685	R 638,754
SHAKASKRAAL PRIMARY SCHOOL	PROJECT INITIATION	R 2 716,000	R 78,000	R -	R 573,371	R 630,708
SHAKASKRAAL PRIMARY SCHOOL	DESIGN	R 18 040,000	R 869,453	R 2 720,262	R 2 106,184	R 2 316,802
SIZANI INTERMEDIATE SCHOOL	PROJECT INITIATION	R 2 719,000	R -	R 595,000	R 581,783	R 639,961
ST CHRISTOPHER PRIMARY SCHOOL	DESIGN	R 49 200,000	R -	R 603,118	R 1 061,120	R 1 167,232
STANGER HIGH SCHOOL	DESIGN	R 2 722,000	R 20,215	R -	R 580,128	R 638,140
STANGER MANOR SECONDARY SCHOOL	DESIGN	R 22 981,320	R -	R 3 244,000	R 2 863,194	R 3 149,513
STANGER SECONDARY SCHOOL	DESIGN	R 47 270,460	R 1 455,373	R -	R 1 500,411	R 1 650,453
STANGER SOUTH SECONDARY SCHOOL	DESIGN	R 1 700,000	R -	R -	R 442,714	R 486,986
STANGER TRAINING CENTRE	DESIGN	R 3 500,000	R -	R 2 588,000	R -	R -
THEMBENI PRIMARY SCHOOL	PROJECT INITIATION	R 1 250,000	R -	R 1 000,000	R 365,986	R 402,584
TINLEY MANOR PRIMARY SCHOOL	DESIGN	R 1 982,988	R 84,494	R 452,000	R 729,207	R 802,128
TINLEY MANOR PRIMARY SCHOOL	DESIGN	R 54 000,000	R -	R 101,000	R -	R -
TSHELENKOSI SECONDARY SCHOOL	DESIGN	R 2 378,000	R -	R 595,000	R 475,800	R 523,380
UMHLALI PREPARATORY SCHOOL	PROJECT INITIATION	R 2 732,000	R -	R -	R 584,700	R 643,170

ZILUNGISELE INTERMEDIATE SCHOOL	DESIGN	R 2 736,000	R 218,901	R -	R 597,089	R 656,798

ESKOM ILEMBE DM INFRASTRUCTURE PLAN :



	Project Name	Status	Schedule Completion Date
1	Sundumbili NB50 VR Installation (electrification)	Pre - CRA	2026
2	Sundumbili NB 32 VR Installation (electrification)	Pre - CRA	2026
3	Mangethe Additional Recloser	Conceptual	2026
4	Driefontein - Dukuza SS	Pre - CRA	2026
5	Driefontein 33/11 5MVA to 10MVA upgrade	Pre Cra	2026
6	Madungela SS new switchroom	Direct Customer	2026

CHAPTER F

Financial Plan 2023/24

1. FINANCIAL PLAN

INTRODUCTION OF MSCOA, IMPLEMENTATION AND COMPLIANCE:

THE MINISTER OF Finance promulgated Government Gazette No. 37577, Municipal Regulations on Standard Chart of Accounts (mSCOA), on 22 April 2014. The mSCOA aims to provide a National Standard uniform recording and classification of municipal budget and financial information at a transactional level, improve compliance with budget regulations and accounting standards, better inform national policy coordination and reporting, benchmarking and performance measurement. All municipalities are required to transact and report directly in and from their core financial systems.

Only the mScoa data strings that are submitted to the Local Government Portal (LG) Upload Portal/Go Muni are used by the National and Provincial Reporting to analyse the Tabled, Adopted, Adjustment Budgets and In-year Reporting of the Municipality in terms of section 16,17 and 28 of the MFMA. This assists in ensuring that the credibility and accuracy of the data strings are of utmost importance.

Since mSCOA is a municipal business reform IT IMPACTS THE ENTIRE MUNICIPALITY AND NOT JUST FINANCE. IDP will be driven by projects which includes all capital and operational projects. Budget are prepared on the basis of projects identified on the system linking to the KPA and Strategic Objectives of the Municipality. This will pave the way for the performance management and a measure against the IDP.

Other benefits of the Reform are improved data quality and credibility; standardisation and alignment of the local government accountability cycle from the IDP to Budget, SDBIP, in year reporting, annual financial statements and annual report. Standardisation of key business processes and consistency in management of municipal finances; improved transparency, accountability and governance through uniform recording of transactions at a posting level. Enabling deeper data analysis and sector comparisons to improve financial performance. Lastly the standardisation of the account classification to facilitate mobility in financial skills within local government and between other spheres of government as well as the private sector and to enhance the ability of local government to attract and retain skilled personnel.

KwaDukuza Municipality's FINAL Financial/Budget Plan for 2023/24 is set to be adopted May 2023 and a copy will be attached.

2. OVERVIEW OF THE 3 YEAR MUNICIPAL BUDGET, ANALYSIS AND EXPLANATION

The financial plan provides an overview of the 3-year municipal budget, analysis and explanation thereof. The municipality's financial plan is prepared over MTERF, and its analysis and explanations are well documented on the executive summary submitted to treasury and CoGTA respectively.

MFMA Compliant Municipal Budgets as per Section 21(1) (a) of the MFMA must meet the following criteria

Credible:

The budget is funded in terms of the S18 of the MFMA – from realistically anticipated revenue. Adoption of a budget process with evidence of sufficient political oversight and adequate public participation. All budget assumptions made are realistic and indicative of year budgeting.

Relevant:

The budget is aligned to the reviewed IDP. Council priorities are aligned to national and provincial priorities.

Sustainable:

The budget give effect to the long-term financial and operation sustainability of the municipality. Adequate provision for repairs and maintenance.

BUSINESS UNIT	DRAFT BUDGET
OFFICE OF THE MUNICIPAL MANAGER	R 2,659,409.00
CORPORATE SERVICES	R 16,500,000.00
FINANCE	R 100,000.00
COMMUNITY SERVICES & PUBLIC AMENITIES	R 13,076,053.00
COMMUNITY SAFETY	R 2,645,000.00
CIVIL ENGINEERING & HUMAN SETTLEMENTS	R 102,716,956.00
ELECTRICAL ENGINEERING	R 160,648,648.00
TOTAL	**R 298,346,066.00**

a) FINANCIAL STRATEGIES

All copies of financial strategies are provided ***as provided from ANNEXURES 24 TO 28 for ease*** of reference. The Budget/Financial Plan for KwaDukuza Municipality reflects sound financial strategies with regard to expenditure an in particular cost containment measures that are being implemented. The Financial Plan covers sound financial strategies and are listed below:

b) POLICY ON LONG TERM FINANCIAL PLANNING

The purpose of the policy is to outline the comprehensive long-term financial planning that will ensure long term financial sustainability for the Municipality. A long-term financial planning is essential to ensure that the Municipality continues to implement its mandate effectively without impairing its capital base. It will also enable the Municipality to move towards self-sufficiency in meeting the growing demands of service delivery and infrastructure requirements. A long-term financial planning is important by identifying and prioritization of expected needs based on the Municipality's Five-Year Integrated Development Plan and details estimated amounts of funding various sources.

3. FINANCIAL STRATEGY FRAMEWORK

The priority for the Municipality, from the financial perspective is to ensure viability and sustainability of the Municipality. The long-term financial planning and related strategies will therefore need to address a number of key areas in order to achieve this priority. These strategies are detailed below:

a) REVENUE EENHANCEMENT STRATEGY. The objectives of the strategy are:

- To seek alternative sources of funding.
- Expand Income base through implementation of new Valuation Roll.
- The ability of the Community to pay for services.
- Identification and pursuance of Government Grants.
- Tightening Credit Control measures and Debt Collection Targets.
- Improve customer relations and promote a culture of payment.
- Realistic Revenue estimates.
- The impact of inflation, the Municipal cost index and other cost increases; and
- The creation of an environment which enhances growth, development and service delivery.

b) ASSET MANAGEMENT STRATEGY. The objectives of the strategy are as follows:

- The implementation of a GRAP compliant Asset Management System.
- Adequate budget provision for Asset Maintenance over their economic lifespan.
- Maintain a system of internal control of assets to safeguard assets; and

- Ensure all assets owned and control except specific exclusions are covered by insurance.

c) FINANCIAL MANAGEMENT STRATEGIES. The objectives of the policy are:

- To maintain an effective system of expenditure control including procedures for the approval, authorization, withdrawal and payment of funds.
- Prepare the risk register and application of risk control.
- Implement controls, procedures, policies and by-law to regulate fair, just and transparent transaction.
- Training and development of senior financial staff to comply with prescribed minimum competency level.
- Implement GRAP standards as gazette by National Treasury; and
- Prepare annual financial statements timeously and review performance and achievements for the past financial years.

d) OPERATIONAL FINANCING STRATEGIES: THE objectives of the policy are:

- Effective cash flow management to ensure continuous, sufficient and sustainable cash position.
- Enhance budgetary controls and financial reporting.
- Direct available financial resources towards meeting the projects as identified in the IDP; and
- To improve supply chain management processes in line with the regulations.

e) CAPITAL FUNDING STRATEGIES: The objectives of the strategy are to:

- Ensure service delivery needs are in line with Long Term Financial Planning.
- Careful consideration/prioritization on utilizing resources in line with the IDP.
- Analyze feasibility and impact on operating budget before capital projects are approved.
- Determine affordable limits for borrowing.
- Source external funding in accordance with affordability.
- Improve capital budget spending; and
- Maximizing infrastructure development through the utilization of all available resources.

f) COST EFFECTIVE STRATEGY: The objectives of the strategy are

- Invest surplus cash not immediately required at the best available rates.

- Restrict capital and operating expenditure increase in relation to the inflation rate taking into consideration the macro growth limit guideline and Municipal cost increase.
- To remain as far as possible within the following selected key budget assumptions:
  i) Provision of bad debts of at least 2%
  ii) Overall cost escalation to be linked to the average inflation rates.
  iii) Tariff increase to be in line with inflation plus Municipal growth except when regulated.
  iv) Utilisation of equitable share for indigent support through free basic services.
  v) Maintenance of assets of at least 6% of total operating expenditure; and
  vi) Capital cost to be in line with the acceptable norm of 18%.

g) MEASURABLE PERFORMANCE OBJECTIVE FOR REVENUE. The objectives of the strategy are to:

- To maintain the debtors to revenue ratio below 10%.
- To maintain a debtors payment rate of above 90%.
- To ensure that the debtors return remain under 40days; and
- To keep the capital cost on the operating budget less than 18%.

4. FINANCIAL MANAGEMENT POLICIES

The purpose of the financial policies is to provide a sound environment to manage the financial affairs of the Municipality. The key budget related policies are listed below:

- Tariff Policy
- Rates Policy
- Indigent Support Policy
- Budget Policy
- Asset Management Policy
- Accounting Policy
- Supply Chain Management Policy
- Subsistence and Travel Policy
- Credit Control and Debt Collection
- Cash Management, Banking and Investment Policy

ANNEXURE 22 FINANCIAL STRATEGIES

The 3-year OPEX is indicated in the Budget/Financial Plan for 2023/24 and has included an allocation of Operations and Maintenance costs for municipal Fixed Assets. Refer to the ***ANNEXURE 25_FINANCIAL PLAN & IMPLEMENTATION PLAN FOR 2023/24*** hereto for ease of reference.

5. KWADUKUZA MUNICIPALITY ABILITY'S OPERATIONAL EXPENSES

The repairs and maintenance are budgeted for against the total of non-current assets. Refer to the ***ANNEXURE 25_FINANCIAL PLAN & IMPLEMENTATION PLAN FOR 2023/24*** hereto for ease of reference.

6. FINANCIAL PLAN WITH PROJECTS AND COMMITTED FUNDING

The Financial Plan contains projects with committed funding, which is internal (MTEF allocations inclusive of Sector Departments allocation/projects). The Financial Plan include the allocations for ALL INTERNAL BUSINESS UNITS with confirmed and/or committed projects with budget is annexure as part of the document.

RATIO		**PROJECTED 2023**	**2022**	**2021**
Cost Coverage Ratio		4 Months	5 Months	1 Month
Current Ratio		1.40:1	2.77:1	2.83:1
Capital expenditure to total expenditure		31%	11%	9%
Debt to revenue		9%	10%	11%
Collection rate		99%	99.37%	100.52%
Remuneration (Employee and Councilors) to total expenditure		24%	24%	26%
Distribution losses: Electricity		26%	25%	21%
Creditors days		20 Days	45 Days	0 Days
Budget funding status		Fully Funded	Fully Funded	Fully funded
Conditional grants cash backed		100%	100%	100%
Grant dependency		29%	66%	57%
Loans		176,095,773	188,689,133	200,326,562

CHAPTER G

Annual Operational Plan

A COPY OF KWADUKUZA MUNICIPALITY ADJUSTED SDBIP/SCORECARD-2022/23 IS ATTACHED AS AN ANNEXURE

ANNEXURE 26 ANNUAL ADJUSTED OPERATIONAL PLAN: 2022/23 KDM DRAFT SCORECARD AND SDBIP

1. ANNUAL OPERATIONAL PLAN/S

1.1. KWADUKUZA MUNICIPALITY ADJUSTED ORGANISATIONAL SCORECARD AND SDBIP 2022/23

KwaDukuza Municipality's Organisational Scorecard details the implementation of service delivery and the budget for the financial year in compliance with the Municipal Finance Management Act (MFMA), 2003 (Act 56 of 2003). The scorecard serves as a contract between the administration, the Council and the community, expressing the objectives set by the Council as quantifiable outcomes that can be implemented by the administration over the next twelve months. The scorecard facilitates the process of holding management accountable for their performance. It provides the basis for measuring performance in the delivery of services.

The scorecard from which the SDBIP emanates is set to firstly be considered by EXCO mid-June before it was adopted by the Council in June 2022. ***A copy of FINAL AND ADJUSTED 2022/23 SDBIP and adjusted Scorecard is provided as ANNEXURE 31.*** **Bo**th the scorecard and the SDBIP report on all the key performance indicators:

- Municipal Transformation and Institutional Development;
- Basic Service Delivery and Infrastructure Development;
- Local Economic Development;
- Good Governance and Public Participation;
- Municipal Financial Management Viability; and
- Cross-Cutting Interventions.

The process towards the development of the ADJUSTED OF 2022/23 Scorecard/SDBIPs has taken into consideration the legislative requirement as per the MFMA. Further to the credibility of the information the following processes will be undertaken:

- Engagement with the departments on the current performance and proposed adjustments;
- Development of systems descriptions for each SDBIP indicator as per Auditor general's requirements;
- Signed off by the Heads of Departments for the adjusted budgets against the indicators and systems descriptions; and
- Presentation of the SDBIP to the Municipal Manager for input before its final adoption

CHAPTER H

Organisational PMS Policy/ Framework and Individual Performance Management Policy

(A COPY OF ORGANISATIONAL PMS POLICY/FRAMEWORK IS ATTACHED AS PART OF ANNEXURE 32)

CHAPTER H: ORGANISATIONAL & INDIVIDUAL PERFORMANE MANAGEMENT SYSTEM

1. ORGANISATIONAL AND INDIVIDUAL PERFORMANCE MANAGEMENT SYSTEM

INTRODUCTION AND BACKGROUND

KwaDukuza Municipality adopted and approved a PMS Policy/Framework as well as procedure manual for S56 staff members in order to manage, monitor and evaluate their performance as indicated in the Performance Management Regulations. The Policy is reviewed annually if there are any changes in the Policy or in the IDP priorities as required by the Legislations. Development of key performance indicators as per Section 42 of the MSA is done in line with the IDP process during the annual IDP review as prescribed by the Act. Performance Monitoring underpins the Municipality's IDP in terms of reviewing progress regularly in achieving our priorities and delivering value for money. Early investigation of variances enables remedial action to be taken where appropriate. Monthly Operational reports are submitted ten days after the end of the month, to MANCO Portfolio Committees and ultimately to Council. The quarterly departmental reports are consolidated from the Organisational Scorecard, and submitted on the 10th after the end of the quarter to Performance Monitoring and Evaluation section. Reports and the POEs are analysed then a consolidated report submitted to MANCO Internal Audit, PAC and ultimately to Council outlining the performance of the Business Units and the Organisation against the service delivery targets in the Organisational Scorecard as well as the Service Delivery Budget Implementation Plan, detailing incurred expenditure against what was planned for each quarter under review.

The Finance Budget Section also submits the in-year Section 72 reports to Council as prescribed by the MFMA and other relevant financial prescripts. Both Performance and Financial information is submitted to the Internal Audit by the 20th after the end of the quarter for auditing. The internal Audit then prepares an audited report and submit to the Audit Committee and Council. At the end of the financial year, the 4 quarterly reports are consolidated to form an Annual Report with both financial and non-financial performance information. The report is submitted to MANCO PAC and Internal Audit before it can be submitted together with Annual Financial Statements to the Auditor -General for Annual Auditing by the 31st of August of each financial year.

During the 4 quarters after each performance report has been audited and submitted to all the Council structures, Executive Directors are assessed by the Performance Evaluation Committee that was established by Council to monitor and evaluate their performance on quarterly basis. This process is concluded by an Annual Performance Evaluation which normally occurs after the report from the Auditor General has been received and the Annual Report adopted by Council. This final performance evaluation is a tool that is used to assess if the S56 staff are legible to get performance bonuses of between 5% and 14% as prescribed by Performance Management Regulations. The Organisational Scorecard approach reflects the 6 national KPA's and local priorities and enables a wider assessment of how the municipality is performing. The performance report is based on measures included within the Organisational Scorecard. This incorporates 19 priority measures selected from the IDP. These were agreed by a Council Resolution. The targets were reviewed and updated at Council meeting in line with Section 72 of MFMA regulating adjustment budget and performance assessment of a municipality within the first 6 months of the financial year via

resolution. The criteria used reflect factors such as previous performance levels, comparative performance and budget implications. The traffic light system used to report performance is as follows:

» **Blue –** Performance targets exceeded

» **Green** – Performance meets the target

» **Red –** Performance target not me

1.1. APPLICATION OF OPMS IN KDM

KwaDukuza Municipality has a Council approved Organisational PMS Framework and Individual PMS Policy, a copy of which is attached as an annexure for ease of reference. An explanation on how the OPMS is applied in the Municipality is contained in the PMS-Policy Framework referred herein. The PMS Policy Framework is being implemented.

COUNCIL MEETING

Members: G Govender (Speaker), OL Nhaca, (Mayor), Deputy Mayor (Vacant), H Mbatha (Whip of Council), SK Shandu, DN Ngema, SO Nxele, JM Banda, AM Baardman, BC Fakazi, ME Ngidi, NJ Mpanza, TT Dube, S Sithole, N Qwabe, WN Mtambo, BP Ndlovu, SS Mthiyane, CM Naicker, SB Ntuli, NS Bhengu, NH Sithole, NC Mdletshe, V Mwandla, SP Khuzwayo, TC Nxele, SG Mcineka, V Govender, SL Cele, NP Dube, TT Mkhize, K Naidoo, B Mvulana, M Vembali, NA Singh, R Pooran, TN Mthethwa, T Colley, P Naidoo, F Abrahams, NJ Mbonambi, CM Ntleko, MM Madlala, PS Shezi, EM Kolia, MM Sibisi, JF Magwaza, PF Masuku, NS Sewraj, S Zungu, SC Mwandla, AA Singh, DH Mthembu, SP Khuzwayo, SC Pandaram, SP Ashworth, CP Dumakude, TT Sithole, MM Mthiyane & S Kheswa

Traditional Leaders: Inkosi V Mathonsi, Inkosi VS Mthembu

Officials: Municipal Manager, Executive Directors, Chief Operations Officer, Directors, Head IGR/Mayoral affairs and Head of SCM

NOTICE OF COUNCIL MEETING

Notice is given that a meeting of the **KWADUKUZA COUNCIL** will be held on **TUESDAY, 26 MARCH 2024,** at the **KWADUKUZA TOWN HALL, COMMENCING AT 09H00 am** for the purpose of discussing the items on the agenda.

PART A

Municipal Manager

NJ Mdakane

22/03/2024

1.	**Prayer**		
2.	**Notice of Meeting**		
3.	**Signing of Attendance**		
4.	**Declarations of Pecuniary Interest/ Other Forms of Interest** **a. Councillors: None** **b. Staff: None.**		
5.	**Apologies**		
6.	**Councilors Leave of Absence:** **a. Granted:** **b. Applications:**		
7.	**a. Official Announcements:** **b. Presentations:** • **IEC: ELECTIONS READINESS**		
8	**Attendance Record**		
9.	**Confirmation of Minutes:** **9.1 28 February 2024** a). Correction of Minutes: b). Matters arising from the minutes:		
10.	**List Of Outstanding Items**		
11.	**Clean Administration**		
12.	**Business of the Day:**		
ITEM NUMBER	**SUBJECT**	**PAGE NO**	**BUSINESS UNIT**
C 1288/2024	**THE ADOPTION OF THE DRAFT INTERGRATED DEVELOPMENT PLAN (IDP) FOR THE 2024/25 FINANCIAL YEAR**	**1-462**	**OFFICE OF THE MM**
C 1289/2024	**CONSIDERATION OF DRAFT BUDGET FOR PUBLIC PARTICIPATION**	**463-828**	**FINANCE**
C 1290/2024	**ANNUAL POLICY REVIEW TO COMMENCE PUBLIC PARTICIPATION**	**829-1363**	

	RATES POLICY		
	CREDIT CONTROL & DEBT COLLECTION POLICY		
	INDIGENT POLICY		
	TARIFF POLICY		
	CASH MANAGEMENT & INVESTMENT POLICY		
	BORROWING POLICY		
	VIREMENT POLICY		
	BUDGET POLICY		
	FUNDING & RESERVES POLICY		
	ASSET MANAGEMENT POLICY		
	LONG TERM FINANCIAL PLANNING POLICY		
	POLICY ON INFRASTRUCTURE, INVESTMENT & CAPITAL PROJECTS		
	SUPPLY CHAIN MANAGEMENT POLICY FOR INFRASTRUCTURE PROCUREMENT AND DELIVERY MANAGEMENT		
	SUPPLY CHAIN MANAGEMENT POLICY		
C 1291/2024	**CONTRACT MANAGEMENT POLICY-20223/2024**	**1364-1379**	
C 1292/2024	**REVIEW OF KDM CLOSE POLICY (CPO) POLICY**	**1380-1394**	**CORPORTAE SERVICES**
C 1293/2024	**APPROVAL OF PROPOSED AMENDMENTS TO RATES BYLAWS**	**1395-1428**	**OFFICE OF THE MM**
C 1294/2024	**APPROVAL OF THE ADJUSTED ORGANISATIONAL SDBIP AND TOP LAYER SDBIP FOR THE 2023-2024 FINANCIAL YEAR**	**1429-1463**	**OFFICE OF THE MM**

C 1295/2024	**ANNUAL REPORT 2022/2023 & OVERSIGHT REPORT 2022/2023**	**1464-1962**	

KWADUKUZA MUNICIPALITY

COUNCIL MEETING – ATTENDANCE RECORD: 2023/2024

DATE	1	2	3	4	5	6	7	8	9
	L NHACA (MAYOR)	VACANT	D GOVENDER (SPEAKER)	H MBATHA (WHIP OF COUNCIL)	SK SHANDU	DN NGEMA	SO NXELE	JM BANDA	AM BAARDMAN
06/07/2023 (SC)	P	*	P	P	P	P	P	L	P
14/07/2023(SC)	P	*	P	P	P	P	P	P	P
27/07/2023	P	*	P	P	P	P	P	P	P
31/08/2023	P	*	P	P	P	P	P	P	P
07/09/2023	P	*	P	P	P	P	P	AB	P
28/09/2023	P	*	P	P	P	L	P	P	P
26/10/2023	CB	*	P	P	P	P	P	P	P
16/11/2023 (SC)	P	*	P	P	P	P	P	P	P
30/11/2023	P	*	P	P	P	P	P	L	P
25/01/2024	P	*	P	P	P	P	P	P	P
06/02/2024 (SC)	P	*	P	P	P	P	P	P	P
09/02/2024 (SC)	P	*	P	P	P	L	P	AB	P
28/02/2024	P	*	P	P	P	L	P	P	P
TOTAL	13	13	13	13	13	13	13	13	13
ATTENDANCE	12	0	13	13	13	10	13	9	13
NON-ATT.	1	0	0	0	0	3	0	4	0

P = PRESENT L = LEAVE A = APOLOGY

AB = ABSENT WITHOUT LEAVE CB = COUNCIL BUSINESS

KWADUKUZA MUNICIPALITY
COUNCIL MEETING – ATTENDANCE RECORD: 2023/2024

DATE	10	11	12	13	14	15	16	17	18	19
	BC FAKAZI	ME NGIDI	NJ MPANZA	TT DUBE	S SITHOLE	N QWABE	WN MTAMBO	BP NDLOVU	SS MTHIYANE	CM NAICKER
06/07/2023	P	L	L	L	P	L	P	L	P	L
14/07/2023	P	P	P	P	P	P	P	P	P	P
27/07/2023	P	P	P	L	P	P	P	P	P	P
31/08/2023	P	P	P	P	P	P	P	P	P	P
07/09/2023	P	P	P	P	P	P	P	P	P	P
28/09/2023	P	P	P	P	P	P	P	P	P	P
26/10/2023	P	P	P	P	P	P	P	P	P	AB
16/11/2023	P	L	P	P	P	P	P	P	P	P
30/11/2023	P	P	P	L	A	P	P	L	P	L
25/01/2024	P	P	P	P	P	P	P	P	P	P
06/02/2024 (SC)	P	P	P	P	P	P	P	P	P	L
09/02/2024 (SC)	P	P	P	P	P	P	P	P	P	P
28/02/2024	P	P	P	L	P	P	P	P	P	P
TOTAL	13	13	13	13	13	13	13	13	13	13
ATTENDED	13	11	12	9	12	12	13	11	13	9
NOT-ATT.	0	2	1	4	1	1	0	2	0	4

KWADUKUZA MUNICIPALITY
COUNCIL MEETING – ATTENDANCE RECORD: 2023/2024

DATE	20	21	22	23	24	25	26	27	28	29	
	SB Ntuli	NS Bhengu	NH Sithole	NC Mdletshe	V Mwandla	SP Khuzwayo	TC Nxele	SG Mcineka	V Govender	SL Cele	NP DUBE
06/07/2023	P	P	P	P	P	P	P	P	L	P	P
14/07/2023	P	P	P	P	P	P	P	P	P	P	P
27/07/2023	P	P	P	CB	P	P	P	P	P	P	P
31/08/2023	P	P	P	P	P	P	P	P	P	P	P
07/09/2023	P	P	P	P	P	P	P	P	P	P	P
28/09/2023	L	P	P	P	P	P	P	P	P	P	P
26/10/2023	L	AB	P	P	P	P	L	L	L	P	P
16/11/2023	P	P	P	P	P	P	P	P	P	P	L
30/11/2023	P	P	P	P	P	P	P	P	L	P	P
25/01/2024	P	P	P	P	P	P	P	P	P	P	P
06/02/2024 (SC)	P	P	P	P	P	P	P	P	P	P	P
09/02/2024 (SC)	P	P	P	P	P	P	P	AB	P	P	P
28/02/2024	L	P	P	P	P	P	P	P	P	P	P
TOTAL	13	13	13	13	13	13	13	13	13	13	13
ATTENDED	10	12	13	12	13	13	12	11	10	13	12
NOT – ATT	3	1	0	1	0	0	1	2	3	0	1

P = PRESENT
L = LEAVE
AB = ABSENT WITHOUT LEAVE
A = APOLOGY
CB = COUNCIL BUSINESS

KWADUKUZA MUNICIPALITY
COUNCIL MEETING – ATTENDANCE RECORD: 2023/2024

DATE	30	31	32	33	34	35	36	37	38	39
	TT Mkhize	K Naidoo	B Mvulana	NA Singh	R Pooran	TN Mthethwa	T Colley	P Naidoo	F Abrahams	CP DUMAKUDE
06/07/2023	P	L	P	P	P	P	P	P	P	P
14/07/2023	P	P	P	P	P	P	P	P	P	P
27/07/2023	P	P	P	P	P	P	P	P	CB	P
31/08/2023	P	P	P	P	P	P	P	P	P	L
07/09/2023	P	P	P	P	P	L	P	P	P	P
28/09/2023	P	P	P	P	P	L	P	P	P	P
26/10/2023	CB	P	P	P	P	L	P	P	P	P
16/11/2023	P	P	P	P	P	L	P	P	P	P
30/11/2023	P	P	L	P	P	L	P	P	P	P
25/01/2024	P	P	P	P	P	P	P	P	P	AB
06/02/2024 (SC)	P	P	P	P	P	P	L	P	P	P
09/02/2024 (SC)	P	L	P	P	P	P	P	P	P	L
28/02/2024	P	P	P	L	L	P	P	P	L	P
TOTAL	12	12	12	12	12	12	12	12	12	12
ATTENDANCE	12	11	12	12	12	8	12	13	11	10
NON-ATT	1	2	1	1	1	5	1	0	2	3

P= PRESENT L= LEAVE A = APOLOGY AB= ABSENT WITHOUT LEAVE CB = COUNCIL BUSINESS

KWADUKUZA MUNICIPALITY
COUNCIL MEETING – ATTENDANCE RECORD: 2023/2024

DATE	40	41	42	43	44	45	46	47	48	49
	NJ Mbonambi	MM Mthiyane	S Kheswa	CM Ntleko	MM Madlala	PS Shezi	EM Kolia	MM Sibisi	JF Magwaza	PF Masuku
06/07/2023	L	P	P	P	P	P	P	L	P	P
14/07/2023	P	P	P	P	P	P	P	L	P	L
27/07/2023	P	AB	A	L	L	P	P	P	P	A
31/08/2023	L	L	L	P	P	P	P	AB	L	P
07/09/2023	P	L	P	P	P	P	P	AB	P	P
28/09/2023	P	AB	P	P	P	P	P	AB	P	L
26/10/2023	L	AB	P	P	P	L	P	P	P	P
16/11/2023	P	P	P	P	P	P	P	P	P	AB
30/11/2023	L	AB	L	P	P	P	P	P	P	AB
25/01/2024	P	P	P	P	L	P	P	L	P	A
06/02/2024 (SC)	L	AB	P	P	P	P	P	P	P	P
09/02/2024 (SC)	L	L	L	P	P	P	P	P	P	A
28/02/2024	P	AB	P	P	A	P	P	P	P	AB
TOTAL	12	12	12	12	12	12	12	12	12	12
ATTENDANCE	6	4	9	12	10	12	13	7	12	5
NON-ATT	7	9	4	1	3	1	0	6	1	8

P = PRESENT
L = LEAVE
A = A/POLOGY
AB = ABSENT WITHOUT LEAVE
CB = COUNCIL BUSINESS

KWADUKUZA MUNICIPALITY
COUNCIL MEETING – ATTENDANCE RECORD: 2023/2024

DATE	50	51	52	53	54	55	56	57	58	59
	NS Sewraj	S Zungu	SC Mwandla	SP Ashworth	AA Singh	TT Sithole	DH Mthembu	M Vembali	SC Pandaram	SP Khuzwayo
06/07/2023	P	P	P	P	P	L	P	P	P	*
14/07/2023	P	P	P	P	P	P	P	P	P	*
27/07/2023	P	P	P	P	L	L	P	P	P	*
31/08/2023	P	P	P	P	P	P	P	P	L	*
07/09/2023	P	P	P	P	P	P	P	P	P	*
28/09/2023	P	P	P	P	P	P	P	P	P	*
26/10/2023	P	P	P	L	P	P	P	P	P	*
16/11/2023	L	P	P	P	P	P	P	P	L	*
30/11/2023	P	P	P	P	P	P	P	P	L	P
25/01/2024	P	P	P	L	P	P	P	P	P	P
06/02/2024 (SC)	A	A	P	L	P	L	P	P	P	P
09/02/2024 (SC)	A	P	P	L	P	P	P	P	P	P
28/02/2024	P	P	P	P	P	P	P	P	P	P
TOTAL	13	13	13	13	13	13	13	13	13	5
ATTENDANCE	10	12	13	9	12	10	13	13	10	5
NON-ATT	3	1	0	4	1	3	0	0	3	0

P = PRESENT L = LEAVE A = APOLOGY AB = ABSENT WITHOUT LEAVE CB = COUNCIL BUSINESS

COUNCIL ATTENDANCE RECORD FOR 2023/2024 – OFFICIALS

OFFICIALS	NJ Mdakane	AM Manzini	P Mntaka	SV Hlongwane	SM Khanyile	Vacant	SM Rajcoomar	SC Viramuthu	SM Jali
06/07/2023	P	P	P	P	AB	*	P	P	P
14/07/2023	P	P	P	A	AB	*	*	AB	A
27/07/2023	P	P	P	P	P	*	*	P	P
31/08/2023	P	P	P	P	P	*	*	P	P
07/09/2023	P	P	P	P	L	*	*	P	P
28/09/2023	P	P	P	P	P	*	*	P	P
26/10/2023	P	P	P	P	P	*	*	P	P
16/11/2023	P	P	P	P	AB	*	*	P	P
30/11/2023	P	P	P	P	P	*	*	P	P
25/01/2024	P	P	P	P	P	*	*	P	P
06/02/2024 (SC)	P	P	P	A	P	*	*	P	P
09/02/2024 (SC)	P	P	P	P	A	*	*	P	A
28/02/2024	P	P	P	P	P	*	*	P	AB
TOTAL	13	13	13	13	13	*	1	13	13
ATTENDED	13	13	13	11	8	*	1	12	10
NON-ATT	0	0	0	2	5	*	0	1	3

P = PRESENT L = LEAVE A = APOLOGY AB = ABSENT WITHOUT LEAVE/ CB = COUNCIL BUSINESS

KWADUKUZA MUNICIPALITY

MINUTES OF SPECIAL COUNCIL MEETING HELD AT THE TOWN HALL, KWADUKUZA ON WEDNESDAY, 28 FEBRUARY 2024 AT 09H00 AM

Present:

Councillors: G Govender (Speaker), L Nhaca (Mayor), H Mbatha (Whip of Council), SK Shandu, SO Nxele, JM Banda, AM Baardman, BC Fakazi, ME Ngidi, NJ Mpanza, S Sithole, N Qwabe, WN Mtambo, BP Ndlovu, SS Mthiyane, CM Naicker, NS Bhengu, NH Sithole, NC Mdletshe, V Mwandla, SP Khuzwayo, TC Nxele, SG Mcineka, V Govender, SL Cele, NP Dube, TT Mkhize, K Naidoo, B Mvulana, M Vembali, TN Mthethwa, T Colley, P Naidoo, NJ Mbonambi, CM Ntleko, PS Shezi, EM Kolia, MM Sibisi, JF Magwaza, NS Sewraj, S Zungu, SC Mwandla, AA Singh, DH Mthembu, SP Khuzwayo, SC Pandaram ,CP Dumakude, SP Ashworth, TT Sithole and S Kheswa

Officials: N.J Mdakane, A.M Manzini, SV Hlongwane, SM Khanyile, P Mntaka, SC Viramuthu, FM Mhlongo, S Chonguene, TS Ngiba, A Nunkumar, Y Pillay, M Faya, P Govender, MN Ngubane, SS Zulu, Z Ngubane, MJ Zondi, MW Ngcamu, F Naidoo, M Nene, D Rampersad, D Mhaule, J Phahla, N Bhengu, S Xaba, S Ngobese, PP Mthethwa, ZP Msane, T Ramlall, F Sheik and VV Anthony (Secretariat)

Traditional Leaders: Inkosi VS Mthembu

Other: CN Khanyile (Risk Chairperson)

1. **Opening Prayer and welcome**

   Meeting opened with a prayer by Cllr NS Sewraj and the Chairperson welcomed all present.

2. **Notice of Meeting**

   The notice of meeting, which has been circulated, was then taken as read and the meeting declared to be properly constituted.

3. **Signing of Attendance Register**

   The attendance register was noted by the meeting and was circulated for all present to sign.

4. **Declarations of Pecuniary Interest/ Other Forms of Interest**
   a. Councillors: None

b. Staff : None

5. **Apologies:**

a. Cllr Sithole- Will be joining the meeting at a later time.
b. Cllr SC Pandaram- Requested to be excused from the meeting at 10.30am due to medical reasons.
c. Cllr ME Ngidi - Will be joining the meeting at a later time.
d. Cllr Banda - Will be joining the meeting at a later time.
e. Cllr S Mthiyane - Will be joining the meeting at a later time.
f. Cllr CM Naicker- Will be joining the meeting at a later time.
g. Cllr K Naidoo - To join the meeting at a later time.
h. Cllr C Nhleko—Will be joining the meeting at a later time.
i. Cllr MM Madlala- Will be joining the meeting at a later time
j. Cllr PS Shezi- Will be joining the meeting at a later time
k. SC Viramuthu (ED: Community Safety) requested to be excused to attend the IEC meeting that was scheduled to take place at 10.00 and will return after the conclusion of the meeting.
l. PS Mntaka (ED: Corporate Services) Currently attending to Council Business and will join the meeting at a later time.
m. SV Hlongwane (ED: EDP) Currently attending to Council Business and will join the meeting at a later time

The Council granted the apologies listed above

6. **Councillors Leave of Absence:**

a. Applications:
- Cllr ND Ngema (28/02/2024 - 28/02/2024) Family Commitment
- Cllr SB Ntuli (28/02/2024- 28 /02/2024) Unwell
- Cllr TT Dube (28/02/2024 -01/03/2024) Unwell
- Cllr R Pooran (28/02/2024 - 29/02/2024) Party Commitments
- Cllr NA Singh (28/02/2024 - 29/02/2024) Part Commitments
- Cllr F Abrahams (28/02/2024 - 28/02/2024) Party Commitments
- Inkosi V Mathonsi (28/02/2024 - 28/02/2024) - Family Commitment

b. Granted Leave: None

c. Absent:

The Council granted the applications listed above.

7. Official Announcements:

- The Executive Director: Community Services announced that regarding item C1281, the annexures will be replaced and circulated to councillors due to annexures not being legible.
- The Director: Human Resources announced that there will be a replacement page for item C 1272.
- Cllr P Naidoo raised the issue of the timing of the circulation of tables items C 1280 – C 1282 and requested that the items be deferred as the various caucuses would not have been able to deliberate of the three items.
- Cllr Zungu seconded the above to defer the items.
- The speaker further raised the issue of the circulation of agenda to councillors and further announced that all agendas are to be distributed 7 days prior the sitting of the meeting.
- The speaker welcomes the Risk Chairperson and requested that she be able to conduct her presentation to council early due to other commitments.

7.2 Presentations: The Risk Chairperson conducted a presentation on the Risk Management Committee quarterly report (Q1&2) 2023/24 financial year as per item C 1277 on the agenda.

8. Attendance Record

a. Corrections:

- None

9. CONFIRMATION OF MINUTES:

9.1 25 January 2024

a). Correction of Minutes:

b). Matters arising from the minutes:

9.2 06 February 2024

a). Correction of Minutes:

b). Matters arising from the minutes: Page V: Cllr Kolia sought clarification pertaining to Item C 1004, resolutions 2 and 3 and if the process is underway.

9.3 09 January 2024

a). Correction of Minutes:

b). Matters arising from the minutes: Cllr Zungu raised the matter of the in-committee register not being submitted to Council to a long period of time and requested that the in-committee register be submitted at the next Council Meeting.

10. List of Outstanding: None

11. Business of the day

C1268 **COUNCIL: 28/02/2024**

ADJUSTMENT BUDGET

RESOLVED:

1. That Council note the contents of the report dealing with the adjustments budget for 2023/24.

2. That Council approve the 2023/24 adjustments budget as attached to this item; it being noted that all adjustments are in accordance with section 28(2) of the MFMA.
3. That Council approves the revision of the monthly and quarterly service delivery targets and performance indicators as recorded in the revised Service Delivery Budget and Implementation Plan as attached hereto.

4. In accordance with Part 2 Schedule B of the Municipal Budget and Reporting Regulations as published in Government Gazette No.32141 dated 17 April 2009, Council notes the following:
   - o There were no major adjustments to the original budget assumptions. Any adjustments are detailed in the included narrative pack.
   - o The various adjustments to the funding of the 2023/24 budget as highlighted in this report and the various tables annexure hereto be noted.
   - o The adjustments to expenditure on allocation of grant programs as highlighted in this report are noted.
   - o There were adjustments to the provision for employee remuneration and benefits as and other expenditure categories has been indicated in the attached report and detailed budget.
   - o The adjustments to the service delivery and budget implementation plan as annexure to the report are noted.
   - o The adjustments made to the Capital Budget be noted.

5. That it be noted that the requirements as enshrined in Part 5 Schedule B of the Municipal Budget and Reporting Regulations have been dealt with extensively within the body of the adjustment budget item.

6. That Council note that the adjustments budget is fully compliant with S28 (2) (a) of the MFMA as certified by the respective Business Units.

7. That Council notes that the impact that the adjustments budget has on the current year's budget as well as the future year's budget has been dealt with in the body of the report.

8. That Council note that the adjustments budget has been tabled by the Mayor in accordance with S28 (4) of the MFMA.

9. That Council note that the adjustment budget is fully compliant with Section 28 (6) of the MFMA in that municipal tax and tariffs for 2023/24 will not be further increased as a result of this adjustments budget.

10. That upon approval of the adjustments budget by Council, the Manager: Budget to ensure that, in terms of S22(b) of the MFMA, the adjustments budget is submitted in both printed and electronic formats to the National Treasury, Provincial Treasury and Department of Co-operate Governance and Traditional Affairs.

11. That in accordance with sub-regulation 26(1) of Municipal Budget and Reporting Regulations, the Municipal Manager is to make public the adjustments budget in accordance with section 21(A) of the Municipal Systems Act.

12. That the Electricity Business Unit, with the support from organisational management, spearhead the replacement of the identified faulty prepaid and maximum demand meters with immediate effect in order to curb energy losses.

13. That Council notes with appreciation the contribution from the various Business Units towards the completion of the adjustments budget.

14. That Council notes the Provincial Treasury S72 Mid-Year Budget & Performance Assessment Report as attached under supporting documentation.

Acting CFO

Moved by Cllr H Mbatha and seconded by Cllr SL Cele

C1269 **COUNCIL: 28/02/2024**

CONSIDERATION OF UNAUTHORISED EXPENDITURE

RESOLVED:

1. The above report be noted.
2. The relevant Business Unit urgently submit the relevant investigation reports to MPAC by no later than April 2024.
3. Council notes that should the relevant investigation not commence in the current financial year this will result in a "non-compliance with relevant laws and legislation and consequence management finding" by the Auditor General.
4. That the item be submitted to the MPAC Committee for further deliberation pertaining the unauthorised expenditure.

Acting CFO

Moved by Cllr NS Sewraj and seconded by Cllr SP Ashworth

C1270 **COUNCIL: 28/02/2024**

STATUS OF CONTRACTS AND CONTRACTS MANAGEMENT - QUARTER 2 OF 2023/2024

RESOLVED:

1. That the Report on the status and progress of Contracts for the second Quarter of 2023/2024 financial year be noted.

2. That Business Units are advised to immediately commence with tender processes for all Contracts expiring within a period of 6 months, if applicable.

3. That Business Units are requested NOT to commence with work or place any orders in respect of an awarded tender prior to the finalisation of the Contract.

4. That Business Units are requested to submit progress reports on all current tenders to Contract Management on a continuous basis.

5. That Business Units are requested to forward copies of performance guarantees to Contract Management.

6. That Business Units are requested to forward copies of certificates of completion of all tender contracts to Contract Management.

7. That Business Units are requested to send all items in respect of Contract amendments or extension in terms of section 116 (3) of the MFMA to Contract Management for comments.

Acting CFO

Moved by Cllr S Mthiyane and seconded by Cllr H Mbatha

C1271 **COUNCIL: 28/02/2024**

SPLUMA Application with reference SPLUMA 10/2023 BA (DP) and MPT 20/2023 for the Amendment of the KwaDukuza Land Use Management Scheme brought in terms of in terms of the Spatial Planning and Land Use management act No. 16 of 2013 read with the Spatial Planning and Land Use Management By-law No. 2002

RESOLVED:

1. That it be noted that the KDM MPT sat on 13th December 2023 to consider the following application submitted in terms of the Spatial Planning and Land Use

Management Act, 2013 (Act No. 16 of 2013) read with the KwaDukuza Municipality Spatial Planning and Land Use Management By-Law No. 2002 (September 2018) for the proposed:

- Amendment to the KwaDukuza Local Municipality Scheme (September 2021), with specific reference to the " Beach Front Facility (ESBF)" zone, as it applies to erf 317 Salt Rock, to permit a 2 storey building.

- Consent to permit a "Residential Building" land use but restricted to a single flat for a caretaker.

2. That it be noted that in terms of Schedule 2 Item 3 of the KDM SPLUM By-law, the KDM MPT at its sitting held on the 13th December 2023 to consider matters related to this application resolved to approve the application and recommend the application for approval by Council.

3. That it be noted that in terms of schedule 2 of the SPLUMA Bylaw, Council APPROVE the amendment of the KwaDukuza Land Use Management Scheme as follows:

   Amendment to the KwaDukuza Land Use Scheme (September 2021) to increase the height to 2 storeys, with specific reference to the "Beach Front Facility" zone, as it applies to erf 317 Salt Rock.

4. That the planners reports dated 6th December 2023 be considered and NOTED by Council.

5. That it be noted that in terms of Chapter 4, Section 56 of the By-law, the combined Final Record of Decision will be issued to the applicant within a period of 21 days after the final decision is made by Council.

6. That the recommendations and/conditions imposed by the MPT at their sitting on the 13th December 2023 be included in the final Record of Decision.

7. That council considers and approves the application with reference SPLUMA 10/2023 BA (DP) and MPT 20/2023 as submitted in terms of the Spatial Planning and Land Use Management Act, 2013 (Act No. 16 of 2013) read with the KDM

Spatial Planning and Land Use Management By-law No. 2002 (September 2018) in line with the above recommendations.

8. That for Council to make informed decisions on such matters, the Business Unit include locality maps on all items going forward.

EXECUTIVE DIRECTOR: EDP

Moved by Cllr SL Cele and seconded by Cllr P Naidoo

C1272 **COUNCIL: 28/02/2024**

REVIEW OF KWADUKUZA MUNICIPALITY STAFF ESTABLISHMENT

RESOLVED:

1. That the item be deferred.

2. That a Workshop be held to:
   a). to look into the Finance Business organogram which is outstanding.
   b). To allow Councilors an opportunity to caucus the item and thereafter report on their final input.

2.1 That once the workshop has been conducted, a special Council meeting be considered for Council to finalize the item.

3. That the affected Business Units consider implementing the shift system for all workers from the sections listed below, noting that these units currently being paid overtime for working during weekends which has financial implications for the municipality.

a). Library

b). Cemetery

c). Lifeguards

ED: CORPORATE SERVICES
ED: COMMUNITY SERVICES

ED: COMMUNITY SAFETY

Moved by Cllr CM Naicker and seconded by Cllr SP Ashworth

C1273 **COUNCIL: 28/02/2024**

RE-REGISTRATION OF KWADUKUZA MUNICIPALITY VEHICLES WITH DEPARTMENT OF TRANSPORT (DOT)

RESOLVED:

1. That the item be re-submitted to Council and clearly stipulate the financial implications for personalizing number plates for all vehicles as well as the branding of municipal vehicles in order to Council to make an informed decision.

2. That further to the above, the report provide details regarding the number plates that will be used for all future vehicles that are to be purchased.

3. That the specifications of the branding be submitted to Council in colour for approval before the branding of vehicles commences.

EXECUTIVE DIRECTOR: ELECTRICAL ENGINEERING SERVICES

HEAD: SCM

Moved by Cllr S Mthiyane and seconded by Cllr NC Mdletshe

C1274 **COUNCIL: 28/02/2024**

REPORT ON THE SECURITY COSTS AT THE WOODMEAD RANK

RESOLVED:

1.That the Report on the Security Costs at the Woodmead Rank be noted and accepted.

2. That the Business Unit submit a business plan that will outline the progress of the project and the way forward or a plan on how the municipality intends to utilize this facility.

EXECUTIVE DIRECTOR: COMMUNITY SAFETY

Moved by Cllr S Zungu and seconded by Cllr H Mbatha

C1275 **COUNCIL: 28/02/2024**

REQUEST FOR UTILISATION OF ERF205 INSTEAD OF ERF 189 AND 190 TO CONSTRUCT MELVILLE HALL IN WARD 24

RESOLVED:

1. That the Council notes the item on the **REQUEST FOR UTILISATION OF ERF205 instead of ERF 189 and 190 to CONSTRUCT MELLVILLE HALL in WARD 24.**

2. That the Council approves the utilisation of **ERF205 instead of ERF 189 and 190 to CONSTRUCT MELLVILLE HALL in WARD 24.**

3. That the Council notes there will financial implication as the site will require rezoning and geotechnical investigation.

4. That the Council notes the rezoning can done while proceeding with construction.

5. That the Business Unit provide clarity in terms of the two projects noting that at the portfolio level, there was previously an item on the IAT agenda which stated that the handover of these projects was on the 23 January 2024 and that the contractor was to establish the site on the 09 February 2024.

6. That the above report further provides information pertaining to the sites where work has commenced as it was reported to the portfolio.

//That it be noted that the DA Caucus is not in support of this item as they still require clarity on certain matters and the current item has too many discrepancies.//

Acting Executive Director: Civil Engineering Services

Moved by Cllr SL Cele and seconded by Cllr S Mthiyane

C1276 **COUNCIL: 28/02/2024**

MUNICIPAL PUBLIC ACCOUNT COMMITTEE CHAIRPERSON'S REPORT - Q1 & Q2

RESOLVED:

1. That Council notes and review the progress report by the MPAC Chairperson on the implementation of the MPAC workplan for quarters 1 &2 of the 2023/2024 financial year.

2. That Council notes that 19%(Below the 50% mark) progress in implementation of MPAC workplan as the end of quarter 2 remains unsatisfactory and a commitment is made by the Chairperson on behalf the MPAC to improve these results as at the end of quarter 3.

3. That Council notes the urgent remedial actions tAQo honour the commitments made in the 2023/24 MPAC Workplan in addressing under achievements in preparation for quarter 3 reporting have since been executed at the meeting held on the 13th February 2024 and actions in the MPAC workplan are now up to date in preparation for quarter 3 reporting.

4. That Council recommends that the report be submitted to Council for further deliberations and noting

MPAC CHAIRPERSON

Moved by Cllr S Zungu and seconded by Cllr SL Cele

C1277 COUNCIL: 28/02/2024

RISK MANAGEMENT COMMITTEE QUARTERLY REPORT (Q1&2) 2023/24 FINANCIAL YEAR

RESOLVED:

1. That Council notes the report as submitted to the Audit Committee.

RISK MANAGEMENT COMMITTEE CHAIRPERSON

Moved by Cllr EM Kolia and seconded by Cllr SO Nxele

C1278 COUNCIL: 28/02/2024

REQUESTING COUNCIL TO RECOMMEND TO THE MEC OF KZN COGTA TO DESIGNATE MUNICIPAL PUBLIC ACCOUNT COMMITTEE MEMBERS AS FULLTIME

RESOLVED:

1. That Council notes the report.
2. That Council recommends to the MEC to designate as full time Members of the Section 79 Portfolio Committees (Municipal Public Accounts Committee), in accordance with the policy framework determined by the MEC of Local Government as set out in Government Notice 904 of 2011, attached as Annexure B.
3. That Council notes the maximum determinations in respect of salaries, allowances, and benefits of the different members of Municipal Councils, as set out in Annexure B, adopted by the Council at a meeting held on vide item.
4. That it be noted that the DA Caucus has no objection to the Municipal Manager writing to the MEC to seek guidance on the matter, however, they are of the view that the money allocated towards the financial implications of the designation as full time Members of the Section 79

Portfolio Committees (Municipal Public Accounts Committee), can be used to fill the critical posts that are currently vacant in the municipality.

//That it be noted that the Action SA caucus does not support the item due to the financial implications involved.//

COO

Moved by Cllr SL Cele and seconded by Cllr S Mthiyane

C1279 **COUNCIL: 28/02/2024**

KWADUKUZA LM WARD COMMITTEE FUNCTIONALITY REPORT FOR JULY TO SEPTEMBER 2023

RESOLVED:

1. That Council notes the COGTA results from the assessments on the functionality of ward committees as conducted by Provincial Public Participation Unit.

2. That the Office of the Speaker arrange a session with all ward councillors to engage them on what is expected in terms of their submission as an internal control measure and to ensure compliance so that the assessments results can be improve.

3. That it be noted that regarding the above, all reports are to be submitted to the Office of the Speaker by the 15th of every month.

Moved by Cllr S Mthiyane and seconded by Cllr EM Kolia

C1280 **COUNCIL: 28/02/2024**

MEMORANDUM OF AGREEMENT (MOA) BETWEEN THE ILEMBE DISTRICT & THE KWA DUKUZA MUNICIPALITIES FOR KWA DUKUZA MUNICIPALITY ASSETS REPAIR AND ROAD REINSTATEMENT

RESOLVED:

Item deferred due to Council receiving the item a day prior the meeting.

C1281 COUNCIL: 28/02/2024

REPORT ON THE CURRENT STATE OF ALL MUNICIPAL INFRASTRUCTURE CAPITAL PROJECTS FUNDED THROUGH DISASTER RECOVERY GRANT IMPLEMENTED BY CIVIL ENGINEERING SERVICES AND PROJECT MANAGEMENT UNIT

RESOLVED:

Item deferred due to Council receiving the item a day prior the meeting

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C1282 COUNCIL: 28/02/2024

HANDLING AND PROCESSING OF COMMUNITY HALLS BOOKINGS STANDARD PROCEDURE

RESOLVED:

Item deferred due to Council receiving the item a day prior the meeting

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C1283 COUNCIL: 28/02/2024

RECOMMENDATIONS OF THE SELECTION PANEL FOR THE FILLING OF VACANT POST OF EXECUTIVE DIRECTOR CIVIL ENGINEERING

RESOLVED:

Refer to in-committee register.

C1284 COUNCIL: 28/02/2024

IN COMMITTEE: PROGRESS OF RECOVERY OF MONIES IN MATTER RELATING TO MS L. SEWSUNKER AND MR N . NGWENYA

RESOLVED:

Refer to in-committee register.

Cllr EM Kolia left the meeting

C1285 COUNCIL: 28/02/2024

SUBJECT: APPEAL IN TERMS OF SECTION 62 OF MUNICIPAL SYSTEMS ACT 32 OF 2000, BY MR SHAMIR M. RAJCOOMAR

(IN-COMMITTEE)

RESOLVED:

Refer to in-committee register.

CLOSURE

There being no further item for discussion the meeting was terminated at 17h30pm

SIGNED AT KWADUKUZA ON THIS _____ DAY OF _____ 2024

_____

SPEAKER

COUNCIL OUTSTANDING MATTERS 2023/2024

DATE	REF	RESOLUTION	RESPONSIBILITY	STATUS	DATE OF SUBMISSION
COUNCIL 07/09/2023	**C225/2023** **PROGRESS REPORT: ROADS INFRASTRUCTURE DEVELOPER CONTRIBUTION REQUIREMENTS FOR THE BALLITO VILLAGE - ARCIS PTY (LTD)**	1. THAT Council notes the final comprehensive report with clear recommendations from the Transaction Advisor will be submitted in the next Council meeting.	**ED: EDP**	A progress report was submitted at last Council meeting where it was noted that the Technical Advisor assessment report has been shared with the developer for comment. Unfortunately, the Developer has not provided comments citing various reasons for the delay- they have indicated this will be done by 'mid-October' but these are still awaited. The final report will be submitted once comments have been received. COMMENT 22/11/2023: Comments have since been received from the developer in the form of a revised report. Further to this, the developer supplemented the report with a covering letter from their attorneys - this was received on 21/11/2023. Due to legal nature, advice is being sought and a report will be submitted to Council first meeting of 2024. COMMENT: 20/02/2024: After making a submission, the developer requested a meeting to present their case further aswell as understand Councils processes. The meeting was held 15 Feb 2024. This delayed the compilation and submission of the item as further	ON CURRENT AGENDA

				documentation was awaited. The final report to Council will be submitted next meeting after the 28th Feb.	
COUNCIL 07/09/2023	**C230/2023** **REPORT OF FINANCIAL IMPLICATION: SALGA KZN PROVINCIAL MEMBERS ASSEMBLY: 12-13 JULY 2023, VULINTABA RESORT, NEWCASTLE**	1. That the report must be submitted to MPAC for investigation and thereafter brought back to Council.	**DIR: HUMAN RESOURCES**	Item on the MPAC agenda since October 2023, however the MPAC has not yet dealt with the item due to the workload of the committee.	
COUNCIL 07/09/2023	**C231/2023 DETERMINATION OF UPPER LIMITS OF SALARIES, ALLOWANCES AND BENEFITS OF DIFFERENT MEMBERS OF MUNICIPAL COUNCILS FOR THE 2022/23 FINANCIAL YEAR**	1 That the following policies be developed to give effect and assist in the implementation of the provisions of the notice:- • Travel policy; • Tools of trade policy; • Policy on capacity building; and • Policy on out-of-pocket Expenses	**DIR: HUMAN RESOURCES**	The policies have been developed in draft and will be submitted to a Council workshop.	30/06/2024

COUNCIL 28/09/2023	**C512/2023** **ESTABLISHMENT OF A MUNICIPAL COURT FOR KWADUKUZA MUNICIPALITY TO DEAL WITH PROSECUTION IN RESPECT OF MUNICIPAL BYLAWS AND RELATED OFFENCES - (EDP S-MT 07)**	1. That Council must be taken through a workshop on this item	**ED: EDP**	A workshop will be arranged during the month of May 2024.	Date will be sourced from the Speakers Office.
COUNCIL 28/09/2023	**C515/2023** **THE IMPLEMENTATION REPORT OF 2023/2024 QUARTER ONE (1) - KDM COUNCIL RESOLUTIONS IMPLEMENTATION REGISTER**	1. That the item be withdrawn and when it comes back, the status column must be updated and all the missing item numbers must be included.	**ED: CORPORATE SERVICES**		ITEM ON CURRENT AGENDA
COUNCIL 28/09/2023	**C516/2023** **REQUEST FOR APPROVAL OF UNPAID SABBATICAL AND RELIGIOUS LEAVE POLICY**	1. That the item be withdrawn and be submitted to Local Labour Forum and come back to Council for adoption.	**ED: CORPORATE SERVICES**		ON CURRENT AGENDA
COUNCIL 28/09/2023	**C525/2023**	1. That a full report on all inter-Governmental	**ACTING CFO**	Communications between the iLembe and KwaDukuza are ongoing. A letter has been sent to iLembe	

	AMOUNTS OWED TO ILEMBE DISTRICT MUNICIPALITY	departments accounts be submitted to Council.		regarding the settlement of the outstanding account. Council will be kept informed as soon we have received some form of feedback from iLembe.	
COUNCIL 09/02/2024	**C 1004 STATUS UPDATE ON AMOUNTS OWED TO ILEMBE DISTRICT MUNICIPALITY**	1. That an item be submitted to the FLPA providing a full comprehensive report pertaining to the debtors and creditors amounts. 2. That the legal department look into the legality of this account and further provide a way forward on how the debt owing should be dealt with.	**ACTING CFO** **DIRECTOR: LEGAL**		
COUNCIL 28/02/2024	**MINUTES: 09/02/2024**	1. That the in-committee register be submitted at the next Council Meeting	**ED: CORPORATE SERVICES**		ON CURRENT AGENDA
COUNCIL 28/02/2024	**C 1272 REVIEW OF KWADUKUZA MUNICIPALITY**	1. That the item be deferred.	**ED: CORPORATE SERVICES**		Workshop planned for 13/03/24 but then cancelled Item to be

	STAFF ESTABLISHMENT	2. That a Workshop be held to: a). to look into the Finance Business organogram which is outstanding. b). To allow Councilors an opportunity to caucus the item and thereafter report on their final input. 2.1 That once the workshop has been conducted, a special Council meeting be considered for Council to finalize the item. 3. That the affected Business Units consider implementing the shift system for all workers from the sections listed below, noting that these units currently being paid overtime for working during weekends which has financial implications for the municipality. a). Library b). Cemetery c). Lifeguards	**ED: COMMUNITY SERVICES** **ED: COMMUNITY SAFETY**		workshopped after consulting with the office of the Speaker.

COUNCIL 28/02/2024	**C 1273 RE-REGISTRATION OF KWADUKUZA MUNICIPALITY VEHICLES WITH DEPARTMENT OF TRANSPORT (DOT)**	1. That the item be re-submitted to Council and clearly stipulate the financial implications for personalizing number plates for all vehicles as well as the branding of municipal vehicles in order to Council to make an informed decision. 2. That further to the above, the report provide details regarding the number plates that will be used for all future vehicles that are to be purchased. 3. That the specifications of the branding be submitted to Council in colour for approval before the branding of vehicles commences.	**EXECUTIVE DIRECTOR: ELECTRICAL ENGINEERING SERVICES** **HEAD: SCM**		
	C 1274 REPORT ON THE SECURITY COSTS AT	1. That the Business Unit submit a business plan that will outline the progress of the project	**EXECUTIVE DIRECTOR: COMMUNITY SERVICES**		

	THE WOODMEAD RANK	and the way forward or a plan on how the municipality intends to utilize this facility.			

KWADUKUZA MUNICIPALITY BUSINESS UNIT: OFFICE OF THE MUNICIPAL MANAGER	
ITEM NUMBER: C 1288	**DATE OF THE MEETING: 26 MARCH 2023**
SUBJECT:	**THE ADOPTION OF THE DRAFT INTERGRATED DEVELOPMENT PLAN (IDP) FOR THE 2024/25 FINANCIAL YEAR**

PURPOSE:

The aim of the report is for Council to note and adopt the DRAFT Integrated Development Plan (IDP) for the 2024/25 financial year.

BACKGROUND:

Section 25 (1) (a) of the Municipal Systems Act, 2000 states that each municipal Council must within a prescribed period after the start of its elected terms adopt a single, inclusive, and strategic plan for the development of the municipality. This is a strategic five-year plan in which Council must review annually. It is with this background that the Draft Integrated Development Plan is brought before Council for approval and adoption. An IDP is one of the key tools for Local Government to achieve its developmental role and seeks to arrive at decisions on issues such as municipal budgets, land management, promotion of local economic development and institutional transformation in a consultative, systematic, and strategic manner. The municipality has a responsibility to ensure that alignment between the District Municipality and Sector Departments takes place through the IDP.

DISCUSSION:

The drafting of the IDP process has considered the MEC comments received from the Department of Cooperative Governance and Traditional Affairs (COGTA) in 2023, the COGTA 5th generation IDP framework as well as the received COGTA IDP Assessment criteria. Following the adoption of the Draft 2024/25 IDP the Municipality led by the Madam Mayor must conduct the Mayoral Imbizo in order to engage the public pertaining Draft IDP and Draft Budget for the 2024/25 financial year as well as report back on the community needs requests. This will include all business units together with iLembe District Municipality as part of the process taking place in April 2024. These planned engagements with different stakeholders will in turn further enhance the review process and lead to the finalization of the 2024/25 IDP and Budget processes.

LEGAL IMPLICATIONS:

- Municipal Systems Act No 32 of 2000
- Municipal Finance Management Act 56 of 2003

- Municipal Structures Act 117 of 1998
- Municipal Planning and Performance Management Regulations 2001

ATTACHMENT:

DRAFT 2024/25 Integrated Development Plan (IDP)

FINANCIAL IMPLICATIONS

It should be noted that a total of R147 174.08 is the budget remaining for the Mayoral IDP Roadshows this financial year under vote number - 260261794 which will be used for the upcoming Izimbizo.

CONSULTATIONS

Chief Operations Officer (COO)

RECOMMENDATIONS:

1. That Council notes the report.
2. That Council adopts the DRAFT IDP for the 2024/25 financial year which will be submitted to the Department of Cooperative Governance and Traditional Affairs (COGTA) with all supporting Municipal Policies and Supporting Sector plans.

Author: Zafika Ngubane - Director IDP

Approved/ Comments Executive Director: M. Manzini – COO

Endorsed:

MUNICIPAL MANAGER

C1289/2024

KWADUKUZA MUNICIPALITY

FINANCE BUSINESS UNIT

File Ref. Draft Budget 2024/2025

COUNCIL

SUBJECT: CONSIDERATION OF THE DRAFT BUDGET FOR PUBLIC PARTICIPATION – 2024/2025 MTREF

PURPOSE:

To table, for formal consideration by Council the Draft Medium Term Revenue and Expenditure Framework (MTREF) for 2024/2025 financial year as well as the indicative budget for 2025/2026 and 2026/2027 financial years in terms of Chapter 4, Section 16 of the Municipal Finance Management Act, no 56 of 2003.

ATTACHMENTS:

- Draft Operational and Capital Budget for the 2024/2025 MTREF
- Tariff of Charges

MAIN SUBMISSION:

In terms of Chapter 4, section 16 of the Municipal Finance Management Act, no 56 of 2003, the Operational and Capital Budgets for the 2024/2025 financial year and the subsequent two years are presented for the Council's consideration.

The submitted item will address the following salient matters contained within the attached budget submission:

- Operational Budget
- Capital Budget
- Amendments to the IDP
- Rating Structures
- Tariff Of Charges
- Proposed Tariff Structure
- Budget Related Policies
- Budget Assumptions
- Measurable Performance Indicators for Revenue
- Consultations
- Budget Recommendations/Resolutions

OPERATIONAL BUDGET

The detailed operational budget as outlined in the attached budget pack contains the budget information for the upcoming budget year under consideration, i.e.2024/2025 as well as the subsequent two financial years.

Consistent with the 2023/2024 budget, the 2024/2025 budget focuses on the priorities of Council as outlined in the IDP. There are listed below:

- Basic Service Delivery
- Municipal Institutional Development and Transformation
- Local Economic Development (LED)
- Municipal Financial Viability and Management
- Good Governance and Public Participation
- Safe and Secure Environment
- Spatial Analysis
- Environmental Management

The following pertinent issues are highlighted for Council's information:

- Draft rates tariffs have been budgeted to increase by 5% and refuse is deemed to increase by an average of 8% (ranging from 7% residential to 9% commercial).

- The main driver of service charges is the increases in the electricity tariffs. Draft electricity tariffs have been budgeted to increase between 5% to 10,5% subject to the consultation and approval from NERSA.

- The NERSA increase for Bulk Purchases is 12,72%, however subsequent to the submission of the Bulk Purchases budget by the EBU, the Bulk Purchases budget was reduced by approximately a further R45m in lieu of there being a need to implement an aggressive strategy to address energy losses on the operational budget. Council to therefore note that the actual increase catered for on the Draft Budget is 3% from the 2023/24 Adjusted Budget. The plans and processes to reduce energy losses in the upcoming year will be robustly reviewed during the public participation process and should these not be deemed to result in sufficient reduction of energy losses the bulk purchases budget will be adjusted by a commensurate value.

- Employment costs appear to be increasing at a faster rate than the growth rate of the municipal revenue base. There is a danger to the long term financial sustainability of the municipality should this trend continue. The employee related costs are budgeted to increase by 5% with a 2% notch increase. Council to note that the 3 year Bargaining Council Main Collective Agreement has ended in the 2023/24 financial year. New wage curve agreements will need to be entered into in the 2024/25 financial year.

- Depreciation and asset impairment is expected to increase as a result of the completion and commissioning of various completed Disaster related capital projects.

CAPITAL BUDGET

- The detailed Draft capital budget amounts to R 286,226,693 for the 2024/2025 financial year. The tables below are indicative of the capital spending per Directorate as well as per the different funding sources: -

PER FUNCTION	2024/25 DRAFT BUDGET	2025/26 DRAFT BUDGET	2026/27 DRAFT BUDGET	TOTAL OVER MTREF
Community and Social Services	8,540,000.00	2,000,000.00	-	10,540,000.00
Energy Sources	125,521,957.00	122,384,783.00	93,215,217.00	341,121,957.00
Executive and Council	12,010,000.00	-	-	12,010,000.00
Finance and Administration	19,655,000.00	4,900,000.00	2,400,000.00	26,955,000.00
Housing	8,800,000.00	-	-	8,800,000.00
Planning and Development	8,445,000.00	5,850,000.00	-	14,295,000.00
Public Safety	14,480,000.00	-	-	14,480,000.00
Road Transport	71,803,736.00	52,419,348.00	56,885,999.00	181,109,083.00
Sport and Recreation	14,286,000.00	24,030,936.00	-	38,316,936.00
Waste Management	2,685,000.00	-	-	2,685,000.00
TOTAL CAPITAL BUDGET	**286,226,693.00**	**211,585,067.00**	**152,501,216.00**	**650,312,976.00**

PER FUNDING SOURCE	2024/25 DRAFT BUDGET	2025/26 DRAFT BUDGET	2026/27 DRAFT BUDGET
Fund:Capital:Borrowing:Non-current:Annuity and Bullet Loans:Development Bank of South Africa:Specify	-	-	-
Fund:Capital:Transfer from Operational Revenue	216,845,997.00	150,170,936.00	87,490,000.00
Fund:Capital:Transfers and Subsidies:Monetary Allocations:National Government:Energy Efficiency and Demand Side Management Grant	-	-	-
Fund:Capital:Transfers and Subsidies:Monetary Allocations:National Government:Integrated National Electrification Programme Grant	16,106,957.00	8,994,783.00	8,125,217.00
Fund:Capital:Transfers and Subsidies:Monetary Allocations:National Government:Local Government Financial Management Grant	-	-	-
Fund:Capital:Transfers and Subsidies:Monetary Allocations:National Government:Municipal Disaster Recovery Grant	-	-	-
Fund:Capital:Transfers and Subsidies:Monetary Allocations:National Government:Municipal Disaster Response Grant	-	-	-
Fund:Capital:Transfers and Subsidies:Monetary Allocations:National Government:Municipal Infrastructure Grant	50,018,739.00	52,419,348.00	56,885,999.00
Fund:Capital:Transfers and Subsidies:Monetary Allocations:National Government:Neighbourhood Development Partnership Grant	-	-	-
Fund:Capital:Transfers and Subsidies:Monetary Allocations:Provincial Government:KwazuluNatal:Infrastructure:EDTEA	3,155,000.00	-	-
Fund:Capital:Transfers and Subsidies:Monetary Allocations:Provincial Government:KwazuluNatal:Infrastructure:Housing Accreditation Funding	100,000.00	-	-
Fund:Capital:Transfers and Subsidies:Monetary Allocations:Public Corporations:Other Transfers Public Corporations:Unspecified:EDTEA Prize	-	-	-
TOTAL CAPITAL FUNDING	**286,226,693.00**	**211,585,067.00**	**152,501,216.00**

- The capital budget relates to projects for which Council will be securing the available funding sources either through borrowings, internal capital funds, grants, public contributions, and foreign donor funding.

- Capital expenditure funded by means of a grant can only commence if written or gazetted allocations are in place.

- Capital expenditure which is not funded via DORA or Provincial Gazetted allocations can only commence if funds are received or a letter of unconditional commitment is received from the funding agency.

AMENDMENTS TO THE INTEGRATED DEVELOPMENT PLAN

The amendments to the Draft IDP have been considered in the completion of the 2024/2025 Draft MTREF. A separate item dealing specifically with the IDP has been tabled for consideration.

RATING STRUCTURES

In terms of the Draft Rates Policy 2024/2025, the Municipality may levy different rates for different categories of properties. The rating structure for 2024/2025 financial year is proposed as follows:

- 0.9675 cents in the Rand on the market value in respect of residential properties (including bed and breakfast establishments consisting of three bedrooms or less), and property categories not stated hereunder.

- 2.9929 cents in the Rand on the market value in respect of residential properties used for commercial purposes (including bed and breakfast establishments comprising more than 3 bedrooms, apartment and villa establishments, and guesthouses of up to six rooms).
- 0.2430 cents in the Rand on the market value in respect of agricultural properties and public service infrastructure properties.

- 2.9929 cents in the Rand on the market value in respect of industrial, business, and commercial properties, mining properties, vacant properties, public benefit organisations, properties used for public service purposes, and properties used for worship.

- 2.9929 cents in the Rand on the market value in respect of guesthouses of more than 6 rooms.

- 6 cents in the Rand in respect of the unauthorised or illegal development or use and abandoned property or building, this tariff is for first 12 months of non-compliance, and thereafter 10 cents in the Rand until compliance is achieved.

- An additional 0.3547 cents in the Rand on the market value in respect of commercial properties situated within the Special Rating Area as designated by Council.

- That the first R50 000 of all vacant residential properties owned by registered indigent beneficiaries be exempt from the calculation of rates.

- The first 30% of all Public Service Infrastructure (PSI) properties be exempt from the calculation of rates.

Exemptions, rebates, and reductions

In terms of qualifying criteria set out in the rates policy of the Council, the 2024/2025 rates be subject to the following exemptions, rebates, and reductions:

- A general rebate, applicable in the 2024/2025 financial year only, in respect of all categories of properties, excluding properties in receipt of developers' rebates and unauthorised or illegal development or use and Abandoned Property Building: 25%

The following shall apply after deduction of the general rebate:

- Pensioners and Disability Grantees rebates:

Applicants under the age of 65 years	- 25%
Applicants between 65 and 75 years	- 30%
Applicants older than 75 years	- 35%

- Agricultural properties: 50%

- Rebate: child headed households: 100%

- Excluded Services Rebate: 15%
  (Applicable only in respect of existing service level agreements)

- Places of worship: 100%
- Public benefit organizations: 100%
- Land reform beneficiaries: 100%
- State land: 100%
- Commercial Developers incentives:

100% rebate	Year 1
90% rebate	Year 2
80% rebate	Year 3
70% rebate	Year 4
60% rebate	Year 5
No Incentive	From year 6 onwards

Please note general rebate not applicable to commercial developers.

Residential Developers incentives, applicable only in respect of existing service level agreements:

100% rebate	Year 1
100% rebate	Year 2
90% rebate	Year 3
80% rebate	Year 4
70% rebate	Year 5
60% rebate	Year 6
50% rebate	Year 7
No Incentive	From year 8 onwards

Please note general rebate not applicable.

- 100% rebate in respect of the following PSI properties (phasing out of rates):
  - national, provincial, or other public roads on which goods, services or labour move across a municipal boundary.
  - water or sewer pipes, ducts or other conduits, dams, water supply reservoirs, water treatment plants or water pumps forming part of a water or sewer; and
  - Railway lines forming part of a national railway system.

Date of operation of determination of rates

That this determination comes into operation on 01 July 2024.

Final date for payment of rates:

- **Annual payment of rates**: That the final date for the payment of annual rates be fixed at 30 September 2024. Interest and administration charges will be raised in terms of Council's Credit Control & Debt Collection Policy and Tariff of Charges. Any capital rates outstanding as at 30 November 2024 will be subject to an administration charge of 10% as stipulated in Council's Credit Control Policy and Tariff of Charges.

- **Monthly rates payments**: That rates may be paid in 11 (eleven) equal instalments with the first instalment payable on or before the last municipal working day of August 2024. Thereafter each monthly instalment must be paid on or before the last working day of each month and provided that interest will accrue at 10% per annum in terms of Council's Credit Control & Debt Collection Policy and Tariff of Charges if an instalment is not paid by the last working day of the month. Any capital rates outstanding as at 30 June 2025 will be subject to an administration charge of 10% as stipulated in Council's Credit Control & Debt Collection Policy and Tariff of Charges.

- Council will by special arrangement with individual property owners agree that rates be paid annually. Application to pay rates on an annual basis must be completed by 15 July 2024.

Tariff of charges

- That the Council approve for consultation the amendments to its Tariff of Charges (noting that the electricity tariffs are pending approval by NERSA) as depicted on the schedules annexed hereto, and that these tariffs come into operation on 1 July 2024.
- That Council note that all tariffs listed in the Tariff of Charges will be subject to the payment of value added tax, except for fines, refundable deposits, and interest charges, and where specifically indicated as inclusive of value added tax.

TARIFF OF CHARGES

Attached as Annexure C is the detailed Draft tariff of charges.

PROPOSED TARIFF STRUCTURE

It is proposed that Council's tariff of charges be increased as follows and be advertised to the general public for implementation with effect from 1 July 2024:

- Refuse Removal charges - various as per tariff ranging between 7% and 9%.
- Electricity charges - various as per tariff of charge.
- Miscellaneous tariffs - various (see tariff of charges document)

BUDGET RELATED POLICIES

The following Budgeted Related Policies have been reveiwed as part of the MTREF development :

- ✓ Rates Policy
- ✓ Credit Control & Debt Collection Policy
- ✓ Indigent Policy
- ✓ Tariff Policy
- ✓ Cash Management & Investment Policy
- ✓ Borrowing Policy
- ✓ Virement Policy
- ✓ Budget Policy
- ✓ Funding & Reserves Policy
- ✓ Asset Management Policy
- ✓ Long Term Financial Planning Policy
- ✓ Policy on Infrastructure, Investment & Capital Projects
- ✓ Supply Chain Management Policy
- ✓ Supply Chain Management Policy for Infrastructure Procurement and Delivery Management

The above policies have been tabled as a separate item for Council's consideration.

BUDGET ASSUMPTIONS

In the compilation of the MTREF, the following significant assumptions are highlighted for Council. The detailed budget pack will feature the complete budget assumptions:

- Normal inflationary increases and economic pressures, especially
  - Consumer Price Index inflations – impacting the general tariff increases levelled by the municipality.
  - High unemployment rate – resulting in indigent households within the KwaDukuza Jurisdiction.
  - Global Economic status – thus hindering the consumer's ability to timeously settle debt. A conservative approach is used for projecting revenue.
  - The National Energy Regulator of South Africa (NERSA) has approved Eskom's tariff application for the supply of bulk electricity at 12,72%
  - Interest rates for borrowings and investment of funds.
  - Credit ratings outlook – lower investment grade status.

- Zero-based budgeting for 2024/2025
  - Zero-based budgeting is defined as a process where every Business Unit function is reviewed comprehensively and each expenditure must be approved, rather than increased.
  - It requires the budget request to be justified in complete detail by each business Unit rather than just increasing its expenditure from the previous year.
  - Each business Unit to justify the adjustment to salaries and related expenditure (leave, overtime, training, protective clothing etc.) based on departmental operations and workforce requirements.
  - Each business Unit to critically analyse fixed costs to determine any possible variances.

- Each Business Unit to justify the movement in variable costs with reference to the improved service delivery.
- Each Business Unit to consider the effects of variances in the operating budget (staff costs, fuel, security, vehicle, and plant maintenance etc.) as a result of increased capital expenditure.
- The process of full analysis of underlying projects is currently underway and will be completed during the consultative process.
- Each ED hereby warrants that the budget submitted for their Business Unit has been approved by themselves and does not contravene any legislation or policies of Council and is in accordance with the strategic objectives of Council. Further, where such projects have commenced these budgets are for components that are essential to the operations as intended by Council and has not previously been budgeted for.
- In certain instances where contracts or commitments exist incremental budgets have also been considered as advised by the relevant Business Unit and Contract Management

- Draft Property rates randage increase of
  - 5% in 2024/2025 financial year and 25% rebate where applicable.

- Effect of ring-fencing of the Electricity Services

- On average, the Council proposes maximum increases of 10,5% in the Electricity tariffs.

- Supply and distribution of electricity continues under the municipal licence over duration of the MTREF.

- Draft Refuse removal tariff increased as follows
  - Average of 8% (7% residential and 9% commercial) in 2024/2025

- Provision for an average of 7% increase (5% increase and 2% notch) for all staff remuneration costs.

- Partnership programmes with the National and Provincial Government.

- There have been no changes made to the present powers and functions of the KDM during the budget year.

- The average long-term cost of borrowings is 12%. Council to note that the Electricity Business Unit have not catered for loan funding on the Dukuza Substation Project in the 2024/25 financial year. If this loan funding portion of the project is to materialise, it will have an effect on the operational costs of the Municipality such as Interest on Loans and Repayment of Borrowings.

- Consumer's ability to pay municipal accounts will be restricted for the upcoming year.

- The national GDP outlook will stabilise but not improve for the 2024/2025 financial year.

- The ratings outlook for South Africa will not significantly improve for the 2024/2025 financial year.

- Increase in fuel prices for the upcoming year.

- Household consumption of electricity for the duration of the MTREF.

MEASURABLE PERFORMANCE INDICATORS FOR REVENUE

The following measurable performance indicators for revenue collections be set:

- Electricity income .....minimum collection rate of 96%
- Property rates income .....minimum collection rate of 96%
- Refuse income ..... minimum collection rate of 96%

CONSULTATIONS

Her Worship, The Honourable Mayor, Cllr L. O. Nhaca
All Business Units in the form of individual and consolidated meetings
Acting Chief Financial Officer
The Municipal Manager
MANCO
Provincial Treasury
Budget Steering Committee

RECOMMENDATIONS

1. DRAFT ESTIMATES OF INCOME & EXPENDITURE

THAT in terms of Section 16(1) and (2) of the Municipal Finance Management Act, 56 of 2003:-

(i) The Draft Annual Budget of the Municipality for the Financial year 2024/2025; and

Indicative allocations for the two projected outer years 2025/2026 and 2026/2027; and the multi – year and single year capital appropriations are noted as set-out in **Sections 1.4, 2.11 and 2.13**.

Budgeted Financial Perfomance (Revenue and Expenditure by Standard Classification) – **(Table A2)**

Budgeted Financial Perfomance (Revenue and Expenditure by Municipal Vote) – **(Table A3)**

Budgeted Financial Perfomance (revenue by Source and Expenditure by Type) – **(Table A4)**

Multi-year and single year capital appropriations by municipal vote and standard calssification and associated funding by source **(Table A5).**

(ii) That the Draft financial position, cash flow, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are adopted as set out in the following tables:

Budgeted Financial Position **(Table A6)**
Budgeted Cash Flows **(Table A7)**
Asset Management **(Table A9)**
Basic Service Delivery Measurements **(Table A10)**

2. DETERMINATION OF RATES

In terms of the Draft Rates Policy 2024/2025, the Municipality may levy different rates for different categories of properties. The rating structure for 2024/2025 financial year is proposed as follows:

- 0.9675 cents in the Rand on the market value in respect of residential properties (including bed and breakfast establishments consisting of three bedrooms or less), and property categories not stated hereunder.

- 2.9929 cents in the Rand on the market value in respect of residential properties used for commercial purposes (including bed and breakfast establishments comprising more than 3 bedrooms, apartment and villa establishments, and guesthouses of up to six rooms).

- 0.2430 cents in the Rand on the market value in respect of agricultural properties and public service infrastructure properties.

- 2.9929 cents in the Rand on the market value in respect of industrial, business, and commercial properties, mining properties, vacant properties, public benefit organisations, properties used for public service purposes, and properties used for worship.

- 2.9929 cents in the Rand on the market value in respect of guesthouses of more than 6 rooms.

- 6 cents in the Rand in respect of the unauthorised or illegal development or use and abandoned property or building, this tariff is for first 12 months of non-compliance, and thereafter 10 cents in the Rand until compliance is achieved.

- An additional 0.3547 cents in the Rand on the market value in respect of commercial properties situated within the Special Rating Area as designated by Council.

- That the first R50 000 of all vacant residential properties owned by registered indigent beneficiaries be exempt from the calculation of rates.

- The first 30% of all Public Service Infrastructure (PSI) properties be exempt from the calculation of rates.

3. Exemptions, rebates, and reductions

In terms of qualifying criteria set out in the rates policy of the Council, the 2024/2025 rates be subject to the following exemptions, rebates, and reductions:

- A general rebate, applicable in the 2024/2025 financial year only, in respect of all categories of properties, excluding properties in receipt of developers' rebates and unauthorised or illegal development or use and Abandoned Property Building: 25%

The following shall apply after deduction of the general rebate:

- Pensioners and Disability Grantees rebates:

Applicants under the age of 65 years	- 25%
Applicants between 65 and 75 years	- 30%
Applicants older than 75 years	- 35%

- Agricultural properties: 50%
- Rebate: child headed households: 100%

- Excluded Services Rebate: 15%
  (Applicable only in respect of existing service level agreements)
- Places of worship: 100%

- Public benefit organizations: 100%
- Land reform beneficiaries: 100%

- State land: 100%

- Commercial Developers incentives:

100% rebate	Year 1
90% rebate	Year 2
80% rebate	Year 3
70% rebate	Year 4
60% rebate	Year 5
No Incentive	From year 6 onwards

Please note general rebate not applicable to commercial developers.

Residential Developers incentives, applicable only in respect of existing service level agreements:

100% rebate	Year 1
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90% rebate	Year 3
80% rebate	Year 4
70% rebate	Year 5
60% rebate	Year 6
50% rebate	Year 7
No Incentive	From year 8 onwards

Please note general rebate not applicable.

- 100% rebate in respect of the following PSI properties (phasing out of rates):

  - national, provincial, or other public roads on which goods, services or labour move across a municipal boundary.

- water or sewer pipes, ducts or other conduits, dams, water supply reservoirs, water treatment plants or water pumps forming part of a water or sewer; and
- Railway lines forming part of a national railway system.

4. Date of operation of determination of rates

That this determination comes into operation on 01 July 2024.

5. Final date for payment of rates:

- **Annual payment of rates**: That the final date for the payment of annual rates be fixed at 30 September 2024. Interest and administration charges will be raised in terms of Council's Credit Control & Debt Collection Policy and Tariff of Charges. Any capital rates outstanding as at 30 November 2024 will be subject to an administration charge of 10% as stipulated in Council's Credit Control Policy and Tariff of Charges.
- **Monthly rates payments**: That rates may be paid in 11 (eleven) equal instalments with the first instalment payable on or before the last municipal working day of August 2024. Thereafter each monthly instalment must be paid on or before the last working day of each month and provided that interest will accrue at 10% per annum in terms of Council's Credit Control & Debt Collection Policy and Tariff of Charges if an instalment is not paid by the last working day of the month. Any capital rates outstanding as at 30 June 2025 will be subject to an administration charge of 10% as stipulated in Council's Credit Control & Debt Collection Policy and Tariff of Charges.

- Council will by special arrangement with individual property owners agree that rates be paid annually. Application to pay rates on an annual basis must be completed by 15 July 2024.

6. Tariff of charges

- That the Council approve for consultation the amendments to its Tariff of Charges (noting that the electricity tariffs are pending approval by NERSA) as depicted on the schedules annexed hereto, and that these tariffs come into operation on 1 July 2024.

- That Council note that all tariffs listed in the Tariff of Charges will be subject to the payment of value added tax, except for fines, refundable deposits, and interest charges, and where specifically indicated as inclusive of value added tax.

Proposed tariff structure

It is proposed that Council's tariff of charges be increased as follows and be advertised to the general public for cunsultation towards implementation with effect from 1 July 2024:

- Refuse Removal charges - various as per tariff of charge ranging between 7% and 9%
- Electricity charges - various as per tariff of charge
- Miscellaneous tariffs - various (see tariff of charges document)

7. BUDGET RELATED POLICIES

THAT Council notes for consideration the Draft policies with effect from 01 July 2024, the following Budget Related Policies have been tabled as a separate item :

- Rates Policy

- Credit Control & Debt Collection Policy

- Indigent Policy

- Tariff Policy
- Investment & Cash Management Policy
- Borrowing Framework Policy and Guidelines
- Supply Chain Management Policy
- Virement Policy
- Budget Policy
- Funding and Reserves Policy
- Assets Management Policy
- Long Term Financial Planning Policy
- Infrastructure, Investments & Capital Projects
- Supply Chain Management Policy
- Supply Chain Management Policy for Infrastructure Procurement and Delivery Management

The effective implementation date of all revised polices is the 1st July 2024.

8. MEASURABLE PERFORMANCE INDICATORS FOR REVENUE

THAT the following measurable performance indicators for revenue collections be set:

- Electricity income ..... minimum collection rate of 96%
- Property rates income ..... minimum collection rate of 96%
- Refuse income ..... minimum collection rate of 96%

9. **THAT** it be noted that property rates are deemed zero rated in the treatment of Value Added Tax (VAT).

10. **THAT** it be noted that in respect of Capital Expenditure Estimates:

In those instances where information has been provided in terms of Section 19(2) (b) of the Municipal Finance Management Act No. 56 of 2003, the approval of the capital budget constitutes project approval for the specific projects as reflected in the detailed capital budget.

Where information in terms of Section 19(2) (b) of the MFMA is not provided, specific project approval is to be sought from Council during the course of the year prior to any spending taking place on these projects during the year. It be noted that should any expenditure be incurred on any of these projects without compliance with Section 19(2) of the MFMA such expenditure may be deemed as irregular or unauthorised.

11. **THAT** any savings on the capital budget is to be retained and not transferred to any other vote.

12. **THAT** for projects which have multiple sources of funding, any savings on the project attributable to the outcome of the competitive bidding processes of the council shall be apportioned in the following order of priority:

- Reduction in council contribution towards the project.
- Reduction of the loan funding portion of the project.

13. **THAT** in terms of the priority in the execution of the capital budget, priority should first be given to all projects that have been rolled over of which are primarily grant funded. Upon completion of all rolled over projects can the Business Units commence with their new projects.

The cash flow estimates of the municipality should be noted in this regard.

14. In terms of Section 62(1)(a) of the Municipal Finance Management Act No. 56 of 2003, it be noted that new projects for the 2024/2025 financial year can only proceed once full business and operating plans indicating efficient, effective, and economical use of all assets to be acquired have been tabled and approved before council.

15. **THAT** in pursuance of the above and in terms of section 62(1) (c) read together with section 78 of the Municipal Finance Management Act No. 56 of 2003, the Municipal Manager as well as all Executive Directors are to ensure that they develop and maintain efficient, effective, and transparent systems of financial, risk management and internal control in terms of projects within their directorates that have been approved for execution. That is be noted that the respective Head of the Business Unit is ultimately responsible for budget and financial management of their respective Business Units.

16. **THAT** it be noted that should any roll-overs of grant funding persist into the 2024/2025 financial year, the respective Executive Director ensure the necessary detail motivations are completed for approval by National Treasury, Provincial Treasury, or the relevant transferring officer. This must be done within the timeframes and formats specified by the relevant regulating authority.

In the event that the National/Provincial Treasury does not approve the roll-over of such funds or even a portion of the funds (Section 21 of DORA), then council will have to fund these projects out of internal funding, and this will result in the reprioritisation of the capital budget for the 2024/2025 to 2026/2027 financial years in order to avoid cash flow and financial problems for the KwaDukuza Municipality. Where

such indications that full expenditure will not occur , this risk must be tabled to MANCO and Council together with the necessary recovery plans by the relevant Business Unit. It is further noted that the grant motivation should be provided to the Finance directorate by 30 June 2024.

17. **THAT** in compliance with relevant sections of the Municipal Finance Management Act, Municipal Property Rates Act and the Municipal Systems Act, the budgets, rate, and tariff determinations are published locally.

Contact Person : NJ Mdakane (MM)

Tel : 032 – 437 5014

: S Chonguene (Acting CFO)

: 032 – 437 5057

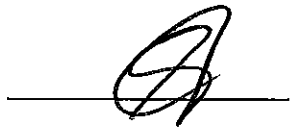
Author (s) : S Cundasamy (Manager: Budget)

: Mthandeni Nene (Director: Revenue)

: Thandi Gumede (Manager: Revenue)

: A Nunkumar (Director: Budget and Compliance)

Approved/Comments

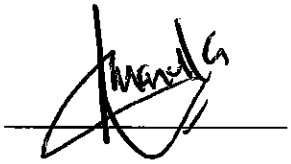


S Chonguene

Acting Chief Financial Officer

(032) 437 5057

Authorised/Comments



NJ Mdakane

Municipal Manager

Date:

KWADUKUZA MUNICIPALITY

2024/25

DRAFT MID-TERM REVENUE AND EXPENDITURE FRAMEWORK

ABBREVIATIONS & ACRONYMS

AFS	Annual Financial Statements
AMC	Asset Management Committee
BSC	Budget Steering Committee
BTO	Budget & Treasury Office (Finance Business Unit)
CFO	Chief Financial Officer
DORA	Division of Revenue Act
DORB	Division of Revenue Bill
COGTA	Co-operative Governance & Traditional Affairs
EXCO	Executive Committee
FMG	Financial Management Grant
GDP	Gross Domestic Product
GRAP	Generally Recognised Accounting Practice
HIV/AIDS	Human Immune Deficiency Virus / Acquired Immune Deficiency Syndrome
IBTs	Inclining Block Tariff Structures
IDP	Integrated Development Plan
IT	Information Technology
KDM	KwaDukuza Municipality
kWh	Kilo Watt Hours
MANCO	Management Committee
MFMA	Municipal Finance Management Act 2003 (Act No. 56 of 2003)
MIG	Municipal Infrastructure Grant
MM	Municipal Manager (Accounting Officer)
MPCCs	Multi-Purpose Community Centres
MPRA	Municipal Property Rates Act 2004 (Act No. 6 of 2004)
MSA	Municipal Systems Act 2000 (Act No. 32 of 2000)
MSIG	Municipal Systems Improvement Grant
MTREF	Medium Term Revenue & Expenditure Forecast
MV	Market Value
NDPG	Neighbourhood Development Partnership Grant
NERSA	National Energy Regulator of South Africa
NT	National Treasury
PPP	Public-Private Partnerships
PSI	Public Service Infrastructure
PT	Provincial Treasury
SALGA	South African Local Government Association
SDBIP	Service Delivery & Budget Implementation Plan
VAT	Value-Added Tax

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8.1 MAYOR'S REPORT

TO BE TABLED AT COUNCIL

L.2 RESOLUTIONS

1. DRAFT ESTIMATES OF INCOME & EXPENDITURE

THAT in terms of Section 16(1) and (2) of the Municipal Finance Management Act, 56 of 2003:-

(i) The Draft Annual Budget of the Municipality for the Financial year 2024/2025; and indicative allocations for the two projected outer years 2025/2026 and 2026/2027; and the multi – year and single year capital appropriations are noted as set-out in **Sections 1.4, 2.11 and 2.13**.

Budgeted Financial Perfomance (Revenue and Expenditure by Standard Classification) – **(Table A2)**

Budgeted Financial Perfomance (Revenue and Expenditure by Municipal Vote) – **(Table A3)**

Budgeted Financial Perfomance (revenue by Source and Expenditure by Type) – **(Table A4)**

Multi-year and single year capital appropriations by municipal vote and standard calssification and associated funding by source **(Table A5).**

(ii) That the Draft financial position, cash flow, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are adopted as set out in the following tables:

Budgeted Fiancial Position **(Table A6)**
Budgeted Cash Flows **(Table A7)**
Asset Management **(Table A9)**
Basic Service Delivery Measurements **(Table A10)**

2. DETERMINATION OF RATES

In terms of the Draft Rates Policy 2024/2025, the Municipality may levy different rates for different categories of properties. The rating structure for 2024/2025 financial year is proposed as follows:

- 0.9675 cents in the Rand on the market value in respect of residential properties (including bed and breakfast establishments consisting of three bedrooms or less), and property categories not stated hereunder.
- 2.9929 cents in the Rand on the market value in respect of residential properties used for commercial purposes (including bed and breakfast establishments comprising more than 3 bedrooms, apartment and villa establishments, and guesthouses of up to six rooms).
- 0.2430 cents in the Rand on the market value in respect of agricultural properties and public service infrastructure properties.
- 2.9929 cents in the Rand on the market value in respect of industrial, business, and commercial properties, mining properties, vacant properties, public benefit organisations, properties used for public service purposes, and properties used for worship.
- 2.9929 cents in the Rand on the market value in respect of guesthouses of more than 6 rooms.
- 6 cents in the Rand in respect of the unauthorised or illegal development or use and abandoned property or building, this tariff is for first 12 months of non-compliance, and thereafter 10 cents in the Rand until compliance is achieved.
- An additional 0.3547 cents in the Rand on the market value in respect of commercial properties situated within the Special Rating Area as designated by Council.
- That the first R50 000 of all vacant residential properties owned by registered indigent beneficiaries be exempt from the calculation of rates.
- The first 30% of all Public Service Infrastructure (PSI) properties be exempt from the calculation of rates.

3. Exemptions, rebates, and reductions

In terms of qualifying criteria set out in the rates policy of the Council, the 2024/2025 rates be subject to the following exemptions, rebates, and reductions:

- A general rebate, applicable in the 2024/2025 financial year only, in respect of all categories of properties, excluding properties in receipt of developers' rebates and unauthorised or illegal development or use and Abandoned Property Building: 25%

The following shall apply after deduction of the general rebate:

- Pensioners and Disability Grantees rebates:

Applicants under the age of 65 years	- 25%
Applicants between 65 and 75 years	- 30%
Applicants older than 75 years	- 35%

- Agricultural properties: 50%
- Rebate: child headed households: 100%
- Excluded Services Rebate: 15%
  (Applicable only in respect of existing service level agreements)
- Places of worship: 100%
- Public benefit organizations: 100%
- Land reform beneficiaries: 100%
- State land: 100%

- Commercial Developers incentives:

100% rebate	Year 1
90% rebate	Year 2
80% rebate	Year 3
70% rebate	Year 4
60% rebate	Year 5
No Incentive	From year 6 onwards

Please note general rebate not applicable to commercial developers.

Residential Developers incentives, applicable only in respect of existing service level agreements:

100% rebate	Year 1
100% rebate	Year 2
90% rebate	Year 3
80% rebate	Year 4
70% rebate	Year 5
60% rebate	Year 6
50% rebate	Year 7
No Incentive	From year 8 onwards

Please note general rebate not applicable.

- 100% rebate in respect of the following PSI properties (phasing out of rates):

  - national, provincial, or other public roads on which goods, services or labour move across a municipal boundary.
  - water or sewer pipes, ducts or other conduits, dams, water supply reservoirs, water treatment plants or water pumps forming part of a water or sewer; and

- Railway lines forming part of a national railway system.

4. Date of operation of determination of rates

That this determination comes into operation on 01 July 2024.

5. Final date for payment of rates:

- **Annual payment of rates**: That the final date for the payment of annual rates be fixed at 30 September 2024. Interest and administration charges will be raised in terms of Council's Credit Control & Debt Collection Policy and Tariff of Charges. Any capital rates outstanding as at 30 November 2024 will be subject to an administration charge of 10% as stipulated in Council's Credit Control Policy and Tariff of Charges.

- **Monthly rates payments**: That rates may be paid in 11 (eleven) equal instalments with the first instalment payable on or before the last municipal working day of August 2024. Thereafter each monthly instalment must be paid on or before the last working day of each month and provided that interest will accrue at 10% per annum in terms of Council's Credit Control & Debt Collection Policy and Tariff of Charges if an instalment is not paid by the last working day of the month. Any capital rates outstanding as at 30 June 2025 will be subject to an administration charge of 10% as stipulated in Council's Credit Control & Debt Collection Policy and Tariff of Charges.

- Council will by special arrangement with individual property owners agree that rates be paid annually. Application to pay rates on an annual basis must be completed by 15 July 2024.

6. Tariff of charges

- That the Council approve for consultation the amendments to its Tariff of Charges (noting that the electricity tariffs are pending approval by NERSA) as depicted on the schedules annexed hereto, and that these tariffs come into operation on 1 July 2024.

- That Council note that all tariffs listed in the Tariff of Charges will be subject to the payment of value added tax, except for fines, refundable deposits, and interest charges, and where specifically indicated as inclusive of value added tax.

Proposed tariff structure

It is proposed that Council's tariff of charges be increased as follows and be advertised to the general public for cunsultation towards implementation with effect from 1 July 2024:

- Refuse Removal charges - various as per tariff of charge with a maximum of 9%
- Electricity charges - various as per tariff of charge
- Miscellaneous tariffs - various (see tariff of charges document)

7. BUDGET RELATED POLICIES

THAT Council notes for consideration of the Draft policies with effect from 01 July 2024, the following Budget Related Policies have been tabled as a separate item :

- Rates Policy

- Credit Control & Debt Collection Policy
- Indigent Policy
- Tariff Policy
- Investment & Cash Management Policy
- Borrowing Framework Policy and Guidelines
- Supply Chain Management Policy
- Virement Policy
- Budget Policy
- Funding and Reserves Policy
- Assets Management Policy
- Long Term Financial Planning Policy
- Infrastructure, Investments & Capital Projects
- Supply Chain Management Policy
- Supply Chain Management Policy for Infrastructure Procurement and Delivery Management

The effective implementation date of all revised polices is the 1st July 2024.

8. MEASURABLE PERFORMANCE INDICATORS FOR REVENUE

THAT the following measurable performance indicators for revenue collections be set:

- Electricity income ..... minimum collection rate of 96%
- Property rates income ..... minimum collection rate of 96%
- Refuse income ..... minimum collection rate of 96%

9. **THAT** it be noted that property rates are deemed zero rated in the treatment of Value Added Tax (VAT).

10. **THAT** it be noted that in respect of Capital Expenditure Estimates:

In those instances where information has been provided in terms of Section 19(2) (b) of the Municipal Finance Management Act No. 56 of 2003, the approval of the capital budget constitutes project approval for the specific projects as reflected in the detailed capital budget.

Where information in terms of Section 19(2) (b) of the MFMA is not provided, specific project approval is to be sought by the relevant Executive Director from Council during the course of the year prior to any spending taking place on these projects during the year. It be noted that should any expenditure be incurred on any of these projects without compliance with Section 19(2) of the MFMA such expenditure may be deemed as irregular or unauthorised.

11. **THAT** any savings on the capital budget is to be retained and not transferred to any other vote.

12. **THAT** for projects which have multiple sources of funding, any savings on the project attributable to the outcome of the competitive

bidding processes of the council or additional funding allocations shall be apportioned to reduce the following funding in the below order of priority:

1) Reduction of the loan funding portion of the project.
2) Reduction in council contribution towards the project.

13. **THAT** in terms of the priority in the execution of the capital budget, priority should first be given to all projects that have been rolled over of which are primarily grant funded. Upon completion of all rolled over projects can the Business Units commence with their new projects. The cash flow estimates of the municipality should be noted in this regard.

14. In terms of Section 62(1)(a) of the Municipal Finance Management Act No. 56 of 2003, it be noted that new projects for the 2024/2025 financial year can only proceed once full business and operating plans indicating efficient, effective, and economical use of all assets to be acquired have been tabled and approved before council.

15. **THAT** in pursuance of the above and in terms of section 62(1) (c) read together with section 78 of the Municipal Finance Management Act No. 56 of 2003, the Municipal Manager as well as all Executive Directors are to ensure that they develop and maintain efficient, effective, and transparent systems of financial, risk management and internal control in terms of projects within their directorates that have been approved for execution. That is be noted that the respective Head of the Business Unit is ultimately responsible for budget and financial management of their respective Business Units.

16. **THAT** it be noted that should any roll-overs of grant funding persist into the 2024/2025 financial year, the respective Executive Director

ensure the necessary detail motivations are completed for approval by National Treasury, Provincial Treasury, or the relevant transferring officer. This must be done within the timeframes and formats specified by the relevant regulating authority.

In the event that the National/Provincial Treasury does not approve the roll-over of such funds or even a portion of the funds (Section 21 of DORA), then council will have to fund these projects out of internal funding, and this will result in the reprioritisation of the capital budget for the 2024/2025 to 2026/2027 financial years in order to avoid cash flow and financial problems for the KwaDukuza Municipality.
Where such indications that full expenditure will not occur , this risk must be tabled to MANCO and Council together with the necessary recovery plans by the relevant Business Unit. It is further noted that the grant motivation should be provided to the Finance directorate by 30 June 2024.

17. **THAT** in compliance with relevant sections of the Municipal Finance Management Act, Municipal Property Rates Act and the Municipal Systems Act, the budgets, rate, and tariff determinations are published locally.

1.3 EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

BACKGROUND

The MTREF outlines KDM's draft revenue and expenditure plans for the next 3 years, specifically highlighting sources of funding and how these funds will be utilised in order to attain service delivery goals.

The Accounting Officer, the Acting Chief Financial Officer, the Budget Steering Committee, and the collective administration have assisted the Mayor in developing and implementing the budget process. KDM has no municipal entities.

- **KDM's Draft MTREF complies with all legal requirements:**

1. The Constitution 1996 (Act No. 108 of 1996)
2. The Local Government: Transition Act 1993 (Act No. 209 of 1993)
3. The MSA
4. The MFMA
5. The Municipal Structures Act 1998 (Act No. 117 of 1998)
6. Municipal Budget & Reporting Regulations issued by NT.
7. MFMA Circulars published by NT.
8. Division of Revenue Act

- **The Draft MTREF is influenced by the following elements:**

1. Producing a balanced, credible, and funded budget considering realistically anticipated revenues
2. Delivering quality services on the ground
3. Cost increases
4. Tariff increases
5. Debt recovery
6. Asset management
7. Borrowing levels

DRAFT MTREF HIGHLIGHTS

The MTREF 2024/2025 – 2026/2027 is covered comprehensively in Tables A1 to A10 and Supporting Tables SA1 to SA37.

Consolidated Overview of the 2024/2025 MTREF

Description	**2024/2025 R '000**	**2025/2026 R '000**	**2026/2027 R '000**	**TOTAL MTREF R '000**
Total operating revenue	-2,716,193	-2,852,617	-3,032,618	**- 8,601,428**
Total operating expenditure	2,716,138	2,852,039	3,031,932	**8,600,109**
(Surplus)/ deficit for the year	-55	-578	-686	**- 1,319**
Utilised for capital funding	-79,300	-70,626	-74,763	**- 224,689**
(Net Surplus) / Deficit	-79,356	-71,204	-75,449	**- 226,009**
Total capital expenditure	**286,227**	**211,585**	**152,501**	**650,313**

Total operating revenue is expected to grow by 4% for the 2024/2025 financial year when compared to the 2023/2024 Adjusted Budget. For the two outer years, operational revenue will increase by R136 424 261 and R180 001 406, respectively.

Operational expenditure has grown to R 2,716,137,108 in the 2024/2025 budget. For the 2025/2026 and 2026/2027 year, operational expenditure is expected to increase by an estimated R 135,901,921 and R 179,893,400 for each of the respective outer years of the MTREF.

The total capital quantum is R 650,312,976 over the MTREF.

DRAFT OPERATING BUDGET:

1. OPERATING REVENUE FRAMEWORK

The projected revenue is determined, inter alia, by setting tariffs which are not only affordable to the consumers, but also deemed to be fair and realistic.

The following table is a high-level summary of the 2024/2025 draft Revenue (Classified per main revenue source).

REVENUE PER CATEGORY	2024/25 DRAFT	2025/26 DRAFT	2026/27 DRAFT
⊟Exchange Revenue	**- 1,644,446,903.00**	**- 1,731,439,901.00**	**- 1,849,679,082.00**
Agency Services	- 14,688,960.00	- 15,570,297.00	- 16,504,514.00
Interest Dividend and Rent on Land	- 65,422,996.00	- 66,384,135.00	- 69,703,331.00
Operational Revenue	- 22,081,550.00	- 23,193,126.00	- 24,361,031.00
Rental from Fixed Assets	- 3,027,707.00	- 3,209,369.00	- 3,401,930.00
Sales of Goods and Rendering of Services	- 37,375,568.00	- 39,018,102.00	- 40,759,187.00
Service Charges	- 1,501,850,122.00	- 1,584,064,872.00	- 1,694,949,089.00
⊟Fair Value Adjustment	**- 5,000,000.00**	**- 5,250,000.00**	**- 5,512,500.00**
Investment Property	- 5,000,000.00	- 5,250,000.00	- 5,512,500.00
⊟Non-exchange Revenue	**- 1,066,745,749.00**	**- 1,115,927,012.00**	**- 1,177,426,737.00**
Fines Penalties and Forfeits	- 33,514,844.00	- 35,190,586.00	- 36,950,115.00
Licences or Permits	- 976,440.00	- 1,025,260.00	- 1,076,521.00
Property Rates by Usage	- 731,911,715.00	- 775,826,416.00	- 822,376,001.00
Operational Transfers and Subsidies	- 300,342,750.00	- 303,884,750.00	- 317,024,100.00
TOTAL REVENUE PER CATEGORY	**- 2,716,192,652.00**	**- 2,852,616,913.00**	**- 3,032,618,319.00**

Significant components of the OPERATING REVENUE budget are as follows:

- **Capital Transfers**

In adherence with the prescribed formats issued by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the

operating statements. The inclusion of capital transfers would distort the calculation of the operating surplus/deficit.

- **Property Rates**

The increase in property rates is largely due to the following factors: -

1. Additional newly registered property rated from date of transfer.
2. Building completions.
3. General Tarif increases.
4. Phasing in approach of previous land reform areas.

- **Service Charges (Electricity and Refuse)**

Revenue generated from service charges for 2024/2025 financial year amounts to R 1 502bn which indicates 55% of revenue is generated from service charges revenue. Service charge per category is as follows:-

- Electricity – R 1,399bn
- Refuse – R 103,074m

Council has embarked on various processes which will enforce better revenue collections on service charges viz.

1. Revenue Enhancement Projects
2. Development of an Energy Losses Task Team which will assist in the reduction of energy losses.
3. A contractor has been appointed for the disconnection/reconnection of electricity as well as meter inspections.
4. Meter Replacement Programme
5. Municipal Data Cleansing Project

- **Interest Dividend and Rent on Land**

The budget for Interest Earned on Investments has significantly decreased from the 2023/24 financial year. The Adjusted Budget reflected R 142,137m allocation

which reflects a decrease of approximately R 76,714m when compared to the 2024/25 draft budget year.

The increased interest in the 2023/24 fiscal year included interest earned on the Disaster Recovery and Disaster Response Grants, which were then utilized to support municipal operations. Provision has been made for the interest on potential unutilized grants in July 2024 noting that a roll over application to National Treasury will be required for any unspent portion.

- **Transfers Recognised**

The following table reflects the transfer recognized – operational revenue:-

Grant Allocations		National / Provincial	Draft 2024/25 Budget	2025/26 Draft Budget	2026/27 Draft Budget
OPERATIONAL					
Equitable Share	DORA	National	276,746,000.00	290,639,000.00	303,210,000.00
Expanded Public Works Programme Integrated Grant	DORA	National	1,589,000.00		
EDTEA - Vuthela Funding (Roll-Over)		Provincial	6,265,300.00		
Museum Subsidy	DORA	Provincial	260,000.00	284,000.00	275,000.00
Provincialisation of Libraries	DORA	Provincial	6,149,000.00	4,624,000.00	4,831,000.00
Community Library Services Grant	DORA	Provincial	1,834,000.00	1,493,000.00	1,493,000.00
Housing Accreditation	DORA	Provincial	1,672,000.00	1,772,000.00	1,772,000.00
CETA Candidacy		Provincial	1,000,000.00		
Local Government Financial Management Grant	DORA	National	1,800,000.00	1,900,000.00	2,000,000.00
Municipal Infrastructure Grant	DORA	National	3,027,450.00	3,172,750.00	3,443,100.00
TOTAL OPERATIONAL GRANT ALLOCATIONS			**300,342,750.00**	**303,884,750.00**	**317,024,100.00**

- The EDTEA – Vuthela Project is a roll-over from the 2023/24 financial year. The grant has been received by the Municipality with the project being implemented in the 2024/25 financial year.

- A sum of R1 million has been allocated for the CETA Candidacy grant. On the 22nd of August 2022, the Municipality finalized an agreement with the Department of Economic Development, Tourism, and Environmental Affairs

(EDTEA) for the transfer. This initiative falls under an Employment Initiative, with EDTEA committed to providing R1 million annually from the financial year 2022/23 to 2024/25.

The following table is the summary of other revenue over the MTREF.

OPERATIONAL REVENUE	2024/25 DRAFT BUDGET	2025/26 DRAFT BUDGET	2026/27 DRAFT BUDGET
⊟Operational Revenue	**- 22,081,550.00**	**- 23,193,126.00**	**- 24,361,031.00**
Administrative Handling Fees	- 2,401,000.00	- 2,521,050.00	- 2,647,102.00
Collection Charges	- 7,799,996.00	- 8,189,995.00	- 8,599,494.00
Development Charges	- 10,000,000.00	- 10,500,000.00	- 11,025,000.00
Discounts and Early Settlements	-		
Incidental Cash Surpluses	- 1,680,000.00	- 1,764,000.00	- 1,852,200.00
Insurance Refund	- 209,395.00	- 227,364.00	- 246,982.00
Sale of Property	-		
Staff and Councillors Recoveries	8,841.00	9,283.00	9,747.00
⊟Sales of Goods and Rendering of Services	**- 37,375,568.00**	**- 39,018,102.00**	**- 40,759,187.00**
Advertisements	- 6,100,000.00	- 6,466,000.00	- 6,853,960.00
Building Plan Approval	- 11,500,000.00	- 12,190,000.00	- 12,921,400.00
Cemetery and Burial	- 800,000.00	- 848,000.00	- 898,880.00
Cleaning and Removal	- 80,000.00	- 84,800.00	- 89,888.00
Clearance Certificates	- 550,000.00	- 583,000.00	- 617,980.00
Computer Services	- 14,000.00	- 14,840.00	- 15,730.00
Construction Contract Revenue	- 10,000,000.00	- 10,000,000.00	- 10,000,000.00
Encroachment Fees	- 350,000.00	- 371,000.00	- 393,260.00
Entrance Fees	- 50,000.00	- 53,000.00	- 56,180.00
Fire Services	- 80,000.00	- 84,800.00	- 89,888.00
Legal Fees	- 583,500.00	- 618,510.00	- 655,620.00
Library Fees	- 50,000.00	- 53,000.00	- 56,180.00
Management Fees	- 1,500,000.00	- 1,590,000.00	- 1,685,400.00
Membership Fees	- 2,500.00	- 2,650.00	- 2,809.00
Parking Fees	- 600,000.00	- 636,000.00	- 674,160.00
Photo copies Faxes and Telephone charges	- 130,568.00	- 138,402.00	- 146,706.00
Sale of Goods	- 1,625,000.00	- 1,722,500.00	- 1,825,850.00
Town Planning and Servitudes	- 3,350,000.00	- 3,551,000.00	- 3,764,060.00
Valuation Services	- 10,000.00	- 10,600.00	- 11,236.00
TOTAL OPERATIONAL REVENUE	**- 59,457,118.00**	**- 62,211,228.00**	**- 65,120,218.00**

2. OPERATING EXPENDITURE FRAMEWORK

The Municipality's expenditure framework for the 2024/2025 MTREF is informed by the following:

- 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 (minimum 3 years) as informed by Section 18 and 19 of the MFMA.
- The Capital programme is aligned to the backlog eradication plan.

The following table indicative of the 2024/2025 draft operating expenditure by standard classification item:-

OPERATIONAL EXPENDITURE	2024/25 DRAFT BUDGET	2025/26 DRAFT BUDGET	2026/27 DRAFT BUDGET
Bulk Purchases	1,238,435,507.00	1,279,480,971.00	1,417,795,814.00
Contracted Services	398,145,072.60	430,391,158.00	418,538,764.00
Depreciation and Amortisation	160,910,883.00	176,038,063.00	183,078,374.00
Disposal of Fixed and Intangible Assets	8,250,000.00	8,662,500.00	9,095,625.00
Employee Related Cost	602,844,347.00	625,593,548.00	656,787,431.00
Fair Value Adjustment	14,127,000.00	14,833,350.00	15,575,016.00
Impairment Loss	39,348,232.00	41,315,643.00	43,381,425.00
Interest Dividends and Rent on Land	15,989,000.00	15,294,000.00	14,445,930.00
Inventory Consumed	26,106,135.00	30,417,739.00	31,973,617.00
Irrecoverable Debts Written Off	2,840,000.00	2,953,600.00	3,071,744.00
Operating Leases	3,724,316.00	3,893,023.00	4,070,176.00
Operational Cost	143,042,459.40	160,991,032.00	169,435,394.00
Remuneration of Councillors	37,823,274.00	39,714,426.00	41,700,146.00
Transfers and Subsidies	24,550,882.00	22,459,976.00	22,982,973.00
TOTAL OPERATIONAL EXPENDITURE	**2,716,137,108.00**	**2,852,039,029.00**	**3,031,932,429.00**

Significant components of the OPERATING BUDGET are as follows:

- Bulk Purchases amount to approximately R1,238bn. The NERSA increase is 12,72%, however subsequent to the submission of the Bulk Purchases budget by the EBU, the Bulk Purchases budget was reduced by approximately a further R45m in lieu of there being a need to implement aggressive strategy to address energy losses on the operational budget. The actual increase catered for on

the Draft Budget is therefore 3% from the 2023/24 Adjusted Budget. The decision by management to decrease the Bulk Purchases budget stems from the Municipality's ongoing efforts to intensify its Energy Loss reduction initiatives. The plans and processes to reduce energy losses in the upcoming year will be robustly reviewed during the public participation process and should these not be deemed to result in sufficient reduction of energy losses the bulk purchases budget will be adjusted by a commensurate value. Further assumptions are noted in Section 2.5.

- Employee related costs and council remuneration account for 24% of the total operational budget.
  - Employee Costs R 602,844,347
  - Councillor Remuneration R 37,823,274.

- Other expenditure amounts to R146,766,775.

The following table is the breakdown of other expenditure costs over the MTREF:-

OPERATIONAL EXPENDITURE	2024/25 DRAFT BUDGET	2025/26 DRAFT BUDGET	2026/27 DRAFT BUDGET
⊟Operating Leases	**3,724,316.00**	**3,893,023.00**	**4,070,176.00**
Community Assets	395,240.00	397,502.00	399,877.00
Furniture and Office Equipment	2,308,686.00	2,424,113.00	2,545,320.00
Machinery and Equipment	1,020,390.00	1,071,408.00	1,124,979.00
⊟Operational Cost	**143,042,459.40**	**160,991,032.00**	**169,435,394.00**
Achievements and Awards	1,450,000.00	1,522,500.00	1,598,625.00
Advertising Publicity and Marketing	10,375,586.00	13,732,147.00	14,418,752.00
Bank Charges Facility and Card Fees	4,943,305.40	5,274,468.00	5,538,192.00
Bursaries (Employees)	900,000.00	900,000.00	900,000.00
Commission	4,400,000.00	6,825,000.00	7,166,250.00
Communication	3,600,739.00	3,780,774.00	3,969,812.00
Contribution to Provisions	1,683,396.00	1,767,565.00	1,855,944.00
Entertainment	412,208.00	590,317.00	619,833.00
External Audit Fees	5,909,716.00	6,205,200.00	6,515,461.00
External Computer Service	14,734,956.00	15,681,703.00	16,465,788.00
Indigent Relief	4,803,656.00	6,994,192.00	7,457,902.00
Insurance Underwriting	5,930,146.00	6,245,637.00	6,578,821.00
Licences	76,702.00	80,536.00	84,562.00
Management Fee	15,335,778.00	16,255,924.00	17,231,279.00
Municipal Services	11,404,116.00	11,974,311.00	12,573,027.00
Printing Publications and Books	4,907,426.00	5,564,635.00	5,843,092.00
Professional Bodies Membership and Subscription	6,524,555.00	6,850,778.00	7,303,567.00
Registration Fees	5,059,879.00	5,841,371.00	6,165,937.00
Skills Development Fund Levy	4,515,526.00	4,740,665.00	4,977,076.00
Travel and Subsistence	3,141,257.00	3,650,059.00	3,832,560.00
Vehicle Tracking	600,518.00	630,533.00	662,055.00
Ward Committees	5,390,000.00	5,965,113.00	6,263,368.00
Wet Fuel	23,003,393.00	25,781,048.00	27,070,102.00
Workmen's Compensation Fund	3,939,601.00	4,136,556.00	4,343,389.00
TOTAL OPERATIONAL COSTS	**146,766,775.40**	**164,884,055.00**	**173,505,570.00**

Further points to Note:-

- **Provision of Free Basic Services**

The municipality has a responsibility in ensuring that indigent households are provided with the basic municipal services by subsidizing the cost of services payable by indigent consumers. Indigent Support is financed from the Equitable Share grant funding. However, we are to remain mindful that Equitable Share is currently fully committed to indigent support , social development, and other critical Council Priorities therefore any additional expenses expected to be funded via equitable share will require re-prioritisation of the existing programmes.

Also, Equitable Share is currently partly financing the expansion of refuse services into areas that have not yet been billed. These residents are currently categorized as Indigent by virtue of the area in which they reside. The Refuse Indigent Support line item is allocated to cover the contractual expenses associated with providing refuse services to these areas.

CAPITAL EXPENDITURE OF THE MTREF

The Capital Budget focuses on the IDP objectives and KDM's infrastructure needs. Due to limited resources, KDM has to prioritise its spending.

The major aspects of the capital budget are listed below :

i. Increased focus on Civil and Electrical Infrastructure.
ii. Increased focus on catalytic projects to stimulate econonic growth.

Best Practice requires Council to allocate 40% of the capital budget to renewal of existing assets. In previous financial years, only 27% was catered towards renewal of existing assets as most of the Municipality's rural wards still required new infrastructure like roads, sport fields, community halls and creches. However, the Municipality has catered for 45% of the 2024/25 Draft Capital Budget towards the renewal of existing assets, while 55% is allocated towards new assets. This is as result of the direct impact that the recent weather patterns have had on the

municipal infrastructure. Heavy rainfalls and storms to extreme heatwaves and cold snaps, have impacted the infrastructure systems which include Roads, Bridges, Sportfields, Buildings, and Electrical networks.

The tables below are indicative of the capital spending per function as well as per the different funding sources: -

PER FUNCTION	2024/25 DRAFT BUDGET	2025/26 DRAFT BUDGET	2026/27 DRAFT BUDGET	TOTAL OVER MTREF
Community and Social Services	8,540,000.00	2,000,000.00	-	10,540,000.00
Energy Sources	125,521,957.00	122,384,783.00	93,215,217.00	341,121,957.00
Executive and Council	12,010,000.00	-	-	12,010,000.00
Finance and Administration	19,655,000.00	4,900,000.00	2,400,000.00	26,955,000.00
Housing	8,800,000.00	-	-	8,800,000.00
Planning and Development	8,445,000.00	5,850,000.00	-	14,295,000.00
Public Safety	14,480,000.00	-	-	14,480,000.00
Road Transport	71,803,736.00	52,419,348.00	56,885,999.00	181,109,083.00
Sport and Recreation	14,286,000.00	24,030,936.00	-	38,316,936.00
Waste Management	2,685,000.00	-	-	2,685,000.00
TOTAL CAPITAL BUDGET	**286,226,693.00**	**211,585,067.00**	**152,501,216.00**	**650,312,976.00**

PER FUNDING SOURCE	2024/25 DRAFT BUDGET	2025/26 DRAFT BUDGET	2026/27 DRAFT BUDGET
Fund:Capital:Borrowing:Non-current:Annuity and Bullet Loans:Development Bank of South Africa:Specify	-	-	-
Fund:Capital:Transfer from Operational Revenue	216,845,997.00	150,170,936.00	87,490,000.00
Fund:Capital:Transfers and Subsidies:Monetary Allocations:National Government:Energy Efficiency and Demand Side Management Grant	-	-	-
Fund:Capital:Transfers and Subsidies:Monetary Allocations:National Government:Integrated National Electrification Programme Grant	16,106,957.00	8,994,783.00	8,125,217.00
Fund:Capital:Transfers and Subsidies:Monetary Allocations:National Government:Local Government Financial Management Grant	-	-	-
Fund:Capital:Transfers and Subsidies:Monetary Allocations:National Government:Municipal Disaster Recovery Grant	-	-	-
Fund:Capital:Transfers and Subsidies:Monetary Allocations:National Government:Municipal Disaster Response Grant	-	-	-
Fund:Capital:Transfers and Subsidies:Monetary Allocations:National Government:Municipal Infrastructure Grant	50,018,739.00	52,419,348.00	56,885,999.00
Fund:Capital:Transfers and Subsidies:Monetary Allocations:National Government:Neighbourhood Development Partnership Grant	-	-	-
Fund:Capital:Transfers and Subsidies:Monetary Allocations:Provincial Government:KwazuluNatal:Infrastructure:EDTEA	3,155,000.00	-	-
Fund:Capital:Transfers and Subsidies:Monetary Allocations:Provincial Government:KwazuluNatal:Infrastructure:Housing Accreditation Funding	100,000.00	-	-
Fund:Capital:Transfers and Subsidies:Monetary Allocations:Public Corporations:Other Transfers Public Corporations:Unspecified:EDTEA Prize	-	-	-
TOTAL CAPITAL FUNDING	**286,226,693.00**	**211,585,067.00**	**152,501,216.00**

KEY ASSUMPTIONS

- **DoRA**

  All National Grant allocations have been considered.

- **Inflation**

  The changes in tariffs have been considered in accordance with the Rates and Tariff policy of the municipality and comply with Section 74 of the Municipal Systems Act.

  It is proposed that Council's tariff of charges, which is moving towards having cost reflective tariffs be increased as follows and be advertised to the general public for implementation with effect from 1 July 2024:

  - Property Rates increase of 5%
  - Refuse Removal charges – various as per tariff of charges with an average of 8% (7% residential and 9% commercial)
  - Electricity charges – various as per tariff of charges (subject to NERSA approval)
  - Miscellaneous tariffs – various (see tariff of charges document)

The salary/wage increases for all employees are based on 5% inflation rate with a 2% notch increase and an estimate for re-grading of the Municipality. Outer years have been budgeted for at inflation. This will continue to be revised with on-going consultation between the Expenditure Department and the respective business units. Any amendments will be recognised and accounted for during the final budget as the final determination of increases is still pending the outcome of the Bargaining Council negotiations.

Refuse removal tariffs have been increased on average by 8% in order to ensure the sustainability and viability of rendering the service. Preceding years has indicated that the budgeting was geared towards the operating requirements of the section, thereby not allowing sufficient funds to ensure that the capital assets are maintained, replaced, and extended. This increase will assist in allowing basic refuse removal services to be delivered to the community with maintained assets to meet the increasing demands of refuse removal.

For specific budget assumptions used in the MTREF, please refer to the Section 2.5

MUNICIPAL ENTITIES

The municipality does not have any municipal entities. Therefore, no associated documentation has not been tabled in this regard.

PAST PERFORMANCE HIGHLIGHTS

KDM received unqualified audit reports for the previous eighteen consecutive years.

ALIGNMENT WITH GOVERNMENT PRIORITIES

The following priorities have been incorporated into the MTREF- 2024/2025 to 2026/2027.

- **National Priorities**

The President's 2024 State of the Nation Address indicated that local government has an obligation to:

1. Job Creation
2. Employment Equity
3. Promote Youth Employment
4. Empower black South Africans and women in the workplace
5. Better Education
6. Infrastructure investment
7. Alleviating poverty through economic restructuring programmes
8. Spending of public funds wisely and reducing of wasteful expenditure that forms part of cost cutting measures.
9. Attract Investment Opportunities
10. Protection of whistle blowers.

The National Budget Review 2024 state that local government must:

1. Establish strong institutions safeguarding of fundamental freedoms and human rights.
2. Transform lives by providing necessities and creating opportunities, and development of a diverse economy with global reach and job creation.
3. Implementation of various initiatives, which include the Presidential Employment Stimulus and the Presidential Youth Employment Intervention.
4. Enforce financial discipline, on budget spending and sound cash management.
5. Ensure enhanced service delivery and communities receive value for money.
6. Creating a durable and resilient economy
7. Ensure economic recovery.
8. Reconstruction and development priorities.
9. Develop infrastructure.

- **Provincial Priorities**

The MTREF and IDP are aligned with the KZN Provincial Growth & Development Strategy. This strategy involves:

1. Strengthening and building government to facilitate sustainable development, public participation in decision making, implement performance driven transformation and co-operative governance.
2. Improve and expand basic service delivery for a better quality of life for all.
3. Implement economic programmes to raise investments, increase exports and capitalise on provincial resources, strengths, and synergies.
4. Create programmes to increase employment opportunities, access to finance, human capacity, and skills development, that also addresses the challenges of the second economy.
5. Reduce poverty and increase vulnerable groups' access to social security nets and services.

6. To manage, preserve and enhance the natural environment and comprehensively address an environmental management system for sustainable development.

- **District Priorities**

The MTREF and IDP have taken the strategic goals of the iLembe IDP into consideration, which include:

1. Promoting investment and development
2. Introducing incentives that attract development initiatives.
3. Establishing and promoting PPPs
4. Preserving and protecting the natural environment
5. Promoting cultural, community based tourism and integrated tourism development
6. Establishing co-operatives that maximise economic opportunities in the agricultural sector.

The above key assumptions are further explained under Section 2.5

DEBT RECOVERY AND CREDIT CONTROL

The municipality budgets for the provision of debt impairment in accordance with the prescripts of GRAP. This is to impair the asset so as to reflect the collection probability. This effectively ensures that the debtors as indicated on the balance sheet are not overstated. Bad Debt is however only written off when all prospective debt recovery mechanisms are exhausted and were the possibility of recovery is remote.

There may therefore be a timing difference between the impairment of the debt (provision for bad debt) and the actual "write-off" of this debt.
Any bad debts written off are done so directly against the income statement by the gross value of the debt and not the impairment recognised in accordance with the Project Summary Doument issued in relation to msCOA. This reduction of debtors has a resultant effect of reducing the subsequent impairment calculated.

The nett effect of this movement is recognised in the Statement of Financial Performance.

DEBT COLLECTION RATES

The municipality will undertake a review of the applicability and accuracy of the collection percentages within the forthcoming consultation period. Should there be any amendments to these percentages, same will be adjusted in the final budget document. Council has embarked on various processes within the current year which will enforce better revenue collections on service charges viz.

1. Revenue Enhancement Project
2. Continuation of the Revenue and Debt Steering Committee to assist in the reduction of Energy Losses.
3. Meter Replacement Programme

DEBTORS:

In the compilation of the draft budget the municipality has applied a 96% collection rate. During the next two months we will confirm and validate the accuracy of the collection percentage applied.

COST CUTTING MECHANISMS

The municipality has in the prior years implemented cost cutting and financial austerity measures. These principles are aligned to the Department of Co-Operative Governance's Back to Basics programme.
This has been implemented in the prior years and continues to be embedded in the budget principles.

CASH FLOW MANAGEMENT

The municipality is in a financially stable position.

One of the significant funding sources of capital expenditure in the prior years were internal reserves. Whilst this allowed accelerated service delivery, the internal cash reserves did not have the ability to recover.

Recognising that this may in the long term impact the financial sustainability of KDM, Council has proactively adopted the funding and reserves policy which stipulates the minimum funding requirements which Council must strive to achieve in the medium to long term. A capital replacement reserve budget has been created to cater for the internally funded capital projects.

Given that numerous service delivery imperatives remain, a phased in approach will be implemented to ensure a balance is achieved between service delivery and financial sustainability.

This will be closely monitored during the MTREF and adjusted where required.

The A schedules are an automated schedule, and the Municipality will not be able to adjust the print format of schedule SA36 and SA37 that are not extracting in the proper print format. For details of SA36 and SA37 please refer to Section 2.11 of the attached document for the detailed Draft Operational and Draft Capital Budget.

Due to the change of the version of the mSCOA chart and various system related challenges the Municipality is still in the process of quality assuring certain Supplementary Schedules. The impact of these schedules are not material and does not effect the operating and capital budgets. Should any changes be required replacement pages will be tabled for Council.

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KZN292 KwaDukuza - Table A1 Budget Summary

Description	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousands	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
Financial Performance										
Property rates	533,546	554,757	619,961	688,866	696,866	696,866	696,866	731,912	775,826	822,376
Service charges	948,660	1,129,632	1,138,233	1,334,046	1,353,946	1,353,946	1,353,946	1,501,850	1,584,065	1,694,949
Investment revenue	29,453	32,050	92,233	79,539	129,017	129,017	129,017	54,423	54,834	57,576
Transfer and subsidies - Operational	260,539	219,049	248,866	281,754	293,392	293,392	293,392	300,343	303,885	317,024
Other own revenue	147,512	189,253	125,955	188,808	145,127	145,127	145,127	127,665	134,007	140,693
Total Revenue (excluding capital transfers and contributions)	1,919,711	2,104,742	2,225,249	2,573,014	2,618,348	2,618,348	2,618,348	2,716,193	2,852,617	3,032,618
Employee costs	425,155	460,814	503,522	585,513	564,981	564,981	564,981	602,844	625,584	656,787
Remuneration of councillors	22,848	22,210	32,812	35,392	35,389	35,389	35,389	37,823	39,714	41,700
Depreciation and amortisation	102,191	94,416	97,352	164,407	161,412	161,412	161,412	172,411	188,113	195,757
Interest	20,024	18,937	18,002	22,047	17,701	17,701	17,701	15,989	15,294	14,446
Inventory consumed and bulk purchases	789,732	962,155	1,036,989	1,142,759	1,218,628	1,218,628	1,218,628	1,264,542	1,309,899	1,449,769
Transfers and subsidies	64,255	57,330	19,405	71,506	27,447	27,447	27,447	24,551	22,460	22,983
Other expenditure	320,622	421,916	461,233	551,169	592,720	592,720	592,720	597,977	650,965	650,489
Total Expenditure	1,744,826	2,037,780	2,169,314	2,572,794	2,618,279	2,618,279	2,618,279	2,716,137	2,852,039	3,031,932
Surplus/(Deficit)	174,885	66,962	55,935	220	69	69	69	56	578	686
Transfers and subsidies - capital (monetary allocations)	67,111	81,742	533,299	803,478	1,030,290	1,030,290	1,030,290	79,300	70,626	74,763
Transfers and subsidies - capital (in-kind)	–	498	856	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	241,996	149,202	590,090	803,698	1,030,359	1,030,359	1,030,359	79,355	71,204	75,449
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	241,996	149,202	590,090	803,698	1,030,359	1,030,359	1,030,359	79,355	71,204	75,449
Capital expenditure & funds sources										
Capital expenditure	182,690	230,918	728,914	950,898	1,159,923	1,159,923	1,159,923	286,227	211,585	152,501
Transfers recognised - capital	65,119	70,413	502,753	700,433	897,236	897,236	897,236	69,381	61,414	65,011
Borrowing	–	–	–	30,000	10,000	10,000	10,000	–	–	–
Internally generated funds	106,022	160,543	226,026	220,465	252,687	252,687	252,687	216,846	150,171	87,490
Total sources of capital funds	171,141	230,957	728,779	950,898	1,159,923	1,159,923	1,159,923	286,227	211,585	152,501
Financial position										
Total current assets	1,285,249	1,307,765	2,381,754	1,930,521	1,717,974	1,717,974	1,717,974	2,026,636	2,618,339	3,317,129
Total non current assets	2,420,708	2,545,208	3,167,882	3,785,006	3,997,026	3,997,026	3,997,026	4,062,254	4,082,313	4,035,474
Total current liabilities	567,743	521,685	1,640,848	1,325,238	1,118,050	1,118,050	1,061,352	1,115,426	1,685,689	2,254,481
Total non current liabilities	302,393	303,344	290,750	315,882	295,882	295,882	295,882	257,132	245,428	233,139
Community wealth/Equity	2,881,734	3,027,975	3,618,037	4,074,408	4,301,069	4,264,442	4,301,069	4,716,330	4,769,535	4,864,983
Cash flows										
Net cash from (used) operating	1,937,510	1,016,041	2,384,321	1,294,305	1,239,056	1,239,056	1,239,056	27,424	121,982	180,725
Net cash from (used) investing	(146,917)	(236,404)	(650,977)	(860,775)	(1,054,315)	(1,054,315)	(1,054,315)	(286,227)	(211,585)	(152,501)
Net cash from (used) financing	0	(672)	(53)	30,314	(1,906)	(1,906)	(1,906)	(12,498)	(13,119)	(13,813)
Cash/cash equivalents at the year end	1,790,593	1,327,600	2,667,081	1,285,012	1,004,003	1,004,003	1,004,003	871,615	768,892	783,303
Cash backing/surplus reconciliation										
Non current investments	84,534	65,497	1,002,562	50,836	(187,583)	(187,583)	(187,583)	49,430	49,430	49,430
Statutory requirements	796,977	831,039	807,898	434,740	422,477	422,477	422,477	928,144	963,438	1,070,030
Balance - surplus (shortfall)	(712,444)	(765,541)	194,684	(383,904)	(610,060)	(610,060)	(610,060)	(876,714)	(914,008)	(1,020,600)
Asset management										
Asset register summary (WDV)	2,386,714	2,370,408	2,857,726	3,549,873	3,746,122	3,746,122		2,859,153	2,886,932	2,849,313
Depreciation	78,198	87,024	93,471	152,907	149,912	149,912		160,911	176,038	183,078
Renewal and Upgrading of Existing Assets	102,691	222,994	494,944	316,794	576,340	576,340		61,806	53,239	17,027
Repairs and Maintenance	43,467	56,982	66,509	85,319	90,393	90,393		85,078	99,021	100,861
Free services										
Cost of Free Basic Services provided	–	–	–	–	–	–		–	–	–
Revenue cost of free services provided	121,512	322,832	355,549	397,581	409,081	409,081		432,148	457,841	485,063
Households below minimum service level										
Water:	–	–	–	–	–	–		–	–	–
Sanitation/sewerage:	–	–	–	–	–	–		–	–	–
Energy:	–	–	–	–	–	–		–	–	–
Refuse:	–	–	–	–	–	–		–	–	–

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KZN292 KwaDukuza - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	###	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		776,911	711,365	833,167	910,913	970,365	970,365	921,505	972,640	1,029,078
Executive and council		111,892	65,367	82,546	88,524	88,639	88,639	87,050	91,421	96,011
Finance and administration		664,278	645,256	749,767	821,420	880,756	880,756	833,485	880,201	931,998
Internal audit		742	742	854	970	970	970	970	1,018	1,069
Community and public safety		76,862	141,941	103,885	155,474	111,783	111,783	109,401	112,063	116,992
Community and social services		20,395	27,871	21,651	22,897	23,405	23,405	25,955	25,012	26,155
Sport and recreation		46,824	44,877	50,930	58,293	58,343	58,343	61,239	64,311	67,538
Public safety		4,844	10,840	13,934	12,385	12,385	12,385	4,315	4,533	4,761
Housing		4,798	58,352	17,369	61,899	17,650	17,650	17,892	18,207	18,539
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		186,684	122,908	594,414	866,788	1,105,875	1,105,875	150,716	155,778	166,189
Planning and development		35,254	36,989	44,605	57,655	67,384	67,384	58,279	60,357	63,602
Road transport		69,848	84,326	547,976	807,051	1,036,410	1,036,410	90,355	93,235	100,292
Environmental protection		1,583	1,583	1,833	2,082	2,082	2,082	2,082	2,186	2,295
Trading services		1,026,355	1,210,767	1,227,938	1,443,316	1,460,614	1,460,614	1,613,870	1,682,762	1,795,122
Energy sources		933,089	1,111,585	1,111,995	1,315,485	1,334,283	1,334,283	1,469,919	1,530,547	1,635,052
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		93,265	99,182	115,942	127,831	126,331	126,331	143,950	152,215	160,071
Other	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	1,986,822	2,186,982	2,759,404	3,376,492	3,648,637	3,648,637	2,795,492	2,923,243	3,107,381
Expenditure - Functional										
Governance and administration		251,341	314,854	326,554	374,395	389,829	389,829	401,615	417,539	437,422
Executive and council		88,043	97,422	98,745	115,725	116,773	116,773	117,505	122,164	127,866
Finance and administration		159,313	213,123	223,026	251,836	267,116	267,116	277,748	288,855	302,717
Internal audit		3,985	4,309	4,782	6,835	5,940	5,940	6,361	6,520	6,839
Community and public safety		324,131	324,320	304,758	402,388	361,213	361,213	372,627	396,223	414,407
Community and social services		57,671	46,519	50,366	66,994	69,980	69,980	75,128	75,892	79,173
Sport and recreation		86,747	95,873	103,602	119,234	118,155	118,155	127,641	131,250	137,518
Public safety		106,425	115,962	124,900	138,571	144,322	144,322	141,287	158,920	166,706
Housing		73,288	65,965	25,890	77,588	28,755	28,755	26,570	30,161	31,010
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		155,048	180,751	202,221	283,502	261,071	261,071	282,423	316,153	299,775
Planning and development		55,063	58,803	76,506	106,060	94,711	94,711	115,117	130,344	108,539
Road transport		97,804	119,857	123,134	173,610	162,633	162,633	163,245	181,679	188,942
Environmental protection		2,181	2,091	2,581	3,832	3,726	3,726	4,061	4,130	4,294
Trading services		1,014,306	1,217,855	1,335,781	1,512,509	1,606,166	1,606,166	1,659,472	1,722,125	1,880,328
Energy sources		920,029	1,104,454	1,188,694	1,346,612	1,424,171	1,424,171	1,471,882	1,524,105	1,670,454
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		94,278	113,401	147,088	165,897	181,995	181,995	187,590	198,020	209,874
Other	4	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	1,744,826	2,037,780	2,169,314	2,572,794	2,618,279	2,618,279	2,716,137	2,852,038	3,031,932
Surplus/(Deficit) for the year		241,996	149,202	590,090	803,698	1,030,359	1,030,359	79,355	71,204	75,449

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes

2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)

3. Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)

4. All amounts must be classified under a functional classification . The GFS function 'Other' is only for Abbatoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.

KZN292 KwaDukuza - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	###	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										
Municipal governance and administration		**776,911**	**711,365**	**833,167**	**910,913**	**970,365**	**970,365**	**921,505**	**972,640**	**1,029,078**
Executive and council		111,892	65,367	82,546	88,524	88,639	88,639	87,050	91,421	96,011
Mayor and Council		107,994	61,465	78,055	83,423	83,538	83,538	81,949	86,065	90,387
Municipal Manager, Town Secretary and Chief Executive		3,898	3,902	4,490	5,101	5,101	5,101	5,101	5,356	5,624
Finance and administration		664,278	645,256	749,767	821,420	880,756	880,756	833,485	880,201	931,998
Administrative and Corporate Support		69	37	2	80	80	80	–	–	–
Asset Management		–	–	–	–	–	–	–	–	–
Finance		597,042	639,317	740,561	807,543	866,879	866,879	823,332	869,523	920,769
Fleet Management		–	–	1,508	–	–	–	–	–	–
Human Resources		2,452	2,038	2,299	2,611	2,611	2,611	2,593	2,723	2,859
Information Technology		–	1	0	–	–	–	–	–	–
Legal Services		–	–	–	–	–	–	–	–	–
Marketing, Customer Relations, Publicity and Media Co-ordination		3,238	3,238	3,726	4,233	4,233	4,233	4,233	4,445	4,667
Property Services		23	(13)	25	41	41	41	27	29	30
Risk Management		–	–	–	–	–	–	–	–	–
Security Services		–	–	–	–	–	–	–	–	–
Supply Chain Management		61,454	639	1,645	6,913	6,913	6,913	3,300	3,481	3,672
Valuation Service		–	–	–	–	–	–	–	–	–
Internal audit		742	742	854	970	970	970	970	1,018	1,069
Governance Function		742	742	854	970	970	970	970	1,018	1,069
Community and public safety		**76,862**	**141,941**	**103,885**	**155,474**	**111,783**	**111,783**	**109,401**	**112,063**	**116,992**
Community and social services		**20,395**	**27,871**	**21,651**	**22,897**	**23,405**	**23,405**	**25,955**	**25,012**	**26,155**
Aged Care		–	–	–	–	–	–	–	–	–
Agricultural		–	–	–	–	–	–	–	–	–
Animal Care and Diseases		–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		2,942	2,818	2,885	3,307	3,307	3,307	3,091	3,254	3,425
Child Care Facilities		5,958	5,958	6,856	7,788	7,788	7,788	8,788	9,228	9,689
Community Halls and Facilities		113	272	311	459	459	459	400	424	449
Consumer Protection		–	–	–	–	–	–	–	–	–
Cultural Matters		–	–	–	–	–	–	–	–	–
Disaster Management		4,167	3,273	3,767	4,279	4,279	4,279	5,279	5,543	5,820
Education		–	–	–	–	–	–	–	–	–
Indigenous and Customary Law		–	–	–	–	–	–	–	–	–
Industrial Promotion		–	–	–	–	–	–	–	–	–
Language Policy		–	–	–	–	–	–	–	–	–
Libraries and Archives		6,320	6,906	7,598	6,814	7,322	7,322	8,137	6,280	6,496

S20 (c)

KZN292 KwaDukuza - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	###	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
Literacy Programmes		–	–	–	–	–	–	–	–	–
Media Services		–	–	–	–	–	–	–	–	–
Museums and Art Galleries		896	8,645	235	249	249	249	260	284	275
Population Development		–	–	–	–	–	–	–	–	–
Provincial Cultural Matters		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Zoo's		–	–	–	–	–	–	–	–	–
Sport and recreation		46,824	44,877	50,930	58,293	58,343	58,343	61,239	64,311	67,538
Beaches and Jetties		–	–	–	–	–	–	–	–	–
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		46,055	43,840	50,283	57,242	57,242	57,242	60,119	63,125	66,282
Recreational Facilities		770	1,038	647	1,051	1,101	1,101	1,121	1,186	1,255
Sports Grounds and Stadiums		–	–	–	–	–	–	–	–	–
Public safety		4,844	10,840	13,934	12,385	12,385	12,385	4,315	4,533	4,761
Civil Defence		–	–	–	–	–	–	–	–	–
Cleansing		–	–	–	–	–	–	–	–	–
Control of Public Nuisances		–	–	–	–	–	–	–	–	–
Fencing and Fences		–	–	–	–	–	–	–	–	–
Fire Fighting and Protection		222	270	454	520	520	520	393	414	435
Licensing and Control of Animals		–	–	–	–	–	–	–	–	–
Police Forces, Traffic and Street Parking Control		4,623	10,571	13,480	11,865	11,865	11,865	3,922	4,119	4,326
Pounds		–	–	–	–	–	–	–	–	–
Housing		4,798	58,352	17,369	61,899	17,650	17,650	17,892	18,207	18,539
Housing		4,798	58,352	17,369	61,899	17,650	17,650	17,892	18,207	18,539
Informal Settlements		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Ambulance		–	–	–	–	–	–	–	–	–
Health Services		–	–	–	–	–	–	–	–	–
Laboratory Services		–	–	–	–	–	–	–	–	–
Food Control		–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable Diseases		–	–	–	–	–	–	–	–	–
Vector Control		–	–	–	–	–	–	–	–	–
Chemical Safety		–	–	–	–	–	–	–	–	–
Economic and environmental services		106,694	122,908	594,414	866,788	1,105,875	1,105,875	150,716	155,778	166,189
Planning and development		35,254	36,989	44,605	57,655	67,384	67,384	58,279	60,357	63,602
Billboards		–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		1,857	2,565	2,137	2,428	2,428	2,428	2,428	2,549	2,677

(Sch 6)

KZN292 KwaDukuza - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	###	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
Central City Improvement District		–	–	–	–	–	–	–	–	–
Development Facilitation		3,046	1,451	1,838	2,651	2,651	2,651	2,378	2,512	2,653
Economic Development/Planning		8,895	9,009	11,781	20,526	22,254	22,254	12,982	12,581	13,211
Regional Planning and Development		–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement, and City		21,457	23,964	28,849	32,050	40,050	40,050	40,492	42,715	45,061
Project Management Unit		–	–	–	–	–	–	–	–	–
Provincial Planning		–	–	–	–	–	–	–	–	–
Support to Local Municipalities		–	–	–	–	–	–	–	–	–
Road transport		69,848	84,326	547,976	807,051	1,036,410	1,036,410	90,355	93,235	100,292
Public Transport		–	–	–	–	–	–	–	–	–
Road and Traffic Regulation		9,468	9,661	10,499	14,124	14,124	14,124	14,689	15,570	16,505
Roads		60,379	74,666	537,477	792,927	1,022,286	1,022,286	75,666	77,664	83,787
Taxi Ranks		–	–	–	–	–	–	–	–	–
Environmental protection		1,593	1,593	1,833	2,082	2,082	2,082	2,082	2,186	2,295
Biodiversity and Landscape		1,593	1,593	1,833	2,082	2,082	2,082	2,082	2,186	2,295
Coastal Protection		–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	–	–	–
Nature Conservation		–	–	–	–	–	–	–	–	–
Pollution Control		–	–	–	–	–	–	–	–	–
Soil Conservation		–	–	–	–	–	–	–	–	–
Trading services		1,026,355	1,210,767	1,227,938	1,443,316	1,460,614	1,460,614	1,613,870	1,682,762	1,795,122
Energy sources		933,089	1,111,585	1,111,995	1,315,485	1,334,283	1,334,283	1,469,919	1,530,547	1,635,052
Electricity		933,089	1,111,585	1,111,995	1,315,485	1,334,283	1,334,283	1,469,919	1,530,547	1,635,052
Street Lighting and Signal Systems		–	–	–	–	–	–	–	–	–
Nonelectric Energy		–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–
Water Treatment		–	–	–	–	–	–	–	–	–
Water Distribution		–	–	–	–	–	–	–	–	–
Water Storage		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Public Toilets		–	–	–	–	–	–	–	–	–
Sewerage		–	–	–	–	–	–	–	–	–
Storm Water Management		–	–	–	–	–	–	–	–	–
Waste Water Treatment		–	–	–	–	–	–	–	–	–
Waste management		93,265	99,182	115,942	127,831	126,331	126,331	143,950	152,215	160,071
Recycling		–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–	–	–	–

S20 (E)

KZN292 KwaDukuza - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	###	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
Solid Waste Removal		93,265	99,182	115,942	127,831	126,331	126,331	143,950	152,215	160,071
Street Cleaning		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–
Licensing and Regulation		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Tourism		–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	**1,986,822**	**2,186,982**	**2,759,404**	**3,376,492**	**3,648,637**	**3,648,637**	**2,795,492**	**2,923,243**	**3,107,381**
Expenditure - Functional										
Municipal governance and administration		**251,341**	**314,854**	**326,554**	**374,395**	**389,829**	**389,829**	**401,615**	**417,539**	**437,422**
Executive and council		88,043	97,422	98,745	115,725	116,773	116,773	117,505	122,164	127,866
Mayor and Council		59,990	63,228	61,019	69,076	69,978	69,978	72,225	76,626	80,424
Municipal Manager, Town Secretary and Chief Executive		28,053	34,193	37,726	46,649	46,795	46,795	45,280	45,538	47,442
Finance and administration		159,313	213,123	223,026	251,836	267,116	267,116	277,748	288,855	302,717
Administrative and Corporate Support		20,746	21,462	27,431	41,043	37,246	37,246	43,140	41,940	44,016
Asset Management		–	–	–	–	–	–	–	–	–
Finance		52,921	99,388	86,162	79,896	90,939	90,939	96,232	99,986	104,806
Fleet Management		10,151	14,487	17,653	19,716	20,554	20,554	19,754	21,479	22,490
Human Resources		11,444	11,448	14,506	17,132	19,418	19,418	18,850	18,786	19,594
Information Technology		15,256	16,580	19,681	29,345	29,853	29,853	28,845	30,787	32,184
Legal Services		–	–	–	–	–	–	–	–	–
Marketing, Customer Relations, Publicity and Media Co-ordination		5,284	8,005	9,215	16,600	14,033	14,033	12,504	15,514	16,288
Property Services		10,696	9,167	9,432	11,366	14,313	14,313	14,904	15,375	16,099
Risk Management		–	–	–	–	–	–	–	–	–
Security Services		24,104	24,602	29,347	26,008	29,990	29,990	31,572	33,114	34,770
Supply Chain Management		8,711	7,984	9,600	10,730	10,770	10,770	11,947	11,873	12,470
Valuation Service		–	–	–	–	–	–	–	–	–
Internal audit		3,985	4,309	4,782	6,835	5,940	5,940	6,361	6,520	6,839
Governance Function		3,985	4,309	4,782	6,835	5,940	5,940	6,361	6,520	6,839
Community and public safety		**324,131**	**324,320**	**304,758**	**402,388**	**361,213**	**361,213**	**372,627**	**396,223**	**414,407**
Community and social services		**57,671**	**46,519**	**50,366**	**66,994**	**69,980**	**69,980**	**75,128**	**75,892**	**79,173**
Aged Care		–	–	–	–	–	–	–	–	–
Agricultural		–	–	–	–	–	–	–	–	–
Animal Care and Diseases		–	–	–	–	–	–	–	–	–

S20 (F)

KZN292 KwaDukuza - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	###	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
Cemeteries, Funeral Parlours and Crematoriums		8,313	10,846	9,845	13,452	15,262	15,262	15,875	16,221	16,970
Child Care Facilities		5,375	7,005	9,847	13,322	14,178	14,178	15,907	16,280	16,896
Community Halls and Facilities		27,192	9,138	10,336	13,682	12,701	12,701	14,558	14,664	15,248
Consumer Protection		–	–	–	–	–	–	–	–	–
Cultural Matters		–	–	–	–	–	–	–	–	–
Disaster Management		3,931	5,770	5,791	7,880	9,448	9,448	8,736	10,274	10,805
Education		–	–	–	–	–	–	–	–	–
Indigenous and Customary Law		–	–	–	–	–	–	–	–	–
Industrial Promotion		–	–	–	–	–	–	–	–	–
Language Policy		–	–	–	–	–	–	–	–	–
Libraries and Archives		11,844	12,651	13,410	16,988	16,864	16,864	18,318	16,681	17,397
Literacy Programmes		–	–	–	–	–	–	–	–	–
Media Services		–	–	–	–	–	–	–	–	–
Museums and Art Galleries		1,017	1,109	1,137	1,671	1,526	1,526	1,734	1,773	1,856
Population Development		–	–	–	–	–	–	–	–	–
Provincial Cultural Matters		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Zoo's		–	–	–	–	–	–	–	–	–
Sport and recreation		86,747	95,873	103,602	119,234	118,155	118,155	127,641	131,250	137,518
Beaches and Jetties		–	8	403	–	–	–	–	–	–
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		53,137	58,159	59,740	68,311	68,367	68,367	72,229	74,617	78,253
Recreational Facilities		33,610	37,706	43,459	50,923	49,788	49,788	55,412	56,632	59,264
Sports Grounds and Stadiums		–	–	–	–	–	–	–	–	–
Public safety		106,425	115,962	124,900	138,571	144,322	144,322	141,287	158,920	166,706
Civil Defence		–	–	–	–	–	–	–	–	–
Cleansing		–	–	–	–	–	–	–	–	–
Control of Public Nuisances		–	–	–	–	–	–	–	–	–
Fencing and Fences		–	–	–	–	–	–	–	–	–
Fire Fighting and Protection		40,520	44,062	47,236	53,792	52,413	52,413	50,551	57,398	60,205
Licensing and Control of Animals		–	–	–	–	–	–	–	–	–
Police Forces, Traffic and Street Parking Control		65,904	71,900	77,663	84,779	91,909	91,909	90,737	101,522	106,501
Pounds		–	–	–	–	–	–	–	–	–
Housing		73,288	65,965	25,890	77,588	28,755	28,755	28,570	30,161	31,010
Housing		73,288	65,965	25,890	77,588	28,755	28,755	28,570	30,161	31,010
Informal Settlements		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–

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KZN292 KwaDukuza - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	###	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
Ambulance		–	–	–	–	–	–	–	–	–
Health Services		–	–	–	–	–	–	–	–	–
Laboratory Services		–	–	–	–	–	–	–	–	–
Food Control		–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable Diseases		–	–	–	–	–	–	–	–	–
Vector Control		–	–	–	–	–	–	–	–	–
Chemical Safety		–	–	–	–	–	–	–	–	–

KZN292 KwaDukuza - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	###	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
Economic and environmental services		155,048	180,751	202,221	283,502	261,071	261,071	282,423	316,153	299,775
Planning and development		55,063	58,803	76,506	106,060	94,711	94,711	115,117	130,344	106,539
Billboards		–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		14,060	12,522	15,437	31,004	19,577	19,577	37,499	55,317	28,686
Central City Improvement District		–	–	–	–	–	–	–	–	–
Development Facilitation		9,727	10,710	13,047	15,215	14,447	14,447	16,655	16,633	17,436
Economic Development/Planning		9,114	14,112	25,594	31,673	34,350	34,350	31,349	28,831	29,536
Regional Planning and Development		–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement, and City		22,162	21,459	22,429	28,169	26,337	26,337	29,614	29,564	30,882
Project Management Unit		–	–	–	–	–	–	–	–	–
Provincial Planning		–	–	–	–	–	–	–	–	–
Support to Local Municipalities		–	–	–	–	–	–	–	–	–
Road transport		97,804	119,857	123,134	173,610	162,633	162,633	163,245	181,679	188,942
Public Transport		–	–	–	–	–	–	–	–	–
Road and Traffic Regulation		12,366	13,144	13,025	17,931	16,571	16,571	18,386	18,314	19,282
Roads		85,437	106,713	110,109	155,679	146,063	146,063	144,859	163,364	169,660
Taxi Ranks		–	–	–	–	–	–	–	–	–
Environmental protection		2,181	2,091	2,581	3,832	3,726	3,726	4,061	4,130	4,294
Biodiversity and Landscape		2,181	2,091	2,581	3,832	3,726	3,726	4,061	4,130	4,294
Coastal Protection		–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	–	–	–
Nature Conservation		–	–	–	–	–	–	–	–	–
Pollution Control		–	–	–	–	–	–	–	–	–
Soil Conservation		–	–	–	–	–	–	–	–	–
Trading services		1,014,306	1,217,855	1,335,781	1,512,509	1,606,166	1,606,166	1,659,472	1,722,125	1,880,328
Energy sources		920,029	1,104,454	1,188,694	1,346,612	1,424,171	1,424,171	1,471,882	1,524,105	1,670,454
Electricity		916,038	1,098,952	1,185,938	1,339,375	1,418,984	1,418,984	1,465,632	1,516,232	1,662,202
Street Lighting and Signal Systems		3,990	5,502	2,756	7,237	5,187	5,187	6,250	7,873	8,253
Nonelectric Energy		–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–
Water Treatment		–	–	–	–	–	–	–	–	–
Water Distribution		–	–	–	–	–	–	–	–	–
Water Storage		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Public Toilets		–	–	–	–	–	–	–	–	–
Sewerage		–	–	–	–	–	–	–	–	–
Storm Water Management		–	–	–	–	–	–	–	–	–

S20 (1)

KZN292 KwaDukuza - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	###	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
Waste Water Treatment		–	–	–	–	–	–	–	–	–
Waste management		94,278	113,401	147,088	165,897	181,995	181,995	187,590	198,020	209,874
Recycling		–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–	–	–	–
Solid Waste Removal		85,170	103,727	136,355	154,017	170,345	170,345	174,962	185,131	196,339
Street Cleaning		9,108	9,675	10,732	11,881	11,650	11,650	12,627	12,889	13,536
Other		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–
Licensing and Regulation		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Tourism		–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	1,744,826	2,037,780	2,169,314	2,572,794	2,618,279	2,618,279	2,716,137	2,852,039	3,031,932
Surplus/(Deficit) for the year		241,996	149,202	590,090	803,698	1,030,359	1,030,359	79,355	71,204	75,449

520(A)

KZN292 KwaDukuza - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	###	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
Revenue by Vote	1									
Vote 1 - Chief Operations Officer Business Unit		9,736	10,447	11,208	12,732	12,732	12,732	12,732	13,369	14,037
Vote 2 - Corporate Services Business Unit		110,514	63,541	80,356	86,113	86,229	86,229	84,543	88,788	93,246
Vote 3 - Finance Business Unit		658,496	639,955	742,030	814,455	866,471	866,471	825,558	871,877	923,257
Vote 4 - Economic Development Planning Business Unit		35,885	44,662	44,536	57,558	67,287	67,287	58,193	60,278	63,495
Vote 5 - Community Services and Public Amenities Business		149,447	153,589	177,598	196,587	195,595	195,595	216,650	226,308	237,794
Vote 6 - Community Safety Business Unit		18,496	24,241	28,268	30,906	30,956	30,956	24,451	25,822	27,271
Vote 7 - Civil Engineering and Human Settlement Business U		65,201	133,004	554,871	854,867	1,039,976	1,039,976	93,585	95,900	102,356
Vote 8 - Electrical Engineering Business Unit		933,089	1,111,585	1,113,504	1,315,485	1,334,283	1,334,283	1,469,919	1,530,547	1,635,052
Vote 9 - Youth Development Business Unit		5,958	5,958	6,856	7,788	7,788	7,788	8,788	9,228	9,689
Vote 10 - Null		–	–	–	–	–	–	–	–	–
Vote 11 - Null		–	–	–	–	–	–	–	–	–
Vote 12 - Null		–	–	–	–	–	–	–	–	–
Vote 13 - Null		–	–	–	–	–	–	–	–	–
Vote 14 - Null		–	–	–	–	–	–	–	–	–
Vote 15 - Null		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	1,986,822	2,186,982	2,759,227	3,376,492	3,641,316	3,641,316	2,794,419	2,922,116	3,106,198
Expenditure by Vote *to be appropriated*	1									
Vote 1 - Chief Operations Officer Business Unit		46,714	53,708	60,596	91,042	77,315	77,315	92,030	113,176	89,131
Vote 2 - Corporate Services Business Unit		107,436	112,718	122,637	156,595	156,494	156,494	163,061	168,139	176,219
Vote 3 - Finance Business Unit		61,632	107,372	95,762	90,626	101,710	101,710	108,179	111,859	117,276
Vote 4 - Economic Development Planning Business Unit		44,201	49,481	64,787	80,559	80,387	80,387	83,413	80,930	84,003
Vote 5 - Community Services and Public Amenities Business		214,876	226,687	267,450	315,132	330,055	330,055	347,794	360,220	379,517
Vote 6 - Community Safety Business Unit		164,992	179,985	196,457	214,556	224,285	224,285	225,783	246,951	259,177
Vote 7 - Civil Engineering and Human Settlement Business U		169,421	181,845	145,431	244,633	189,131	189,131	188,333	208,900	216,769
Vote 8 - Electrical Engineering Business Unit		930,180	1,118,941	1,206,347	1,366,328	1,444,725	1,444,725	1,491,636	1,545,584	1,692,944
Vote 9 - Youth Development Business Unit		5,375	7,043	9,847	13,322	14,178	14,178	15,907	16,280	16,896
Vote 10 - Null		–	–	–	–	–	–	–	–	–
Vote 11 - Null		–	–	–	–	–	–	–	–	–
Vote 12 - Null		–	–	–	–	–	–	–	–	–
Vote 13 - Null		–	–	–	–	–	–	–	–	–
Vote 14 - Null		–	–	–	–	–	–	–	–	–
Vote 15 - Null		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	1,744,826	2,037,780	2,169,314	2,572,794	2,618,279	2,618,279	2,716,137	2,852,039	3,031,932
Surplus/(Deficit) for the year	2	241,996	149,202	589,913	803,698	1,023,038	1,023,038	78,282	70,077	74,265

KZN292 KwaDukuza - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	###	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
Revenue by Vote	1									
Vote 1 - Chief Operations Officer Business Unit		**9,736**	**10,447**	**11,208**	**12,732**	**12,732**	**12,732**	**12,732**	**13,369**	**14,037**
1.1 - Municipal Managers Office		3,898	3,902	4,490	5,101	5,101	5,101	5,101	5,356	5,624
1.2 - Internal Audit		742	742	854	970	970	970	970	1,018	1,069
1.3 - Corporate Communications		3,238	3,238	3,726	4,233	4,233	4,233	4,233	4,445	4,667
1.4 - IDP		715	1,423	823	935	935	935	935	982	1,031
1.5 - PMS		363	363	418	475	475	475	475	499	524
1.6 - Public Participation		779	779	896	1,018	1,018	1,018	1,018	1,069	1,122
1.7 - Null		–	–	–	–	–	–	–	–	–
1.8 - Null		–	–	–	–	–	–	–	–	–
1.9 - Null		–	–	–	–	–	–	–	–	–
1.10 - Null		–	–	–	–	–	–	–	–	–
Vote 2 - Corporate Services Business Unit		**110,514**	**63,541**	**80,356**	**86,113**	**86,229**	**86,229**	**84,543**	**88,788**	**93,246**
2.1 - Council General Expenses		107,994	61,465	78,055	83,423	83,538	83,538	81,949	86,065	90,387
2.2 - Human Resources - Admin		2,452	2,038	2,299	2,611	2,611	2,611	2,593	2,723	2,859
2.3 - Administration: General		69	37	2	80	80	80	–	–	–
2.4 - Information Technology		–	1	0	–	–	–	–	–	–
2.5 - Null		–	–	–	–	–	–	–	–	–
2.6 - Null		–	–	–	–	–	–	–	–	–
2.7 - Null		–	–	–	–	–	–	–	–	–
2.8 - Null		–	–	–	–	–	–	–	–	–
2.9 - Null		–	–	–	–	–	–	–	–	–
2.10 - Null		–	–	–	–	–	–	–	–	–
Vote 3 - Finance Business Unit		**658,496**	**639,955**	**742,030**	**814,455**	**866,471**	**866,471**	**825,558**	**871,877**	**923,257**
3.1 - Assessment Rates		533,546	554,757	619,961	688,866	696,866	696,866	731,912	775,826	822,376
3.2 - Budget and Treasury Office		63,496	84,560	120,423	118,677	162,693	162,693	90,346	92,570	97,209
3.3 - Supply Chain Management		61,454	639	1,645	6,913	6,913	6,913	3,300	3,481	3,672
3.4 - Null		–	–	–	–	–	–	–	–	–
3.5 - Null		–	–	–	–	–	–	–	–	–
3.6 - Null		–	–	–	–	–	–	–	–	–
3.7 - Null		–	–	–	–	–	–	–	–	–
3.8 - Null		–	–	–	–	–	–	–	–	–
3.9 - Null		–	–	–	–	–	–	–	–	–
3.10 - Null		–	–	–	–	–	–	–	–	–
Vote 4 - Economic Development Planning Business Unit		**35,885**	**44,662**	**44,536**	**57,558**	**67,287**	**67,287**	**58,193**	**60,278**	**63,495**
4.1 - Museum		896	8,645	235	249	249	249	260	284	275
4.2 - Economic Develop. & Planning		8,895	9,009	11,781	20,526	22,254	22,254	12,982	12,581	13,211

KZN292 KwaDukuza - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	###	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
4.3 - Environment & Management		1,593	1,593	1,833	2,082	2,082	2,082	2,082	2,186	2,295
4.4 - Development Control		3,046	1,451	1,838	2,651	2,651	2,651	2,378	2,512	2,653
4.5 - Town Planning		9,544	10,540	15,715	16,851	23,451	23,451	24,241	25,499	26,821
4.6 - Building Control		11,912	13,424	13,134	15,199	16,599	16,599	16,250	17,216	18,239
4.7 - Null		–	–	–	–	–	–	–	–	–
4.8 - Null		–	–	–	–	–	–	–	–	–
4.9 - Null		–	–	–	–	–	–	–	–	–
4.10 - Null		–	–	–	–	–	–	–	–	–
Vote 5 - Community Services and Public Amenities Busin		**149,447**	**153,589**	**177,598**	**196,587**	**195,595**	**195,595**	**216,650**	**226,308**	**237,794**
5.1 - Beach Amenities		7	–	–	–	–	–	–	–	–
5.2 - Library		6,320	6,906	7,598	6,814	7,322	7,322	8,137	6,280	6,496
5.3 - Cemetery		2,942	2,818	2,885	3,307	3,307	3,307	3,091	3,254	3,425
5.4 - Admin General		–	–	–	–	–	–	–	–	–
5.5 - Parks and Gardens		46,055	43,840	50,283	57,242	57,242	57,242	60,119	63,125	66,282
5.6 - Sport and Recreation		222	47	55	84	84	84	80	85	90
5.7 - Dolphin Park		524	524	524	850	850	850	873	925	981
5.8 - Community Halls		113	272	311	459	459	459	400	424	449
5.9 - Street Sweeping		–	–	–	–	–	–	–	–	–
5.10 - Refuse Removal		93,265	99,182	115,942	127,831	126,331	126,331	143,950	152,215	160,071
Vote 6 - Community Safety Business Unit		**18,496**	**24,241**	**28,268**	**30,906**	**30,956**	**30,956**	**24,451**	**25,822**	**27,271**
6.1 - Law Enforcement Administration		–	–	–	–	–	–	–	–	–
6.2 - Security Services		–	–	–	–	–	–	–	–	–
6.3 - Law Enforcement		4,623	10,571	13,480	11,865	11,865	11,865	3,922	4,119	4,326
6.4 - Fire and Emergency		222	270	454	520	520	520	393	414	435
6.5 - Disaster Management		4,167	3,273	3,767	4,279	4,279	4,279	5,279	5,543	5,820
6.6 - Marine Safety		17	466	68	118	168	168	168	176	185
6.7 - Vehicle Testing		3,180	3,525	4,212	6,420	6,420	6,420	6,677	7,077	7,502
6.8 - Vehicle Licensing		6,288	6,136	6,287	7,704	7,704	7,704	8,012	8,493	9,002
6.9 - Null		–	–	–	–	–	–	–	–	–
6.10 - Null		–	–	–	–	–	–	–	–	–
Vote 7 - Civil Engineering and Human Settlement Busines		**65,201**	**133,004**	**554,871**	**854,867**	**1,039,976**	**1,039,976**	**93,585**	**95,900**	**102,356**
7.1 - Human Settlements		4,798	58,352	17,369	61,899	17,650	17,650	17,892	18,207	18,539
7.2 - Civil Admin		3,340	4,459	5,162	4,688	4,688	4,688	4,616	3,173	3,443
7.3 - Civil Buildings		0	–	–	1	1	1	–	–	–
7.4 - Road and Stormwater		57,040	70,206	532,315	788,239	1,017,597	1,017,597	71,050	74,492	80,344
7.5 - Staff Housing		23	(13)	25	40	40	40	27	29	30
7.6 - Null		–	–	–	–	–	–	–	–	–

(CSO (3)

KZN292 KwaDukuza - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	###	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
7.7 - Null		–	–	–	–	–	–	–	–	–
7.8 - Null		–	–	–	–	–	–	–	–	–
7.9 - Null		–	–	–	–	–	–	–	–	–
7.10 - Null		–	–	–	–	–	–	–	–	–
Vote 8 - Electrical Engineering Business Unit		**933,089**	**1,111,585**	**1,113,504**	**1,315,485**	**1,334,283**	**1,334,283**	**1,469,919**	**1,530,547**	**1,635,052**
8.1 - Street Lights		–	–	–	–	–	–	–	–	–
8.2 - Vehicle and Plant-Electricity		–	–	–	–	–	–	–	–	–
8.3 - Mechanical Workshop		–	–	1,508	–	–	–	–	–	–
8.4 - Electricity: Administration		781,504	934,531	905,502	1,076,486	1,063,284	1,063,284	1,166,712	1,206,116	1,287,910
8.5 - Electricity: Urban South		214	264	319	372	372	372	411	439	470
8.6 - Electricity: Rural North		–	–	–	–	–	–	–	–	–
8.7 - Electricity: SAPPI		151,372	176,790	206,175	238,627	270,627	270,627	302,797	323,992	346,672
8.8 - Electricity: Urban North		–	–	–	–	–	–	–	–	–
8.9 - Electricity: Rural South		–	–	–	–	–	–	–	–	–
8.10 - Electricity Salaries Dist.Acc.		–	–	–	–	–	–	–	–	–
Vote 9 - Youth Development Business Unit		**5,958**	**5,958**	**6,856**	**7,788**	**7,788**	**7,788**	**8,788**	**9,228**	**9,689**
9.1 - Youth Development		5,958	5,958	6,856	7,788	7,788	7,788	8,788	9,228	9,689
9.2 - Null		–	–	–	–	–	–	–	–	–
9.3 - Null		–	–	–	–	–	–	–	–	–
9.4 - Null		–	–	–	–	–	–	–	–	–
9.5 - Null		–	–	–	–	–	–	–	–	–
9.6 - Null		–	–	–	–	–	–	–	–	–
9.7 - Null		–	–	–	–	–	–	–	–	–
9.8 - Null		–	–	–	–	–	–	–	–	–
9.9 - Null		–	–	–	–	–	–	–	–	–
9.10 - Null		–	–	–	–	–	–	–	–	–
Vote 10 - Null		–	–	–	–	–	–	–	–	–
10.1 - Null		–	–	–	–	–	–	–	–	–
10.2 - Null		–	–	–	–	–	–	–	–	–
10.3 - Null		–	–	–	–	–	–	–	–	–
10.4 - Null		–	–	–	–	–	–	–	–	–
10.5 - Null		–	–	–	–	–	–	–	–	–
10.6 - Null		–	–	–	–	–	–	–	–	–
10.7 - Null		–	–	–	–	–	–	–	–	–
10.8 - Null		–	–	–	–	–	–	–	–	–
10.9 - Null		–	–	–	–	–	–	–	–	–
10.10 - Null		–	–	–	–	–	–	–	–	–

S20 (2)

KZN292 KwaDukuza - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	###	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
Vote 11 - Null		–	–	–	–	–	–	–	–	–
11.1 - Null		–	–	–	–	–	–	–	–	–
11.2 - Null		–	–	–	–	–	–	–	–	–
11.3 - Null		–	–	–	–	–	–	–	–	–
11.4 - Null		–	–	–	–	–	–	–	–	–
11.5 - Null		–	–	–	–	–	–	–	–	–
11.6 - Null		–	–	–	–	–	–	–	–	–
11.7 - Null		–	–	–	–	–	–	–	–	–
11.8 - Null		–	–	–	–	–	–	–	–	–
11.9 - Null		–	–	–	–	–	–	–	–	–
11.10 - Null		–	–	–	–	–	–	–	–	–
Vote 12 - Null		–	–	–	–	–	–	–	–	–
12.1 - Null		–	–	–	–	–	–	–	–	–
12.2 - Null		–	–	–	–	–	–	–	–	–
12.3 - Null		–	–	–	–	–	–	–	–	–
12.4 - Null		–	–	–	–	–	–	–	–	–
12.5 - Null		–	–	–	–	–	–	–	–	–
12.6 - Null		–	–	–	–	–	–	–	–	–
12.7 - Null		–	–	–	–	–	–	–	–	–
12.8 - Null		–	–	–	–	–	–	–	–	–
12.9 - Null		–	–	–	–	–	–	–	–	–
12.10 - Null		–	–	–	–	–	–	–	–	–
Vote 13 - Null		–	–	–	–	–	–	–	–	–
13.1 - Null		–	–	–	–	–	–	–	–	–
13.2 - Null		–	–	–	–	–	–	–	–	–
13.3 - Null		–	–	–	–	–	–	–	–	–
13.4 - Null		–	–	–	–	–	–	–	–	–
13.5 - Null		–	–	–	–	–	–	–	–	–
13.6 - Null		–	–	–	–	–	–	–	–	–
13.7 - Null		–	–	–	–	–	–	–	–	–
13.8 - Null		–	–	–	–	–	–	–	–	–
13.9 - Null		–	–	–	–	–	–	–	–	–
13.10 - Null		–	–	–	–	–	–	–	–	–
Vote 14 - Null		–	–	–	–	–	–	–	–	–
14.1 - Null		–	–	–	–	–	–	–	–	–
14.2 - Null		–	–	–	–	–	–	–	–	–
14.3 - Null		–	–	–	–	–	–	–	–	–

S20 (c)

KZN292 KwaDukuza - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	###	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
14.4 - Null		–	–	–	–	–	–	–	–	–
14.5 - Null		–	–	–	–	–	–	–	–	–
14.6 - Null		–	–	–	–	–	–	–	–	–
14.7 - Null		–	–	–	–	–	–	–	–	–
14.8 - Null		–	–	–	–	–	–	–	–	–
14.9 - Null		–	–	–	–	–	–	–	–	–
14.10 - Null		–	–	–	–	–	–	–	–	–
Vote 15 - Null		–	–	–	–	–	–	–	–	–
15.1 - Null		–	–	–	–	–	–	–	–	–
15.2 - Null		–	–	–	–	–	–	–	–	–
15.3 - Null		–	–	–	–	–	–	–	–	–
15.4 - Null		–	–	–	–	–	–	–	–	–
15.5 - Null		–	–	–	–	–	–	–	–	–
15.6 - Null		–	–	–	–	–	–	–	–	–
15.7 - Null		–	–	–	–	–	–	–	–	–
15.8 - Null		–	–	–	–	–	–	–	–	–
15.9 - Null		–	–	–	–	–	–	–	–	–
15.10 - Null		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**1,986,822**	**2,186,982**	**2,759,227**	**3,376,492**	**3,641,316**	**3,641,316**	**2,794,419**	**2,922,116**	**3,106,198**

KZN292 KwaDukuza - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	###	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
Expenditure by Vote	1									
Vote 1 - Chief Operations Officer Business Unit		**46,714**	**53,708**	**60,596**	**91,042**	**77,315**	**77,315**	**92,030**	**113,176**	**89,131**
1.1 - Municipal Managers Office		23,385	28,872	31,162	36,605	37,764	37,764	35,665	35,826	37,318
1.2 - Internal Audit		3,985	4,309	4,782	6,835	5,940	5,940	6,361	6,520	6,839
1.3 - Corporate Communications		5,284	8,005	9,215	16,600	14,033	14,033	12,504	15,514	16,288
1.4 - IDP		1,332	1,769	2,265	14,146	3,311	3,311	21,148	38,057	10,566
1.5 - PMS		4,486	3,719	3,971	5,505	5,272	5,272	5,080	5,097	5,351
1.6 - Public Participation		8,242	7,034	9,201	11,353	10,994	10,994	11,271	12,163	12,769
1.7 - Null		–	–	–	–	–	–	–	–	–
1.8 - Null		–	–	–	–	–	–	–	–	–
1.9 - Null		–	–	–	–	–	–	–	–	–
1.10 - Null		–	–	–	–	–	–	–	–	–
Vote 2 - Corporate Services Business Unit		**107,436**	**112,718**	**122,637**	**156,595**	**156,494**	**156,494**	**163,061**	**168,139**	**176,219**
2.1 - Council General Expenses		59,990	63,228	61,019	69,076	69,978	69,978	72,225	76,626	80,424
2.2 - Human Resources - Admin		11,444	11,448	14,506	17,132	19,418	19,418	18,850	18,786	19,594
2.3 - Administration: General		20,746	21,462	27,431	41,043	37,246	37,246	43,140	41,940	44,016
2.4 - Information Technology		15,256	16,580	19,681	29,345	29,853	29,853	28,845	30,787	32,184
2.5 - Null		–	–	–	–	–	–	–	–	–
2.6 - Null		–	–	–	–	–	–	–	–	–
2.7 - Null		–	–	–	–	–	–	–	–	–
2.8 - Null		–	–	–	–	–	–	–	–	–
2.9 - Null		–	–	–	–	–	–	–	–	–
2.10 - Null		–	–	–	–	–	–	–	–	–
Vote 3 - Finance Business Unit		**61,632**	**107,372**	**95,762**	**90,626**	**101,710**	**101,710**	**108,179**	**111,859**	**117,276**
3.1 - Assessment Rates		11,002	12,463	12,243	14,606	14,606	14,606	15,336	16,256	17,231
3.2 - Budget and Treasury Office		41,919	86,926	73,919	65,291	76,334	76,334	80,896	83,730	87,575
3.3 - Supply Chain Management		8,711	7,984	9,600	10,730	10,770	10,770	11,947	11,873	12,470
3.4 - Null		–	–	–	–	–	–	–	–	–
3.5 - Null		–	–	–	–	–	–	–	–	–
3.6 - Null		–	–	–	–	–	–	–	–	–
3.7 - Null		–	–	–	–	–	–	–	–	–
3.8 - Null		–	–	–	–	–	–	–	–	–
3.9 - Null		–	–	–	–	–	–	–	–	–
3.10 - Null		–	–	–	–	–	–	–	–	–
Vote 4 - Economic Development Planning Business Unit		**44,201**	**49,481**	**64,787**	**80,559**	**80,387**	**80,387**	**83,413**	**80,930**	**84,003**
4.1 - Museum		1,017	1,109	1,137	1,671	1,526	1,526	1,734	1,773	1,856

KZN292 KwaDukuza - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	###	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
4.2 - Economic Develop. & Planning		9,114	14,112	25,594	31,673	34,350	34,350	31,349	28,831	29,536
4.3 - Environment & Management		2,181	2,091	2,581	3,832	3,726	3,726	4,061	4,130	4,294
4.4 - Development Control		9,727	10,710	13,047	15,215	14,447	14,447	16,655	16,633	17,436
4.5 - Town Planning		9,400	7,963	8,282	10,926	10,541	10,541	11,936	11,938	12,389
4.6 - Building Control		12,762	13,496	14,146	17,243	15,797	15,797	17,677	17,626	18,493
4.7 - Null		–	–	–	–	–	–	–	–	–
4.8 - Null		–	–	–	–	–	–	–	–	–
4.9 - Null		–	–	–	–	–	–	–	–	–
4.10 - Null		–	–	–	–	–	–	–	–	–
Vote 5 - Community Services and Public Amenities Busin		**214,876**	**226,687**	**267,450**	**315,132**	**330,055**	**330,055**	**347,794**	**360,220**	**379,517**
5.1 - Beach Amenities		9,783	10,096	11,214	15,862	14,790	14,790	16,709	16,899	17,678
5.2 - Library		11,844	12,651	13,410	16,988	16,864	16,864	18,318	16,681	17,397
5.3 - Cemetery		8,313	10,846	9,845	13,452	15,262	15,262	15,875	16,221	16,970
5.4 - Admin General		4,668	5,322	6,565	10,045	9,031	9,031	9,615	9,712	10,123
5.5 - Parks and Gardens		53,137	58,159	59,740	68,311	68,367	68,367	72,229	74,617	78,253
5.6 - Sport and Recreation		5,661	7,074	9,253	10,895	11,044	11,044	12,900	13,406	13,973
5.7 - Dolphin Park		–	–	–	–	–	–	–	–	–
5.8 - Community Halls		27,192	9,138	10,336	13,682	12,701	12,701	14,558	14,664	15,248
5.9 - Street Sweeping		9,108	9,675	10,732	11,881	11,650	11,650	12,627	12,889	13,536
5.10 - Refuse Removal		85,170	103,727	136,355	154,017	170,345	170,345	174,962	185,131	196,339
Vote 6 - Community Safety Business Unit		**164,992**	**179,985**	**196,457**	**214,556**	**224,285**	**224,285**	**225,783**	**246,951**	**259,177**
6.1 - Law Enforcement Administration		7,963	8,415	9,115	11,120	11,734	11,734	12,330	12,550	13,140
6.2 - Security Services		24,104	24,602	29,347	26,008	29,990	29,990	31,572	33,114	34,770
6.3 - Law Enforcement		57,941	63,485	68,548	73,658	80,175	80,175	78,406	88,972	93,361
6.4 - Fire and Emergency		40,520	44,062	47,236	53,792	52,413	52,413	50,551	57,398	60,205
6.5 - Disaster Management		3,931	5,770	5,791	7,880	9,448	9,448	8,736	10,274	10,805
6.6 - Marine Safety		18,166	20,505	23,396	24,166	23,954	23,954	25,803	26,328	27,614
6.7 - Vehicle Testing		8,153	8,662	8,389	12,413	11,224	11,224	12,273	12,246	12,881
6.8 - Vehicle Licensing		4,213	4,482	4,635	5,518	5,347	5,347	6,112	6,068	6,401
6.9 - Null		–	–	–	–	–	–	–	–	–
6.10 - Null		–	–	–	–	–	–	–	–	–
Vote 7 - Civil Engineering and Human Settlement Busines		**169,421**	**181,845**	**145,431**	**244,633**	**189,131**	**189,131**	**188,333**	**208,900**	**216,769**
7.1 - Human Settlements		73,288	65,965	25,890	77,588	28,755	28,755	28,570	30,161	31,010
7.2 - Civil Admin		12,684	15,058	27,830	18,827	18,464	18,464	18,621	17,936	18,927
7.3 - Civil Buildings		10,675	9,141	9,425	11,335	14,285	14,285	14,885	15,355	16,078
7.4 - Road and Stormwater		72,753	91,655	82,278	136,852	127,598	127,598	126,239	145,428	150,733
7.5 - Staff Housing		20	26	7	32	28	28	19	20	21

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KZN292 KwaDukuza - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	###	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
7.6 - Null		–	–	–	–	–	–	–	–	–
7.7 - Null		–	–	–	–	–	–	–	–	–
7.8 - Null		–	–	–	–	–	–	–	–	–
7.9 - Null		–	–	–	–	–	–	–	–	–
7.10 - Null		–	–	–	–	–	–	–	–	–
Vote 8 - Electrical Engineering Business Unit		**930,180**	**1,118,941**	**1,206,347**	**1,366,328**	**1,444,725**	**1,444,725**	**1,491,636**	**1,545,584**	**1,692,944**
8.1 - Street Lights		3,990	5,502	2,756	7,237	5,187	5,187	6,250	7,873	8,253
8.2 - Vehicle and Plant-Electricity		2,087	3,732	4,825	5,214	6,220	6,220	4,908	5,537	5,788
8.3 - Mechanical Workshop		8,064	10,755	12,828	14,502	14,334	14,334	14,846	15,943	16,703
8.4 - Electricity: Administration		864,519	1,038,436	1,123,398	1,255,887	1,340,285	1,340,285	1,387,440	1,427,032	1,570,076
8.5 - Electricity: Urban South		2,535	6,453	6,674	9,443	8,002	8,002	7,498	10,502	10,290
8.6 - Electricity: Rural North		4,765	7,157	6,999	8,663	6,354	6,354	7,972	10,000	10,239
8.7 - Electricity: SAPPI		1,088	124	415	892	892	892	1,002	1,428	1,435
8.8 - Electricity: Urban North		6,299	7,468	6,656	8,878	10,185	10,185	8,093	8,944	9,145
8.9 - Electricity: Rural South		3,603	2,611	4,121	5,386	6,136	6,136	5,330	6,156	6,239
8.10 - Electricity Salaries Dist.Acc.		33,229	36,702	37,675	50,226	47,130	47,130	48,297	52,170	54,778
Vote 9 - Youth Development Business Unit		**5,375**	**7,043**	**9,847**	**13,322**	**14,178**	**14,178**	**15,907**	**16,280**	**16,896**
9.1 - Youth Development		5,375	7,043	9,847	13,322	14,178	14,178	15,907	16,280	16,896
9.2 - Null		–	–	–	–	–	–	–	–	–
9.3 - Null		–	–	–	–	–	–	–	–	–
9.4 - Null		–	–	–	–	–	–	–	–	–
9.5 - Null		–	–	–	–	–	–	–	–	–
9.6 - Null		–	–	–	–	–	–	–	–	–
9.7 - Null		–	–	–	–	–	–	–	–	–
9.8 - Null		–	–	–	–	–	–	–	–	–
9.9 - Null		–	–	–	–	–	–	–	–	–
9.10 - Null		–	–	–	–	–	–	–	–	–
Vote 10 - Null		–	–	–	–	–	–	–	–	–
10.1 - Null		–	–	–	–	–	–	–	–	–
10.2 - Null		–	–	–	–	–	–	–	–	–
10.3 - Null		–	–	–	–	–	–	–	–	–
10.4 - Null		–	–	–	–	–	–	–	–	–
10.5 - Null		–	–	–	–	–	–	–	–	–
10.6 - Null		–	–	–	–	–	–	–	–	–
10.7 - Null		–	–	–	–	–	–	–	–	–
10.8 - Null		–	–	–	–	–	–	–	–	–
10.9 - Null		–	–	–	–	–	–	–	–	–

KZN292 KwaDukuza - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	###	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
10.10 - Null		–	–	–	–	–	–	–	–	–
Vote 11 - Null		–	–	–	–	–	–	–	–	–
11.1 - Null		–	–	–	–	–	–	–	–	–
11.2 - Null		–	–	–	–	–	–	–	–	–
11.3 - Null		–	–	–	–	–	–	–	–	–
11.4 - Null		–	–	–	–	–	–	–	–	–
11.5 - Null		–	–	–	–	–	–	–	–	–
11.6 - Null		–	–	–	–	–	–	–	–	–
11.7 - Null		–	–	–	–	–	–	–	–	–
11.8 - Null		–	–	–	–	–	–	–	–	–
11.9 - Null		–	–	–	–	–	–	–	–	–
11.10 - Null		–	–	–	–	–	–	–	–	–
Vote 12 - Null		–	–	–	–	–	–	–	–	–
12.1 - Null		–	–	–	–	–	–	–	–	–
12.2 - Null		–	–	–	–	–	–	–	–	–
12.3 - Null		–	–	–	–	–	–	–	–	–
12.4 - Null		–	–	–	–	–	–	–	–	–
12.5 - Null		–	–	–	–	–	–	–	–	–
12.6 - Null		–	–	–	–	–	–	–	–	–
12.7 - Null		–	–	–	–	–	–	–	–	–
12.8 - Null		–	–	–	–	–	–	–	–	–
12.9 - Null		–	–	–	–	–	–	–	–	–
12.10 - Null		–	–	–	–	–	–	–	–	–
Vote 13 - Null		–	–	–	–	–	–	–	–	–
13.1 - Null		–	–	–	–	–	–	–	–	–
13.2 - Null		–	–	–	–	–	–	–	–	–
13.3 - Null		–	–	–	–	–	–	–	–	–
13.4 - Null		–	–	–	–	–	–	–	–	–
13.5 - Null		–	–	–	–	–	–	–	–	–
13.6 - Null		–	–	–	–	–	–	–	–	–
13.7 - Null		–	–	–	–	–	–	–	–	–
13.8 - Null		–	–	–	–	–	–	–	–	–
13.9 - Null		–	–	–	–	–	–	–	–	–
13.10 - Null		–	–	–	–	–	–	–	–	–
Vote 14 - Null		–	–	–	–	–	–	–	–	–
14.1 - Null		–	–	–	–	–	–	–	–	–
14.2 - Null		–	–	–	–	–	–	–	–	–

S20 (T)

KZN292 KwaDukuza - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	###	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
14.3 - Null		–	–	–	–	–	–	–	–	–
14.4 - Null		–	–	–	–	–	–	–	–	–
14.5 - Null		–	–	–	–	–	–	–	–	–
14.6 - Null		–	–	–	–	–	–	–	–	–
14.7 - Null		–	–	–	–	–	–	–	–	–
14.8 - Null		–	–	–	–	–	–	–	–	–
14.9 - Null		–	–	–	–	–	–	–	–	–
14.10 - Null		–	–	–	–	–	–	–	–	–
Vote 15 - Null		–	–	–	–	–	–	–	–	–
15.1 - Null		–	–	–	–	–	–	–	–	–
15.2 - Null		–	–	–	–	–	–	–	–	–
15.3 - Null		–	–	–	–	–	–	–	–	–
15.4 - Null		–	–	–	–	–	–	–	–	–
15.5 - Null		–	–	–	–	–	–	–	–	–
15.6 - Null		–	–	–	–	–	–	–	–	–
15.7 - Null		–	–	–	–	–	–	–	–	–
15.8 - Null		–	–	–	–	–	–	–	–	–
15.9 - Null		–	–	–	–	–	–	–	–	–
15.10 - Null		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	1,744,826	2,037,780	2,169,314	2,572,794	2,618,279	2,618,279	2,716,137	2,852,039	3,031,932
Surplus/(Deficit) for the year	2	241,996	149,202	589,913	803,698	1,023,038	1,023,038	78,282	70,077	74,265

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KZN292 KwaDukuza - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	###	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
Revenue											
Exchange Revenue											
Service charges - Electricity	2	879,803	1,051,858	1,047,042	1,234,366	1,256,786	1,256,786	1,256,786	1,398,776	1,473,776	1,576,941
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	68,757	77,674	91,191	99,660	97,160	97,160	97,160	103,074	110,289	118,009
Sale of Goods and Rendering of Services		93,273	91,406	30,583	89,360	44,360	44,360	44,360	37,378	39,018	40,759
Agency services		9,468	9,861	10,499	14,124	14,124	14,124	14,124	14,869	15,670	16,605
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		4,472	6,043	6,162	10,120	13,120	13,120	13,120	11,000	11,550	12,128
Interest earned from Current and Non Current Assets		29,453	32,050	92,233	79,539	129,017	129,017	129,017	54,423	54,834	57,576
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1,938	2,051	2,458	3,333	3,336	3,336	3,336	3,028	3,209	3,402
Licence and permits		-	-	-	-	-	-	-	-	-	-
Operational Revenue		25,501	18,078	29,637	32,572	23,188	23,188	23,188	22,082	23,193	24,361
Non-Exchange Revenue											
Property rates	2	533,546	554,757	619,981	688,866	696,866	696,866	696,866	731,912	775,826	822,376
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		10,288	19,882	33,430	33,465	41,065	41,065	41,065	33,515	35,191	36,950
Licences or permits		447	912	580	934	934	934	934	976	1,025	1,077
Transfer and subsidies - Operational		260,539	219,049	248,866	281,754	293,392	293,392	293,392	300,343	303,865	317,024
Interest		-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	165	155	-	-	-	-	-	-	-
Other Gains		2,125	21,045	12,471	5,000	5,000	5,000	5,000	5,000	5,250	5,513
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contrib		1,919,711	2,104,742	2,225,249	2,573,014	2,618,348	2,618,348	2,618,348	2,716,193	2,852,617	3,032,618
Expenditure											
Employee related costs	2	425,155	460,814	503,522	585,513	564,981	564,981	564,981	602,844	625,594	656,787
Remuneration of councillors		22,848	22,210	32,812	35,392	35,389	35,389	35,389	37,823	39,714	41,700
Bulk purchases - electricity	2	776,281	943,702	1,020,839	1,116,231	1,197,031	1,197,031	1,197,031	1,238,436	1,279,481	1,417,796
Inventory consumed	8	11,452	18,453	16,150	26,528	21,597	21,597	21,597	26,106	30,418	31,974
Debt Impairment	3	7,018	6,695	13,303	7,000	27,848	27,848	27,848	27,848	29,241	30,703
Depreciation and amortisation		102,191	94,416	97,352	164,407	161,412	161,412	161,412	172,411	168,113	195,757
Interest		20,024	18,837	16,002	22,047	17,701	17,701	17,701	15,989	15,294	14,446
Contracted services		198,700	245,274	311,905	357,546	384,956	384,956	384,956	398,145	430,391	418,539
Transfers and subsidies		64,255	57,330	19,405	71,506	27,447	27,447	27,447	24,551	22,460	22,983
Irrecoverable debts written off		4,160	6,031	3,168	9,340	2,840	2,840	2,840	2,840	2,954	3,072
Operational costs		105,439	106,040	114,823	152,480	153,273	153,273	153,273	146,767	164,884	173,506
Losses on disposal of Assets		4,685	42,854	15,160	10,250	10,250	10,250	10,250	8,250	8,683	9,096
Other Losses		600	15,021	2,675	14,553	13,553	13,553	13,553	14,127	14,833	15,575
Total Expenditure		1,744,828	2,037,780	2,169,314	2,572,794	2,618,279	2,618,279	2,618,279	2,716,137	2,852,039	3,031,932
Surplus/(Deficit)		174,885	66,962	55,935	220	69	69	69	56	578	686
Transfers and subsidies - capital (monetary	6	67,111	81,742	533,299	803,478	1,030,290	1,030,290	1,030,290	79,300	70,626	74,763
Transfers and subsidies - capital (in-kind)	6	-	498	856	-	-	-	-	-	-	-
		241,996	149,202	590,090	803,698	1,030,359	1,030,359	1,030,359	79,355	71,204	75,449
Surplus/(Deficit) after capital transfers & contributions											
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		241,996	149,202	590,090	803,698	1,030,359	1,030,359	1,030,359	79,355	71,204	75,449
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		241,996	149,202	590,090	803,698	1,030,359	1,030,359	1,030,359	79,355	71,204	75,449
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	241,996	149,202	590,090	803,698	1,030,359	1,030,359	1,030,359	79,355	71,204	75,449

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KZN292 KwaDukuza - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	###	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 - Vote											
Multi-year expenditure *to be appropriated*	2										
Vote 1 - Chief Operations Officer Business Unit		–	–	–	–	–	–	–	–	–	–
Vote 2 - Corporate Services Business Unit		–	–	–	–	–	–	–	–	–	–
Vote 3 - Finance Business Unit		–	–	56	–	–	–	–	4,000	–	–
Vote 4 - Economic Development Planning Business Unit		682	14,342	12,319	1,585	2,035	2,035	2,035	–	–	–
Vote 5 - Community Services and Public Amenities Business		5,177	5,314	37,260	19,623	10,282	10,282	10,282	2,650	–	–
Vote 6 - Community Safety Business Unit		–	–	–	500	–	–	–	40	–	–
Vote 7 - Civil Engineering and Human Settlement Business U		19,676	48,645	34,024	40,394	26,889	26,889	26,889	39,406	17,623	16,770
Vote 8 - Electrical Engineering Business Unit		14,027	66,584	95,236	82,345	97,935	97,935	97,935	67,953	76,147	61,913
Vote 9 - Youth Development Business Unit		963	155	215	–	–	–	–	–	–	–
Vote 10 - Null		–	–	–	–	–	–	–	–	–	–
Vote 11 - Null		–	–	–	–	–	–	–	–	–	–
Vote 12 - Null		–	–	–	–	–	–	–	–	–	–
Vote 13 - Null		–	–	–	–	–	–	–	–	–	–
Vote 14 - Null		–	–	–	–	–	–	–	–	–	–
Vote 15 - Null		–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	7	40,525	135,041	179,109	144,447	137,141	137,141	137,141	114,050	93,770	80,683
Single-year expenditure *to be appropriated*	2										
Vote 1 - Chief Operations Officer Business Unit		–	500	126	3,356	8,209	8,209	8,209	7,090	5,850	–
Vote 2 - Corporate Services Business Unit		1,668	9,199	17,899	4,700	5,511	5,511	5,511	9,230	2,500	–
Vote 3 - Finance Business Unit		104	217	147	100	500	500	500	190	–	–
Vote 4 - Economic Development Planning Business Unit		–	172	2,620	895	893	893	893	2,085	–	–
Vote 5 - Community Services and Public Amenities Business		18,907	16,845	12,406	28,064	45,889	45,889	45,889	32,415	26,031	–
Vote 6 - Community Safety Business Unit		24,281	4,390	8,313	22,828	19,439	19,439	19,439	17,436	–	–
Vote 7 - Civil Engineering and Human Settlement Business U		57,825	48,975	481,052	667,446	868,956	868,956	868,956	43,812	34,796	38,116
Vote 8 - Electrical Engineering Business Unit		37,472	15,578	27,241	78,761	73,085	73,085	73,085	59,918	48,637	33,703
Vote 9 - Youth Development Business Unit		1,910	–	–	300	300	300	300	–	–	–
Vote 10 - Null		–	–	–	–	–	–	–	–	–	–
Vote 11 - Null		–	–	–	–	–	–	–	–	–	–
Vote 12 - Null		–	–	–	–	–	–	–	–	–	–
Vote 13 - Null		–	–	–	–	–	–	–	–	–	–
Vote 14 - Null		–	–	–	–	–	–	–	–	–	–
Vote 15 - Null		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		142,166	95,877	549,805	806,451	1,022,782	1,022,782	1,022,782	172,177	117,815	71,818
Total Capital Expenditure - Vote		182,690	230,918	728,914	950,898	1,159,923	1,159,923	1,159,923	286,227	211,585	152,501
Capital Expenditure - Functional											
Governance and administration		5,349	14,743	31,537	27,313	33,725	33,725	33,725	31,665	4,900	2,400
Executive and council		–	–	–	10,400	19,726	19,726	19,726	12,010	–	–
Finance and administration		5,349	14,743	31,537	16,913	13,999	13,999	13,999	19,655	4,900	2,400
Internal audit		–	–	–	–	–	–	–	–	–	–
Community and public safety		27,507	35,486	66,091	60,624	56,411	56,411	56,411	46,306	26,031	–
Community and social services		8,087	20,457	27,979	11,649	11,584	11,584	11,584	8,540	2,000	–
Sport and recreation		16,578	10,971	27,671	23,931	23,230	23,230	23,230	14,286	24,031	–
Public safety		1,478	2,559	7,782	20,343	16,838	16,838	16,838	14,680	–	–
Housing		1,385	1,500	4,658	4,700	4,757	4,757	4,757	8,800	–	–
Health		–	–	–	–	–	–	–	–	–	–
Economic and environmental services		98,056	96,883	510,283	706,777	900,025	900,025	900,025	80,049	58,269	56,886
Planning and development		89	271	3,364	4,186	9,487	9,487	9,487	8,445	5,850	–
Road transport		97,967	96,612	506,919	702,591	890,538	890,538	890,538	71,604	52,419	56,886
Environmental protection		–	–	–	–	–	–	–	–	–	–
Trading services		51,777	83,804	119,004	156,184	169,763	169,763	169,763	126,207	122,385	93,215
Energy sources		48,836	77,601	113,026	149,643	163,682	163,682	163,682	125,522	122,385	93,215
Water management		–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–
Waste management		2,941	6,203	5,977	6,541	6,081	6,081	6,081	2,685	–	–
Other		–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	3	182,690	230,918	728,914	950,898	1,159,923	1,159,923	1,159,923	286,227	211,585	152,501
Funded by:											
National Government		44,329	57,745	502,726	700,233	893,524	893,524	893,524	66,126	61,414	65,011
Provincial Government		3,050	8,134	27	200	3,212	3,212	3,212	3,255	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		17,740	4,535	–	–	500	500	500	–	–	–
Transfers recognised - capital	4	65,119	70,413	502,753	700,433	897,236	897,236	897,236	69,381	61,414	65,011
Borrowing	6	–	–	–	30,000	10,000	10,000	10,000	–	–	–
Internally generated funds		106,022	160,543	226,026	220,465	252,687	252,687	252,687	216,846	150,171	87,490
Total Capital Funding	7	171,141	230,957	728,779	950,898	1,159,923	1,159,923	1,159,923	286,227	211,585	152,501

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KZN292 KwaDukuza - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	###	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 - Municipal Vote											
Multi-year expenditure appropriation	2										
Vote 1 - Chief Operations Officer Business Unit		–	–	–	–	–	–	–	–	–	–
1.1 - Municipal Managers Office		–	–	–	–	–	–	–	–	–	–
1.2 - Internal Audit		–	–	–	–	–	–	–	–	–	–
1.3 - Corporate Communications		–	–	–	–	–	–	–	–	–	–
1.4 - IDP		–	–	–	–	–	–	–	–	–	–
1.5 - PMS		–	–	–	–	–	–	–	–	–	–
1.6 - Public Participation		–	–	–	–	–	–	–	–	–	–
1.7 - Null		–	–	–	–	–	–	–	–	–	–
1.8 - Null		–	–	–	–	–	–	–	–	–	–
1.9 - Null		–	–	–	–	–	–	–	–	–	–
1.10 - Null		–	–	–	–	–	–	–	–	–	–
Vote 2 - Corporate Services Business Unit		–	–	–	–	–	–	–	–	–	–
2.1 - Council General Expenses		–	–	–	–	–	–	–	–	–	–
2.2 - Human Resources - Admin		–	–	–	–	–	–	–	–	–	–
2.3 - Administration General		–	–	–	–	–	–	–	–	–	–
2.4 - Information Technology		–	–	–	–	–	–	–	–	–	–
2.5 - Null		–	–	–	–	–	–	–	–	–	–
2.6 - Null		–	–	–	–	–	–	–	–	–	–
2.7 - Null		–	–	–	–	–	–	–	–	–	–
2.8 - Null		–	–	–	–	–	–	–	–	–	–
2.9 - Null		–	–	–	–	–	–	–	–	–	–
2.10 - Null		–	–	–	–	–	–	–	–	–	–
Vote 3 - Finance Business Unit		–	–	56	–	–	–	–	4,000	–	–
3.1 - Assessment Rates		–	–	–	–	–	–	–	–	–	–
3.2 - Budget and Treasury Office		–	–	56	–	–	–	–	2,000	–	–
3.3 - Supply Chain Management		–	–	–	–	–	–	–	2,000	–	–
3.4 - Null		–	–	–	–	–	–	–	–	–	–
3.5 - Null		–	–	–	–	–	–	–	–	–	–
3.6 - Null		–	–	–	–	–	–	–	–	–	–
3.7 - Null		–	–	–	–	–	–	–	–	–	–
3.8 - Null		–	–	–	–	–	–	–	–	–	–
3.9 - Null		–	–	–	–	–	–	–	–	–	–
3.10 - Null		–	–	–	–	–	–	–	–	–	–
Vote 4 - Economic Development Planning Business Unit		582	14,342	12,319	1,585	2,035	2,035	2,035	–	–	–
4.1 - Museum		593	14,312	11,595	950	950	950	950	–	–	–
4.2 - Economic Develop. & Planning		89	30	723	635	1,085	1,085	1,085	–	–	–
4.3 - Environment & Management		–	–	–	–	–	–	–	–	–	–
4.4 - Development Control		–	–	–	–	–	–	–	–	–	–
4.5 - Town Planning		–	–	–	–	–	–	–	–	–	–
4.6 - Building Control		–	–	–	–	–	–	–	–	–	–
4.7 - Null		–	–	–	–	–	–	–	–	–	–
4.8 - Null		–	–	–	–	–	–	–	–	–	–
4.9 - Null		–	–	–	–	–	–	–	–	–	–
4.10 - Null		–	–	–	–	–	–	–	–	–	–
Vote 5 - Community Services and Public Amenities Busi		5,177	5,314	37,260	19,623	10,282	10,282	10,282	2,650	–	–
5.1 - Beach Amenities		–	–	–	–	–	–	–	–	–	–
5.2 - Library		–	–	–	–	–	–	–	–	–	–
5.3 - Cemetery		1,291	526	14,644	4,559	921	921	921	–	–	–
5.4 - Admin General		–	–	–	–	–	–	–	–	–	–
5.5 - Parks and Gardens		–	–	–	–	–	–	–	–	–	–
5.6 - Sport and Recreation		2,888	2,812	22,166	13,864	8,143	8,143	8,143	2,000	–	–
5.7 - Dolphin Park		–	–	–	–	–	–	–	–	–	–
5.8 - Community Halls		1,000	1,976	550	1,200	1,218	1,218	1,218	650	–	–
5.9 - Street Sweeping		–	–	–	–	–	–	–	–	–	–
5.10 - Refuse Removal		–	–	–	–	–	–	–	–	–	–
Vote 6 - Community Safety Business Unit		–	–	–	500	–	–	–	40	–	–
6.1 - Law Enforcement Administration		–	–	–	–	–	–	–	–	–	–
6.2 - Security Services		–	–	–	–	–	–	–	–	–	–
6.3 - Law Enforcement		–	–	–	–	–	–	–	–	–	–
6.4 - Fire and Emergency		–	–	–	–	–	–	–	–	–	–
6.5 - Disaster Management		–	–	–	–	–	–	–	40	–	–
6.6 - Marine Safety		–	–	–	500	–	–	–	–	–	–
6.7 - Vehicle Testing		–	–	–	–	–	–	–	–	–	–
6.8 - Vehicle Licensing		–	–	–	–	–	–	–	–	–	–
6.9 - Null		–	–	–	–	–	–	–	–	–	–
6.10 - Null		–	–	–	–	–	–	–	–	–	–
Vote 7 - Civil Engineering and Human Settlement Busine		19,676	48,645	34,024	40,394	26,889	26,889	26,889	39,406	17,623	18,770
7.1 - Human Settlements		310	1,376	876	1,000	–	–	–	2,000	–	–
7.2 - Civil Admin		–	–	–	–	–	–	–	–	–	–
7.3 - Civil Buildings		–	–	–	–	–	–	–	–	–	–
7.4 - Road and Stormwater		19,366	47,269	33,148	39,394	26,889	26,889	26,889	37,406	17,623	18,770
7.5 - Staff Housing		–	–	–	–	–	–	–	–	–	–
7.6 - Null		–	–	–	–	–	–	–	–	–	–
7.7 - Null		–	–	–	–	–	–	–	–	–	–
7.8 - Null		–	–	–	–	–	–	–	–	–	–
7.9 - Null		–	–	–	–	–	–	–	–	–	–
7.10 - Null		–	–	–	–	–	–	–	–	–	–

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Vote 8 - Electrical Engineering Business Unit	14,027	66,584	95,236	82,345	97,935	97,935	97,935	67,953	76,147	61,913
8.1 - Street Lights	–	–	–	–	–	–	–	–	–	–
8.2 - Vehicle and Plant-Electricity	–	–	–	–	–	–	–	–	–	–
8.3 - Mechanical Workshop	–	–	–	–	–	–	–	–	–	–
8.4 - Electricity: Administration	11,291	22,396	62,591	71,039	84,538	84,538	84,538	65,953	71,147	58,913
8.5 - Electricity: Urban South	–	–	–	–	–	–	–	–	–	–
8.6 - Electricity: Rural North	73	3,963	6,017	7,000	10,000	10,000	10,000	2,000	5,000	3,000
8.7 - Electricity: SAPPI	2,597	38,827	25,236	4,307	3,397	3,397	3,397	–	–	–
8.8 - Electricity: Urban North	–	–	–	–	–	–	–	–	–	–
8.9 - Electricity: Rural South	65	1,397	1,392	–	–	–	–	–	–	–
8.10 - Electricity Salaries Dist.Acc.	–	–	–	–	–	–	–	–	–	–
Vote 9 - Youth Development Business Unit	963	155	215	–	–	–	–	–	–	–
9.1 - Youth Development	963	155	215	–	–	–	–	–	–	–
9.2 - Null	–	–	–	–	–	–	–	–	–	–
9.3 - Null	–	–	–	–	–	–	–	–	–	–
9.4 - Null	–	–	–	–	–	–	–	–	–	–
9.5 - Null	–	–	–	–	–	–	–	–	–	–
9.6 - Null	–	–	–	–	–	–	–	–	–	–
9.7 - Null	–	–	–	–	–	–	–	–	–	–
9.8 - Null	–	–	–	–	–	–	–	–	–	–
9.9 - Null	–	–	–	–	–	–	–	–	–	–
9.10 - Null	–	–	–	–	–	–	–	–	–	–
Vote 10 - Null	–	–	–	–	–	–	–	–	–	–
10.1 - Null	–	–	–	–	–	–	–	–	–	–
10.2 - Null	–	–	–	–	–	–	–	–	–	–
10.3 - Null	–	–	–	–	–	–	–	–	–	–
10.4 - Null	–	–	–	–	–	–	–	–	–	–
10.5 - Null	–	–	–	–	–	–	–	–	–	–
10.6 - Null	–	–	–	–	–	–	–	–	–	–
10.7 - Null	–	–	–	–	–	–	–	–	–	–
10.8 - Null	–	–	–	–	–	–	–	–	–	–
10.9 - Null	–	–	–	–	–	–	–	–	–	–
10.10 - Null	–	–	–	–	–	–	–	–	–	–
Vote 11 - Null	–	–	–	–	–	–	–	–	–	–
11.1 - Null	–	–	–	–	–	–	–	–	–	–
11.2 - Null	–	–	–	–	–	–	–	–	–	–
11.3 - Null	–	–	–	–	–	–	–	–	–	–
11.4 - Null	–	–	–	–	–	–	–	–	–	–
11.5 - Null	–	–	–	–	–	–	–	–	–	–
11.6 - Null	–	–	–	–	–	–	–	–	–	–
11.7 - Null	–	–	–	–	–	–	–	–	–	–
11.8 - Null	–	–	–	–	–	–	–	–	–	–
11.9 - Null	–	–	–	–	–	–	–	–	–	–
11.10 - Null	–	–	–	–	–	–	–	–	–	–
Vote 12 - Null	–	–	–	–	–	–	–	–	–	–
12.1 - Null	–	–	–	–	–	–	–	–	–	–
12.2 - Null	–	–	–	–	–	–	–	–	–	–
12.3 - Null	–	–	–	–	–	–	–	–	–	–
12.4 - Null	–	–	–	–	–	–	–	–	–	–
12.5 - Null	–	–	–	–	–	–	–	–	–	–
12.6 - Null	–	–	–	–	–	–	–	–	–	–
12.7 - Null	–	–	–	–	–	–	–	–	–	–
12.8 - Null	–	–	–	–	–	–	–	–	–	–
12.9 - Null	–	–	–	–	–	–	–	–	–	–
12.10 - Null	–	–	–	–	–	–	–	–	–	–
Vote 13 - Null	–	–	–	–	–	–	–	–	–	–
13.1 - Null	–	–	–	–	–	–	–	–	–	–
13.2 - Null	–	–	–	–	–	–	–	–	–	–
13.3 - Null	–	–	–	–	–	–	–	–	–	–
13.4 - Null	–	–	–	–	–	–	–	–	–	–
13.5 - Null	–	–	–	–	–	–	–	–	–	–
13.6 - Null	–	–	–	–	–	–	–	–	–	–
13.7 - Null	–	–	–	–	–	–	–	–	–	–
13.8 - Null	–	–	–	–	–	–	–	–	–	–
13.9 - Null	–	–	–	–	–	–	–	–	–	–
13.10 - Null	–	–	–	–	–	–	–	–	–	–
Vote 14 - Null	–	–	–	–	–	–	–	–	–	–
14.1 - Null	–	–	–	–	–	–	–	–	–	–
14.2 - Null	–	–	–	–	–	–	–	–	–	–
14.3 - Null	–	–	–	–	–	–	–	–	–	–
14.4 - Null	–	–	–	–	–	–	–	–	–	–
14.5 - Null	–	–	–	–	–	–	–	–	–	–
14.6 - Null	–	–	–	–	–	–	–	–	–	–
14.7 - Null	–	–	–	–	–	–	–	–	–	–
14.8 - Null	–	–	–	–	–	–	–	–	–	–
14.9 - Null	–	–	–	–	–	–	–	–	–	–
14.10 - Null	–	–	–	–	–	–	–	–	–	–
Vote 15 - Null	–	–	–	–	–	–	–	–	–	–
15.1 - Null	–	–	–	–	–	–	–	–	–	–
15.2 - Null	–	–	–	–	–	–	–	–	–	–
15.3 - Null	–	–	–	–	–	–	–	–	–	–
15.4 - Null	–	–	–	–	–	–	–	–	–	–
15.5 - Null	–	–	–	–	–	–	–	–	–	–
15.6 - Null	–	–	–	–	–	–	–	–	–	–
15.7 - Null	–	–	–	–	–	–	–	–	–	–
15.8 - Null	–	–	–	–	–	–	–	–	–	–
15.9 - Null	–	–	–	–	–	–	–	–	–	–
15.10 - Null	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	40,525	135,041	179,109	144,447	137,141	137,141	137,141	114,050	93,770	80,683

Capital expenditure - Municipal Vote											
Single-year expenditure appropriation	2										
Vote 1 - Chief Operations Officer Business Unit		–	500	126	3,356	8,209	8,209	8,209	7,090	5,850	–
1.1 - Municipal Managers Office		–	–	–	–	–	–	–	10	–	–
1.2 - Internal Audit		–	–	–	–	–	–	–	–	–	–
1.3 - Corporate Communications		–	431	105	–	–	–	–	660	–	–
1.4 - IDP		–	–	–	3,109	7,962	7,962	7,962	6,420	5,850	–
1.5 - PMS		–	69	–	247	247	247	247	–	–	–
1.6 - Public Participation		–	–	21	–	–	–	–	–	–	–
1.7 - Null		–	–	–	–	–	–	–	–	–	–
1.8 - Null		–	–	–	–	–	–	–	–	–	–
1.9 - Null		–	–	–	–	–	–	–	–	–	–
1.10 - Null		–	–	–	–	–	–	–	–	–	–
Vote 2 - Corporate Services Business Unit		1,668	9,199	17,898	4,700	5,511	5,511	5,511	9,230	2,500	–
2.1 - Council General Expenses		–	–	–	–	–	–	–	–	–	–
2.2 - Human Resources - Admin		318	–	–	500	500	500	500	580	–	–
2.3 - Administration: General		635	5,275	14,586	1,200	1,400	1,400	1,400	5,670	2,500	–
2.4 - Information Technology		714	3,924	3,213	3,000	3,611	3,611	3,611	3,000	–	–
2.5 - Null		–	–	–	–	–	–	–	–	–	–
2.6 - Null		–	–	–	–	–	–	–	–	–	–
2.7 - Null		–	–	–	–	–	–	–	–	–	–
2.8 - Null		–	–	–	–	–	–	–	–	–	–
2.9 - Null		–	–	–	–	–	–	–	–	–	–
2.10 - Null		–	–	–	–	–	–	–	–	–	–
Vote 3 - Finance Business Unit		104	217	147	100	500	500	500	190	–	–
3.1 - Assessment Rates		–	–	–	–	–	–	–	–	–	–
3.2 - Budget and Treasury Office		104	217	147	100	500	500	500	100	–	–
3.3 - Supply Chain Management		–	–	–	–	–	–	–	90	–	–
3.4 - Null		–	–	–	–	–	–	–	–	–	–
3.5 - Null		–	–	–	–	–	–	–	–	–	–
3.6 - Null		–	–	–	–	–	–	–	–	–	–
3.7 - Null		–	–	–	–	–	–	–	–	–	–
3.8 - Null		–	–	–	–	–	–	–	–	–	–
3.9 - Null		–	–	–	–	–	–	–	–	–	–
3.10 - Null		–	–	–	–	–	–	–	–	–	–
Vote 4 - Economic Development Planning Business Unit		–	172	2,620	895	893	893	893	2,085	–	–
4.1 - Museum		–	–	–	700	700	700	700	60	–	–
4.2 - Economic Develop. & Planning		–	172	2,620	65	65	65	65	2,025	–	–
4.3 - Environment & Management		–	–	–	–	–	–	–	–	–	–
4.4 - Development Control		–	–	–	–	–	–	–	–	–	–
4.5 - Town Planning		–	–	–	130	128	128	128	–	–	–
4.6 - Building Control		–	–	–	–	–	–	–	–	–	–
4.7 - Null		–	–	–	–	–	–	–	–	–	–
4.8 - Null		–	–	–	–	–	–	–	–	–	–
4.9 - Null		–	–	–	–	–	–	–	–	–	–
4.10 - Null		–	–	–	–	–	–	–	–	–	–
Vote 5 - Community Services and Public Amenities Busi		18,907	18,845	12,406	28,064	45,889	45,889	45,889	32,415	28,031	–
5.1 - Beach Amenities		–	–	–	50	39	39	39	–	–	–
5.2 - Library		18	611	349	1,020	1,025	1,025	1,025	350	–	–
5.3 - Cemetery		1,222	999	195	1,430	3,990	3,990	3,990	7,300	–	–
5.4 - Admin General		–	–	–	10,400	19,726	19,726	19,726	12,000	–	–
5.5 - Parks and Gardens		1,057	219	4,410	2,036	1,284	1,284	1,284	2,000	–	–
5.6 - Sport and Recreation		12,598	7,061	843	5,781	11,949	11,949	11,949	8,000	24,031	–
5.7 - Dolphin Park		–	–	–	–	–	–	–	–	–	–
5.8 - Community Halls		1,072	1,751	531	805	1,795	1,795	1,795	80	2,000	–
5.9 - Street Sweeping		–	–	–	–	–	–	–	–	–	–
5.10 - Refuse Removal		2,941	6,203	5,977	6,541	6,081	6,081	6,081	2,685	–	–
Vote 6 - Community Safety Business Unit		24,281	4,390	6,313	22,828	19,439	19,439	19,439	17,436	–	–
6.1 - Law Enforcement Administration		–	–	–	60	60	60	60	–	–	–
6.2 - Security Services		–	–	–	–	–	–	–	–	–	–
6.3 - Law Enforcement		1,330	954	448	1,090	1,090	1,090	1,090	5,580	–	–
6.4 - Fire and Emergency		148	1,606	7,334	19,193	15,688	15,688	15,688	9,100	–	–
6.5 - Disaster Management		–	126	–	685	685	685	685	80	–	–
6.6 - Marine Safety		36	880	152	1,700	1,816	1,816	1,816	2,286	–	–
6.7 - Vehicle Testing		22,767	825	379	100	100	100	100	410	–	–
6.8 - Vehicle Licensing		–	–	–	–	–	–	–	–	–	–
6.9 - Null		–	–	–	–	–	–	–	–	–	–
6.10 - Null		–	–	–	–	–	–	–	–	–	–
Vote 7 - Civil Engineering and Human Settlement Busine		57,825	48,975	481,052	667,446	868,956	868,956	868,956	43,812	34,796	38,118
7.1 - Human Settlements		1,075	124	3,782	3,700	4,757	4,757	4,757	6,800	–	–
7.2 - Civil Admin		–	–	–	–	–	–	–	–	–	–
7.3 - Civil Buildings		916	334	3,879	650	650	650	650	3,225	–	–
7.4 - Road and Stormwater		55,835	48,517	473,391	663,096	863,549	863,549	863,549	33,787	34,796	38,118
7.5 - Staff Housing		–	–	–	–	–	–	–	–	–	–
7.6 - Null		–	–	–	–	–	–	–	–	–	–
7.7 - Null		–	–	–	–	–	–	–	–	–	–
7.8 - Null		–	–	–	–	–	–	–	–	–	–
7.9 - Null		–	–	–	–	–	–	–	–	–	–
7.10 - Null		–	–	–	–	–	–	–	–	–	–
Vote 8 - Electrical Engineering Business Unit		37,472	15,578	27,241	78,761	73,085	73,085	73,085	59,918	48,637	33,703
8.1 - Street Lights		–	–	–	–	–	–	–	–	–	–
8.2 - Vehicle and Plant-Electricity		–	–	–	–	–	–	–	–	–	–
8.3 - Mechanical Workshop		2,662	4,562	9,451	11,463	7,338	7,338	7,338	2,350	2,400	2,400
8.4 - Electricity: Administration		32,223	11,016	17,790	67,298	65,747	65,747	65,747	57,568	46,237	31,303
8.5 - Electricity: Urban South		–	–	–	–	–	–	–	–	–	–
8.6 - Electricity: Rural North		–	–	–	–	–	–	–	–	–	–
8.7 - Electricity: SAPPI		2,587	–	–	–	–	–	–	–	–	–
8.8 - Electricity: Urban North		–	–	–	–	–	–	–	–	–	–
8.9 - Electricity: Rural South		–	–	–	–	–	–	–	–	–	–
8.10 - Electricity Salaries Dist.Acc.		–	–	–	–	–	–	–	–	–	–

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Vote 8 - Youth Development Business Unit		1,910	–	–	300	300	300	300	–	–	–
9.1 - Youth Development		1,910	–	–	300	300	300	300	–	–	–
9.2 - Null		–	–	–	–	–	–	–	–	–	–
9.3 - Null		–	–	–	–	–	–	–	–	–	–
9.4 - Null		–	–	–	–	–	–	–	–	–	–
9.5 - Null		–	–	–	–	–	–	–	–	–	–
9.6 - Null		–	–	–	–	–	–	–	–	–	–
9.7 - Null		–	–	–	–	–	–	–	–	–	–
9.8 - Null		–	–	–	–	–	–	–	–	–	–
9.9 - Null		–	–	–	–	–	–	–	–	–	–
9.10 - Null		–	–	–	–	–	–	–	–	–	–
Vote 10 - Null		–	–	–	–	–	–	–	–	–	–
10.1 - Null		–	–	–	–	–	–	–	–	–	–
10.2 - Null		–	–	–	–	–	–	–	–	–	–
10.3 - Null		–	–	–	–	–	–	–	–	–	–
10.4 - Null		–	–	–	–	–	–	–	–	–	–
10.5 - Null		–	–	–	–	–	–	–	–	–	–
10.6 - Null		–	–	–	–	–	–	–	–	–	–
10.7 - Null		–	–	–	–	–	–	–	–	–	–
10.8 - Null		–	–	–	–	–	–	–	–	–	–
10.9 - Null		–	–	–	–	–	–	–	–	–	–
10.10 - Null		–	–	–	–	–	–	–	–	–	–
Vote 11 - Null		–	–	–	–	–	–	–	–	–	–
11.1 - Null		–	–	–	–	–	–	–	–	–	–
11.2 - Null		–	–	–	–	–	–	–	–	–	–
11.3 - Null		–	–	–	–	–	–	–	–	–	–
11.4 - Null		–	–	–	–	–	–	–	–	–	–
11.5 - Null		–	–	–	–	–	–	–	–	–	–
11.6 - Null		–	–	–	–	–	–	–	–	–	–
11.7 - Null		–	–	–	–	–	–	–	–	–	–
11.8 - Null		–	–	–	–	–	–	–	–	–	–
11.9 - Null		–	–	–	–	–	–	–	–	–	–
11.10 - Null		–	–	–	–	–	–	–	–	–	–
Vote 12 - Null		–	–	–	–	–	–	–	–	–	–
12.1 - Null		–	–	–	–	–	–	–	–	–	–
12.2 - Null		–	–	–	–	–	–	–	–	–	–
12.3 - Null		–	–	–	–	–	–	–	–	–	–
12.4 - Null		–	–	–	–	–	–	–	–	–	–
12.5 - Null		–	–	–	–	–	–	–	–	–	–
12.6 - Null		–	–	–	–	–	–	–	–	–	–
12.7 - Null		–	–	–	–	–	–	–	–	–	–
12.8 - Null		–	–	–	–	–	–	–	–	–	–
12.9 - Null		–	–	–	–	–	–	–	–	–	–
12.10 - Null		–	–	–	–	–	–	–	–	–	–
Vote 13 - Null		–	–	–	–	–	–	–	–	–	–
13.1 - Null		–	–	–	–	–	–	–	–	–	–
13.2 - Null		–	–	–	–	–	–	–	–	–	–
13.3 - Null		–	–	–	–	–	–	–	–	–	–
13.4 - Null		–	–	–	–	–	–	–	–	–	–
13.5 - Null		–	–	–	–	–	–	–	–	–	–
13.6 - Null		–	–	–	–	–	–	–	–	–	–
13.7 - Null		–	–	–	–	–	–	–	–	–	–
13.8 - Null		–	–	–	–	–	–	–	–	–	–
13.9 - Null		–	–	–	–	–	–	–	–	–	–
13.10 - Null		–	–	–	–	–	–	–	–	–	–
Vote 14 - Null		–	–	–	–	–	–	–	–	–	–
14.1 - Null		–	–	–	–	–	–	–	–	–	–
14.2 - Null		–	–	–	–	–	–	–	–	–	–
14.3 - Null		–	–	–	–	–	–	–	–	–	–
14.4 - Null		–	–	–	–	–	–	–	–	–	–
14.5 - Null		–	–	–	–	–	–	–	–	–	–
14.6 - Null		–	–	–	–	–	–	–	–	–	–
14.7 - Null		–	–	–	–	–	–	–	–	–	–
14.8 - Null		–	–	–	–	–	–	–	–	–	–
14.9 - Null		–	–	–	–	–	–	–	–	–	–
14.10 - Null		–	–	–	–	–	–	–	–	–	–
Vote 15 - Null		–	–	–	–	–	–	–	–	–	–
15.1 - Null		–	–	–	–	–	–	–	–	–	–
15.2 - Null		–	–	–	–	–	–	–	–	–	–
15.3 - Null		–	–	–	–	–	–	–	–	–	–
15.4 - Null		–	–	–	–	–	–	–	–	–	–
15.5 - Null		–	–	–	–	–	–	–	–	–	–
15.6 - Null		–	–	–	–	–	–	–	–	–	–
15.7 - Null		–	–	–	–	–	–	–	–	–	–
15.8 - Null		–	–	–	–	–	–	–	–	–	–
15.9 - Null		–	–	–	–	–	–	–	–	–	–
15.10 - Null		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		142,166	95,877	549,805	806,451	1,022,782	1,022,782	1,022,782	172,177	117,815	71,818
Total Capital Expenditure		182,690	230,818	728,914	850,898	1,159,923	1,159,923	1,159,923	286,227	211,585	152,501

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KZN292 KwaDukuza - Table A6 Budgeted Financial Position

Description	###	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
ASSETS											
Current assets											
Cash and cash equivalents		973,934	933,791	1,888,359	1,229,012	992,202	992,202	992,202	1,124,615	1,204,335	1,347,863
Trade and other receivables from exchange transactions	1	72,898	131,435	138,493	250,275	253,738	253,738	253,738	385,179	658,887	951,638
Receivables from non-exchange transactions	1	186,938	197,721	250,709	207,193	191,244	191,244	191,244	300,772	331,944	365,549
Current portion of non-current receivables		306	286	263	21	21	21	21	258	252	245
Inventory	2	9,878	10,226	11,165	41,401	46,332	46,332	46,332	33,694	33,275	31,303
VAT		39,788	29,953	107,519	202,335	233,153	233,153	233,153	181,882	387,520	618,407
Other current assets		1,507	4,353	5,245	1,284	1,284	1,284	1,284	2,125	2,125	2,125
Total current assets		1,285,249	1,307,765	2,381,754	1,930,521	1,717,974	1,717,974	1,717,974	2,028,636	2,618,339	3,317,129
Non current assets											
Investments		–	–	–	–	–	–	–	–	–	–
Investment property		171,625	192,670	187,816	197,735	197,735	197,735	197,735	194,816	198,491	202,350
Property, plant and equipment	3	2,246,532	2,351,398	2,979,080	3,548,121	3,760,790	3,760,790	3,760,790	3,843,870	3,855,846	3,801,283
Biological assets		–	–	–	–	–	–	–	–	–	–
Living and non-living resources		–	–	–	–	–	–	–	–	–	–
Heritage assets		105	105	105	855	855	855	855	555	555	555
Intangible assets		2,445	1,034	880	37,947	37,298	37,298	37,298	23,012	27,421	31,286
Trade and other receivables from exchange transactions		–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	348	348	348	348	–	–	–
Other non-current assets		–	–	–	–	–	–	–	–	–	–
Total non current assets		2,420,708	2,545,208	3,167,882	3,785,006	3,997,026	3,997,026	3,997,026	4,062,254	4,082,313	4,035,474
TOTAL ASSETS		3,705,957	3,852,973	5,549,635	5,715,528	5,715,001	5,715,001	5,715,001	6,090,889	6,700,652	7,352,603
LIABILITIES											
Current liabilities											
Bank overdraft		–	–	–	–	–	–	–	–	–	–
Financial liabilities		11,637	11,690	11,637	23,966	11,746	11,746	11,746	12,830	12,830	12,830
Consumer deposits		37,181	40,051	43,890	41,703	41,703	41,703	41,703	44,536	44,868	45,221
Trade and other payables from exchange transactions	4	285,900	311,586	474,977	940,206	987,372	987,372	987,372	660,945	939,409	1,236,005
Trade and other payables from non-exchange transactions	5	89,961	65,493	1,002,576	47,605	(189,372)	(189,372)	(189,372)	49,430	49,430	49,430
Provision		50,473	53,614	59,077	27,831	26,831	26,831	26,831	69,592	75,051	80,784
VAT		75,734	22,373	34,879	215,679	211,421	211,421	211,421	239,288	491,852	761,497
Other current liabilities		16,877	16,877	13,810	28,349	28,349	28,349	(28,349)	38,825	52,430	66,714
Total current liabilities		567,743	521,685	1,640,848	1,325,238	1,118,050	1,118,050	1,061,352	1,115,426	1,665,689	2,254,481
Non current liabilities											
Financial liabilities	6	189,614	177,052	164,458	181,884	161,884	161,884	161,884	136,747	123,275	109,130
Provision	7	29,686	32,176	32,176	39,882	39,882	39,882	39,882	26,270	28,037	29,893
Long term portion of trade payables		–	–	–	–	–	–	–	–	–	–
Other non-current liabilities		83,093	94,116	94,116	94,116	94,116	94,116	94,116	94,116	94,116	94,116
Total non current liabilities		302,393	303,344	290,750	315,882	295,882	295,882	295,882	257,132	245,428	233,139
TOTAL LIABILITIES		870,136	825,029	1,931,598	1,641,120	1,413,932	1,413,932	1,357,234	1,372,559	1,911,118	2,487,620
NET ASSETS		2,835,821	3,027,944	3,618,037	4,074,408	4,301,069	4,301,069	4,357,767	4,718,330	4,789,535	4,864,983
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	2,854,693	3,000,934	3,590,995	3,826,901	4,053,562	4,053,562	4,053,562	4,691,289	4,762,493	4,837,942
Reserves and funds	9	27,041	27,041	27,041	247,507	247,507	210,880	247,507	27,041	27,041	27,041
Other		–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	10	2,881,734	3,027,975	3,618,037	4,074,408	4,301,069	4,264,442	4,301,069	4,718,330	4,789,535	4,864,983

References

1. Detail breakdown in Table SA3 for Trade receivables from Exchange and Non-exchange transactions

2. Include completed low cost housing to be transferred to beneficiaries within 12 months detail provided in Table SA3

3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements) detail in SA3

4. Detail breakdown in Table SA3.

5. Detail breakdown in Table SA3.

6. Detail breakdown in Table SA3.

7 Detail breakdown in Table SA3.

8. Detail breakdown in Table SA3.

9. Detail breakdown in Table SA3. Includes reserves to be funded by statute.

10. Net assets must balance with Total Community Wealth/Equity

	(45,913)	(31)	0	0	0	36,628	56,698	–	–	–

520 (73)

KZN292 KwaDukuza - Table A7 Budgeted Cash Flows

Description	###	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		541,524	565,469	606,331	648,295	655,395	655,395	655,395	680,882	721,968	765,530
Service charges		1,082,174	1,223,503	1,293,673	1,442,130	1,459,810	1,459,810	1,459,810	1,480,829	1,561,974	1,671,257
Other revenue		51,004	126,894	138,000	287,986	290,487	290,487	290,487	187,910	182,958	183,151
Transfers and Subsidies - Operational	1	233,302	207,687	266,115	337,755	298,506	298,506	298,506	304,077	313,885	327,024
Transfers and Subsidies - Capital	1	58,817	67,902	1,445,430	803,478	795,757	795,757	795,757	76,145	70,626	74,763
Interest		24,114	28,808	74,187	79,539	129,017	129,017	129,017	54,423	54,834	57,576
Dividends		–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees		(53,425)	(1,195,085)	(1,421,416)	(2,268,575)	(2,356,499)	(2,356,499)	(2,356,499)	(2,726,303)	(2,756,509)	(2,871,147)
Interest		–	(8,942)	(18,002)	(22,047)	(17,701)	(17,701)	(17,701)	(15,989)	(15,294)	(14,446)
Transfers and Subsidies	1	–	(4)	–	(14,256)	(15,715)	(15,715)	(15,715)	(14,551)	(12,460)	(12,983)
NET CASH FROM/(USED) OPERATING ACTIVITIES		1,937,510	1,016,041	2,384,321	1,294,305	1,239,056	1,239,056	1,239,056	27,424	121,982	180,725
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–	–
Decrease (Increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–
Payments											
Capital assets		(146,917)	(236,404)	(650,977)	(860,775)	(1,054,315)	(1,054,315)	(1,054,315)	(286,227)	(211,585)	(152,501)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(146,917)	(236,404)	(650,977)	(860,775)	(1,054,315)	(1,054,315)	(1,054,315)	(286,227)	(211,585)	(152,501)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	30,000	10,000	10,000	10,000	–	–	–
Increase (decrease) in consumer deposits		–	–	–	314	314	314	314	333	352	333
Payments											
Repayment of borrowing		0	(872)	(53)	–	(12,219)	(12,219)	(12,219)	(12,830)	(13,472)	(14,145)
NET CASH FROM/(USED) FINANCING ACTIVITIES		0	(872)	(53)	30,314	(1,906)	(1,906)	(1,906)	(12,498)	(13,119)	(13,813)
NET INCREASE/ (DECREASE) IN CASH HELD		1,790,593	778,765	1,733,290	463,844	182,836	182,836	182,836	(271,301)	(102,723)	14,411
Cash/cash equivalents at the year begin:	2	–	548,834	933,791	821,167	821,167	821,167	821,167	1,142,916	871,615	768,892
Cash/cash equivalents at the year end:	2	1,790,593	1,327,600	2,667,081	1,285,012	1,004,003	1,004,003	1,004,003	871,615	768,892	783,303

KZN282 KwaDukuza - 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	1,790,593	1,327,600	2,667,081	1,285,012	1,004,003	1,004,003	1,004,003	871,615	768,892	783,303
Other current investments > 90 days		(816,659)	(393,809)	(798,722)	(57,000)	(11,801)	(11,801)	(11,801)	253,000	435,443	564,560
Non current investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		973,934	933,791	1,868,359	1,228,012	992,202	992,202	992,202	1,124,615	1,204,335	1,347,863
Application of cash and investments											
Unspent conditional transfers		84,534	65,497	1,002,582	50,836	(187,583)	(187,583)	(187,583)	49,430	49,430	49,430
Unspent borrowing		–	–	–	–	–	–	–	–	–	–
Statutory requirements	2	(624)	(7,580)	(72,640)	13,343	(21,731)	(21,731)	(21,731)	57,275	104,132	143,091
Other working capital requirements	3	17,170	(34,385)	48,904	443,720	494,667	494,667	494,667	(27,380)	(48,874)	(70,914)
Other provisions		67,350	70,491	72,887	56,180	55,180	55,180	55,180	108,418	127,481	147,498
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5	8,728	8,728	8,728	229,193	229,193	229,193	229,193	8,728	8,728	8,728
Total Application of cash and investments:		176,857	102,752	1,060,461	793,272	569,726	569,726	569,726	196,471	240,897	277,833
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		796,977	831,039	807,898	434,740	422,477	422,477	422,477	928,144	963,438	1,070,030
Creditors transferred to Debt Relief - Non-Current portion		–	–	–	–	–	–	–	–	–	–
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		796,977	831,039	807,898	434,740	422,477	422,477	422,477	928,144	963,438	1,070,030

References

1. Must reconcile with Budgeted Cash Flows

2. For example: VAT, taxation

3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)

4. For example: sinking fund requirements for borrowing

5. Council approval required for each reserve created and basis of cash backing of reserves - Total Reserves to be backed by cash/investments excl Valuation reserve

Other working capital requirements										
Debtors	268,730	345,971	426,073	496,486	492,705	492,705	492,705	688,325	988,282	1,308,919
Creditors due	285,900	311,586	474,977	940,206	987,372	987,372	987,372	660,945	939,408	1,238,005
Total	(17,170)	34,385	(48,904)	(443,720)	(494,667)	(494,667)	(494,667)	27,380	48,874	70,914
Debtors collection assumptions										
Balance outstanding - debtors	260,142	329,442	389,466	457,837	445,352	445,352	445,352	686,209	991,082	1,317,432
Estimate of debtors collection rate	103.3%	105.0%	109.4%	108.4%	110.6%	110.6%	110.6%	100.3%	99.7%	99.4%

Long term investments committed

Balance *(Insert description; eg sinking fund)*

	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments										
Housing Development Fund	8,728	8,728	8,728	8,728	8,728	8,728	8,728	8,728	8,728	8,728
Capital replacement	–	–	–	220,465	220,465	220,465	220,465	–	–	–
Self-insurance	–	–	–	–	–	–	–	–	–	–
Compensation for Occupational Injuries and Diseases										
Employee Benefit reserve										
Non-current Provisions reserve										
Valuation roll reserve										
Investment in associate account										
Capitalisation										
6	8,728	8,728	8,728	229,193	229,193	229,193	229,193	8,728	8,728	8,728

Note:

6. Above reserves do not include Revaluation reserve. Revaluation reserve not required to be cash backed

520 (75)

KZN292 KwaDukuza - Table A9 Asset Management

Description	###	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
CAPITAL EXPENDITURE										
Total New Assets	1	121,447	140,028	233,512	323,479	344,059	344,059	158,617	109,924	97,171
Roads Infrastructure		34,749	30,333	61,317	152,139	189,202	189,202	41,784	44,787	64,886
Storm water Infrastructure		–	–	2,360	9,197	9,815	9,815	–	–	–
Electrical Infrastructure		36,386	48,253	54,214	54,741	59,915	59,915	37,262	26,495	23,625
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	1,338	326	426	426	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	1,000	–	–	1,000	–	–
Infrastructure		*71,135*	*78,586*	*119,229*	*217,404*	*259,358*	*259,358*	*80,046*	*71,282*	*88,511*
Community Facilities		13,213	23,085	27,568	27,854	19,216	19,216	28,280	12,801	–
Sport and Recreation Facilities		2,871	10,788	15,532	10,390	6,396	6,396	3,000	16,682	–
Community Assets		*16,084*	*33,873*	*43,100*	*38,244*	*25,612*	*25,612*	*31,280*	*29,483*	–
Heritage Assets		–	–	–	450	450	450	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		127	1,459	16,190	801	882	882	310	–	–
Housing		–	–	3,165	3,000	3,000	3,000	4,000	–	–
Other Assets		*127*	*1,459*	*19,355*	*3,801*	*3,882*	*3,882*	*4,310*	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		572	–	15,650	15,014	14,247	14,247	10,000	5,500	5,000
Intangible Assets		*572*	–	*15,650*	*15,014*	*14,247*	*14,247*	*10,000*	*5,500*	*5,000*
Computer Equipment		714	4,063	2,478	1,600	2,026	2,026	2,040	–	–
Furniture and Office Equipment		1,019	3,557	3,434	2,020	2,237	2,237	2,225	500	500
Machinery and Equipment		26,010	4,831	7,527	5,840	7,436	7,436	10,191	1,160	1,160
Transport Assets		5,786	10,910	22,741	39,106	28,811	28,811	18,525	2,000	2,000
Land		–	2,750	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets	2	100,306	15,250	138,240	82,338	253,582	253,582	7,160	21,948	7,601
Roads Infrastructure		(2,472)	13,791	140,969	72,178	254,453	254,453	8,347	21,083	7,461
Storm water Infrastructure		–	(14)	–	–	–	–	–	–	–
Electrical Infrastructure		(234)	69	(765)	4,824	(9)	(9)	19	2,000	139
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		*(2,706)*	*13,846*	*140,204*	*77,002*	*254,444*	*254,444*	*8,365*	*23,083*	*7,601*
Community Facilities		105,357	1,986	(362)	(9,299)	2,746	2,746	90	108	–
Sport and Recreation Facilities		(2,341)	(100)	315	10,202	219	219	–	(1,243)	–
Community Assets		*103,016*	*1,886*	*(47)*	*904*	*2,965*	*2,965*	*90*	*(1,135)*	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	(1,916)	2,433	(5,327)	(5,327)	–	–	–
Housing		(4)	(482)	(0)	2,000	1,500	1,500	(1,296)	–	–
Other Assets		*(4)*	*(482)*	*(1,917)*	*4,433*	*(3,827)*	*(3,827)*	*(1,296)*	–	–
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	2,385	207,744	356,704	234,456	322,758	322,758	54,646	31,290	9,426
Roads Infrastructure		2,352	3,266	64,572	59,436	170,405	170,405	–	–	–
Storm water Infrastructure		–	–	16,517	126,085	113,867	113,867	–	–	–
Electrical Infrastructure		127	224,198	(23,019)	47,149	29,430	29,430	36,941	28,144	9,182
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		*2,480*	*227,464*	*58,071*	*232,670*	*313,702*	*313,702*	*36,941*	*28,144*	*9,182*
Community Facilities		6	155	–	59	(15)	(15)	1,689	–	–
Sport and Recreation Facilities		2	21	298,102	4,534	2,885	2,885	110	–	–
Community Assets		*8*	*176*	*298,102*	*4,594*	*2,870*	*2,870*	*1,999*	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		(102)	(20,185)	561	(2,808)	6,186	6,186	15,707	3,146	244
Housing		–	–	–	–	–	–	–	–	–
Other Assets		*(102)*	*(20,185)*	*561*	*(2,808)*	*6,186*	*6,186*	*15,707*	*3,146*	*244*
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	269	(30)	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–
Total Capital Expenditure	4	224,138	363,023	728,456	640,274	920,398	920,398	220,423	163,163	114,198
Roads Infrastructure		34,629	47,411	266,858	283,753	614,060	614,060	50,131	65,870	72,347
Storm water Infrastructure		–	(14)	18,877	135,283	123,682	123,682	–	–	–
Electrical Infrastructure		36,280	272,519	30,431	106,714	89,336	89,336	74,221	56,639	32,947
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	1,338	326	426	426	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	1,000	–	–	1,000	–	–
Infrastructure		*70,909*	*319,915*	*317,504*	*527,076*	*827,504*	*827,504*	*125,352*	*122,509*	*105,294*
Community Facilities		116,576	25,225	27,206	18,614	21,946	21,946	30,259	12,909	–
Sport and Recreation Facilities		532	10,710	313,948	25,127	9,500	9,500	3,110	15,439	–
Community Assets		*119,108*	*35,935*	*341,154*	*43,741*	*31,446*	*31,446*	*33,369*	*28,348*	–
Heritage Assets		–	–	–	450	450	450	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		25	(18,726)	14,835	427	1,741	1,741	16,017	3,146	244
Housing		(4)	(482)	3,164	5,000	4,500	4,500	2,704	–	–
Other Assets		*21*	*(19,208)*	*17,999*	*5,427*	*6,241*	*6,241*	*18,721*	*3,146*	*244*
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		572	–	15,650	15,014	14,247	14,247	10,000	5,500	5,000
Intangible Assets		*572*	–	*15,650*	*15,014*	*14,247*	*14,247*	*10,000*	*5,500*	*5,000*
Computer Equipment		714	4,063	2,476	1,600	2,026	2,026	2,040	–	–
Furniture and Office Equipment		1,019	3,557	3,434	2,020	2,237	2,237	2,225	500	500
Machinery and Equipment		26,010	5,100	7,497	5,840	7,436	7,436	10,191	1,160	1,160
Transport Assets		5,786	10,910	22,741	39,106	28,811	28,811	18,525	2,000	2,000
Land		–	2,750	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE - Asset class		224,138	363,023	728,456	640,274	920,398	920,398	220,423	163,163	114,198

S20(2-7)

ASSET REGISTER SUMMARY - PPE (WDV)	5	*2,386,714*	*2,370,406*	*2,857,726*	*3,549,873*	*3,746,122*	*3,746,122*	*2,859,153*	*2,886,932*	*2,849,313*
Roads Infrastructure		764,587	957,541	1,308,176	1,547,078	1,721,442	1,721,442	1,223,378	1,184,992	1,161,417
Storm water Infrastructure		185,145	(0)	22,437	400,180	407,287	407,287	16,437	16,337	14,132
Electrical Infrastructure		586,718	598,220	683,721	523,298	531,508	531,508	733,568	797,343	839,458
Water Supply Infrastructure		321	(11)	(22)	-	(14)	(14)	(50)	(65)	(80)
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		4,740	4,193	3,260	19,257	19,418	19,418	2,828	2,385	1,926
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	1,000	-	-	1,000	1,000	1,000
Infrastructure		*1,541,512*	*1,559,943*	*2,017,573*	*2,490,814*	*2,679,641*	*2,679,641*	*1,979,159*	*2,001,992*	*2,017,853*
Community Assets		225,285	147,342	147,611	220,035	241,750	241,750	160,764	169,506	161,628
Heritage Assets		105	105	105	855	855	855	555	555	555
Investment properties		171,625	192,670	187,816	197,735	197,735	197,735	194,816	198,491	202,350
Other Assets		1,892	54,584	88,594	25,949	24,010	24,010	54,444	46,839	38,931
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		2,445	1,034	880	37,947	37,298	37,298	23,012	27,421	31,286
Computer Equipment		1,770	3,048	3,373	(8,286)	(9,059)	(9,059)	(4,786)	(10,846)	(17,160)
Furniture and Office Equipment		13,736	8,167	9,602	46,722	46,844	46,844	7,037	3,808	627
Machinery and Equipment		4,262	8,207	12,951	24,027	24,303	24,303	16,722	11,000	5,000
Transport Assets		37,669	41,935	56,810	103,112	91,780	91,780	75,218	65,960	58,248
Land		386,613	353,371	352,411	410,963	410,963	410,963	352,211	352,106	351,995
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	2,386,714	2,370,406	2,857,726	3,549,873	3,746,122	3,746,122	2,859,153	2,886,932	2,849,313
EXPENDITURE OTHER ITEMS		121,665	144,006	159,980	238,226	240,305	240,305	245,989	275,059	283,939
Depreciation	7	78,198	87,024	93,471	152,907	149,912	149,912	160,911	176,038	183,078
Repairs and Maintenance by Asset Class	3	43,467	56,982	66,509	85,319	90,393	90,393	85,078	99,021	100,861
Roads Infrastructure		8,998	10,943	13,229	18,542	18,542	18,542	18,164	22,623	22,953
Storm water Infrastructure		3,403	5,470	7,414	7,880	9,880	9,880	6,500	7,500	7,500
Electrical Infrastructure		17,391	22,967	23,945	31,074	31,130	31,130	29,283	35,320	35,566
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		24	-	11	33	83	83	89	90	95
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		*29,816*	*39,379*	*44,598*	*57,529*	*59,635*	*59,635*	*54,016*	*65,533*	*66,114*
Community Facilities		634	1,312	1,603	1,836	1,936	1,936	1,976	1,760	1,785
Sport and Recreation Facilities		235	337	413	454	454	454	477	498	517
Community Assets		*869*	*1,650*	*2,016*	*2,290*	*2,390*	*2,390*	*2,452*	*2,278*	*2,302*
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		1,502	3,033	3,458	4,619	5,656	5,656	6,562	6,153	6,734
Housing		-	-	-	-	-	-	-	-	-
Other Assets		*1,502*	*3,033*	*3,458*	*4,619*	*5,656*	*5,656*	*6,562*	*6,153*	*6,734*
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		221	215	155	280	480	480	320	320	320
Furniture and Office Equipment		12	21	55	284	171	171	280	307	321
Machinery and Equipment		2,629	2,678	2,570	4,220	3,581	3,581	3,660	4,595	4,676
Transport Assets		8,419	10,007	13,656	16,097	18,479	18,479	17,778	19,834	20,393
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		121,665	144,006	159,980	238,226	240,305	240,305	245,989	275,059	283,939
Renewal and upgrading of Existing Assets as % of total capex		*45.8%*	*61.4%*	*67.9%*	*49.5%*	*62.6%*	*62.6%*	*28.0%*	*32.6%*	*14.9%*
Renewal and upgrading of Existing Assets as % of deprecn		*131.3%*	*256.2%*	*529.5%*	*207.2%*	*384.5%*	*384.5%*	*38.4%*	*30.2%*	*9.3%*
R&M as a % of PPE		*1.8%*	*2.4%*	*2.3%*	*2.4%*	*2.4%*	*2.4%*	*3.0%*	*3.5%*	*3.6%*
Renewal and upgrading and R&M as a % of PPE		*6.1%*	*11.8%*	*19.7%*	*11.5%*	*18.0%*	*18.0%*	*5.2%*	*5.3%*	*4.2%*

KZN292 KwaDukuza - Table A10 Basic service delivery measurement

Description	###	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		–	–	–	–	–	–	–	–	–
Piped water inside yard (but not in dwelling)		–	–	–	–	–	–	–	–	–
Using public tap (at least min.service level)	2	–	–	–	–	–	–	–	–	–
Other water supply (at least min.service level)	4	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Using public tap (< min.service level)	3	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	4	–	–	–	–	–	–	–	–	–
No water supply		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		–	–	–	–	–	–	–	–	–
Flush toilet (with septic tank)		–	–	–	–	–	–	–	–	–
Chemical toilet		–	–	–	–	–	–	–	–	–
Pit toilet (ventilated)		–	–	–	–	–	–	–	–	–
Other toilet provisions (> min.service level)		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Bucket toilet		–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)		–	–	–	–	–	–	–	–	–
No toilet provisions		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Energy:										
Electricity (at least min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (min.service level)		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Electricity (< min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)		–	–	–	–	–	–	–	–	–
Other energy sources		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Refuse:										
Removed at least once a week		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Removed less frequently than once a week		–	–	–	–	–	–	–	–	–
Using communal refuse dump		–	–	–	–	–	–	–	–	–
Using own refuse dump		–	–	–	–	–	–	–	–	–
Other rubbish disposal		–	–	–	–	–	–	–	–	–
No rubbish disposal		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (free minimum level service)		–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per household per month)		–	–	–	–	–	–	–	–	–
Refuse (removed at least once a week)		–	–	–	–	–	–	–	–	–
Informal Settlements		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–
Sanitation (free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per indigent household per month)		–	–	–	–	–	–	–	–	–
Refuse (removed once a week for indigent households)		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–
Total cost of FBS provided	8	–	–	–	–	–	–	–	–	–
Highest level of free service provided per household										
Property rates (R value threshold)		–	–	–	–	–	–	–	–	–
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) (impermissable values per section 17 of MPRA)		–	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		98,719	298,629	330,934	371,853	377,353	377,353	398,813	420,410	445,635
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)		7,842	8,754	7,095	7,135	10,635	10,635	11,911	12,626	13,383
Refuse (in excess of one removal a week for indigent households)		14,950	15,449	17,520	18,592	21,092	21,092	23,624	24,805	26,045
Municipal Housing - rental rebates		–	–	–	–	–	–	–	–	–
Housing - top structure subsidies	6	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided		121,512	322,832	355,549	397,581	409,081	409,081	432,148	457,841	485,063

KZN292 KwaDukuza - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	###	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
REVENUE ITEMS:											
Non-exchange revenue by source											
Exchange Revenue	6										
Total Property Rates		632,266	853,386	950,895	1,060,719	1,074,219	1,074,219	1,074,219	1,128,525	1,196,237	1,268,011
rebates and impermissable values in excess of section 17 of MPRA		98,719	298,629	330,834	371,853	377,353	377,353	377,353	396,613	420,410	445,635
Net Property Rates		533,546	554,757	619,861	688,866	696,866	696,866	696,866	731,912	775,826	822,376
Exchange revenue service charges											
Service charges - Electricity	6										
Total Service charges - Electricity		887,745	1,060,713	1,054,137	1,241,521	1,267,421	1,267,421	1,267,421	1,410,687	1,466,402	1,590,324
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		7,842	8,754	7,095	7,135	10,635	10,635	10,635	11,911	12,626	13,383
Less Cost of Free Basis Services (50 kwh per indigent household per month)		–	–	–	–	–	–	–	–	–	–
Net Service charges - Electricity		879,903	1,051,958	1,047,042	1,234,386	1,256,786	1,256,786	1,256,786	1,398,776	1,473,776	1,576,941
Service charges - Water	6										
Total Service charges - Water									–	–	–
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–	–
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–	–
Net Service charges - Water		–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management											
Total Service charges - Waste Water Management									–	–	–
Less Revenue Foregone (in excess of free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–	–
Less Cost of Free Basis Services (free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–	–
Net Service charges - Waste Water Management		–	–	–	–	–	–	–	–	–	–
Service charges - Waste Management	6										
Total refuse removal revenue		83,708	93,122	108,703	118,237	118,237	118,237	118,237	126,682	135,078	144,037
Total landfill revenue				9	15	15	15	15	15	16	17
Less Revenue Foregone (in excess of one removal a week to indigent households)		14,950	15,449	17,520	18,592	21,092	21,092	21,092	23,624	24,805	26,045
Less Cost of Free Basis Services (removed once a week to indigent households)		–	–	–	–	–	–	–	–	–	–
Net Service charges - Waste Management		68,757	77,674	91,191	99,660	97,160	97,160	97,160	103,074	110,289	118,009
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	244,124	257,720	281,973	338,986	315,190	315,190	315,190	363,416	348,713	366,254
Pension and UIF Contributions		48,777	50,686	55,640	74,013	66,901	66,901	66,901	70,882	74,373	77,989
Medical Aid Contributions		22,272	22,970	24,063	29,122	26,643	26,643	26,643	28,230	29,621	31,087
Overtime		49,739	65,270	66,657	53,765	69,044	69,044	69,044	54,848	76,681	79,873
Performance Bonus		19,482	22,057	22,217	27,852	25,453	25,453	25,453	25,879	28,204	29,595
Motor Vehicle Allowance		15,423	18,099	17,728	20,590	18,928	18,928	18,928	20,121	21,113	22,156
Cellphone Allowance		1,191	1,287	1,340	1,620	1,545	1,545	1,545	1,645	1,718	1,803
Housing Allowances		1,089	1,092	1,149	1,302	1,268	1,268	1,268	1,342	1,408	1,478
Other benefits and allowances		12,220	13,062	14,782	16,715	17,580	17,580	17,580	11,755	19,457	20,429
Payments in lieu of leave		7,598	7,119	9,476	13,221	14,254	14,254	14,254	15,108	15,857	16,643
Long service awards		–	–	–	–	–	–	–			
Post-retirement benefit obligations	4	3,264	3,444	8,499	8,326	8,176	8,176	8,176	8,616	9,047	9,500
Entertainment		–	–	–	–	–	–	–			
Scarcity		–	–	–	–	–	–	–			
Acting and post related allowance		–	–	–	–	–	–	–			
In kind benefits		–	–	–	–	–	–	–			
sub-total	5	425,155	460,814	503,522	585,513	564,981	564,981	564,981	602,844	625,594	656,787
Less: Employees costs capitalised to PPE		–	–	–	–	–	–	–			
Total Employee related costs	1	425,155	460,814	503,522	585,513	564,981	564,981	564,981	602,844	625,594	656,787

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Depreciation and amortisation											
Depreciation of Property, Plant & Equipment		77,570	86,493	93,317	151,782	148,904	148,904	148,904	159,903	175,000	181,999
Lease amortisation		628	532	154	1,125	1,008	1,008	1,008	1,008	1,038	1,080
Capital asset impairment		23,993	7,394	3,881	11,500	11,500	11,500	11,500	11,500	12,075	12,679
Total Depreciation and amortisation	1	102,191	94,418	97,352	164,407	161,412	161,412	161,412	172,411	188,113	195,757
Bulk purchases - electricity											
Electricity bulk purchases		778,281	943,702	1,020,839	1,116,231	1,197,031	1,197,031	1,197,031	1,238,436	1,279,461	1,417,796
Total bulk purchases	1	778,281	943,702	1,020,839	1,116,231	1,197,031	1,197,031	1,197,031	1,238,436	1,279,461	1,417,796
Transfers and grants											
Cash transfers and grants		64,255	57,330	19,302	71,296	27,037	27,037	10,944	22,201	20,082	20,597
Non-cash transfers and grants		–	–	102	210	410	410	105	2,350	2,368	2,386
Total transfers and grants	1	64,255	57,330	19,405	71,506	27,447	27,447	11,049	24,551	22,468	22,983
Contracted Services											
Outsourced Services		128,787	154,708	204,030	207,515	232,883	232,883	232,883	233,088	240,257	252,491
Consultants and Professional Services		13,692	10,424	16,460	32,412	25,909	25,909	25,909	37,584	51,124	22,554
Contractors		56,322	80,141	92,425	117,619	126,164	126,164	126,164	127,493	139,010	143,493
Total contracted services		198,706	245,274	311,965	357,546	384,956	384,956	384,956	398,145	430,391	418,539
Operational Costs											
Collection costs		6,391	6,905	4,449	6,697	4,397	4,397	4,397	4,400	6,825	7,166
Contributions to 'other' provisions		21,154	2,112	405	1,544	1,544	1,544	1,544	1,683	1,768	1,856
Audit fees		3,778	4,812	5,049	5,660	5,660	5,660	5,660	5,810	6,205	6,515
Other Operational Costs		74,115	92,211	104,920	139,379	141,871	141,871	141,871	134,774	150,088	157,968
Total Operational Costs	1	105,439	106,040	114,823	152,480	153,273	153,273	153,273	146,767	164,884	173,505

Repairs and Maintenance by Expenditure Item	8										
Employee related costs		–	–	–	–	–	–	–	–	–	–
Inventory Consumed (Project Maintenance)		6,066	9,018	7,876	13,853	9,653	9,653	9,653	12,087	15,713	16,499
Contracted Services		37,380	47,964	58,632	71,366	80,740	80,740	80,740	72,991	83,307	84,362
Operational Costs		–	–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	9	43,467	56,982	66,509	85,219	90,393	90,393	90,393	85,078	99,021	100,861

Inventory Consumed										
Inventory Consumed - Water	–	–	–	–	–	–	–	–	–	–
Inventory Consumed - Other	28,300	38,320	44,311	26,528	21,597	21,597	21,597	26,106	30,418	31,974
Total Inventory Consumed & Other Material	28,300	38,320	44,311	26,528	21,597	21,597	21,597	26,106	30,418	31,974

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KZN292 KwaDukuza - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	###	Vote 1 - Chief Operations Officer Business Unit	Vote 2 - Corporate Services Business Unit	Vote 3 - Finance Business Unit	Vote 4 - Economic Development Planning Business Unit	Vote 5 - Community Services and Public Amenities	Vote 6 - Community Safety Business Unit	Vote 7 - Civil Engineering and Human Settlement Business Unit	Vote 8 - Electrical Engineering Business Unit	Vote 9 - Youth Development Business Unit	Vote 10 - Null	Vote 11 - Null	Vote 12 - Null	Vote 13 - Null	Vote 14 - Null	Vote 15 - Null	Total
R thousand																	
Revenue		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
Exchange Revenue																	
Service charges - Electricity		–	–	–	–	–	–	–	1,398,776	–	–	–	–	–	–	–	1,398,776
Service charges - Water		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Management		–	–	–	–	103,674	–	–	–	–	–	–	–	–	–	–	103,674
Sale of Goods and Rendering of Services		–	300	2,200	21,388	1,023	180	10,784	1,500	–	–	–	–	–	–	–	37,376
Agency services		–	–	–	–	–	14,689	–	–	–	–	–	–	–	–	–	14,689
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		–	–	11,000	–	–	–	–	–	–	–	–	–	–	–	–	11,000
Interest earned from Current and Non Current Assets		–	–	50,425	–	–	–	2,924	–	–	–	–	–	–	–	–	53,350
Dividends		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		–	1,000	–	–	1,353	–	675	–	–	–	–	–	–	–	–	3,028
Licence and permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	391	11,201	180	–	200	59	10,050	–	–	–	–	–	–	–	22,082
Non-Exchange Revenue																	
Property rates		–	–	731,912	–	–	–	–	–	–	–	–	–	–	–	–	731,912
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	–	17,020	11,680	10	3,104	–	1,500	–	–	–	–	–	–	–	33,315
Licences or permits		–	–	–	578	–	398	–	–	–	–	–	–	–	–	–	976
Transfer and subsidies - Operational		12,732	77,851	1,800	24,166	111,199	5,878	21,521	36,416	8,788	–	–	–	–	–	–	308,343
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Gains		–	5,000	–	–	–	–	–	–	–	–	–	–	–	–	–	5,000
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		12,732	84,543	825,558	58,193	216,650	24,451	35,963	1,448,241	8,788	–	–	–	–	–	–	2,715,119
Expenditure																	
Employee related costs		46,670	54,184	54,740	52,941	98,977	100,575	60,010	78,028	5,819	–	–	–	–	–	–	692,944
Remuneration of councillors		–	37,823	–	–	–	–	–	–	–	–	–	–	–	–	–	37,823
Bulk purchases - electricity		–	–	–	–	–	–	–	1,238,436	–	–	–	–	–	–	–	1,238,436
Inventory consumed		78	277	222	376	3,819	3,727	3,284	14,196	28	–	–	–	–	–	–	28,106
Debt impairment		–	–	22,348	–	1,000	200	–	4,300	–	–	–	–	–	–	–	27,848
Depreciation and amortisation		334	5,785	1,334	2,248	33,316	5,313	78,244	45,686	171	–	–	–	–	–	–	172,411
Interest		–	–	–	–	–	–	6,700	10,299	–	–	–	–	–	–	–	15,999
Contracted services		28,226	9,609	5,750	21,658	192,514	42,888	29,558	66,934	4,810	–	–	–	–	–	–	396,145
Transfers and subsidies		3,500	688	–	2,314	30	2,000	13,089	–	2,930	–	–	–	–	–	–	24,551
Irrecoverable debts written off		–	–	2,840	–	–	–	–	–	–	–	–	–	–	–	–	2,840
Operational costs		15,324	45,002	20,944	3,325	17,038	11,082	5,899	25,204	2,948	–	–	–	–	–	–	146,767
Losses on disposal of Assets		–	2,650	–	550	1,000	–	2,550	1,500	–	–	–	–	–	–	–	8,250
Other Losses		–	7,064	–	–	–	–	–	7,064	–	–	–	–	–	–	–	14,127
Total Expenditure		97,030	163,081	108,179	83,413	347,784	225,783	198,333	1,491,636	15,997	–	–	–	–	–	–	2,716,137
Surplus/(Deficit)		(79,298)	(78,518)	717,378	(25,220)	(131,144)	(201,332)	(162,370)	(43,395)	(7,119)	–	–	–	–	–	–	(1,018)
Transfers and subsidies - capital (monetary allocations)		–	–	–	–	–	–	67,622	21,678	–	–	–	–	–	–	–	79,300
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		(79,298)	(78,518)	717,378	(25,220)	(131,144)	(201,332)	(94,749)	(21,717)	(7,119)	–	–	–	–	–	–	78,282

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KZN292 KwaDukuza - Supporting Table SA3 SupportingIng detail to 'Budgeted Financial Position'

Description	###	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
ASSETS											
Trade and other receivables from exchange transactions											
Electricity		186,482	241,675	263,204	7,788	13,251	13,251	13,251	508,095	787,441	1,086,017
Water		–	–	–	216,099	216,099	216,099	216,099	–	–	–
Waste		29,376	29,983	33,393	83,459	83,959	83,959	83,959	45,479	50,875	66,629
Waste Water		–	–	–	–	–	–	–	–	–	–
Other trade receivables from exchange transactions		55,473	64,481	59,595	34,579	34,579	34,579	34,579	51,672	47,363	42,844
Gross: Trade and other receivables from exchange transactions		271,332	336,339	356,192	341,925	347,887	347,887	347,887	605,246	885,679	1,195,490
Less: Impairment for debt		(198,434)	(204,903)	(217,699)	(91,649)	(94,149)	(94,149)	(94,149)	(220,066)	(226,792)	(233,852)
Impairment for Electricity		(198,434)	(204,903)	(217,699)	(91,049)	(93,049)	(93,049)	(93,049)	(218,800)	(224,188)	(229,863)
Impairment for Water		–	–	–	–	–	–	–	–	–	–
Impairment for Waste		–	–	–	(525)	(1,025)	(1,025)	(1,025)	(1,067)	(2,186)	(3,362)
Impairment for Waste Water		–	–	–	–	–	–	–	–	–	–
Impairment for other trade receivables from exchange transactions		–	–	–	(76)	(76)	(76)	(76)	(200)	(409)	(627)
Total net Trade and other receivables from Exchange Transactions		72,898	131,435	138,493	250,275	253,738	253,738	253,738	385,179	658,887	961,638
Receivables from non-exchange transactions											
Property rates		158,024	162,006	195,454	181,761	164,161	164,161	164,161	284,910	317,780	373,698
Less: Impairment of Property rates		1,204	1,204	1,204	(4,000)	(22,348)	(22,348)	(22,348)	(22,348)	(45,814)	(70,453)
Net Property rates		157,228	163,210	196,658	157,761	141,813	141,813	141,813	242,561	271,966	303,145
Other receivables from non-exchange transactions		117,791	122,889	142,781	138,739	138,739	138,739	138,739	147,340	149,318	151,964
Impairment for other receivables from non-exchange transactions		(88,081)	(88,368)	(88,730)	(89,308)	(89,308)	(89,308)	(89,308)	(89,130)	(89,340)	(89,580)
Net other receivables from non-exchange transactions		29,710	34,511	54,052	49,431	49,431	49,431	49,431	58,210	59,978	62,404
Total net Receivables from non-exchange transactions		186,938	197,721	250,709	207,193	191,244	191,244	191,244	300,772	331,944	365,549
Inventory											
Water											
Opening Balance		–	–	–	–	–	–	–	–	–	–
System Input Volume		–	–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–	–
Bulk Purchases		–	–	–	–	–	–	–	–	–	–
Natural Sources		–	–	–	–	–	–	–	–	–	–
Authorised Consumption	6	–	–	–	–	–	–	–	–	–	–
Billed Authorised Consumption		–	–	–	–	–	–	–	–	–	–
Billed Metered Consumption		–	–	–	–	–	–	–	–	–	–
Free Basic Water		–	–	–	–	–	–	–	–	–	–
Subsidised Water		–	–	–	–	–	–	–	–	–	–
Revenue Water		–	–	–	–	–	–	–	–	–	–
Billed Unmetered Consumption		–	–	–	–	–	–	–	–	–	–
Free Basic Water		–	–	–	–	–	–	–	–	–	–
Subsidised Water		–	–	–	–	–	–	–	–	–	–
Revenue Water		–	–	–	–	–	–	–	–	–	–
UnBilled Authorised Consumption		–	–	–	–	–	–	–	–	–	–
Unbilled Metered Consumption		–	–	–	–	–	–	–	–	–	–
Unbilled Unmetered Consumption		–	–	–	–	–	–	–	–	–	–
Water Losses		–	–	–	–	–	–	–	–	–	–
Apparent losses		–	–	–	–	–	–	–	–	–	–
Unauthorised Consumption		–	–	–	–	–	–	–	–	–	–
Customer Meter Inaccuracies		–	–	–	–	–	–	–	–	–	–
Real losses		–	–	–	–	–	–	–	–	–	–
Leakage on Transmission and Distribution Mains		–	–	–	–	–	–	–	–	–	–
Leakage and Overflows at Storage Tanks/Reservoirs		–	–	–	–	–	–	–	–	–	–
Leakage on Service Connections up to the point of Customer Meter		–	–	–	–	–	–	–	–	–	–
Data Transfer and Management Errors		–	–	–	–	–	–	–	–	–	–
Unavoidable Annual Real Losses		–	–	–	–	–	–	–	–	–	–
Non-revenue Water		–	–	–	–	–	–	–	–	–	–
Closing Balance Water		–	–	–	–	–	–	–	–	–	–
Agricultural											
Opening Balance		–	–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–	–
Issues	7	–	–	–	–	–	–	–	–	–	–
Adjustments	8	–	–	–	–	–	–	–	–	–	–
Write-offs	9	–	–	–	–	–	–	–	–	–	–
Closing balance - Agricultural		–	–	–	–	–	–	–	–	–	–
Consumables											
Standard Rated											
Opening Balance		74,025	106,509	127,231	19,274	19,274	19,274	19,274	10,744	(362)	(20,780)
Acquisitions		32,484	22,297	23,284	8,570	8,570	8,570	8,570	15,000	10,000	10,000
Issues	7	–	(1,575)	(8,081)	(9,003)	(8,991)	(8,991)	(8,991)	(26,106)	(30,418)	(31,974)
Adjustments	8	–	–	–	–	–	–	–	–	–	–

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Write-offs	9	–	–	–	–	–	–	–	–	–	–
Closing balance - Consumables Standard Rated		106,509	127,231	142,435	18,841	18,854	18,854	18,854	(362)	(20,760)	(42,753)
Zero Rated											
Opening Balance		(69,395)	(96,774)	(115,822)	–	–	–	–	–	10,000	20,000
Acquisitions		921	–	–	–	–	–	–	10,000	10,000	10,000
Issues	7	(28,300)	(19,047)	(14,948)	–	–	–	–	–	–	–
Adjustments	8	–	–	–	–	–	–	–	–	–	–
Write-offs	9	–	–	–	–	–	–	–	–	–	–
Closing balance - Consumables Zero Rated		(96,774)	(115,822)	(130,769)	–	–	–	–	10,000	20,000	30,000
Finished Goods											
Opening Balance		–	–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–	–
Issues	7	–	–	–	–	–	–	–	–	–	–
Adjustments	8	–	–	–	–	–	–	–	–	–	–
Write-offs	9	–	–	–	–	–	–	–	–	–	–
Closing balance - Finished Goods		–	–	–	–	–	–	–	–	–	–
Materials and Supplies											
Opening Balance		–	–	(1,327)	23,558	23,558	23,558	23,558	3,921	23,921	33,921
Acquisitions		–	16,371	21,974	16,528	16,528	16,528	16,528	20,000	10,000	10,000
Issues	7	–	(17,698)	(21,283)	(17,525)	(12,607)	(12,607)	(12,607)	–	–	–
Adjustments	8	–	–	–	–	–	–	–	–	–	–
Write-offs	9	–	–	–	–	–	–	–	–	–	–
Closing balance - Materials and Supplies		–	(1,327)	(636)	22,560	27,478	27,478	27,478	23,921	33,921	43,921
Work-in-progress											
Opening Balance		–	–	–	–	–	–	–	–	–	–
Materials		–	–	–	–	–	–	–	–	–	–
Transfers		–	–	–	–	–	–	–	–	–	–
Closing balance - Work-in-progress		–	–	–	–	–	–	–	–	–	–
Housing Stock											
Opening Balance		142	142	142	–	–	–	–	135	135	135
Acquisitions		–	–	–	–	–	–	–	–	–	–
Transfers		–	–	(7)	–	–	–	–	–	–	–
Sales		–	–	–	–	–	–	–	–	–	–
Closing Balance - Housing Stock		142	142	135	–	–	–	–	135	135	135
Land											
Opening Balance		–	–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–	–
Sales		–	–	–	–	–	–	–	–	–	–
Adjustments		–	–	–	–	–	–	–	–	–	–
Correction of Prior period errors		–	–	–	–	–	–	–	–	–	–
Transfers		–	–	–	–	–	–	–	–	–	–
Closing Balance - Land		–	–	–	–	–	–	–	–	–	–
Closing Balance - Inventory & Consumables		9,878	10,226	11,165	41,401	46,332	46,332	46,332	33,694	33,276	31,303
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		3,089,120	3,273,294	3,983,857	4,554,986	4,764,778	4,764,778	4,764,778	5,159,455	5,346,430	5,473,886
Leases recognised as PPE	3	4,613	3,898	3,898	15,650	15,650	15,650	15,650	3,898	3,898	3,898
Less: Accumulated depreciation		847,200	925,794	1,008,675	1,022,515	1,019,638	1,019,638	1,019,638	1,319,483	1,494,483	1,676,481
Total Property, plant and equipment (PPE)	2	2,246,532	2,351,398	2,979,080	3,548,121	3,760,790	3,760,790	3,760,790	3,843,870	3,855,846	3,801,283
LIABILITIES											
Current liabilities - Financial liabilities											
Short term loans (other than bank overdraft)		11,637	11,637	11,637	12,219	12,219	12,219	12,219	25,661	39,132	53,278
Current portion of long-term liabilities		0	53	–	11,746	(473)	(473)	(473)	(12,830)	(26,302)	(40,447)
Total Current liabilities - Financial liabilities		11,637	11,690	11,637	23,966	11,746	11,746	11,746	12,830	12,830	12,830
Trade and other payables from exchange transactions											
Trade and other payables from exchange transactions	5	285,900	311,586	474,977	940,206	987,372	987,372	987,372	660,945	939,408	1,238,005
Other trade payables from exchange transactions		–	–	–	–	–	–	–	–	–	–
Trade payables from Non-exchange transactions: Unspent conditional Grants		84,534	65,497	1,002,582	50,936	(187,583)	(187,583)	(187,583)	49,430	49,430	49,430
Trade payables from Non-exchange transactions: Other		5,427	(4)	(4)	(3,331)	(1,789)	(1,789)	(1,789)	–	–	–
VAT		75,734	22,373	34,879	215,679	211,421	211,421	211,421	239,268	491,652	761,497
Total Trade and other payables from exchange transactions	2	451,595	399,453	1,512,434	1,203,389	1,009,421	1,009,421	1,009,421	949,643	1,480,490	2,048,932
Non current liabilities - Financial liabilities											
Borrowing	4	188,689	177,052	164,458	181,884	161,884	161,884	161,884	136,747	123,275	109,130
Other financial liabilities		925	–	–	–	–	–	–	–	–	–
Total Non current liabilities - Financial liabilities		189,614	177,052	164,458	181,884	161,884	161,884	161,884	136,747	123,275	109,130
Non current liabilities - Long Term portion of trade payables		–	–	–	–	–	–	–	–	–	–
Elektricity Bulk Purchases		–	–	–	–	–	–	–	–	–	–
Payables and Accruals - General		–	–	–	–	–	–	–	–	–	–
Water Bulk Purchases		–	–	–	–	–	–	–	–	–	–
Municipal Debt Relief		–	–	–	–	–	–	–	–	–	–
Provisions											
Retirement benefits		–	–	–	–	–	–	–	–	–	–

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Refuse landfill site rehabilitation		–	–	–	4,354	4,354	4,354	4,354	6,308	8,075	9,931
Other		29,686	32,176	32,176	35,528	35,528	35,528	35,528	19,962	19,962	19,962
Total Provisions		29,686	32,176	32,176	39,882	39,882	39,882	39,882	26,270	28,037	29,893
CHANGES IN NET ASSETS											
Accumulated surplus/(deficit)											
Accumulated surplus/(deficit) - opening balance		2,612,697	2,851,732	3,000,906	3,023,204	3,023,204	3,023,204	3,023,204	4,611,934	4,691,289	4,762,493
GRAP adjustments		–	–	–	–	–	–	–	–	–	–
Restated balance		2,612,697	2,851,732	3,000,906	3,023,204	3,023,204	3,023,204	3,023,204	4,611,934	4,691,289	4,762,493
Surplus/(Deficit) for the year		241,996	149,202	590,090	803,698	1,030,359	1,030,359	1,030,359	79,355	71,204	75,449
Transfers to/from Reserves		–	–	–	–	–	–	–	–	–	–
Depreciation offsets		–	–	–	–	–	–	–	–	–	–
Other adjustments		–	–	–	–	–	–	–	–	–	–
Accumulated Surplus/(Deficit)	1	2,854,693	3,000,934	3,590,996	3,826,901	4,053,562	4,053,562	4,053,562	4,691,289	4,762,493	4,837,942
Reserves											
Housing Development Fund		8,728	8,728	8,728	8,728	8,728	8,728	8,728	8,728	8,728	8,728
Capital replacement		–	–	–	220,465	220,465	220,465	220,465	–	–	–
Self-insurance		–	–	–	–	–	–	–	–	–	–
Other reserves		–	–	–	–	–	–	–	–	–	–
Revaluation		18,313	18,313	18,313	18,313	18,313	(18,313)	18,313	18,313	18,313	18,313
Total Reserves	2	27,041	27,041	27,041	247,507	247,507	210,880	247,507	27,041	27,041	27,041
TOTAL COMMUNITY WEALTH/EQUITY	2	2,881,734	3,027,975	3,618,037	4,074,408	4,301,069	4,264,442	4,301,069	4,718,330	4,789,535	4,864,983

References

1. Must reconcile with Table A4 Budgeted Financial Performance (revenue and expenditure)

2. Must reconcile with Table A6 Budgeted Financial Position

3. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases

4. Borrowing must reconcile to Table A17

5. Trade Payable should only include Trade Payables from Exchange Transactions ("True Creditors")

6. Inventory Consumed - Water - Included under "Inventory Consumed" on Table A4 - Detail to be submitted on Table SA1

7. Inventry Consumed Other - Included under "Inventory Consumed" on Table A4 - Detail to be submitted on Table SA1

8. Inventory Transfers/Adjustments (Include under gains/losses on Table A4)

9. Inventory Write-offs (Include under losses on Table A4)

S20 (215)

KZN292 KwaDukuza - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	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
BASIC SERVICE DELIVERY	Energy Sources			675,978	970,359	1,175,775	1,315,485	1,334,283	1,334,283	1,469,919	1,630,547	1,835,052
	Community and Social Services			18,212	28,616	21,616	22,697	23,405	23,405	25,955	25,012	26,155
	Waste management			85,008	86,871	110,915	127,831	126,331	126,331	143,950	152,215	160,071
	Sport and recreation			46,634	47,561	51,404	58,293	58,343	58,343	61,239	64,311	67,538
	Road transport			71,577	74,893	205,817	807,051	1,036,410	1,036,410	90,355	83,235	100,282
	Housing			7,251	5,535	7,991	61,699	17,650	17,650	17,882	18,207	18,539
	Planning and development			25,978	51,507	58,202	57,655	67,384	67,384	58,279	60,357	63,602
LOCAL ECO. DEVELOPM. SAFE AND SECURE ENVIRONMENT	Public safety			12,201	16,251	12,292		12,385	12,385	4,315	4,533	4,761
	Environmental protection			1,435	1,593	1,833	2,082	2,082	2,082	2,082	2,186	2,295
MUNICIPAL INSTITUTIONAL DEVELOPMENT	Executive and council			41,313	68,297	73,695	83,524	83,639	83,639	82,050	86,171	90,498
GOOD GOVERNANCE	Internal audit			668	742	864	970	970	970	970	1,018	1,069
MUNICIPAL FINANCIAL VIABILITY	Finance and administration			608,827	614,298	738,064	821,420	880,756	880,756	833,485	880,201	931,998
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	1,795,081	1,984,723	2,458,458	3,359,106	3,643,637	3,643,637	2,790,492	2,917,993	3,101,869

References

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

2. Balance of allocations not directly linked to an IDP strategic objective

320 (216)

KZN292 KwaDukuza - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	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
	Energy Sources			785,744	855,640	1,176,832	1,335,091	1,410,650	1,410,650	1,467,118	1,508,503	1,554,177
	Community and Social Services			36,425	38,256	57,624	66,204	69,180	69,180	74,338	75,063	76,302
BASIC SERVICE DELIVERY	Waste management			82,099	92,218	151,027	185,067	180,685	180,685	186,280	186,845	208,430
	Sport and recreation			84,744	89,590	105,632	117,884	116,605	116,605	126,091	129,622	135,809
	Road transport			83,276	84,680	121,206	162,010	151,033	151,033	163,845	171,599	178,358
	Housing			11,054	14,391	19,182	77,588	28,755	28,755	28,570	30,161	31,010
	Planning and development			52,438	58,703	99,141	105,560	94,211	94,211	114,617	129,819	105,988
LOCAL ECO. DEVELOPM. SAFE AND SECURE ENVIRONMENT	Public safety			97,015	96,622	131,263	138,171	143,922	143,922	140,887	158,500	165,265
	Environmental protection			1,849	2,043	3,093	3,832	3,726	3,726	4,061	4,139	4,294
MUNICIPAL INSTITUTIONAL DEVELOPMENT GOOD GOVERNANCE	Executive and council			74,507	77,591	88,376	106,894	108,941	108,941	110,342	114,642	119,968
	Internal audit			3,905	3,534	6,751	8,835	5,940	5,940	6,361	6,529	6,839
MUNICIPAL FINANCIAL VIABILITY	Finance and administration			149,357	187,868	215,159	244,536	241,468	241,468	252,100	261,925	274,440
Allocations to other priorities												
Total Expenditure			1	1,462,414	1,611,146	2,175,286	2,529,491	2,555,128	2,555,128	2,654,412	2,787,228	2,963,880
check op expenditure balance				(282,413)	(426,634)	5,972	(43,303)	(63,151)	(63,151)	(61,725)	(64,811)	(68,052)

References

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

2. Balance of allocations not directly linked to an IDP strategic objective

520 (21)

KZN292 KwaDukuza - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	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
	Energy Sources			76,531	119,662	190,031	149,643	163,682	163,682	125,622	122,385	93,215
	Community and Social Services			15,021	38,876	28,055	11,649	11,584	11,584	8,540	2,000	–
BASIC SERVICE DELIVERY	Waste management			3,786	8,456	7,400	6,541	6,081	6,081	2,685	–	–
	Sport and recreation			24,859	25,970	27,309	23,031	23,230	23,230	14,286	24,031	–
	Road transport			82,327	85,612	210,804	702,591	890,538	890,538	71,604	52,419	56,686
	Housing			1,985	6,116	5,628	4,700	4,757	4,757	8,800	–	–
	Planning and development			400	1,823	3,760	4,186	9,487	9,487	8,445	5,850	–
LOCAL ECO. DEVELOPM. SAFE AND SECURE ENVIRONMENT	Public safety			2,853	20,785	21,518	20,343	16,838	16,838	14,680	–	–
	Environmental protection											
MUNICIPAL INSTITUTIONAL DEVELOPMENT GOOD GOVERNANCE	Executive and council						10,400	19,726	19,726	12,010	–	–
	Internal audit											
MUNICIPAL FINANCIAL VIABILITY	Finance and administration			27,506	13,900	43,909	16,913	13,999	13,999	19,655	4,900	2,400
Allocations to other priorities			3									
Total Capital Expenditure			1	235,268	321,400	538,512	956,898	1,159,923	1,159,923	286,227	211,585	152,501
check capital balance				52,578	90,482	(190,402)	(0)	(0)	(0)	–	–	–

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure

2. Goal code must be used on Table SA36

3. Balance of allocations not directly linked to an IDP strategic objective

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0 - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	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
		Unqualified with no findings	Unqualified with no findings	Unqualified with no findings						
4 people employed from employment equity target groups in the three highest levels of management by 30 June 2024	Number				R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
4 reports on trainings provided for Councillors and staff conducted, submitted to FLPA by 30 June 2024.	Number				R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
Ensure 50% employment of women candidates from all levels by 30 June 2024	Percentage				R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
Ensure 50% employment of youth candidates from all levels by 30 June 2024	Percentage				R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
90% of a municipality's training budget spent on implementation of WSP by 30 June 2024.	Percentage				R2,800,420.00	R0.00	R0.00	R0.00	R0.00	R0.00
34 properties transferred from erstwhile TLC's to KDM by 30 June 2024.	Number				R400,000.00	R0.00	R0.00	R0.00	R0.00	R0.00
Adoption of reviewed PMS Framework by Council by 31 May 2024.	Date									
2024/2025 Service Delivery and Budget Implementation Plan (SDBIP) approved by Mayor within 28 Days from the approval of the budget.	Date				R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
Submission of the Performance Agreements to the MEC for Local Government within 14 days after the Mayors approval of the SDBIP.	Date				R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
Submission of the 2022/2023 Annual Performance Report (APR) to the Auditor General (AG) by 31 August 2023	Date				R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
KDM 2022/2023 Annual Report submitted to Council by 31 January 2024.	Date				R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
Submission of the 2022/2023 Oversight report to Council for adoption by 31 March 2024	Date				R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
4 quarterly performance reports submitted to the EXCO/Council by 30 June 2024.	Date				R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
i)2 Informal Reviews. ii)1 Formal Review for Mid year 2023/2024 conducted by 31 March 2024. Iii)1 Annual Assessment for 2022/2023, by 30 June 2024.	Number				R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
Publication of the Performance Agreements on the municipal website 14 days after the approval of the SDBIP.	Date				R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
Publication of the Oversight report on the municipal website within 7 days of Council adoption.	Date				R0.00	R0.00	R0.00	R0.00	R0.00	R0.00

Approval and adoption of the 2024/2025 IDP in line with S129 MFMA & Chapters 5&6 MSA by Council by 31 May 2024	Date				R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
2024/2025 Risk based Annual Internal Audit Plan submitted to council by 30 June 2024	Date				R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
4 Quarterly reports on organisational compliance with relevant laws and regulations compiled by Internal Audit and submitted to EXCO/Council by 30 June 2024.	Number				R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
4 Audit & Performance Audit Committee reports submitted to Council by the Audit Committee by 30 June 2024	Number				R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
4 progress reports on the percentage of AG findings resolved in the AG action plan, compiled by IA and submitted to EXCO/Council by 30 June 2024	Number				R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
Adoption of 2024/2025 Risk Register by council by 30 June 2024	Number				R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
4 reports on top 10 risk action plans submitted to Risk Management Committee and EXCO by 30 June 2024	Number				R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
R5 100 000 collected from all traffic licenses issued by 30 June 2024	Rand Value				R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
R2 000 000 revenue collected from outstanding fines, as at 30 June 2023; and other traffic offences by 30 June 2024	Rand Value				R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
100% expenditure on implementation of MIG Infrastructure projects by 30 June 2024	Percentage				R50 763 043	R0.00	R0.00	R0.00	R0.00	R0.00
100% spend on the National Flood Disaster Grant by 30 June 2024	Percentage				R700,000,000.00	R0.00	R0.00	R0.00	R0.00	R0.00
90% of a municipality's capital budget actually spent on capital projects by 30 June 2024	Percentage				R1 139 218 308	R0.00	R0.00	R0.00	R0.00	R0.00

S20 (219)

0% irregular expenditure by 30 June 2024. 70% reduction of irregular expenditure in comparison to the 2002/2023 Financial Year End Irregular Expenditure.	Percentage				R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
2% reduction of debt in the greater than 60 days category when compared to debt as at 30 June 2023.	Percentage				R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
i) 3 Budget implementation Section 52(d) reports by 30 June 2024 ii) 1 MFMA S72 Report submitted to Council on budget spent, by 31 March 2024.	Number				R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
4 progress reports submitted to Finance & Local Public Administration (FLPA) on 40 percentage of awards made to designated sectors (i.e. Youth, Women and disabled, Military Veterans) by 30 June 2024	Number				R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
Outstanding service debtors to revenue not greater than 0.5:1	Number				R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
Not less than 15:01	Number				R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
Unencumbered cash coverage Ratio of 1 month.	Number				R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
Submission of the Annual Financial Statements (AFS) to the Auditor General (AG) on 31 August 2023.	Date				R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
100% of indigent households, as per Council's Indigent Register, earning less than R4 500 per month with access to Free Basic Electricity by 30 June 2024.	Percentage				R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
100% of indigent households, as per councils indigent register, earning less than R4 500 per month with access to basic level of Free Solid Waste removal by 30 June 2024.	Percentage				R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
90% expenditure on MV Network upgrades in Cluster A to Cluster G completed by 30 June 2024.	Percentage				Total R12 325 128	R0.00	R0.00	R0.00	R0.00	R0.00
100% expenditure on LV Network upgrades in Cluster A to Cluster G completed by 30 June 2024.	Percentage				Total R4 462 696	R0.00	R0.00	R0.00	R0.00	R0.00
100% expenditure on Street Lights Refurbishment in Cluster A to Cluster G by 30 June 2024.	Percentage				Total R10 500 000	R0.00	R0.00	R0.00	R0.00	R0.00
100% expenditure on new streetlights (Installation of 15 High mast) in Cluster A to Cluster G by 30 June 2024.	Percentage				Total R9 000 000	R0.00	R0.00	R0.00	R0.00	R0.00
60% expenditure for 10 MV Substations Upgrades and Refurbishment by 30 June 2024.	Percentage				Total = R25 190 863	R0.00	R0.00	R0.00	R0.00	R0.00

120 multi-disciplinary law enforcement operations conducted by 30 June 2024	Number				R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
30 outreach programmes conducted on fire safety, social crime prevention and road safety : - *10 Fire Outreach programmes.* *10 Social Crime Prevention Outreach programmes.* *10 Road Safety programmes.*	Number				R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
Completion of Museum by 30 September 2023.	Date				R950,000.00	R0.00	R0.00	R0.00	R0.00	R0.00
90% of SPLUMA applications processed within 90 days from the closing date of advert by 30 June 2024	Percentage				R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
90% of consent applications processed within 60 days, from the closing date of advert or date of submission.	Percentage				R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
95% of building plans more than 500m2 approved within 60 days of submission.	Percentage				R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
90% of building plans less than 500m2 processed within 30 days of submission.	Percentage				R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
10 x Environmental Management Community awareness Programmes conducted by 30 June 2024.	Number				R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
120 Jobs created through LED initiatives by 30 June 2024	Number				R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
20 business sessions conducted by 30 June 2024	Numbet				R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
Approval of LED Strategy by 30 June 2024.	Date				R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
370 jobs created through municipality's Capital Projects in the IDP by 30 June 2024: I) *Community Services : 100 jobs* *Ii) Electrical Services: 70 jobs created.* *Iii) Civil and Human Settlement 200 jobs*	Number				R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
80 job opportunities created through implementation of Expanded Public Works Programme by 30 June 2024	Number				R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
90 new houses constructed by 30 June 2024	Number				R0.00	R0.00	R0.00	R0.00	R0.00	R0.00

90 houses handed over to beneficiaries by 30 June 2024	Number				R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
20 EEDBS units transferred as per business plan with	Number				R0.00	R0.00	R0.00	R0.00	R0.00	R0.00

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KZN292 KwaDukuza - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	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
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers	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%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	2.3	2.5	1.5	1.5	1.5	1.5	1.6	1.8	1.6	1.5
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current	2.3	2.5	1.5	1.5	1.5	1.5	1.8	1.8	1.6	1.5
Liquidity Ratio	Monetary Assets/Current Liabilities	1.8	2.0	1.2	1.1	1.1	1.1	1.2	1.4	1.1	1.0
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%	0.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors >										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		0.0%	56.8%	50.9%	114.5%	120.2%	120.2%	120.2%	57.8%	107.8%	161.0%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical	227,855,843.51	209,440,502.70	199,203,725.67							
	Total Volume Losses (kW) non technical	292,111,191.37	310,600,265.51	306,574,533.80							
	Total Cost of Losses (Rand '000)	181,212	237,729	262,542							
	% Volume (units purchased and generated less units sold)/units purchased and generated	23%	24.8%	25.4%							
Water Volumes :System input	Bulk Purchase										
	Water treatment works										
	Natural sources										
	Total Volume Losses (kl)										
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Remuneration	Total remuneration/(Total Revenue - capital	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating	67.1	28.4	28.0	19.9	20.3	20.3	48.1	48.5	48.5	–
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed	–	–	–	–	–	–	–	–	–	–

References

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

2. Only include if services provided by the municipality

Calculation data										
Debtors > 90 days										
Monthly fixed operational expenditure	130,253	150,397	164,339	188,886	193,741	193,741	192,400	201,038	209,827	223,563
Fixed operational expenditure % assumption	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%
Own capex	117,572	160,504	226,161	220,465	252,687	252,687	252,687	216,846	150,171	87,490
Borrowing	–	–	–	–	–	–	–	–	–	–

KZN292 KwaDukuza - 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		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population			83		139		325					
Females aged 5 - 14			20		23		309					
Males aged 5 - 14			16		21		369					
Females aged 15 - 34			16		48		44					
Males aged 15 - 34			31		60		42					
Unemployment			6348	1578	9031							
Monthly household income (no. of households)	1, 12											
No income			5,346	1,678	8,001							
R1 - R1 600			4,414	2,528	3,740							
R1 601 - R3 200			9,087	3,854	4,914							
R3 201 - R6 400			7,945	11,559	14,864							
R6 401 - R12 800			5,962	10,400	16,183							
R12 801 - R25 600			3,793	6,536	9,391							
R25 601 - R51 200			2,331	2,535	4,989							
R52 201 - R102 400			1,339	1,735	2,752							
R102 401 - R204 800			587	997	2,769							
R204 801 - R409 600			121	89	1,176							
R409 601 - R819 200			86	66	369							
> R819 200			82	194	169							
Poverty profiles (no. of households)												
< R5 900 per household per month	13											
Insert description	2											
Household/demographics (x000)												
Number of people in municipal area			83		139		325					
Number of poor people in municipal area												
Number of households in municipal area							167					
Number of poor households in municipal area												
Definition of poor household (R per month)												
Housing statistics	3											
Formal							169,971					
Informal							9,241					
Total number of households			-	-	-	-	169,212	-	-	-	-	-
Dwellings provided by municipality	4											
Dwellings provided by province												
Dwellings provided by private sector	5											
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-
Economic	6											
Inflation/inflation outlook (CPIX)												
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates	7											
Property rates/service charges												
Rental of facilities & equipment												
Interest - external investments												
Interest - debtors												
Revenue from agency services												

(24) 330

Detail on the provision of municipal services for A10

[redacted]	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	-	-	-	-	-	-	-	-	-
		Piped water inside yard (but not in dwelling)	-	-	-	-	-	-	-	-	-
	9	Using public tap (at least min.service level)	-	-	-	-	-	-	-	-	-
	10	Other water supply (at least min.service level)	-	-	-	-	-	-	-	-	-
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
	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	-	-	-	-	-	-	-	-	-
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	-	-	-	-	-	-	-	-	-
		Flush toilet (with septic tank)	-	-	-	-	-	-	-	-	-
		Chemical toilet	-	-	-	-	-	-	-	-	-
		Pit toilet (ventilated)	-	-	-	-	-	-	-	-	-
		Other toilet provisions (> min.service level)	-	-	-	-	-	-	-	-	-
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		Bucket toilet	-	-	-	-	-	-	-	-	-
		Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-
		No toilet provisions	-	-	-	-	-	-	-	-	-
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
		Energy:									
		Electricity (at least min.service level)	-	-	-	-	-	-	-	-	-
		Electricity - prepaid (min.service level)	-	-	-	-	-	-	-	-	-
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		Electricity (< min.service level)	-	-	-	-	-	-	-	-	-
		Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-	-
		Other energy sources	-	-	-	-	-	-	-	-	-
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
		Refuse:									
		Removed at least once a week	-	-	-	-	-	-	-	-	-
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		Removed less frequently than once a week	-	-	-	-	-	-	-	-	-
		Using communal refuse dump	-	-	-	-	-	-	-	-	-
		Using own refuse dump	-	-	-	-	-	-	-	-	-
		Other rubbish disposal	-	-	-	-	-	-	-	-	-
		No rubbish disposal	-	-	-	-	-	-	-	-	-
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-

[redacted]	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									
		Piped water inside yard (but not in dwelling)									
	9	Using public tap (at least min.service level)									
	10	Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
	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	-	-	-	-	-	-	-	-	-
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
		Energy:									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
		Refuse:									
		Removed at least once a week									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		Removed less frequently than once a week									
		Using communal refuse dump			-						
		Using own refuse dump			-						
		Other rubbish disposal			-	-	-	-			
		No rubbish disposal									
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-

520 (725)

Household service targets (000)	Ref.	2019/21 Outcome	2021/22 Outcome	2022/23 Outcome	Current Year 2023/24 Original Budget	Current Year 2023/24 Adjusted Budget	Current Year 2023/24 Full Year Forecast	2024/25 Medium Term Revenue & Expenditure Framework Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Name of municipal entity										
Water:										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	6									
Other water supply (at least min.service level)	10									
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	6									
Other water supply (< min.service level)	10									
No water supply										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households		-	-	-	-	-	-	-	-	-
Sanitation/sewerage:										
Name of municipal entity										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households		-	-	-	-	-	-	-	-	-
Energy:										
Name of municipal entity										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households		-	-	-	-	-	-	-	-	-
Refuse:										
Name of municipal entity										
Removed at least once a week										
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households		-	-	-	-	-	-	-	-	-

Sanitation/sewerage:	Ref.	2019/21 Outcome	2021/22 Outcome	2022/23 Outcome	Current Year 2023/24 Original Budget	Current Year 2023/24 Adjusted Budget	Current Year 2023/24 Full Year Forecast	2024/25 Medium Term Revenue & Expenditure Framework Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Names of service providers										
Household service targets (000)										
Water:										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	9									
Other water supply (at least min.service level)	10									
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	9									
Other water supply (< min.service level)	10									
No water supply										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households		-	-	-	-	-	-	-	-	-
Sanitation/sewerage:										
Names of service providers										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households		-	-	-	-	-	-	-	-	-
Energy:										
Names of service providers										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households		-	-	-	-	-	-	-	-	-
Refuse:										
Names of service providers										
Removed at least once a week										
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households		-	-	-	-	-	-	-	-	-

Electricity	Ref.	2019/21 Outcome	2021/22 Outcome	2022/23 Outcome	Current Year 2023/24 Original Budget	Current Year 2023/24 Adjusted Budget	Current Year 2023/24 Full Year Forecast	2024/25 Medium Term Revenue & Expenditure Framework Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Number of households for each type of FBS										

S20 (2e)

520 (221)

0 Supporting Table SA10 Funding measurement

Description	MFMA section	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
Funding measures												
Cash/cash equivalents at the year beg - R'000	18(1)b	1	–	548,834	933,791	821,167	821,167	821,167	821,167	1,142,916	871,615	768,892
Cash + investments at the yr end less applications - R'000	18(1)b	2	798,977	831,039	807,898	434,740	422,477	422,477	422,477	928,144	983,438	1,070,030
Cash year end/monthly employee/supplier payments	18(1)b	3	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	241,998	149,202	590,090	803,688	1,030,359	1,030,359	1,030,359	79,355	71,204	75,449
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	7.6%	(1.6%)	9.1%	(4.6%)	(6.0%)	(6.0%)	2.9%	(0.4%)	0.7%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	37.5%	40.0%	38.6%	39.8%	40.2%	40.2%	40.2%	100.3%	99.7%	99.4%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.5%	0.4%	0.8%	0.3%	1.4%	1.4%	1.4%	1.2%	1.2%	1.2%
Capital payments % of capital expenditure	18(1)c;19	8	0.0%	0.0%								
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								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	26.6%	18.2%	17.5%	(2.7%)	0.0%	0.0%	54.2%	44.4%	32.9%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(100.0%)	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	1.8%	2.4%	2.3%	2.4%	2.4%	2.4%	3.0%	3.5%	3.6%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	54.9%	6.6%	19.0%	8.7%	21.9%	21.9%	0.0%	2.5%	10.4%	5.0%

References

1. Positive cash balances indicative of minimum compliance - subject to 2

2. Deduct cash and investment applications (defined) from cash balances

3. Indicative of sufficient liquidity to meet average monthly operating payments

4. Indicative of funded operational requirements

5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

6. Realistic average cash collection forecasts as % of annual billed revenue

7. Realistic average increase in debt impairment (doubtful debt) provision

8. Indicative of planned capital expenditure level & cash payment timing

9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing

10. Substantiation of National/Province allocations included in budget

11. 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)

12. 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)

13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection

14. 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

Supporting Indicators												
% incr *total service charges (incl prop rates)*	18(1)a		0.0%	13.6%	4.4%	15.1%	1.4%	0.0%	0.0%	8.9%	5.6%	6.7%
% incr Property Tax	18(1)a		0.0%	4.0%	11.8%	11.1%	1.2%	0.0%	0.0%	5.0%	6.0%	6.0%
% incr Service charges - Electricity	18(1)a		0.0%	19.6%	(0.5%)	17.9%	1.8%	0.0%	0.0%	11.3%	5.4%	7.0%
% incr Service charges - Water	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr 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%	0.0%
% incr Service charges - Waste Management	18(1)a		0.0%	13.0%	17.4%	9.3%	(2.5%)	0.0%	0.0%	6.1%	7.0%	7.0%
% incr 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%	0.0%
Total billable revenue	18(1)a		1,482,206	1,684,389	1,758,195	2,022,912	2,050,812	2,050,812	2,050,812	2,233,762	2,359,891	2,517,325
Service charges			1,482,206	1,684,389	1,758,195	2,022,912	2,050,812	2,050,812	2,050,812	2,233,762	2,359,891	2,517,325
Property rates			533,546	554,757	619,951	688,866	698,866	698,866	698,866	731,912	775,826	822,376
Service charges - electricity revenue			879,903	1,051,958	1,047,042	1,234,386	1,256,786	1,256,786	1,256,786	1,398,776	1,473,776	1,576,941
Service charges - water revenue			–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue			–	–	–	–	–	–	–	–	–	–
Service charges - refuse removal			68,757	77,674	91,191	99,660	97,160	97,160	97,160	103,074	110,289	118,009
Agency services			9,468	9,661	10,499	14,124	14,124	14,124	14,124	14,889	15,570	16,505
Capital expenditure excluding capital grant funding			117,572	180,504	226,161	250,465	262,687	262,687	262,687	216,848	150,171	87,490
Cash receipts from ratepayers	18(1)a		1,674,702	1,915,885	2,038,004	2,378,411	2,405,692	2,405,692	2,405,692	2,349,622	2,466,899	2,619,936
Ratepayer & Other revenue	18(1)a											
Change in consumer debtors (current and non-current)			N/A	69,301	60,023	68,371	(12,485)	–	–	240,857	304,874	328,349
Operating and Capital Grant Revenue	18(1)a		327,651	300,792	782,165	1,085,232	1,323,682	1,323,682	1,323,682	379,642	374,511	391,787
Capital expenditure - total	20(1)(vi)		182,690	230,918	726,914	950,898	1,159,923	1,159,923	1,159,923	286,227	211,585	152,501
Capital expenditure - renewal	20(1)(vi)		100,306	15,250	138,240	82,338	253,582	253,582		7,160	21,948	7,601
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												
DoRA capital grants total MFY												
Provincial operating grants												
Provincial capital grants												
District Municipality grants												
Total gazetted/advised national, provincial and district grants										–	–	–
Average annual collection rate (arrears inclusive)												
DoRA operating												
List operating grants												
										–	–	–
DoRA capital												
List capital grants												

520 (228)

										–	–	–
Trend												
Change in consumer debtors (current and non-current)			N/A	69,301	60,023	68,371	(12,485)	–	–	240,857	304,874	326,349
Total Operating Revenue			1,919,711	2,104,742	2,225,249	2,573,014	2,618,348	2,618,348	2,618,348	2,716,193	2,852,617	3,032,618
Total Operating Expenditure			1,744,826	2,037,780	2,169,314	2,572,794	2,618,279	2,618,279	2,618,279	2,716,137	2,852,039	3,031,932
Operating Performance Surplus/(Deficit)			174,885	66,962	55,935	220	69	69	69	56	578	686
Cash and Cash Equivalents (30 June 2012)										1,142,918		
Revenue												
% Increase in Total Operating Revenue				9.6%	5.7%	15.6%	1.8%	0.0%	0.0%	3.7%	5.0%	6.3%
% Increase in Property Rates Revenue				4.0%	11.8%	11.1%	1.2%	0.0%	0.0%	5.0%	6.0%	6.0%
% Increase in Electricity Revenue				18.6%	(0.5%)	17.9%	1.8%	0.0%	0.0%	11.3%	5.4%	7.0%
% Increase in Property Rates & Services Charges				13.6%	4.4%	15.1%	1.4%	0.0%	0.0%	8.9%	5.6%	6.7%
Expenditure												
% Increase in Total Operating Expenditure			0.0%	16.8%	6.5%	18.6%	1.8%	0.0%	0.0%	3.7%	5.0%	6.3%
% Increase in Employee Costs			0.0%	8.4%	9.3%	16.3%	(3.5%)	0.0%	0.0%	6.7%	3.8%	5.0%
% Increase in Electricity Bulk Purchases			0.0%	21.3%	8.2%	9.3%	7.2%	0.0%	0.0%	3.5%	3.3%	10.8%
Average Cost Per Budgeted Employee Position (Remuneration)			0	203900.0199	417513.8114	450394.9022	550127.9083	2069528.798	434601.0476	463726.4208	809146.5901	2405814.768
Average Cost Per Councillor (Remuneration)			0	0	497145.9867	528243.2436	35389342.32	536202.1564	528199.1391	564526.4776	39714428	831820.3939
R&M % of PPE			1.8%	2.4%	2.3%	2.4%	2.4%	2.4%	3.0%	3.0%	3.5%	3.6%
Asset Renewal and R&M as a % of PPE			6.1%	11.8%	19.7%	11.5%	18.0%	18.0%	5.2%	5.2%	5.3%	4.2%
Debt Impairment % of Total Billable Revenue			0.5%	0.4%	0.8%	0.3%	1.4%	1.4%	1.4%	1.2%	1.2%	1.2%
Capital Revenue												
Internally Funded & Other (R'000)			–	–	–	30,000	10,000	10,000	10,000	–	–	–
Borrowing (R'000)			–	–	–	–	–	–	–	–	–	–
Grant Funding and Other (R'000)			182,690	230,918	728,814	950,898	1,159,923	1,159,923	1,159,923	286,227	211,585	152,501
Internally Generated funds % of Non Grant Funding			(84.9%)	(100.1%)	(100.0%)	(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			172.3%	143.6%	322.5%	431.3%	459.0%	459.0%	459.0%	132.0%	140.9%	174.3%
Capital Expenditure												
Total Capital Programme (R'000)			–	–	–	–	–	–	–	–	–	–
Asset Renewal			–	–	–	–	–	–	–	–	–	–
Asset Renewal % of Total Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cash												
Cash Receipts % of Rate Payer & Other			37.5%	40.0%	38.6%	39.8%	40.2%	40.2%	40.2%	100.3%	99.7%	99.4%
Cash Coverage Ratio			–	–	–	–	–	–	–	–	–	–
Borrowing												
Most recent Credit Rating										0		
Capital Charges to Operating			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
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												
Uncommitted reserves after application of cash and investments			796,977	831,039	807,898	434,740	422,477	422,477	422,477	928,144	963,438	1,070,030
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%
(excl operational transfers)			7.3%	17.1%	18.0%	17.4%	17.6%	17.6%	18.6%	17.9%	18.0%	17.9%
High Level Outcome of Funding Compliance												
Total Operating Revenue			1,919,711	2,104,742	2,225,249	2,573,014	2,618,348	2,618,348	2,618,348	2,716,193	2,852,617	3,032,618
Total Operating Expenditure			1,744,826	2,037,780	2,169,314	2,572,794	2,618,279	2,618,279	2,618,279	2,716,137	2,852,039	3,031,932
Surplus/(Deficit) Budgeted Operating Statement			174,885	66,962	55,935	220	69	69	69	56	578	686
Surplus/(Deficit) Considering Reserves and Cash Backing			796,977	831,039	807,898	434,740	422,477	422,477	422,477	928,144	963,438	1,070,030
MTREF Funded (1) / Unfunded (0)		15	1	1	1	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✗		15	ü	ü	ü	ü	ü	ü	ü	ü	ü	ü

References

15. Subject to figures provided in Schedule.

KZN292 KwaDukuza - Supporting Table SA11 Property rates 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	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Valuation:	1									
Date of valuation:		78709	80901	80901	80901	0	0	0	0	0
Financial year valuation used		2019	2022	2023	2024	0	0	0	0	0
Municipal by-laws s6 in place? (Y/N)	2	0	0	0	0	0	0	0	0	0
Municipal/assistant valuer appointed? (Y/N)		0	0	0	0	0	0	0	0	0
Municipal partnership s38 used? (Y/N)		0	0	0	0	0	0	0	0	0
No. of assistant valuers (FTE)	3	0	0	0	0	0	0	0	0	0
No. of data collectors (FTE)	3	0	0	0	0	0	0	0	0	0
No. of internal valuers (FTE)	3	0	0	0	0	0	0	0	0	0
No. of external valuers (FTE)	3	0	0	0	0	0	0	0	0	0
No. of additional valuers (FTE)	4	0	0	0	0	0	0	0	0	0
Valuation appeal board established? (Y/N)		0	0	0	0	0	0	0	0	0
Implementation time of new valuation roll (mths)		0	0	0	0	0	0	0	0	0
No. of properties	5	44000	44000	45000	54388	54388	54388	55000	55000	55000
No. of sectional title values	5	0	0	0	15099	0	0	0	0	0
No. of unreasonably difficult properties s7(2)		0	0	0	0	0	0	0	0	0
No. of supplementary valuations		1	1	1	1	1	1	1	1	1
No. of valuation roll amendments		0	0	0	0	0	0	0	0	0
No. of objections by rate payers		1014	0	0	0	0	0	0	0	0
No. of appeals by rate payers		27	0	0	0	0	0	0	0	0
No. of successful objections	8	306	0	0	0	0	0	0	0	0
No. of successful objections > 10%	8	128	0	0	0	0	0	0	0	0
Supplementary valuation		1	1	1	1	1	1	1	1	1
Public service infrastructure value (Rm)	5	2	2	2	0	0	0	0	0	0
Municipality owned property value (Rm)		574371000	574371000	574371000	603089550	603089550	603089550	603089550	603089550	603089550
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		963297600	963297600	963297600	963297600	963297600	963297600	963297600	963297600	963297600
Valuation reductions-nature reserves/park (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions-mineral rights (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions-R15,000 threshold (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions-public worship (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions-other (Rm)		0	0	0	0	0	0	0	0	0
Total valuation reductions:		963	963	963	963	963	963	963	963	963
Total value used for rating (Rm)	5	0	0	0	0	0	0	0	0	0
Total land value (Rm)	5	0	0	0	0	0	0	0	0	0
Total value of improvements (Rm)	5	0	0	0	0	0	0	0	0	0
Total market value (Rm)	5	0	0	0	0	0	0	0	0	0
Rating:										
Residential rate used to determine rate for other categories? (Y/N)		0	0	0	0	0	0	0	0	0
Differential rates used? (Y/N)	5	0	0	0	0	0	0	0	0	0
Limit on annual rate increase (s20)? (Y/N)		0	0	0	0	0	0	0	0	0
Special rating area used? (Y/N)		0	0	0	0	0	0	0	0	0
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0
Rates policy accompanying budget? (Y/N)		1	1	1	1	0	0	1	0	0
Fixed amount minimum value (R'000)		0	0	0	0	0	0	0	0	0
Non-residential prescribed ratio s19? (%)		0	0	0	0	0	0	0	0	0
Rate revenue:										
Rate revenue budget (R '000)	6	574371000	574371000	833244027.5	-676861419	-685054589	-685054589	-719307318.5	-755272684.4	0
Rate revenue expected to collect (R'000)	6	522690863	545078244	613317383	670580340	670580340	670580340	-700500000	-700500000	0
Expected cash collection rate (%)		0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0
Special rating areas (R'000)	7	12020400	13000000	13650000	14805500	14805500	14805500	15335775	16102563.75	0
Rebates, exemptions - indigent (R'000)		0	0	0	0	0	0	0	0	0
Rebates, exemptions - pensioners (R'000)		0	0	0	0	0	0	0	0	0
Rebates, exemptions - bona fide farm. (R'000)		0	0	0	0	0	0	0	0	0
Rebates, exemptions - other (R'000)		0	0	0	0	0	0	0	0	0
Phase-in reductions/discounts (R'000)		0	0	0	0	0	0	0	0	0
Total rebates,exemptns,reductns,discs (R'000)		-	-	-	-	-	-	-	-	-

References

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand

2. To give effect to rates policy

3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff

4. Required to implement new system (FTE)

5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12

6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

7. Included in rate revenue budget

8. In favour of the rate-payer

0 - 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)
Current Year 2023/24												
Valuation:												
No. of properties		1,733	556	1	38,983	1,722	839	155	839	5,005		
No. of sectional title property values					15,099							
No. of unreasonably difficult properties s7(2)												
No. of supplementary valuations	3				1,238	227						
Supplementary valuation (Rm)					4,648,015,000	626,087,000						
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)**	2021											
Frequency of valuation **(select)**												
Method of valuation used **(select)**												
Base of valuation **(select)**												
Phasing-in properties s21 (number)												
Combination of rating types used? (Y/N)	N											
Flat rate used? (Y/N)	N											
Is balance rated by uniform rate/variable rate?												
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	58,000,000.00	13,955,255.00	112,343.00	183,673,528.00	6,488,955.00	6,486,865.00		2,613,446.00	46,283,831.00		
Total land value (Rm)	6											
Total value of improvements (Rm)	6											
Total market value (Rm)	6											
Rating:												
Average rate	3											
Rate revenue budget (R '000)		(210,000,000.00)	(49,326,992.00)	(337,051.00)	(153,727,406.00)	(10,382,328.00)	6,485,868.00		(2,613,446.00)	(153,727,406.00)		
Rate revenue expected to collect (R'000)												
Expected cash collection rate (%)	4											
Special rating areas (R'000)		(14,605,503.00)										
Rebates, exemptions - indigent (R'000)												
Rebates, exemptions - pensioners (R'000)												
Rebates, exemptions - bona fide farm. (R'000)												
Rebates, exemptions - other (R'000)												
Phase-in reductions/discounts (R'000)												
Total rebates,exemptns,reductns,discs (R'000)		(166,605,503.00)	(35,371,737.00)	(224,708.00)	29,946,122.00	(3,893,373.00)	12,972,733.00	-	-	(107,443,575.00)	-	

S20 (229)

0 - 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)
Budget Year 2024/25												
Valuation:												
No. of properties		1,819	560	1	40,109	1,722	839	155	839	4,941		
No. of sectional title property values												
No. of unreasonably difficult properties s7(2)												
No. of supplementary valuations												
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)**												
Frequency of valuation **(select)**												
Method of valuation used **(select)**												
Base of valuation **(select)**												
Phasing-in properties s21 (number)												
Combination of rating types used? (Y/N)												
Flat rate used? (Y/N)												
Is balance rated by uniform rate/variable rate?												
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	60,900,000.00	14,653,018.00	117,960.00	192,775,572.00	6,813,403.00	(681,128.00)	4,593,011.00	2,744,118.00	48,598,023.00		
Total land value (Rm)	6											
Total value of improvements (Rm)	6											
Total market value (Rm)	6											
Rating:												
Average rate	3											
Rate revenue budget (R '000)		(220,500)	(51,793)	(356)	(581,695)	(10,901)	(681,128.00)	(18,460)	(2,744)	(161,414)		
Rate revenue expected to collect (R'000)												
Expected cash collection rate (%)	4	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%		
Special rating areas (R'000)		(15,336)										
Rebates, exemptions - indigent (R'000)												
Rebates, exemptions - pensioners (R'000)												
Rebates, exemptions - bona fide farm. (R'000)												
Rebates, exemptions - other (R'000)												
Phase-in reductions/discounts (R'000)												
Total rebates,exemptns,reductns,discs (R'000)		(174,936)	(37,140)	(238)	(388,920)	(4,088)	(1,362)	(13,867)	0	(112,816)		

References

1. Land & Assistance Act, Restitution of Land Rights, Communual Property Associations

S20 (230)

0 - 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)* *[insert lines as applicable]*				- a 25% general rebate, - the first R130 000 exempt from the calculation of rates Pensioner's rebate: from 25% to 60% Certain PSI: rates being phased of ito the Amendment Act A 15% excluded services rebate is applied to all gated estate as stipulated in their service level agreements	- a 25% general rebate, - the first R130 000 exempt from the calculation of rates Pensioner's rebate: from 25% to 60% Certain PSI: rates being phased of ito the Amendment Act A 15% excluded services rebate is applied to all gated estate as stipulated in their service level agreements	- a 25% general rebate, - the first R130 000 exempt from the calculation of rates Pensioner's rebate: from 25% to 60% Certain PSI: rates being phased of ito the Amendment Act A 15% excluded services rebate is applied to all gated estate as stipulated in their service level agreements	- a 25% general rebate, - the first R130 000 exempt from the calculation of rates Pensioner's rebate: from 25% to 60% Certain PSI: rates being phased of ito the Amendment Act A 15% excluded services rebate is applied to all gated estate as stipulated in their service level agreements	- a 25% general rebate, - the first R130 000 exempt from the calculation of rates Pensioner's rebate: from 25% to 60% Certain PSI: rates being phased of ito the Amendment Act A 15% excluded services rebate is applied to all gated estate as stipulated in their service level agreements	- a 25% general rebate, - the first R130 000 exempt from the calculation of rates Pensioner's rebate: from 25% to 60% Certain PSI: rates being phased of ito the Amendment Act A 15% excluded services rebate is applied to all gated estate as stipulated in their service level agreements
Water tariffs *[insert blocks as applicable]*		(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)							
Waste water tariffs *[insert blocks as applicable]*		(fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure)							
Electricity tariffs *[insert blocks as applicable]*		(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)							

S20 (23)

0 - 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			0.0085	0.0085	0.0089	0.009214	0.00967	0.0102	0.0107
Residential properties - vacant land			0.0262	0.0262	0.0275	0.028500	0.02993	0.0314	0.0330
Formal/informal settlements			0.0085	0.0085	0.0089	0.009349	0.00982	0.0103	0.0108
Small holdings							-		
Farm properties - used			0.0213	0.0021	0.0022	0.002315	0.00243	0.0026	0.0027
Farm properties - not used			0.0213	0.0021	0.0022	0.002315	0.00243	0.0026	0.0027
Industrial properties			0.0262	0.0255	0.0268	0.002850	0.00299	0.0031	0.0033
Business and commercial properties			0.0263	0.0255	0.0268	0.002850	0.00299	0.0031	0.0033
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties						0.00285	0.00299	0.0031	0.0033
Municipal properties						0.00285	0.00299	0.0031	0.0033
Public service infrastructure						0.001610	0.00169	0.0018	0.0019
Privately owned towns serviced by the owner									
State trust land						0.002850	0.00299	0.0031	0.0033
Restitution and redistribution properties						0.009214	0.00967	0.0102	0.0107
Protected areas						-			
National monuments properties						0.009214	0.00967	0.0102	0.0107
Property rates by usage									
Business and commercial properties						0.02850	0.02993	0.0314	0.0330
Industrial properties						0.02850	0.02993	0.0314	0.0330
Mining properties						0.02850	0.02993	0.0314	0.0330
Residential properties						0.00921	0.00967	0.0102	0.0107
Agricultural properties						0.02850	0.02993	0.0314	0.0330
Public benefit organisations						0.02850	0.02993	0.0314	0.0330
Public service purpose properties						0.02850	0.02993	0.0314	0.0330
Public service infrastructure properties						0.02850	0.02993	0.0314	0.0330
Vacant land						0.02850	0.02993	0.0314	0.0330
Sport Clubs and Fields (Bitou only)									
Sectional Title Garages (Drakenstein only)									

Exemptions, reductions and rebates *(Rands)*									
Residential properties									
R15 000 threshhold rebate			15,000	15,000	15,000	15,000	15,000	15,000	15,000
General residential rebate			25%	25%	25%	25%	25%	25%	
Indigent rebate or exemption									
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*									
Service point - vacant land *(Rands/month)*									
Water usage - flat rate tariff *(c/kl)*									
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 (c/kl)		(fill in thresholds)							
Water usage - Block 2 (c/kl)		(fill in thresholds)							
Water usage - Block 3 (c/kl)		(fill in thresholds)							
Water usage - Block 4 (c/kl)		(fill in thresholds)							
Water usage - Block 5 (c/kl)		(fill in thresholds)							
Water usage - Block 6 (c/kl)		(fill in thresholds)							
Other	2								
Waste water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*									
Service point - vacant land *(Rands/month)*									
Waste water - flat rate tariff *(c/kl)*									
Volumetric charge - Block 1 (c/kl)		(fill in structure)							
Volumetric charge - Block 2 (c/kl)		(fill in structure)							
Volumetric charge - Block 3 (c/kl)		(fill in structure)							
Volumetric charge - Block 4 (c/kl)		(fill in structure)							
Other	2								
Electricity tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			52.80	52.80	52.80	52.80	55.44	58.21	61.12
Service point - vacant land *(Rands/month)*			115.50	122.43	130.43	138.26	146.56	155.35	164.67
FBE		(how is this targeted?)	75kwh	75kwh	75kwh	100kwh	100kwh	100kwh	100kwh

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Life-line tariff - meter		(describe structure)							
Life-line tariff - prepaid		(describe structure)							
Flat rate tariff - meter *(c/kwh)*			1.930	2.210	2.270	2.610	2.884	3.172	3.490
Flat rate tariff - prepaid*(c/kwh)*			1.820	2.080	2.150	2.470	2.729	3.002	3.303
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)							
Other	2								
Waste management tariffs									
Domestic									
Street cleaning charge									
Basic charge/fixed fee			198.26	206.19	218.56	239.32	256.07	271.44	287.72
80l bin - once a week									
250l bin - once a week									

References

1. If properties are not rated or zero rated this must be indicated as such

2.Please provide detailed descriptions on Sheet SA13b

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KZN292 KwaDukuza - 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)									
[Insert lines as applicable]			- the first R130 000 exempt from the calculation of rates	- the first R130 000 exempt from the calculation of rates	- the first R130 000 exempt from the calculation of rates	- the first R130 000 exempt from the calculation of rates	- the first R130 000 exempt from the calculation of rates	- the first R130 000 exempt from the calculation of rates	
			Pensioner's rebate: from 25% to 60%	Pensioner's rebate: from 25% to 60%	Pensioner's rebate: from 25% to 60%	Pensioner's rebate: from 25% to 60%	Pensioner's rebate: from 25% to 60%	Pensioner's rebate: from 25% to 60%	
			Certain PSI: rates being phased of ito the Amendment Act	Certain PSI: rates being phased of ito the Amendment Act	Certain PSI: rates being phased of ito the Amendment Act	Certain PSI: rates being phased of ito the Amendment Act	Certain PSI: rates being phased of ito the Amendment Act	Certain PSI: rates being phased of ito the Amendment Act	
			A 15% excluded services rebate is applied to all gated estate as stipulated in their service level agreements	A 15% excluded services rebate is appied to all gated estate as stipulated in their service level agreements	A 15% excluded services rebate is applied to all gated estate as stipulated in their service level agreements	A 15% excluded services rebate is applied to all gated estate as stipulated in their service level agreements	A 15% excluded services rebate is applied to all gated estate as stipulated in their service level agreements	A 15% excluded services rebate is applied to all gated estate as stipulated in their service level agreements	
Water tariffs									
[Insert blocks as applicable]		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
Waste water tariffs									
[Insert blocks as applicable]		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
Electricity tariffs									
[Insert blocks as applicable]		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							

S20 (735)

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KZN292 KwaDukuza - Supporting Table SA14 Household bills

Description	###	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework			
Rand/cent		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
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		250.00	250.00	250.00	250.00	250.00	250.00	5.00%	262.50	275.63	289.41
Electricity: Basic levy		52.80	52.80	52.80	52.80	52.80	52.80	5.00%	55.44	58.21	61.12
Electricity: Consumption		1,926.00	2,207.00	2,273.21	2,616.46	2,616.46	2,616.46	10.50%	2,891.19	3,180.31	3,498.34
Water: Basic levy		–	–	–	–	–	–	0.00%	–	-	-
Water: Consumption		–	–	–	–	–	–	0.00%	–	-	-
Sanitation		–	–	–	–	–	–	0.00%	–	-	-
Refuse removal		198.26	206.19	218.56	239.32	239.32	239.32	7.00%	256.07	271.44	287.72
Other		–	–	–	–	–	–	0.00%	–	-	-
sub-total		**2,427.06**	**2,715.99**	**2,794.57**	**3,158.58**	**3,158.58**	**3,158.58**	**9.7%**	**3,465.20**	**3,785.59**	**4,136.59**
VAT on Services		–	–	–	–	–	–	0.00%	–	-	-
Total large household bill:		**2,427.06**	**2,715.99**	**2,794.57**	**3,158.58**	**3,158.58**	**3,158.58**	**9.7%**	**3,465.20**	**3,785.59**	**4,136.59**
% increase/-decrease		**–**	**11.9%**	**2.9%**	**13.0%**	**–**	**–**	**(100.0%)**	**9.7%**	**9.2%**	**9.3%**
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		250.00	250.00	250.00	250.00	250.00	250.00	5.00%	262.50	275.63	289.41
Electricity: Basic levy		52.80	52.80	52.80	52.80	52.80	52.80	5.00%	55.44	58.21	61.12
Electricity: Consumption		963.00	1,103.50	1,136.61	1,308.24	1,308.24	1,308.24	10.50%	1,445.61	1,590.17	1,749.18
Water: Basic levy		–	–	–	–	–	–	0.00%	–	-	-
Water: Consumption		–	–	–	–	–	–	0.00%	–	-	-
Sanitation		–	–	–	–	–	–	0.00%	–	-	-
Refuse removal		198.26	206.19	218.56	239.32	239.32	239.32	7.00%	256.07	271.44	287.72
Other		–	–	–	–	–	–	0.00%	–	-	-
sub-total		**1,464.06**	**1,612.49**	**1,657.97**	**1,850.36**	**1,850.36**	**1,850.36**	**9.1%**	**2,019.62**	**2,195.45**	**2,387.43**
VAT on Services		–	–	–	–	–	–	0.00%	–	-	-
Total small household bill:		**1,464.06**	**1,612.49**	**1,657.97**	**1,850.36**	**1,850.36**	**1,850.36**	**9.1%**	**2,019.62**	**2,195.45**	**2,387.43**
% increase/-decrease		**–**	**10.1%**	**2.8%**	**11.6%**	**–**	**–**	**(100.0%)**	**9.1%**	**8.7%**	**8.7%**
				-0.72	3.11	-1.00	-				
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		–	–	–	–	–	–	0.00%	–	-	-
Electricity: Basic levy		433.24	496.46	511.50	588.74	588.74	588.74	5.00%	618.18	679.99	747.99
Electricity: Consumption		–	–	–	–	–	–	0.00%	–	-	-
Water: Basic levy		–	–	–	–	–	–	0.00%	–	-	-
Water: Consumption		–	–	–	–	–	–	0.00%	–	-	-
Sanitation		–	–	–	–	–	–	0.00%	–	-	-
Refuse removal		–	–	–	–	–	–	0.00%	–	-	-
Other		–	–	–	–	–	–	0.00%	–	-	-
sub-total		**433.24**	**496.46**	**511.50**	**588.74**	**588.74**	**588.74**	**5.0%**	**618.18**	**679.99**	**747.99**
VAT on Services		–	–	–	–	–	–	0.00%	–	-	-
Total small household bill:		**433.24**	**496.46**	**511.50**	**588.74**	**588.74**	**588.74**	**5.0%**	**618.18**	**679.99**	**747.99**
% increase/-decrease		**–**	**14.6%**	**3.0%**	**15.1%**	**–**	**–**	**(100.0%)**	**5.0%**	**10.0%**	**10.0%**

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water

2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water

3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

KZN292 KwaDukuza - 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		
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
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		643,151	755,806	603,251			607,175	652,489	669,168	705,869
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	643,151	755,806	603,251	–	–	607,175	652,489	669,168	705,869
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		–	–	–	–	–	–	–	–	–
Consolidated total:		643,151	755,806	603,251	–	–	607,175	652,489	669,168	705,869

References

1. Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' investments)

KZN292 KwaDukuza - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity Name of Institution & Investment ID	Ref 1	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed Interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of Investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Parent municipality														
ABSA Bank 9318000892		DAILY	LIQUIDITY PLUS	No	Variable	7.20%	0	0	Daily	1,248	1,064			2,311
ABSA Bank 9321063433		DAILY	MONEY MKT	No	Variable	7.20%	0	0	Daily	3,628	266			3,894
ABSA Bank 9323556707		DAILY	MONEY MKT	No	Variable	7.30%	0	0	Daily	15,349	1,139			16,488
FIRST NATIONAL BANK ELECTRICITY RESERVE 622883086		Daily	MONEY MRKT	No	Variable	6.15%	0	0	Daily	757	46			803
FIRST NATIONAL BANK ELECTRICITY ACCOUNT 622883061		Daily	MONEY MRKT	No	Variable	6.15%	0	0	Daily	376	23			399
ABSA HOUSING PROJECT 9321889635		MONTHLY	LIQUIDITY PLUS	No	Variable	7.20%	0	0	Daily	4,829	354			5,183
ABSA GROUTVILLE PRIORITY 9321890113		MONTHLY	LIQUIDITY PLUS	No	Variable	7.20%	0	0	Daily	329	24			353
ABSA SHAYAMOYA 9321992298		MONTHLY	LIQUIDITY PLUS	No	Variable	7.20%	0	0	Daily	954	70			1,024
ABSA DUBE VILLAGE 9321890676		MONTHLY	LIQUIDITY PLUS	No	Variable	7.20%	0	0	Daily	286	21			307
ABSA STEVE BIKO 9321890529		MONTHLY	LIQUIDITY PLUS	No	Variable	7.20%	0	0	Daily	1,058	78			1,136
Nedbank Treasury 03/7881022337/166		32 DAY NOTICE	NOTICE CALL ACCOUNT	No	Variable	7.50%	0	0	32 DAYS Notice Period	75,631	5,754			81,385
ABSA 9326885911		MONTHLY	LIQUIDITY PLUS	No	Variable	7.20%	0	0	Daily	7,460	547			8,007
ABSA 9330098057		MONTHLY	LIQUIDITY PLUS	No	Variable	7.35%	0	0	Daily	42,590	3,181			45,771
ABSA 9330462759		MONTHLY	LIQUIDITY PLUS	No	Variable	7.20%	0	0	Daily	3,057	224			3,281
ABSA 9339246273		MONTHLY	LIQUIDITY PLUS	No	Variable	7.30%	0	0	Daily	16,719	1,241			17,960
ABSA 4095774472		MONTHLY	LIQUIDITY PLUS	No	Variable	5.25%	0	0	Daily	162,881	10,879			173,560
ABSA 2079270909		12 MONTHS	FIXED	No	Fixed	9.79%	0	0	365 DAYS	35,789	3,260			39,049
Standard Bank 058756442/094		32 DAY NOTICE	NOTICE CALL ACCOUNT	No	Variable	7.95%	0	0	32 DAYS Notice Period	59,619	4,805			64,424
Investec 1100/482666/620		32 DAY NOTICE	NOTICE CALL ACCOUNT	No	Variable	8.35%	0	0	32 DAYS Notice Period	50,881	4,265			55,146
Investec 1100/482666/621		32 DAY NOTICE	NOTICE CALL ACCOUNT	No	Variable	8.25%	0	0	32 DAYS Notice Period	20,579	1,073			21,652
Standard Bank 058756442/092		32 DAY NOTICE	NOTICE CALL ACCOUNT	No	Variable	7.95%	0	0	32 DAYS Notice Period	50,851	4,099			54,950
Nedbank 03/7881022337/173		12 MONTHS	FIXED	No	Fixed	9.40%	0	0	365 DAYS	11,848	1,053			12,901
ABSA KDM 2081342297		6 MONTHS	FIXED	No	Fixed	9.12%	0	0	180 DAYS	10,271	469			10,740
ABSA KDM 2081342360		32 DAY NOTICE	NOTICE CALL ACCOUNT	No	Variable	8.00%	0	0	32 DAYS Notice Period	2,085	85			2,170
Nedbank 03/7881022337/174		12 MONTHS	FIXED	No	Fixed	9.19%	0	0	365 DAYS	28,300	1,294			29,594
														-
Municipality sub-total										607,175	45,314	-	-	652,489
Entities														
														-
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	1									607,175		-	-	652,489

References

1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)

2. List investments in expiry date order

3. If 'variable' is selected in column F, input interest rate range

4. Withdrawals to be entered as negative

check

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KZN292 KwaDukuza - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	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
Parent municipality										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)		200,327	188,689	176,096			162,407	147,692	131,555	116,171
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	200,327	188,689	176,096	–	–	162,407	147,692	131,555	116,171
Entities										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	–	–	–	–	–	–	–	–	–
Total Borrowing	1	200,327	188,689	176,096	–	–	162,407	147,692	131,555	116,171

Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	–	–	–	–	–	–	–	–	–
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	–	–	–	–	–	–	–	–	–
Total Unspent Borrowing	1	–	–	–	–	–	–	–	–	–

References

1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)

check borrowing balance	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!

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KZN292 KwaDukuza - Supporting Table SA18 Transfers and grant receipts

Description	###	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
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		8,732	6,209	6,912	12,266	12,266	18,916	6,416	5,073	5,443
Expanded Public Works Programme Integrated Grant		1,465	1,732	1,868	1,624	1,624	1,624	1,589	–	–
Local Government Financial Management Grant		1,800	1,750	1,750	1,750	1,750	1,750	1,800	1,900	2,000
Municipal Infrastructure Grant		1,900	2,727	3,294	3,065	3,065	3,065	3,027	3,173	3,443
Neighbourhood Development Partnership Grant		3,568	–	–	5,827	5,827	12,478	–	–	–
Provincial Government:		51,694	7,751	19,272	9,473	17,224	22,071	10,915	8,173	8,371
CETA Candidacy Grant		–	–	1,000	1,000	986	–	1,000	–	–
Community Library Services		678	726	1,270	762	762	762	1,834	1,493	1,493
Natural Resource Management Project Grant		–	1,700	–	–	1,500	1,500	–	–	–
Specify (Add grant description)		–	–	12,336	–	–	3,877	–	–	–
Provincial Library Services		–	5,610	4,431	5,890	5,890	5,890	6,149	4,624	4,831
Museum Subsidy		–	225	235	249	249	249	260	284	275
EDTEA		–	–	–	–	6,265	9,420	–	–	–
Specify (Add grant description)		–	–	–	–	–	343	–	–	–
DOH Housing Grant		47,108	(2,541)	–	–	–	–	–	–	–
Housing Accreditation		1,187	2,031	–	1,572	1,572	–	1,672	1,772	1,772
Title deed Restoration		2,721	–	–	–	–	30	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	60,426	13,961	26,184	21,739	29,490	40,987	17,331	13,246	13,814
Capital Transfers and Grants										
National Government:		59,114	65,902	1,461,136	803,278	792,402	80,593	76,045	70,626	74,763
Municipal Disaster Relief Grant		–	–	1,271,098	–	693,806	–	–	–	–
Energy Efficiency and Demand Side Management Grant		–	4,000	–	5,000	5,000	5,000	–	–	–
Neighbourhood Development Partnership Grant		5,297	–	–	13,267	6,500	15,630	–	–	–
Municipal Infrastructure Grant		48,817	58,822	65,577	58,378	54,268	28,936	57,522	60,282	65,419
Integrated National Electrification Programme Grant		5,000	3,080	15,418	10,800	10,800	9,000	18,523	10,344	9,344
Municipal Disaster Recovery Grant		–	–	109,043	715,833	22,027	22,027	–	–	–
Provincial Government:		5,214	8,987	1,459	200	3,355	–	100	–	–
EDTEA		–	–	–	–	3,155	–	–	–	–
Housing Accreditation Capital Receipts		–	–	1,459	200	200	–	100	–	–
Specify (Add grant description)		5,214	2,000	–	–	–	–	–	–	–
Specify (Add grant description)		–	6,987	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	1,000	–	–	–	–	–	–
Specify (Replace with the name of the Entity)		–	–	1,000	–	–	–	–	–	–
Total Capital Transfers and Grants	5	64,328	74,888	1,463,595	803,478	795,757	80,593	76,145	70,626	74,763
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	124,754	88,849	1,489,779	825,216	825,247	121,580	93,476	83,872	88,577

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KZN292 KwaDukuza - Supporting Table SA19 Expenditure on transfers and grant programme

Description	###	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
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		6,606	6,209	6,912	12,268	12,121	4,908	6,416	5,073	5,443
Expanded Public Works Programme Integrated Grant		1,465	1,732	1,868	1,624	1,624	1,624	1,589	–	–
Municipal Disaster Relief Grant		894	–	–	–	–	–	–	–	–
Local Government Financial Management Grant		1,800	1,750	1,750	1,750	1,605	589	1,800	1,900	2,000
Municipal Infrastructure Grant		1,875	2,727	3,294	3,065	3,065	2,695	3,027	3,173	3,443
Neighbourhood Development Partnership Grant		572	–	–	5,827	5,827	–	–	–	–
Provincial Government:		9,048	12,128	12,484	10,473	21,755	12,993	17,180	8,173	8,371
CETA Candidacy Grant		–	–	14	1,000	986	451	1,000	–	–
Community Library Services		–	–	–	–	–	–	1,834	1,493	1,493
Capacity Building		–	–	1,508	1,000	8,958	922	–	–	–
Community Library Services		6,273	743	762	762	1,270	837	–	–	–
Museum Subsidy		–	5,610	4,431	5,890	5,890	4,951	260	284	275
Provincial Library Services		–	225	235	249	249	249	6,149	4,624	4,831
EDTEA		–	–	–	–	–	–	6,265	–	–
Title Deeds Restoration		–	–	–	–	–	2,636	–	–	–
Housing Accreditation		2,776	5,518	5,534	1,572	1,715	2,946	1,672	1,772	1,772
Tittle Deeds Restoration		–	33	–	–	2,688	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		178	–	–	(3,581)	(3,081)	–	–	–	–
Social Assistance		–	–	–	(3,581)	(3,581)	–	–	–	–
EDTEA		–	–	–	–	500	–	–	–	–
Unspecified		178	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		15,832	18,338	19,395	19,158	30,795	17,901	23,597	13,246	13,814
Capital expenditure of Transfers and Grants										
National Government:		51,326	65,902	533,299	803,278	1,026,432	344,095	76,045	70,626	74,763
Municipal Disaster Relief Grant		–	–	371,378	–	899,720	288,781	–	–	–
Energy Efficiency and Demand Side Management Grant		–	4,000	–	5,000	5,000	5,000	–	–	–
Neighbourhood Development Partnership Grant		–	–	–	13,267	6,500	–	–	–	–
Municipal Infrastructure Grant		46,326	58,822	65,429	58,378	54,417	26,562	57,522	60,282	65,419
Integrated National Electrification Programme Grant		5,000	3,080	14,272	10,800	11,945	6,912	18,523	10,344	9,344
Municipal Disaster Recovery Grant		–	–	82,220	715,833	48,850	16,841	–	–	–
Provincial Government:		3,278	15,531	(0)	200	3,212	442	3,255	–	–
EDTEA		–	–	–	–	3,155	28	–	–	–
Housing Accreditation Capital Receipts		0	124	(0)	200	57	414	–	–	–
Specify (Add grant description)		896	8,420	–	–	–	–	–	–	–
Specify (Add grant description)		2,382	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	6,987	–	–	–	–	–	–	–
EDTEA		–	–	–	–	–	–	3,155	–	–
Housing Accreditation Capital Receipts		–	–	–	–	–	–	100	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		12,156	310	–	–	500	33	–	–	–
Specify (Replace with the name of the Entity)		2,418	310	–	–	–	–	–	–	–
Specify (Replace with the name of the Entity)		9,738	–	–	–	–	–	–	–	–
EDTEA		–	–	–	–	500	–	–	–	–
Specify (Replace with the name of the Entity)		–	–	–	–	–	33	–	–	–
Total capital expenditure of Transfers and Grants		66,761	81,742	533,299	803,478	1,030,145	344,570	79,300	70,626	74,763
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		82,593	100,080	552,694	822,635	1,060,940	362,471	102,896	83,872	88,577

KZN292 KwaDukuza - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

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	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Operating transfers and grants:	1,3									
National Government										
Balance unspent at beginning of the year		(1,277)	(2,995)	(2,995)	–	–	–	–	–	–
Current year receipts		8,732	6,209	6,912	12,266	12,266	18,916	6,416	5,073	5,443
Repayment of grants										
Conditions met - transferred to revenue		6,606	6,209	6,912	12,266	12,121	4,908	6,416	5,073	5,443
Conditions still to be met - transferred to liabilities		849	(2,995)	(2,995)	0	145	14,008	–	–	–
Provincial Government:										
Balance unspent at beginning of the year		(17,303)	(60,007)	(55,630)	(38,381)	(38,381)	(63,752)	(45,703)	(39,438)	(39,438)
Current year receipts		51,694	7,751	19,272	9,473	17,224	22,071	10,915	8,173	8,371
Conditions met - transferred to revenue		9,048	12,128	12,484	10,473	21,755	12,993	17,180	8,173	8,371
Conditions still to be met - transferred to liabilities		25,342	(64,384)	(48,841)	(39,381)	(42,912)	(54,674)	(51,968)	(39,438)	(39,438)
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		(12,623)	(12,444)	(12,444)	(9,874)	(9,874)	(9,894)	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		178	–	–	(3,581)	(3,081)	–	–	–	–
Conditions still to be met - transferred to liabilities		(12,801)	(12,444)	(12,444)	(6,293)	(6,793)	(9,894)	–	–	–
Total operating transfers and grants revenue		15,832	18,338	19,395	19,158	30,795	17,901	23,597	13,246	13,814
Total operating transfers and grants - CTBM	2	13,391	(79,824)	(64,281)	(45,674)	(49,560)	(59,561)	(51,968)	(39,438)	(39,438)
Capital transfers and grants:	1,3									
National Government										
Balance unspent at beginning of the year		(2,041)	(10,237)	2,995	–	–	(927,837)	–	–	–
Current year receipts		59,114	65,902	1,461,136	803,278	792,402	80,593	76,045	70,626	74,763
Conditions met - transferred to revenue		51,326	65,902	533,299	803,278	1,026,432	344,095	76,045	70,626	74,763
Conditions still to be met - transferred to liabilities		5,747	(10,237)	930,833	–	(234,030)	(1,191,340)	–	–	–
Provincial Government:										
Balance unspent at beginning of the year		885	(6,420)	124	–	–	–	(3,155)	–	–
Current year receipts		5,214	8,987	1,459	200	3,355	–	100	–	–
Conditions met - transferred to revenue		3,278	15,531	(0)	200	3,212	442	3,255	–	–
Conditions still to be met - transferred to liabilities		2,821	(12,964)	1,583	(0)	143	(442)	(6,310)	–	–
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		(10,014)	2,143	2,452	–	–	(1,098)	(9,992)	(9,992)	(9,992)
Current year receipts		–	–	1,000	–	–	–	–	–	–
Conditions met - transferred to revenue		12,156	310	–	–	500	33	–	–	–
Conditions still to be met - transferred to liabilities		(22,170)	1,833	3,452	–	(500)	(1,130)	(9,992)	(9,992)	(9,992)
Total capital transfers and grants revenue		66,761	81,742	533,299	803,478	1,030,145	344,570	79,300	70,626	74,763
Total capital transfers and grants - CTBM	2	(13,603)	(21,368)	935,868	(0)	(234,388)	(1,192,912)	(16,302)	(9,992)	(9,992)
TOTAL TRANSFERS AND GRANTS REVENUE		82,593	100,080	552,694	822,635	1,060,940	362,471	102,896	83,872	88,577
TOTAL TRANSFERS AND GRANTS - CTBM		(212)	(101,192)	871,587	(45,674)	(283,948)	(1,243,473)	(68,270)	(49,430)	(49,430)

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance

2. CTBM = conditions to be met

3. National Treasury database will require this reconciliation for each transfer/grant

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KZN292 KwaDukuza - Supporting Table SA21 Transfers and grants made by the municipality

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 Transfers to other municipalities											
Insert description	1										
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms											
Insert description	2										
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State											
Local Tourism Boards	3	2		71	275	276	275	275	300	315	331
Capacity Building			4	1,540	2,298	3,976	3,976	3,976	1,294	308	324
DOH Construction Costs		60,706	63,738	5,211	57,000	10,000	10,000	10,000	10,000	10,000	10,000
Total Cash Transfers To Other Organs Of State:		60,707	63,742	6,822	59,573	14,251	14,251	14,251	11,594	10,623	10,654
Cash Transfers to Organisations											
Higher Educational Institutions:Unspecified:Bursary Fund		430	356	576	850	850	850	850	850	893	937
Total Cash Transfers To Organisations		430	356	576	850	850	850	850	850	893	937
Cash Transfers to Groups of Individuals											
Social Assistance to Households		3,118	6,298	7,425	10,873	11,936	11,936	11,936	9,757	8,577	9,006
Total Cash Transfers To Groups Of Individuals:		3,118	6,298	7,425	10,873	11,936	11,936	11,936	9,757	8,577	9,006
TOTAL CASH TRANSFERS AND GRANTS	6	64,255	70,396	14,823	71,296	27,037	27,037	27,037	22,201	20,092	20,597
Non-Cash Transfers to other municipalities											
Insert description	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms											
Insert description	2										
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State											
Insert description	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations											
Insert description	4										
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
Social Assistance:Social Relief	5			102	210	410	410	410	2,350	2,368	2,386
Total Non-Cash Grants To Groups Of Individuals:		-	-	102	210	410	410	410	2,350	2,368	2,386
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	102	210	410	410	410	2,350	2,368	2,386
TOTAL TRANSFERS AND GRANTS	6	64,255	70,396	14,926	71,506	27,447	27,447	27,447	24,551	22,460	22,983

References

1. Insert description listed by municipal name and demarcation code of recipient

2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)

3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)

4. Insert description of each other organisation (e.g. charity)

5 Insert description of each other organisation (e.g. the aged, child-headed households)

6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

KZN292 KwaDukuza - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	###	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
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		15,575	14,410	23,013	22,110	22,060	22,060	23,599	24,779	26,018
Pension and UIF Contributions		–	–	–	3,292	3,292	3,292	3,470	3,644	3,826
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		4,973	5,443	7,412	7,316	7,321	7,321	7,836	8,228	8,640
Cellphone Allowance		2,300	2,358	2,387	2,673	2,715	2,715	2,918	3,064	3,217
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		–	–	–	–	–	–	–	–	–
Sub Total - Councillors		22,848	22,210	32,812	35,392	35,389	35,389	37,823	39,714	41,700
% increase	4		(2.8%)	47.7%	7.9%	(0.0%)	–	6.9%	5.0%	5.0%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		9,863	9,373	10,762	10,826	11,785	11,785	12,570	13,198	13,858
Pension and UIF Contributions		1,371	1,385	1,393	2,048	1,824	1,824	1,950	2,047	2,150
Medical Aid Contributions		–	47	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	1,273	655	1,096	1,096	1,096	1,168	1,227	1,288
Motor Vehicle Allowance	3	1,461	1,429	1,486	1,653	1,680	1,680	1,786	1,875	1,969
Cellphone Allowance	3	124	119	128	133	128	128	137	144	151
Housing Allowances	3	–	–	–	–	–	–	–	–	–
Other benefits and allowances	3	1	1	–	1	1	1	2	2	2
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		12,819	13,625	14,424	15,758	16,515	16,515	17,612	18,493	19,417
% increase	4		6.3%	5.9%	9.2%	4.8%	–	6.6%	5.0%	5.0%
Other Municipal Staff										
Basic Salaries and Wages		234,260	248,347	271,211	328,160	303,405	303,405	350,849	335,515	352,396
Pension and UIF Contributions		47,406	49,311	54,247	71,965	65,077	65,077	68,932	72,326	75,820
Medical Aid Contributions		22,272	22,923	24,063	29,122	26,643	26,643	28,230	29,621	31,087
Overtime		49,739	65,270	66,657	53,765	69,044	69,044	54,848	76,081	79,873
Performance Bonus		19,482	20,784	21,562	26,756	24,357	24,357	25,711	26,977	28,307
Motor Vehicle Allowance	3	13,963	14,670	16,240	18,937	17,248	17,248	18,335	19,238	20,186
Cellphone Allowance	3	1,068	1,168	1,212	1,487	1,416	1,416	1,509	1,575	1,652
Housing Allowances	3	1,066	1,092	1,149	1,302	1,268	1,268	1,342	1,408	1,478
Other benefits and allowances	3	12,219	13,061	14,782	16,713	17,578	17,578	11,753	19,455	20,428
Payments in lieu of leave		7,598	7,119	9,475	13,221	14,254	14,254	15,108	15,857	16,643
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	3,264	3,444	8,499	8,325	8,175	8,175	8,616	9,047	9,500
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		–	–	–	–	–	–	–	–	–
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff		412,336	447,189	489,097	569,755	548,466	548,466	585,232	607,101	637,370
% increase	4		8.5%	9.4%	16.5%	(3.7%)	–	6.7%	3.7%	5.0%
Total Parent Municipality		448,003	483,024	536,333	620,906	600,371	600,371	640,668	665,308	698,488
			7.8%	11.0%	15.8%	(3.3%)	–	6.7%	3.8%	5.0%
Board Members of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–	–	–
Pension and UIF Contributions		–	–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	3	–	–	–	–	–	–	–	–	–
Cellphone Allowance	3	–	–	–	–	–	–	–	–	–
Housing Allowances	3	–	–	–	–	–	–	–	–	–
Other benefits and allowances	3	–	–	–	–	–	–	–	–	–
Board Fees		–	–	–	–	–	–	–	–	–
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 - Board Members of Entities		–	–	–	–	–	–	–	–	–

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Senior Managers of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
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 Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Other Staff of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
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 - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		448,003	483,024	536,333	620,906	600,371	600,371	640,668	665,308	698,488
% increase	4		7.8%	11.0%	15.8%	(3.3%)	-	6.7%	3.8%	5.0%
TOTAL MANAGERS AND STAFF	5,7	425,155	460,814	503,522	585,513	564,981	564,981	602,844	625,594	656,787

S40 (Z46)

KZN292 KwaDukuza - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	Ref	No.	Salary	Contributions 1.	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
Councillors	3							
Speaker	4	–	732,449	109,867	292,636	–	–	–
Chief Whip		–	686,673	103,001	284,294	–	–	–
Executive Mayor		–	915,564	137,335	353,818	–	–	–
Deputy Executive Mayor		–	679,749	109,867	290,335	–	–	–
Executive Committee		–	5,493,377	824,007	2,200,610	–	–	–
Total for all other councillors		–	15,091,180	2,186,117	7,332,395	–	–	–
Total Councillors	8	–	–	–	–			–
Senior Managers of the Municipality	5							
Municipal Manager (MM)		–	1,656,002	202,636	122,212	153,691	–	–
Chief Finance Officer		–	1,242,158	273,506	598,317	139,637	–	–
								–
								–
								–
								–
List of each official with packages >= senior manager								
Corporate Services Executive Director			1,234,662	137,748	405,377	125,732		–
Corporate Governance Executive Director			1,544,479	338,966	161,461	113,311		–
EDP Executive Director			1,471,680	324,601	15,681	129,084		–
Community Services Executive Director			1,484,659	281,937	210,081	128,833		–
Community Safety Executive Director			1,765,245	25,990	148,210	126,258		–
Civil Engineering Executive Director			721,746	130,375	58,518	125,981		–
Electrical Engineering Executive Director			1,448,917	255,495	205,024	125,731		–
Youth Executive Director				16				–
								–
								–
								–
								–
								–
Total Senior Managers of the Municipality	8,10	–	–	–	–	–		–
A Heading for Each Entity	6,7							
List each member of board by designation								
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total for municipal entities	8,10	–	–	–	–	–		–
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	–	–	–	–	–		–

References

1. Pension and medical aid

2. Total package must equal the total cost to the municipality

3. List each political office bearer by designation. Provide a total for all other councillors

4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)

5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation

6. List each entity where municipality has an interest and state percentage ownership and control

7. List each senior manager reporting to the CEO of an Entity by designation

8. Must reconcile to relevant section of Table SA24

9. Must reconcile to totals shown for the budget year of Table SA22

10. Correct as at 30 June

0 - 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)		66	1	65	67	1	66	67	1	66
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3	9	9		8	8		8	8	
Other Managers	7	17	16	1	17	16	1	17	16	1
Professionals		*8*	*8*	–	*7*	*7*	–	*7*	*7*	–
Finance		1	1		1	1		1	1	
Spatial/town planning		4	4		4	4		4	4	
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other		3	3		2	2		2	2	
Technicians		*61*	*58*	*3*	*63*	*58*	*5*	*63*	*58*	*5*
Finance		4	4		3	3		3	3	
Spatial/town planning		38	38		41	41		41	41	
Information Technology										
Roads		4	3	1	3	2	1	3	2	1
Electricity		5	5		6	5	1	6	5	1
Water										
Sanitation										
Refuse										
Other		10	8	2	10	7	3	10	7	3
Clerks (Clerical and administrative)		288	230	58	331	247	84	331	247	84
Service and sales workers		356	219	137	388	226	162	388	226	162
Skilled agricultural and fishery workers		8	8		9	9		9	9	
Craft and related trades		45	41	4	45	45		45	45	
Plant and Machine Operators		22	22		22	22		22	22	
Elementary Occupations		392	376	16	410	389	21	410	389	21
TOTAL PERSONNEL NUMBERS	9	**1,272**	**988**	**284**	**1,367**	**1,028**	**339**	**1,367**	**1,028**	**339**
% increase					7.5%	4.0%	19.4%	–	–	–
Total municipal employees headcount	6, 10	**1,272**	**988**	**284**	**1,367**	**1,028**	**21**	**1,367**	**1,028**	**339**
Finance personnel headcount	8, 10	**96**	**85**	**11**	**125**	**105**	**20**	**125**	**105**	**20**
Human Resources personnel headcount	8, 10	**15**	**13**	**2**	**19**	**16**	**3**	**19**	**16**	**3**

References

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
3. s57 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number fo persons, Not FTE) of managers and staff only (exclude councillors)
7. Managers who provide the direction of a critical technical function
8. Total number of employees working on these functions
9. Correct as at 30 June
10. Must account for all budgeted positions, as per the municipal organogram

S26 (7 47)

KZN292 KwaDukuza - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	####	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																
Exchange Revenue																
Service charges - Electricity		116,565	116,565	116,565	116,565	116,565	116,565	116,565	116,565	116,565	116,565	116,565	116,565	1,398,776	1,473,776	1,576,941
Service charges - Water		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Management		8,589	8,589	8,589	8,589	8,589	8,589	8,589	8,589	8,589	8,589	8,589	8,589	103,074	110,269	118,009
Sale of Goods and Rendering of Services		3,115	3,115	3,115	3,115	3,115	3,115	3,115	3,115	3,115	3,115	3,115	3,115	37,376	39,018	40,759
Agency services		1,224	1,224	1,224	1,224	1,224	1,224	1,224	1,224	1,224	1,224	1,224	1,224	14,689	15,570	16,505
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		917	917	917	917	917	917	917	917	917	917	917	917	11,000	11,550	12,128
Interest earned from Current and Non Current Assets		4,535	4,535	4,535	4,535	4,535	4,535	4,535	4,535	4,535	4,535	4,535	4,535	54,423	54,834	57,576
Dividends		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		252	252	252	252	252	252	252	252	252	252	252	252	3,028	3,209	3,402
Licence and permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		1,840	1,840	1,840	1,840	1,840	1,840	1,840	1,840	1,840	1,840	1,840	1,840	22,082	23,193	24,361
Non-Exchange Revenue																
Property rates		60,993	60,993	60,993	60,993	60,993	60,993	60,993	60,993	60,993	60,993	60,993	60,993	731,912	775,826	822,376
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		2,793	2,793	2,793	2,793	2,793	2,793	2,793	2,793	2,793	2,793	2,793	2,793	33,515	35,191	36,950
Licences or permits		81	81	81	81	81	81	81	81	81	81	81	81	976	1,025	1,077
Transfer and subsidies - Operational		25,029	25,029	25,029	25,029	25,029	25,029	25,029	25,029	25,029	25,029	25,029	25,029	300,343	303,885	317,024
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Gains		417	417	417	417	417	417	417	417	417	417	417	417	5,000	5,250	5,513
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contribu		226,349	226,349	226,349	226,349	226,349	226,349	226,349	226,349	226,349	226,349	226,349	226,349	2,716,193	2,852,617	3,032,618
Expenditure																
Employee related costs		50,237	50,237	50,237	50,237	50,237	50,237	50,237	50,237	50,237	50,237	50,237	50,237	602,844	625,594	656,767
Remuneration of councillors		3,152	3,152	3,152	3,152	3,152	3,152	3,152	3,152	3,152	3,152	3,152	3,152	37,823	39,714	41,700
Bulk purchases - electricity		103,203	103,203	103,203	103,203	103,203	103,203	103,203	103,203	103,203	103,203	103,203	103,203	1,238,436	1,279,481	1,417,798
Inventory consumed		2,176	2,176	2,176	2,176	2,176	2,176	2,176	2,176	2,176	2,176	2,176	2,176	26,106	30,418	31,974
Debt impairment		2,321	2,321	2,321	2,321	2,321	2,321	2,321	2,321	2,321	2,321	2,321	2,321	27,848	29,241	30,703
Depreciation and amortisation		14,368	14,368	14,368	14,368	14,368	14,368	14,368	14,368	14,368	14,368	14,368	14,368	172,411	188,113	195,757
Interest		1,332	1,332	1,332	1,332	1,332	1,332	1,332	1,332	1,332	1,332	1,332	1,332	15,989	15,294	14,448
Contracted services		33,183	33,183	33,183	33,183	33,183	33,183	33,183	33,178	33,173	33,173	33,173	33,172	398,145	430,391	418,539
Transfers and subsidies		2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	2,046	24,551	22,460	22,983
Irrecoverable debts written off		237	237	237	237	237	237	237	237	237	237	237	237	2,840	2,954	3,072
Operational costs		12,231	12,231	12,231	12,231	12,231	12,231	12,231	12,231	12,231	12,231	12,231	12,230	146,767	164,884	173,506
Losses on disposal of Assets		688	688	688	688	688	688	688	688	688	688	688	688	8,250	8,663	9,096
Other Losses		1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	14,127	14,833	15,575
Total Expenditure		226,349	226,349	226,349	226,349	226,349	226,349	226,349	226,344	226,339	226,339	226,339	226,338	2,716,137	2,852,039	3,031,932
Surplus/(Deficit)		1	1	1	1	1	1	1	6	11	11	11	11	56	578	686
Transfers and subsidies - capital (monetary allocations)		6,608	6,608	6,608	6,608	6,608	6,608	6,608	6,608	6,608	6,608	6,608	6,608	79,300	70,626	74,763
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		6,609	6,609	6,609	6,609	6,609	6,609	6,609	6,614	6,619	6,619	6,619	6,620	79,355	71,204	75,449
Income Tax		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		6,609	6,609	6,609	6,609	6,609	6,609	6,609	6,614	6,619	6,619	6,619	6,620	79,355	71,204	75,449
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		6,609	6,609	6,609	6,609	6,609	6,609	6,609	6,614	6,619	6,619	6,619	6,620	79,355	71,204	75,449
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	1	6,609	6,609	6,609	6,609	6,609	6,609	6,609	6,614	6,619	6,619	6,619	6,620	79,355	71,204	75,449

S20 (Z48)

KZN292 KwaDukuza - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	####	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 - Chief Operations Officer Business Unit		1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	12,732	13,369	14,037
Vote 2 - Corporate Services Business Unit		7,045	7,045	7,045	7,045	7,045	7,045	7,045	7,045	7,045	7,045	7,045	7,045	84,543	88,788	93,246
Vote 3 - Finance Business Unit		68,797	68,797	68,797	68,797	68,797	68,797	68,797	68,797	68,797	68,797	68,797	68,796	825,558	871,877	923,257
Vote 4 - Economic Development Planning Business Unit		4,849	4,849	4,849	4,849	4,849	4,849	4,849	4,849	4,849	4,849	4,849	4,849	58,193	60,278	63,495
Vote 5 - Community Services and Public Amenities Business		18,054	18,054	18,054	18,054	18,054	18,054	18,054	18,054	18,054	18,054	18,054	18,054	216,650	226,308	237,794
Vote 6 - Community Safety Business Unit		2,038	2,038	2,038	2,038	2,038	2,038	2,038	2,038	2,038	2,038	2,038	2,038	24,451	25,822	27,271
Vote 7 - Civil Engineering and Human Settlement Business Ur		7,799	7,799	7,799	7,799	7,799	7,799	7,799	7,799	7,799	7,799	7,799	7,799	93,585	95,900	102,356
Vote 8 - Electrical Engineering Business Unit		122,493	122,493	122,493	122,493	122,493	122,493	122,493	122,493	122,493	122,493	122,493	122,493	1,469,919	1,530,547	1,635,052
Vote 9 - Youth Development Business Unit		732	732	732	732	732	732	732	732	732	732	732	732	8,788	9,228	9,689
Vote 10 - Null		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Null		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Null		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Null		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Null		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - Null		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote		**232,868**	**232,868**	**232,868**	**232,868**	**232,868**	**232,868**	**232,868**	**232,868**	**232,868**	**232,868**	**232,868**	**232,868**	**2,794,419**	**2,922,116**	**3,106,198**
Expenditure by Vote to be appropriated																
Vote 1 - Chief Operations Officer Business Unit		7,669	7,669	7,669	7,669	7,669	7,669	7,669	7,669	7,669	7,669	7,669	7,669	92,030	113,176	89,131
Vote 2 - Corporate Services Business Unit		13,588	13,588	13,588	13,588	13,588	13,588	13,588	13,588	13,588	13,588	13,588	13,588	163,061	168,139	176,219
Vote 3 - Finance Business Unit		9,015	9,015	9,015	9,015	9,015	9,015	9,015	9,015	9,015	9,015	9,015	9,015	108,179	111,859	117,276
Vote 4 - Economic Development Planning Business Unit		6,955	6,955	6,955	6,955	6,955	6,955	6,955	6,950	6,945	6,945	6,945	6,945	83,413	80,930	84,003
Vote 5 - Community Services and Public Amenities Business		28,983	28,983	28,983	28,983	28,983	28,983	28,983	28,983	28,983	28,983	28,983	28,983	347,794	360,220	379,517
Vote 6 - Community Safety Business Unit		18,815	18,815	18,815	18,815	18,815	18,815	18,815	18,815	18,815	18,815	18,815	18,815	225,763	246,951	259,177
Vote 7 - Civil Engineering and Human Settlement Business Ur		15,694	15,694	15,694	15,694	15,694	15,694	15,694	15,694	15,694	15,694	15,694	15,694	188,333	208,900	216,769
Vote 8 - Electrical Engineering Business Unit		124,303	124,303	124,303	124,303	124,303	124,303	124,303	124,303	124,303	124,303	124,303	124,303	1,491,636	1,545,584	1,692,944
Vote 9 - Youth Development Business Unit		1,326	1,326	1,326	1,326	1,326	1,326	1,326	1,326	1,326	1,326	1,326	1,326	15,907	16,280	16,896
Vote 10 - Null		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Null		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Null		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Null		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Null		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - Null		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote		**226,349**	**226,349**	**226,349**	**226,349**	**226,349**	**226,349**	**226,349**	**226,344**	**226,339**	**226,339**	**226,339**	**226,338**	**2,716,137**	**2,852,039**	**3,031,932**
Surplus/(Deficit) before assoc.		**6,520**	**6,520**	**6,520**	**6,520**	**6,520**	**6,520**	**6,520**	**6,525**	**6,530**	**6,530**	**6,530**	**6,530**	**78,282**	**70,077**	**74,265**
Income Tax		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**6,520**	**6,520**	**6,520**	**6,520**	**6,520**	**6,520**	**6,520**	**6,525**	**6,530**	**6,530**	**6,530**	**6,530**	**78,282**	**70,077**	**74,265**

SA26 (24)

KZN292 KwaDukuza - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	###	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 - Functional																
Governance and administration		76,792	76,792	76,792	76,792	76,792	76,792	76,792	76,792	76,792	76,792	76,792	76,792	921,505	972,640	1,029,078
Executive and council		7,254	7,254	7,254	7,254	7,254	7,254	7,254	7,254	7,254	7,254	7,254	7,254	87,050	91,421	96,011
Finance and administration		69,457	69,457	69,457	69,457	69,457	69,457	69,457	69,457	69,457	69,457	69,457	69,457	833,485	880,201	931,998
Internal audit		81	81	81	81	81	81	81	81	81	81	81	81	970	1,018	1,069
Community and public safety		9,117	9,117	9,117	9,117	9,117	9,117	9,117	9,117	9,117	9,117	9,117	9,117	109,401	112,063	116,992
Community and social services		2,163	2,163	2,163	2,163	2,163	2,163	2,163	2,163	2,163	2,163	2,163	2,163	25,955	25,012	26,155
Sport and recreation		5,103	5,103	5,103	5,103	5,103	5,103	5,103	5,103	5,103	5,103	5,103	5,103	61,239	64,311	67,538
Public safety		360	360	360	360	360	360	360	360	360	360	360	360	4,315	4,533	4,761
Housing		1,491	1,491	1,491	1,491	1,491	1,491	1,491	1,491	1,491	1,491	1,491	1,491	17,892	18,207	18,539
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		12,560	12,560	12,560	12,560	12,560	12,560	12,560	12,560	12,560	12,560	12,560	12,560	150,716	155,778	166,189
Planning and development		4,857	4,857	4,857	4,857	4,857	4,857	4,857	4,857	4,857	4,857	4,857	4,857	58,279	60,357	63,602
Road transport		7,530	7,530	7,530	7,530	7,530	7,530	7,530	7,530	7,530	7,530	7,530	7,530	90,355	93,235	100,292
Environmental protection		174	174	174	174	174	174	174	174	174	174	174	174	2,082	2,186	2,295
Trading services		134,489	134,489	134,489	134,489	134,489	134,489	134,489	134,489	134,489	134,489	134,489	134,489	1,613,870	1,682,762	1,795,122
Energy sources		122,493	122,493	122,493	122,493	122,493	122,493	122,493	122,493	122,493	122,493	122,493	122,493	1,469,919	1,530,547	1,635,052
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		11,996	11,996	11,996	11,996	11,996	11,996	11,996	11,996	11,996	11,996	11,996	11,996	143,950	152,215	160,071
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
		232,958	232,958	232,958	232,958	232,958	232,958	232,958	232,958	232,958	232,958	232,958	232,958	2,795,492	2,923,243	3,107,381
Expenditure - Functional																
Governance and administration		31,679	31,679	31,679	31,679	31,679	31,679	31,679	31,679	31,679	31,679	31,679	53,148	401,615	417,539	437,422
Executive and council		9,412	9,412	9,412	9,412	9,412	9,412	9,412	9,412	9,412	9,412	9,412	13,975	117,505	122,164	127,866
Finance and administration		21,796	21,796	21,796	21,796	21,796	21,796	21,796	21,796	21,796	21,796	21,796	37,997	277,748	288,855	302,717
Internal audit		471	471	471	471	471	471	471	471	471	471	471	1,176	6,361	6,520	6,839
Community and public safety		31,299	31,299	31,299	31,299	31,299	31,299	31,299	31,299	31,299	31,299	31,299	28,335	372,627	396,223	414,407
Community and social services		6,292	6,292	6,292	6,292	6,292	6,292	6,292	6,292	6,292	6,292	6,292	5,911	75,128	75,892	79,173
Sport and recreation		10,694	10,694	10,694	10,694	10,694	10,694	10,694	10,694	10,694	10,694	10,694	10,010	127,641	131,250	137,518
Public safety		11,869	11,869	11,869	11,869	11,869	11,869	11,869	11,869	11,869	11,869	11,869	10,729	141,287	158,920	166,706
Housing		2,444	2,444	2,444	2,444	2,444	2,444	2,444	2,444	2,444	2,444	2,444	1,685	28,570	30,161	31,010
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		23,462	23,462	23,462	23,462	23,462	23,462	23,462	23,457	23,452	23,452	23,452	24,374	282,423	316,153	299,775
Planning and development		9,514	9,514	9,514	9,514	9,514	9,514	9,514	9,509	9,504	9,504	9,504	10,499	115,117	130,344	106,539
Road transport		13,610	13,610	13,610	13,610	13,610	13,610	13,610	13,610	13,610	13,610	13,610	13,536	163,245	181,679	188,942
Environmental protection		338	338	338	338	338	338	338	338	338	338	338	338	4,061	4,130	4,294
Trading services		139,908	139,908	139,908	139,908	139,908	139,908	139,908	139,908	139,908	139,908	139,908	120,481	1,659,472	1,722,125	1,880,328
Energy sources		124,261	124,261	124,261	124,261	124,261	124,261	124,261	124,261	124,261	124,261	124,261	105,015	1,471,882	1,524,105	1,670,454
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		15,648	15,648	15,648	15,648	15,648	15,648	15,648	15,648	15,648	15,648	15,648	15,466	187,590	198,020	209,874
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
#REF!		226,349	226,349	226,349	226,349	226,349	226,349	226,349	226,344	226,339	226,339	226,339	226,338	2,716,137	2,852,039	3,031,932
Surplus/(Deficit) before assoc.		6,609	6,609	6,609	6,609	6,609	6,609	6,609	6,614	6,619	6,619	6,619	6,620	79,355	71,204	75,449
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	6,609	6,609	6,609	6,609	6,609	6,609	6,609	6,614	6,619	6,619	6,619	6,620	79,355	71,204	75,449

KZN292 KwaDukuza - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	###	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
R thousand		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
Multi-year expenditure *to be appropriated*	1															
Vote 1 - Chief Operations Officer Business Unit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Corporate Services Business Unit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Finance Business Unit		–	–	–	–	–	–	–	–	–	2,000	2,000	–	4,000	–	–
Vote 4 - Economic Development Planning Business Unit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Community Services and Public Amenities Business U		–	–	150	500	1,000	500	500	–	–	–	–	–	2,650	–	–
Vote 6 - Community Safety Business Unit		–	–	–	40	–	–	–	–	–	–	–	–	40	–	–
Vote 7 - Civil Engineering and Human Settlement Business Un		–	1,280	2,000	4,000	4,000	6,000	5,877	5,610	2,900	3,000	2,739	2,000	39,406	17,623	18,770
Vote 8 - Electrical Engineering Business Unit		1,000	1,000	6,100	2,250	4,000	3,950	12,550	7,600	8,700	7,500	5,750	5,553	67,953	76,147	61,913
Vote 9 - Youth Development Business Unit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Null		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Null		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Null		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Null		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Null		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - Null		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	2	**1,000**	**2,280**	**10,250**	**6,790**	**9,000**	**10,450**	**18,927**	**13,210**	**11,600**	**12,500**	**10,489**	**7,553**	**114,050**	**93,770**	**80,683**
Single-year expenditure *to be appropriated*																
Vote 1 - Chief Operations Officer Business Unit		–	110	170	960	–	850	1,000	1,000	1,000	1,000	1,000	–	7,090	5,850	–
Vote 2 - Corporate Services Business Unit		800	1,380	1,950	300	300	300	300	1,100	1,200	1,100	500	–	9,230	2,500	–
Vote 3 - Finance Business Unit		90	20	20	20	20	20	–	–	–	–	–	–	190	–	–
Vote 4 - Economic Development Planning Business Unit		–	15	–	–	1,000	1,070	–	–	–	–	–	–	2,085	–	–
Vote 5 - Community Services and Public Amenities Business U		60	765	1,580	4,580	5,080	5,030	4,010	4,510	3,500	1,800	1,500	–	32,415	26,031	–
Vote 6 - Community Safety Business Unit		100	7,170	1,350	1,456	3,280	2,930	1,150	–	–	–	–	–	17,436	–	–
Vote 7 - Civil Engineering and Human Settlement Business Un		–	250	2,256	7,742	4,145	4,064	4,020	4,000	6,000	5,950	3,000	2,386	43,812	34,796	38,116
Vote 8 - Electrical Engineering Business Unit		100	2,300	4,960	7,960	6,015	8,760	7,600	5,050	7,550	5,050	1,073	3,500	59,918	48,637	33,703
Vote 9 - Youth Development Business Unit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Null		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Null		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Null		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Null		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Null		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - Null		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	2	**1,150**	**12,010**	**12,286**	**23,018**	**19,840**	**23,024**	**18,080**	**15,660**	**19,250**	**14,900**	**7,073**	**5,886**	**172,177**	**117,815**	**71,818**
Total Capital Expenditure	2	**2,150**	**14,290**	**22,536**	**29,808**	**28,840**	**33,474**	**37,007**	**28,870**	**30,850**	**27,400**	**17,563**	**13,440**	**286,227**	**211,585**	**152,501**

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KZN292 KwaDukuza - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	###	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
R thousand		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		**890**	**1,810**	**3,390**	**5,350**	**3,515**	**3,490**	**2,320**	**3,100**	**2,200**	**3,100**	**2,500**	**–**	**31,665**	**4,900**	**2,400**
Executive and council		–	10	1,000	2,000	2,000	2,000	2,000	2,000	1,000	–	–	–	12,010	–	–
Finance and administration		890	1,800	2,390	3,350	1,515	1,490	320	1,100	1,200	3,100	2,500	–	19,655	4,900	2,400
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**180**	**7,200**	**2,050**	**5,446**	**7,310**	**7,470**	**4,660**	**2,010**	**4,000**	**4,000**	**2,000**	**–**	**46,306**	**26,031**	**–**
Community and social services		60	80	230	1,180	2,080	1,590	1,010	1,010	1,000	300	–	–	8,540	2,000	–
Sport and recreation		–	20	750	2,266	2,000	3,000	2,250	1,000	1,000	1,000	1,000	–	14,286	24,031	–
Public safety		100	7,100	970	1,000	3,230	1,880	400	–	–	–	–	–	14,680	–	–
Housing		–	–	100	1,000	–	1,000	1,000	–	2,000	2,700	1,000	–	8,800	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**–**	**1,345**	**4,086**	**8,852**	**9,050**	**10,954**	**9,877**	**10,610**	**7,900**	**7,250**	**5,739**	**4,386**	**80,049**	**58,269**	**56,886**
Planning and development		–	15	70	500	1,000	1,860	1,000	1,000	1,000	1,000	1,000	–	8,445	5,850	–
Road transport		–	1,330	4,016	8,352	8,050	9,094	8,877	9,610	6,900	6,250	4,739	4,386	71,604	52,419	56,886
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		**1,100**	**3,935**	**13,010**	**10,160**	**8,965**	**11,560**	**20,150**	**13,150**	**16,750**	**13,050**	**7,323**	**9,053**	**128,207**	**122,385**	**93,215**
Energy sources		1,100	3,250	13,010	10,160	8,965	11,560	20,150	12,650	16,250	12,550	6,823	9,053	125,522	122,385	93,215
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		–	685	–	–	–	–	–	500	500	500	500	–	2,685	–	–
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	2	**2,150**	**14,290**	**22,536**	**29,808**	**28,840**	**33,474**	**37,007**	**28,870**	**30,850**	**27,400**	**17,563**	**13,440**	**286,227**	**211,585**	**152,501**
Funded by:																
National Government		–	1,280	3,306	7,000	7,000	8,000	7,677	8,920	7,000	6,250	5,053	4,440	**66,126**	**61,414**	**65,011**
Provincial Government		–	1,000	1,100	1,000	155	–	–	–	–	–	–	–	3,255	–	–
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		**–**	**2,280**	**4,406**	**8,000**	**7,155**	**8,000**	**7,877**	**8,920**	**7,000**	**6,250**	**5,053**	**4,440**	**69,381**	**61,414**	**65,011**
Borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds		2,150	12,010	18,130	21,808	21,685	25,474	29,130	19,950	23,850	21,150	12,509	9,000	216,846	150,171	87,490
Total Capital Funding		**2,150**	**14,290**	**22,536**	**29,808**	**28,840**	**33,474**	**37,007**	**28,870**	**30,850**	**27,400**	17,563	13,440	286,227	211,585	152,501

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KZN292 KwaDukuza - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	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
Cash Receipts By Source													1		
Property rates	680,882	–	–	–	–	–	–	–	–	–	–	–	680,882	721,968	765,530
Service charges - electricity revenue	561,376	74,639	74,639	74,639	74,639	74,639	74,639	74,639	74,639	74,639	74,639	74,639	1,382,406	1,457,653	1,559,598
Service charges - water revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	98,410	1	1	1	1	1	1	1	1	1	1	1	98,423	104,321	111,659
Rental of facilities and equipment	405	252	252	252	252	252	252	252	252	252	252	252	3,160	3,363	3,584
Interest earned - external investments	4,535	4,535	4,535	4,535	4,535	4,535	4,535	4,535	4,535	4,535	4,535	4,535	54,423	54,834	57,576
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	32,165	1	1	1	1	1	1	1	1	1	1	1	32,175	33,213	34,304
Licences and permits	81	81	81	81	81	81	81	81	81	81	81	81	976	1,025	1,077
Agency services	1,224	1,224	1,224	1,224	1,224	1,224	1,224	1,224	1,224	1,224	1,224	1,224	14,689	15,570	16,505
Transfers and Subsidies - Operational	41,227	23,895	23,895	23,895	23,895	23,895	23,895	23,895	23,895	23,895	23,895	23,896	304,077	313,885	327,024
Other revenue	91,554	4,121	4,121	4,121	4,121	4,121	4,121	4,121	4,121	4,121	4,121	4,121	136,890	129,786	127,702
Cash Receipts by Source	1,511,859	108,751	108,751	108,751	108,751	108,751	108,751	108,751	108,751	108,751	108,751	108,751	2,708,122	2,835,618	3,004,538
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	76,145	–	–	–	–	–	–	–	–	–	–	–	76,145	70,626	74,763
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits	333	–	–	–	–	–	–	–	–	–	–	–	333	352	333
VAT Control (receipts)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source	1,588,336	108,751	108,751	108,751	108,751	108,751	108,751	108,751	108,751	108,751	108,751	108,751	2,784,599	2,906,597	3,079,633
Cash Payments by Type															
Employee related costs	603,331	–	–	–	–	–	–	–	–	–	–	–	603,331	626,104	657,323
Remuneration of councillors	37,823	–	–	–	–	–	–	–	–	–	–	–	37,823	39,714	41,700
Interest	15,989	–	–	–	–	–	–	–	–	–	–	–	15,989	15,294	14,446
Bulk purchases - electricity	1,238,436	–	–	–	–	–	–	–	–	–	–	–	1,238,436	1,279,481	1,417,796
Acquisitions - water & other inventory	45,000	–	–	–	–	–	–	–	–	–	–	–	45,000	30,000	30,000
Contracted services	661,145	–	–	–	–	–	–	–	–	–	–	–	661,145	622,834	557,656
Transfers and subsidies - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - other	14,551	–	–	–	–	–	–	–	–	–	–	–	14,551	12,460	12,983
Other expenditure	136,036	412	412	412	412	412	412	412	412	412	412	412	140,568	158,376	166,673
Cash Payments by Type	2,752,312	412	412	412	412	412	412	412	412	412	412	412	2,756,843	2,784,263	2,898,576
Other Cash Flows/Payments by Type															
Capital assets	286,227	–	–	–	–	–	–	–	–	–	–	–	286,227	211,585	152,501
Repayment of borrowing	12,830	–	–	–	–	–	–	–	–	–	–	–	12,830	13,472	14,145
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	3,051,368	412	412	412	412	412	412	412	412	412	412	412	3,055,900	3,009,320	3,065,223
NET INCREASE/(DECREASE) IN CASH HELD	(1,463,032)	108,339	108,339	108,339	108,339	108,339	108,339	108,339	108,339	108,339	108,339	108,339	(271,301)	(102,723)	14,411
Cash/cash equivalents at the month/year begin:	1,142,916	(320,116)	(211,777)	(103,438)	4,901	113,240	221,580	329,919	438,258	546,597	654,937	763,276	1,142,916	871,615	768,892
Cash/cash equivalents at the month/year end:	(320,116)	(211,777)	(103,438)	4,901	113,240	221,580	329,919	438,258	546,597	654,937	763,276	871,615	871,615	768,892	783,303

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KZN292 KwaDukuza - NOT REQUIRED - municipality does not have entities

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R million		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
Financial Performance										
Property rates		–	–	–	–	–	–	–	–	–
Service charges		–	–	–	–	–	–	–	–	–
Investment revenue		–	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational		–	–	–	–	–	–	–	–	–
Other own revenue		–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		–	–	–	–	–	–	–	–	–
Employee costs		–	–	–	–	–	–	–	–	–
Remuneration of Board Members		–	–	–	–	–	–	–	–	–
Depreciation and amortisation		–	–	–	–	–	–	–	–	–
Interest		–	–	–	–	–	–	–	–	–
Inventory consumed and bulk purchases		–	–	–	–	–	–	–	–	–
Transfers and subsidies		–	–	–	–	–	–	–	–	–
Other expenditure		–	–	–	–	–	–	–	–	–
Total Expenditure		–	–	–	–	–	–	–	–	–
Surplus/(Deficit)		–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations)		–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year		–	–	–	–	–	–	–	–	–
Capital expenditure & funds sources										
Capital expenditure		–	–	–	–	–	–	–	–	–
Transfers recognised - capital		–	–	–	–	–	–	–	–	–
Borrowing		–	–	–	–	–	–	–	–	–
Internally generated funds		–	–	–	–	–	–	–	–	–
Total sources of capital funds		–	–	–	–	–	–	–	–	–
Financial position										
#REF!		–	–	–	–	–	–	–	–	–
#REF!		–	–	–	–	–	–	–	–	–
#REF!		–	–	–	–	–	–	–	–	–
#REF!		–	–	–	–	–	–	–	–	–
Community wealth/Equity		–	–	–	–	–	–	–	–	–
Cash flows										
Net cash from (used) operating		–	–	–	–	–	–	–	–	–
Net cash from (used) investing		–	–	–	–	–	–	–	–	–
Net cash from (used) financing		–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end		–	–	–	–	–	–	–	–	–

KZN292 KwaDukuza - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1. Number	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2. R thousand
REFUSE REMOVAL	3 YRS 5 MNTHS	10	WASTE REMOVAL SERVICES	01 October 2031	1,560,196
NATAL SHARKS BOARD	ON-GOING	CONTINOUS	SHARK NETS		

References

1. Total agreement period from commencement until end

2. Annual value

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KZN292 KwaDukuza - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2023/24	2024/25 Medium Term Revenue & Expenditure Framework			Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
REFUSE REMOVAL		219,153	130,337	132,872	141,416	150,592	161,133	172,412	184,481	197,395	70,404			1,560,196
NATAL SHARKS BOARD			5,100	5,350	5,617	5,898	6,193	6,502	6,828	7,169	7,527	7,904	8,299	72,386
Contract 3 etc														-
Total Operating Expenditure Implication		219,153	135,437	138,222	147,033	156,490	167,326	178,915	191,309	204,564	77,932	7,904	8,299	1,632,582
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		219,153	135,437	138,222	147,033	156,490	167,326	178,915	191,309	204,564	77,932	7,904	8,299	1,632,582
Entities:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-

References

1. Total Implication for all preceding years to be summed and total stated in 'Preceding Years' column

2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)

3. For municipalities with approved total revenue not exceeding R250 m - all contracts with an annual cost greater than R500 000. For municipalities with approved total revenue greater than R250 m - all contracts with an annual cost greater than R1million. For municipalities with approved total revenue greater than R500 m - all contracts with an annual cost greater than R5 million

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KZN292 KwaDukuza - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	###	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 new assets by Asset Class/Sub-class										
Infrastructure		71,135	78,586	119,229	217,404	259,358	259,358	80,046	71,282	88,511
Roads Infrastructure		34,749	30,333	61,317	152,139	189,202	189,202	41,784	44,787	64,886
Roads		26,906	19,523	21,096	98,298	116,424	116,424	23,534	17,623	18,770
Road Structures		1,472	4,160	26,037	44,841	60,278	60,278	12,250	11,164	38,116
Road Furniture		6,371	6,650	14,184	9,000	12,500	12,500	6,000	16,000	8,000
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	2,360	9,197	9,815	9,815	–	–	–
Drainage Collection		–	–	538	9,197	9,758	9,758	–	–	–
Storm water Conveyance		–	–	1,822	–	57	57	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		36,386	48,253	54,214	54,741	59,915	59,915	37,262	26,495	23,625
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		4,869	31,964	23,854	42,307	14,897	14,897	5,000	3,000	3,000
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	6,294	6,294	8,053	4,497	4,063
MV Switching Stations		–	–	–	–	–	–	–	1,000	1,000
MV Networks		15,633	5,624	1,392	2,000	2,395	2,395	–	–	–
LV Networks		4,348	10,656	18,270	10,435	22,328	22,328	14,208	7,997	6,563
Capital Spares		11,536	9	10,699	–	14,000	14,000	10,000	10,000	9,000
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		–	–	–	–	–	–	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	1,338	326	426	426	–	–	–
Landfill Sites		–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	1,338	326	426	426	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–

Revetments	–	–	–	–	–	–	–	–	–
Promenades	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	1,000	–	–	1,000	–	–
Data Centres	–	–	–	–	–	–	–	–	–
Core Layers	–	–	–	–	–	–	–	–	–
Distribution Layers	–	–	–	1,000	–	–	1,000	–	–
Capital Spares	–	–	–	–	–	–	–	–	–

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Community Assets	16,084	33,873	43,100	38,244	25,612	25,612	31,280	29,483	–
Community Facilities	13,213	23,085	27,568	27,854	19,216	19,216	28,280	12,801	–
Halls	6,121	3,564	550	18,218	10,768	10,768	21,741	12,801	–
Centres	–	–	–	–	–	–	–	–	–
Crèches	1,910	–	–	3,677	3,677	3,677	1,739	–	–
Clinics/Care Centres	–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations	–	–	–	–	–	–	–	–	–
Testing Stations	–	–	–	–	–	–	–	–	–
Museums	593	14,312	11,595	950	950	950	–	–	–
Galleries	–	–	–	–	–	–	–	–	–
Theatres	–	–	–	–	–	–	–	–	–
Libraries	–	30	72	250	700	700	–	–	–
Cemeteries/Crematoria	2,036	526	14,544	4,559	921	921	1,000	–	–
Police	–	12	37	200	200	200	100	–	–
Parks	–	–	–	–	250	250	–	–	–
Public Open Space	–	–	–	–	–	–	–	–	–
Nature Reserves	–	–	–	–	–	–	–	–	–
Public Ablution Facilities	796	620	433	–	1,500	1,500	1,700	–	–
Markets	–	–	–	–	–	–	–	–	–
Stalls	–	–	–	–	250	250	2,000	–	–
Abattoirs	–	–	–	–	–	–	–	–	–
Airports	–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals	1,758	4,022	336	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	2,871	10,788	15,532	10,390	6,396	6,396	3,000	16,682	–
Indoor Facilities	1,014	5,251	729	–	–	–	–	–	–
Outdoor Facilities	1,858	5,537	14,803	10,390	6,396	6,396	3,000	16,682	–
Capital Spares	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	450	450	450	–	–	–
Monuments	–	–	–	–	–	–	–	–	–
Historic Buildings	–	–	–	–	–	–	–	–	–
Works of Art	–	–	–	450	450	450	–	–	–
Conservation Areas	–	–	–	–	–	–	–	–	–
Other Heritage	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–
Improved Property	–	–	–	–	–	–	–	–	–
Unimproved Property	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Improved Property	–	–	–	–	–	–	–	–	–
Unimproved Property	–	–	–	–	–	–	–	–	–
Other assets	127	1,459	19,355	3,801	3,882	3,882	4,310	–	–
Operational Buildings	127	1,459	16,190	801	882	882	310	–	–
Municipal Offices	127	1,459	16,190	336	417	417	310	–	–
Pay/Enquiry Points	–	–	–	–	–	–	–	–	–
Building Plan Offices	–	–	–	–	–	–	–	–	–
Workshops	–	–	–	–	–	–	–	–	–
Yards	–	–	–	465	465	465	–	–	–
Stores	–	–	–	–	–	–	–	–	–
Laboratories	–	–	–	–	–	–	–	–	–
Training Centres	–	–	–	–	–	–	–	–	–
Manufacturing Plant	–	–	–	–	–	–	–	–	–
Depots	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Housing	–	–	3,165	3,000	3,000	3,000	4,000	–	–
Staff Housing	–	–	–	–	–	–	–	–	–
Social Housing	–	–	3,165	3,000	3,000	3,000	4,000	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	572	–	15,650	15,014	14,247	14,247	10,000	5,500	5,000
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	572	–	15,650	15,014	14,247	14,247	10,000	5,500	5,000

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Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		572	-	15,650	15,014	14,247	14,247	10,000	5,500	5,000
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		714	4,063	2,476	1,600	2,026	2,026	2,040	-	-
Computer Equipment		714	4,063	2,476	1,600	2,026	2,026	2,040	-	-
Furniture and Office Equipment		1,019	3,557	3,434	2,020	2,237	2,237	2,225	500	500
Furniture and Office Equipment		1,019	3,557	3,434	2,020	2,237	2,237	2,225	500	500
Machinery and Equipment		26,010	4,831	7,527	5,840	7,436	7,436	10,191	1,160	1,160
Machinery and Equipment		26,010	4,831	7,527	5,840	7,436	7,436	10,191	1,160	1,160
Transport Assets		5,786	10,910	22,741	39,106	28,811	28,811	18,525	2,000	2,000
Transport Assets		5,786	10,910	22,741	39,106	28,811	28,811	18,525	2,000	2,000
Land		-	2,750	-	-	-	-	-	-	-
Land		-	2,750	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	**121,447**	**140,028**	**233,512**	**323,479**	**344,059**	**344,059**	**158,617**	**109,924**	**97,171**

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KZN292 KwaDukuza - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	###	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		(2,706)	13,846	140,204	77,002	254,444	254,444	8,365	23,083	7,601
Roads Infrastructure		(2,472)	13,791	140,969	72,178	254,453	254,453	8,347	21,083	7,461
Roads		(2,472)	13,046	141,311	23,501	229,859	229,859	32	–	–
Road Structures		–	–	(981)	611	32,523	32,523	–	–	–
Road Furniture		–	744	639	48,066	(7,929)	(7,929)	8,315	21,083	7,461
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	(14)	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	(14)	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		(234)	69	(765)	4,824	(9)	(9)	19	2,000	139
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		6	–	(369)	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		(240)	69	(396)	4,824	(9)	(9)	19	2,000	139
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		–	–	–	–	–	–	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites		–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–

Capital Spares	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Data Centres	–	–	–	–	–	–	–	–	–
Core Layers	–	–	–	–	–	–	–	–	–
Distribution Layers	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Community Assets	103,016	1,886	(47)	904	2,965	2,965	90	(1,135)	–
Community Facilities	105,357	1,988	(362)	(9,299)	2,746	2,746	90	108	–
Halls	308	10	–	(9,614)	(31)	(31)	55	108	–
Centres	–	–	–	–	–	–	–	–	–
Crèches	–	–	–	–	–	–	–	–	–
Clinics/Care Centres	–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations	–	–	–	–	–	–	–	–	–
Testing Stations	–	–	–	–	–	–	–	–	–
Museums	–	–	–	–	–	–	–	–	–
Galleries	–	–	–	–	–	–	–	–	–
Theatres	–	–	–	–	–	–	–	–	–
Libraries	–	2,245	–	307	2,779	2,779	–	–	–
Cemeteries/Crematoria	(478)	(156)	–	–	–	–	–	–	–
Police	–	–	–	–	–	–	–	–	–
Parks	–	–	–	–	–	–	–	–	–
Public Open Space	574	–	–	–	–	–	–	–	–
Nature Reserves	–	–	–	–	–	–	–	–	–
Public Ablution Facilities	104,954	(113)	(362)	–	–	–	20	–	–
Markets	–	–	–	–	–	–	–	–	–
Stalls	–	–	–	–	–	–	–	–	–
Abattoirs	–	–	–	–	–	–	–	–	–
Airports	–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals	–	–	–	8	(2)	(2)	15	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	(2,341)	(100)	315	10,202	219	219	–	(1,243)	–
Indoor Facilities	11	(101)	–	–	–	–	–	–	–
Outdoor Facilities	(2,352)	1	315	10,202	219	219	–	(1,243)	–
Capital Spares	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Monuments	–	–	–	–	–	–	–	–	–
Historic Buildings	–	–	–	–	–	–	–	–	–
Works of Art	–	–	–	–	–	–	–	–	–
Conservation Areas	–	–	–	–	–	–	–	–	–
Other Heritage	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–
Improved Property	–	–	–	–	–	–	–	–	–
Unimproved Property	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Improved Property	–	–	–	–	–	–	–	–	–
Unimproved Property	–	–	–	–	–	–	–	–	–
Other assets	(4)	(482)	(1,917)	4,433	(3,827)	(3,827)	(1,296)	–	–
Operational Buildings	–	–	(1,916)	2,433	(5,327)	(5,327)	–	–	–
Municipal Offices	–	–	(1,916)	2,433	(5,327)	(5,327)	–	–	–
Pay/Enquiry Points	–	–	–	–	–	–	–	–	–
Building Plan Offices	–	–	–	–	–	–	–	–	–
Workshops	–	–	–	–	–	–	–	–	–
Yards	–	–	–	–	–	–	–	–	–
Stores	–	–	–	–	–	–	–	–	–
Laboratories	–	–	–	–	–	–	–	–	–
Training Centres	–	–	–	–	–	–	–	–	–
Manufacturing Plant	–	–	–	–	–	–	–	–	–
Depots	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Housing	(4)	(482)	(0)	2,000	1,500	1,500	(1,296)	–	–
Staff Housing	–	–	–	–	–	–	–	–	–
Social Housing	(4)	(482)	(0)	2,000	1,500	1,500	(1,296)	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–
Water Rights	–	–	–	–	–	–	–	–	–

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Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	100,306	15,250	136,240	82,338	253,582	253,582	7,100	21,948	7,601
Renewal of Existing Assets as % of total capex		*44.8%*	*4.2%*	*19.0%*	*12.9%*	*27.6%*	*27.6%*	*3.2%*	*13.5%*	*6.7%*
Renewal of Existing Assets as % of deprecn"		*128.3%*	*17.5%*	*147.9%*	*53.6%*	*169.2%*	*169.2%*	*4.4%*	*12.5%*	*4.2%*

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KZN292 KwaDukuza - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	###	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		29,816	39,379	44,598	57,529	59,635	59,635	54,016	65,533	66,114
Roads Infrastructure		8,998	10,943	13,229	18,542	18,542	18,542	18,164	22,623	22,953
Roads		5,713	6,580	11,120	12,347	14,397	14,397	13,061	15,950	15,950
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		3,285	4,363	2,109	6,195	4,145	4,145	5,103	6,673	7,003
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		3,403	5,470	7,414	7,880	9,880	9,880	6,500	7,500	7,500
Drainage Collection		3,403	5,470	7,414	7,880	9,880	9,880	6,500	7,500	7,500
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		17,381	22,967	23,945	31,074	31,130	31,130	29,263	35,320	35,566
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		991	421	1,235	1,957	3,213	3,213	2,174	2,410	2,526
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		16,401	22,545	22,710	29,117	27,917	27,917	27,090	32,910	33,041
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		–	–	–	–	–	–	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		24	–	11	33	83	83	89	90	95
Landfill Sites		–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		24	–	11	33	83	83	89	90	95
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–

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Capital Spares	–	–	–	–	–	–	–	–	–
Community Assets	889	1,650	2,016	2,290	2,390	2,390	2,452	2,278	2,302
Community Facilities	634	1,312	1,603	1,836	1,936	1,936	1,976	1,760	1,785
Halls	634	1,312	1,603	1,836	1,936	1,936	1,976	1,760	1,785
Centres	–	–	–	–	–	–	–	–	–
Crèches	–	–	–	–	–	–	–	–	–
Clinics/Care Centres	–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations	–	–	–	–	–	–	–	–	–
Testing Stations	–	–	–	–	–	–	–	–	–
Museums	–	–	–	–	–	–	–	–	–
Galleries	–	–	–	–	–	–	–	–	–
Theatres	–	–	–	–	–	–	–	–	–
Libraries	–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria	–	–	–	–	–	–	–	–	–
Police	–	–	–	–	–	–	–	–	–
Parks	–	–	–	–	–	–	–	–	–
Public Open Space	–	–	–	–	–	–	–	–	–
Nature Reserves	–	–	–	–	–	–	–	–	–
Public Ablution Facilities	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–
Stalls	–	–	–	–	–	–	–	–	–
Abattoirs	–	–	–	–	–	–	–	–	–
Airports	–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	235	337	413	454	454	454	477	498	517
Indoor Facilities	–	–	–	–	–	–	–	–	–
Outdoor Facilities	235	337	413	454	454	454	477	498	517
Capital Spares	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Monuments	–	–	–	–	–	–	–	–	–
Historic Buildings	–	–	–	–	–	–	–	–	–
Works of Art	–	–	–	–	–	–	–	–	–
Conservation Areas	–	–	–	–	–	–	–	–	–
Other Heritage	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–
Improved Property	–	–	–	–	–	–	–	–	–
Unimproved Property	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Improved Property	–	–	–	–	–	–	–	–	–
Unimproved Property	–	–	–	–	–	–	–	–	–
Other assets	1,502	3,033	3,458	4,619	5,656	5,656	6,562	6,153	6,734
Operational Buildings	1,502	3,033	3,458	4,619	5,656	5,656	6,562	6,153	6,734
Municipal Offices	1,502	3,033	3,458	4,619	5,656	5,656	6,562	6,153	6,734
Pay/Enquiry Points	–	–	–	–	–	–	–	–	–
Building Plan Offices	–	–	–	–	–	–	–	–	–
Workshops	–	–	–	–	–	–	–	–	–
Yards	–	–	–	–	–	–	–	–	–
Stores	–	–	–	–	–	–	–	–	–
Laboratories	–	–	–	–	–	–	–	–	–
Training Centres	–	–	–	–	–	–	–	–	–
Manufacturing Plant	–	–	–	–	–	–	–	–	–
Depots	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Staff Housing	–	–	–	–	–	–	–	–	–
Social Housing	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–
Water Rights	–	–	–	–	–	–	–	–	–
Effluent Licenses	–	–	–	–	–	–	–	–	–
Solid Waste Licenses	–	–	–	–	–	–	–	–	–
Computer Software and Applications	–	–	–	–	–	–	–	–	–
Load Settlement Software Applications	–	–	–	–	–	–	–	–	–
Unspecified	–	–	–	–	–	–	–	–	–

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Computer Equipment		221	215	155	280	480	480	320	320	320
Computer Equipment		221	215	155	280	480	480	320	320	320
Furniture and Office Equipment		12	21	55	284	171	171	290	307	321
Furniture and Office Equipment		12	21	55	284	171	171	290	307	321
Machinery and Equipment		2,629	2,678	2,570	4,220	3,581	3,581	3,660	4,595	4,676
Machinery and Equipment		2,629	2,678	2,570	4,220	3,581	3,581	3,660	4,595	4,676
Transport Assets		8,419	10,007	13,656	16,097	18,479	18,479	17,778	19,834	20,393
Transport Assets		8,419	10,007	13,656	16,097	18,479	18,479	17,778	19,834	20,393
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	43,467	56,982	66,509	85,319	90,393	90,393	85,078	99,021	100,861

R&M as a % of PPE & Investment Property	*1.8%*	*2.4%*	*2.3%*	*2.4%*	*2.4%*	*2.4%*	*3.0%*	*3.5%*	*3.6%*
R&M as % Operating Expenditure	*2.5%*	*2.8%*	*3.1%*	*3.3%*	*3.5%*	*3.5%*	*3.2%*	*3.6%*	*3.5%*

520 (267)

KZN292 KwaDukuza - Supporting Table SA34d Depreciation by asset class

Description	###	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
Depreciation by Asset Class/Sub-class										
Infrastructure		51,776	56,102	61,203	103,632	97,901	97,901	105,370	116,831	123,585
Roads Infrastructure		31,245	34,021	37,032	68,305	61,580	61,580	65,519	77,784	80,898
Roads		31,245	34,017	37,063	68,305	61,580	61,580	65,519	77,784	80,898
Road Structures		–	3	(53)	–	–	–	–	–	–
Road Furniture		–	–	25	–	–	–	–	–	–
Capital Spares		–	–	(3)	–	–	–	–	–	–
Storm water Infrastructure		–	–	147	5,085	5,085	5,085	5,085	5,238	5,448
Drainage Collection		–	–	43	–	–	–	–	–	–
Storm water Conveyance		–	–	104	5,085	5,085	5,085	5,085	5,238	5,448
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		20,060	21,626	23,603	29,852	30,793	30,793	34,323	35,352	36,766
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		5,204	5,413	5,542	7,046	7,730	7,730	8,612	8,871	9,226
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	1,102	–	–	–	–	–
MV Switching Stations		–	90	40	167	133	133	133	137	143
MV Networks		6,940	7,143	7,518	9,991	9,849	9,849	10,731	11,053	11,495
LV Networks		3,574	3,620	3,969	5,055	5,003	5,003	5,886	6,062	6,305
Capital Spares		4,341	5,360	6,434	6,490	8,076	8,076	8,960	9,229	9,598
Water Supply Infrastructure		6	11	11	–	14	14	14	15	15
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		6	11	11	–	14	14	14	15	15
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		–	–	–	–	–	–	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		465	445	410	390	429	429	429	442	460
Landfill Sites		445	410	354	319	337	337	337	348	361
Waste Transfer Stations		6	10	10	13	13	13	13	13	13
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		14	25	46	59	79	79	79	81	85
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–

Capital Spares	-	-	-	-	-	-	-	-	-
Community Assets	12,544	13,492	13,987	21,679	18,945	18,945	22,475	23,149	24,074
Community Facilities	10,533	11,420	11,432	18,964	15,613	15,613	18,554	19,110	19,874
Halls	250	554	736	939	939	939	939	968	1,006
Centres	2,584	2,621	2,467	5,285	3,712	3,712	4,300	4,429	4,605
Crèches	569	644	644	801	676	676	876	903	939
Clinics/Care Centres	6	6	6	7	7	7	7	7	8
Fire/Ambulance Stations	21	21	21	27	27	27	27	27	28
Testing Stations	37	37	37	48	48	48	48	49	51
Museums	0	-	-	1,406	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	19	37	37	48	48	48	48	49	51
Libraries	454	457	462	750	750	750	750	773	804
Cemeteries/Crematoria	575	618	650	1,104	785	785	785	809	841
Police	-	1	7	48	9	9	9	9	10
Parks	16	29	29	80	80	80	80	82	86
Public Open Space	4,531	4,812	4,402	6,237	5,907	5,907	7,672	7,902	8,218
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	1,371	1,482	1,611	2,056	2,291	2,291	2,879	2,965	3,084
Markets	97	97	98	123	128	128	128	132	138
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	4	4	4	5	5	5	5	5	5
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	2,011	2,073	2,556	2,715	3,333	3,333	3,921	4,039	4,200
Indoor Facilities	-	-	61	-	-	-	-	-	-
Outdoor Facilities	2,011	2,073	2,495	2,715	3,333	3,333	3,921	4,039	4,200
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	3,936	4,119	4,329	5,444	7,383	7,383	7,383	7,604	7,908
Operational Buildings	3,512	3,670	3,872	4,815	6,647	6,647	6,647	6,847	7,121
Municipal Offices	2,614	2,652	2,805	3,510	5,367	5,367	5,367	5,528	5,749
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	740	860	902	1,049	1,095	1,095	1,095	1,128	1,173
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	158	158	165	256	185	185	185	191	198
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	425	449	457	630	735	735	735	757	788
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	425	449	457	630	735	735	735	757	788
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	628	532	154	1,125	1,008	1,008	1,008	1,038	1,080
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	628	532	154	1,125	1,008	1,008	1,008	1,038	1,080
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	628	532	154	1,007	1,008	1,008	1,008	1,038	1,080
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	118	-	-	-	-	-

520 (769)

Computer Equipment		948	2,002	2,317	3,563	4,763	4,763	4,763	4,905	5,102
Computer Equipment		948	2,002	2,317	3,563	4,763	4,763	4,763	4,905	5,102
Furniture and Office Equipment		969	1,483	2,015	2,869	2,963	2,963	2,963	3,052	3,174
Furniture and Office Equipment		969	1,483	2,015	2,869	2,963	2,963	2,963	3,052	3,174
Machinery and Equipment		2,699	3,330	2,917	5,159	6,478	6,478	6,478	6,672	6,939
Machinery and Equipment		2,699	3,330	2,917	5,159	6,478	6,478	6,478	6,672	6,939
Transport Assets		4,698	5,964	6,550	9,435	10,471	10,471	10,471	10,785	11,217
Transport Assets		4,698	5,964	6,550	9,435	10,471	10,471	10,471	10,785	11,217
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	78,198	87,024	93,471	152,907	149,912	149,912	160,911	176,038	183,078

520 (270)

KZN292 KwaDukuza - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	###	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 upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		2,480	227,484	58,071	232,670	313,702	313,702	36,941	26,144	9,182
Roads Infrastructure		2,352	3,286	64,572	59,436	170,405	170,405	–	–	–
Roads		2,352	3,286	63,555	59,433	169,733	169,733	–	–	–
Road Structures		–	–	1,017	3	672	672	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	16,517	126,085	113,867	113,867	–	–	–
Drainage Collection		–	–	11,243	125,707	113,944	113,944	–	–	–
Storm water Conveyance		–	–	5,274	378	(77)	(77)	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		127	224,198	(23,019)	47,149	29,430	29,430	36,941	26,144	9,182
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		127	316	(11,526)	47,741	24,925	24,925	8,151	17,688	3,339
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		–	–	20	(2,553)	2,013	2,013	7,583	3,052	3,228
LV Networks		–	223,882	(11,512)	1,960	2,492	2,492	21,206	7,406	2,615
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		–	–	–	–	–	–	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites		–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–

Data Centres	–	–	–	–	–	–	–	–	–
Core Layers	–	–	–	–	–	–	–	–	–
Distribution Layers	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Community Assets	8	176	298,102	4,594	2,870	2,870	1,999	–	–
Community Facilities	6	155	–	59	(15)	(15)	1,889	–	–
Halls	–	–	–	–	–	–	–	–	–
Centres	–	–	–	–	–	–	–	–	–
Crèches	–	–	–	–	–	–	–	–	–
Clinics/Care Centres	–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations	–	–	–	–	–	–	–	–	–
Testing Stations	–	–	–	–	–	–	–	–	–
Museums	–	–	–	–	–	–	–	–	–
Galleries	–	–	–	–	–	–	–	–	–
Theatres	–	–	–	–	–	–	–	–	–
Libraries	–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria	–	–	–	–	–	–	–	–	–
Police	–	–	–	–	–	–	–	–	–
Parks	–	–	–	–	–	–	–	–	–
Public Open Space	6	155	–	–	–	–	–	–	–
Nature Reserves	–	–	–	–	–	–	–	–	–
Public Ablution Facilities	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–
Stalls	–	–	–	–	–	–	–	–	–
Abattoirs	–	–	–	–	–	–	–	–	–
Airports	–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals	–	–	–	59	(15)	(15)	1,889	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	2	21	298,102	4,534	2,885	2,885	110	–	–
Indoor Facilities	–	–	–	–	–	–	–	–	–
Outdoor Facilities	2	21	298,102	4,534	2,885	2,885	110	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Monuments	–	–	–	–	–	–	–	–	–
Historic Buildings	–	–	–	–	–	–	–	–	–
Works of Art	–	–	–	–	–	–	–	–	–
Conservation Areas	–	–	–	–	–	–	–	–	–
Other Heritage	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–
Improved Property	–	–	–	–	–	–	–	–	–
Unimproved Property	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Improved Property	–	–	–	–	–	–	–	–	–
Unimproved Property	–	–	–	–	–	–	–	–	–
Other assets	(102)	(20,185)	561	(2,808)	6,186	6,186	15,707	3,146	244
Operational Buildings	(102)	(20,185)	561	(2,808)	6,186	6,186	15,707	3,146	244
Municipal Offices	(102)	(20,185)	561	(12,199)	6,296	6,296	23,825	11	–
Pay/Enquiry Points	–	–	–	6,044	–	–	–	–	–
Building Plan Offices	–	–	–	–	–	–	–	–	–
Workshops	–	–	–	3,347	(111)	(111)	(8,118)	3,136	244
Yards	–	–	–	–	–	–	–	–	–
Stores	–	–	–	–	–	–	–	–	–
Laboratories	–	–	–	–	–	–	–	–	–
Training Centres	–	–	–	–	–	–	–	–	–
Manufacturing Plant	–	–	–	–	–	–	–	–	–
Depots	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Staff Housing	–	–	–	–	–	–	–	–	–
Social Housing	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–
Water Rights	–	–	–	–	–	–	–	–	–
Effluent Licenses	–	–	–	–	–	–	–	–	–
Solid Waste Licenses	–	–	–	–	–	–	–	–	–
Computer Software and Applications	–	–	–	–	–	–	–	–	–
Load Settlement Software Applications	–	–	–	–	–	–	–	–	–

520 (272)

Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	269	(30)	–	–	–	–	–	–
Machinery and Equipment		–	269	(30)	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on upgrading of existing assets	1	2,385	207,744	356,704	234,456	322,758	322,758	54,646	31,280	9,426
Upgrading of Existing Assets as % of total capex		*1.1%*	*57.2%*	*49.0%*	*36.6%*	*35.1%*	*35.1%*	*24.8%*	*19.2%*	*8.3%*
Upgrading of Existing Assets as % of deprecn"		*3.1%*	*238.7%*	*381.6%*	*153.3%*	*215.3%*	*215.3%*	*34.0%*	*17.8%*	*5.1%*

KZN292 KwaDukuza - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2024/25 Medium Term Revenue & Expenditure Framework			Forecasts			
R thousand		Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Present value
Capital expenditure	1							
Vote 1 - Chief Operations Officer Business Unit		7,090	5,850	–				
Vote 2 - Corporate Services Business Unit		9,230	2,500	–				
Vote 3 - Finance Business Unit		4,190	–	–				
Vote 4 - Economic Development Planning Business Unit		2,085	–	–				
Vote 5 - Community Services and Public Amenities Business		35,065	26,031	–				
Vote 6 - Community Safety Business Unit		17,476	–	–				
Vote 7 - Civil Engineering and Human Settlement Business U		83,219	52,419	56,886				
Vote 8 - Electrical Engineering Business Unit		127,872	124,785	95,615				
Vote 9 - Youth Development Business Unit		–	–	–				
Vote 10 - Null		–	–	–				
Vote 11 - Null		–	–	–				
Vote 12 - Null		–	–	–				
Vote 13 - Null		–	–	–				
Vote 14 - Null		–	–	–				
Vote 15 - Null		–	–	–				
List entity summary if applicable								
Total Capital Expenditure		**286,227**	**211,585**	**152,501**	–	–	–	–
Future operational costs by vote	2							
Vote 1 - Chief Operations Officer Business Unit		92,030	113,176	89,131	93,588	98,267	103,180	
Vote 2 - Corporate Services Business Unit		163,061	168,139	176,219	185,030	194,281	203,995	
Vote 3 - Finance Business Unit		108,179	111,859	117,276	123,139	129,296	135,761	
Vote 4 - Economic Development Planning Business Unit		83,413	80,930	84,003	88,204	92,614	97,244	
Vote 5 - Community Services and Public Amenities Business		347,794	360,220	379,517	398,493	418,417	439,338	
Vote 6 - Community Safety Business Unit		225,783	246,951	259,177	272,136	285,742	300,030	
Vote 7 - Civil Engineering and Human Settlement Business U		188,333	208,900	216,769	227,608	238,988	250,938	
Vote 8 - Electrical Engineering Business Unit		1,491,636	1,545,584	1,692,944	1,777,592	1,866,471	1,959,795	
Vote 9 - Youth Development Business Unit		15,907	16,280	16,896	17,741	18,628	19,560	
Vote 10 - Null		–	–	–				
Vote 11 - Null		–	–	–				
Vote 12 - Null		–	–	–				
Vote 13 - Null		–	–	–				
Vote 14 - Null		–	–	–				
Vote 15 - Null		–	–	–				
List entity summary if applicable								
Total future operational costs		2,716,137	2,852,039	3,031,932	3,183,529	3,342,706	3,509,841	–
Future revenue by source	3							
Exchange Revenue								
Service charges - Electricity		1,398,776	1,473,776	1,576,941	1,655,788	1,738,577	1,825,506	
Service charges - Water		–	–	–	–	–	–	
Service charges - Waste Water Management		–	–	–	–	–	–	
Service charges - Waste Management		103,074	110,289	118,009	123,909	130,104	136,610	
Agency services		14,689	15,570	16,505	17,330	18,196	19,106	
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		1,516,539	1,599,635	1,711,454	1,797,026	1,886,878	1,981,221	–
Net Financial Implications		**1,485,825**	**1,463,989**	**1,472,980**	**1,386,503**	**1,455,828**	**1,528,619**	–

KZN292 KwaDukuza - Supporting Table SA36 Detailed capital budget

R thousand											2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Asset Class	Asset Sub-Class	Ward Location	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
Parent municipality:													
List all capital projects grouped by Function													
Administrative and Corporate Support:Ad	Municipal Offices:Upgrade to Blythedale	b2-4967-a293-be50b	Upgrading	ient, effective and development-oriented public	Governance	Operational Buildings	Municipal Offices	Whole of the Municipality		200	–	–	–
	Municipal Offices:Upgrade to Council Ch	b2-4967-a293-be50b	Upgrading	ient, effective and development-oriented public	Governance	Operational Buildings	Municipal Offices	Whole of the Municipality		450	3,500	2,500	–
	Furniture and Office Equipment:Office Fur	11f-4654-806c-9d91b	New	ient, effective and development-oriented public	Governance	Furniture and Office Equipment	Unspecified	Whole of the Municipality		750	1,000	–	–
	Transport Assets:22 Seater Bus for counc	28a-40ac-9d29-0a94d	New	ient, effective and development-oriented public	Governance	Transport Assets	Unspecified	Whole of the Municipality		–	900	–	–
	Transport Assets:Printroom Vehicle	28a-40ac-9d29-0a94d	New	ient, effective and development-oriented public	Governance	Transport Assets	Unspecified	Whole of the Municipality		–	270	–	–
Cemeteries; Funeral Parlours and Crema	Cemeteries/Crematoria:Cemetery Fencing	31a-4c8f-a386-17ac2	New	ient, effective and development-oriented public	Governance	Community Facilities	Cemeteries/Crematoria	Ward 5		–	1,000		
	Municipal Offices:Construction of guardh	535-42bf-9b7f-6a825	New	ient, effective and development-oriented public	Governance	Community Facilities	Unspecified	Ward 7		117			
	Roads:Rehab. of access road to Vlakspru	43e-4b74-94fe-04df0	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Road Structures	Ward 7		1,745			
	Roads:Rehab. parking area in Vlaksprult	43e-4b74-94fe-04df0	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Road Structures	Ward 7		400	6,300		
	Municipal Offices:Refurbish changeroom	628-4ab7-b198-af488	Renewal	ient, effective and development-oriented public	Governance	Community Facilities	Unspecified	Ward 7		1,729			
	Cemeteries/Crematoria:Cremator Filtarati	31a-4c8f-a386-17ac2	New	ient, effective and development-oriented public	Governance	Community Facilities	Unspecified	Ward 5		921			
Child Care Facilities:027 Youth Developm	Machinery and Equipment:Sporting Equip	7b-4801-b148-7e991	New	ient, effective and development-oriented public	Governance	Machinery and Equipment	Unspecified	Whole of the Municipality		300			
	Transport Assets:Mobile office/vehicle	28a-40ac-9d29-0a94d	New	ient, effective and development-oriented public	Governance	Transport Assets	Unspecified	Whole of the Municipality					
Community Halls and Facilities:165 Comm	Halls:Refurbishment of KwaDukuza Town	644-47e8-a304-35d40	Renewal	ient, effective and development-oriented public	Governance	Community Facilities	Halls	Ward 19		–	–	2,000	
	Municipal Offices:Construction of Caretak	535-42bf-9b7f-6a825	New	ient, effective and development-oriented public	Governance	Community Facilities	Halls	Whole of the Municipality		300	–		
	Halls:Refurbishment of Glenhills MPCC	644-47e8-a304-35d40	Renewal	ient, effective and development-oriented public	Governance	Community Facilities	Halls	Ward 13		125	–		
	Halls:Refurbishment of Velani Hall Ward 7	644-47e8-a304-35d40	Renewal	ient, effective and development-oriented public	Governance	Community Facilities	Halls	Ward 7		1,210	–		
	Halls:Fencing	78b-4e1c-8227-70a66	New	ient, effective and development-oriented public	Governance	Community Facilities	Halls	Whole of the Municipality		1,018	500		
	Halls:Security Gates	78b-4e1c-8227-70a66	New	ient, effective and development-oriented public	Governance	Community Facilities	Halls	Whole of the Municipality		200	150		
	Furniture and Office Equipment:Furniture	11f-4654-806c-9d91b	New	ient, effective and development-oriented public	Governance	Furniture and Office Equipment	Unspecified	Whole of the Municipality		160	80		
Community Parks (including Nurseries):0	Public Ablution Facilities:Upgrade to the	cf3-4ab8-8aa5-bb75b	Renewal	ient, effective and development-oriented public	Governance	Community Facilities	Public Ablution Facilities	Ward 19			2,000		
	Outdoor Facilities:Upgrade Driefontein Sp	24-4920-9866-585b8	Upgrading	ient, effective and development-oriented public	Governance	Community Facilities	Unspecified	Ward 21		1,284			
	Municipal Offices:Staff changing room K	535-42bf-9b7f-6a825	New	ient, effective and development-oriented public	Governance	Community Facilities	Unspecified	Ward 19					
	Transport Assets: 3 x Bakkies (070)	28a-40ac-9d29-0a94d	New	ient, effective and development-oriented public	Governance	Transport Assets	Unspecified	Whole of the Municipality					
Corporate Wide Strategic Planning (IDPs;	Road Structures:ABM Infrastructure Upgr	1b6-470b-8cf2-07585	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Whole of the Municipality		7,736	5,850	5,850	
	Pay/Enquiry Points:Upgrade of Checkers	7ae-4c21-b8a6-083e1	Upgrading	ient, effective and development-oriented public	Governance	Community Facilities	Pay/Enquiry Points	Ward 19		–	–	–	
	Pay/Enquiry Points:Upgrade of OK Mall/ N	7ae-4c21-b8a6-083e1	Upgrading	ient, effective and development-oriented public	Governance	Community Facilities	Pay/Enquiry Points	Ward 19		–	–	–	
	Computer Equipment:Laptops (FMG Intern	2e8-40f2-91e8-e89b7	New	ient, effective and development-oriented public	Governance	Computer Equipment	Unspecified	Whole of the Municipality		126	–	–	
	Machinery and Equipment:IDP Electronic	7b-4801-b148-7e991	New	ient, effective and development-oriented public	Governance	Machinery and Equipment	Unspecified	Whole of the Municipality		100	70	–	
	Transport Assets:IDP Bakkie	28a-40ac-9d29-0a94d	New	ient, effective and development-oriented public	Governance	Transport Assets	Unspecified	Whole of the Municipality		–	500	–	
Corporate Wide Strategic Planning (IDPs;	oftware and Applications:PMS System Im	7b5-439b-bb44-fc9aa	New	ient, effective and development-oriented public	Governance	Computer Equipment	Computer Software and Applications	Whole of the Municipality		247	–		
Disaster Management:Disaster Managemt	Computer Equipment:Computer and Offic	2e8-40f2-91e8-e89b7	New	ient, effective and development-oriented public	Governance	Computer Equipment	Unspecified	Whole of the Municipality		–	40		
	Furniture and Office Equipment:Furniture	11f-4654-806c-9d91b	New	ient, effective and development-oriented public	Governance	Furniture and Office Equipment	Unspecified	Whole of the Municipality		–	40		
	Machinery and Equipment:Container Stor	7b-4801-b148-7e991	New	ient, effective and development-oriented public	Governance	Machinery and Equipment	Unspecified	Whole of the Municipality		–	20		
	Transport Assets:Disaster 4 x 4 vehicle	28a-40ac-9d29-0a94d	New	ient, effective and development-oriented public	Governance	Transport Assets	Unspecified	Whole of the Municipality		685	–		
Economic Development/Planning:Econon	Stalls:Informal Trading Facilities	738-4092-99ab-6f1f6	New	ient, effective and development-oriented public	Governance	Community Facilities	Stalls	Whole of the Municipality		–	2,000		
	Yards:Parking Signage & Access Control	867-46de-9d6b-0d71	New	ient, effective and development-oriented public	Governance	Operational Buildings	Yards	Whole of the Municipality		65	–		
	Libraries:KDM Library Green Rectification	05-435e-bd2c-ad3b4	New	ient, effective and development-oriented public	Governance	Community Facilities	Libraries	Ward 18		700	–		
	Furniture and Office Equipment:Furniture	11f-4654-806c-9d91b	New	ient, effective and development-oriented public	Governance	Furniture and Office Equipment	Unspecified	Whole of the Municipality		–	15		
	Machinery and Equipment:Digital camera	7b-4801-b148-7e991	New	ient, effective and development-oriented public	Governance	Machinery and Equipment	Unspecified	Whole of the Municipality		–	10		
	Municipal Offices:Nokukhanya Luthuli Bu	b2-4967-a293-be50b	Upgrading	ient, effective and development-oriented public	Governance	Operational Buildings	Unspecified	Ward 4		385	–		
Electricity:Electricity - Rural North (Dept 4	works:Repl & Grad Prot Relays 11K P3 (W	346-438d-aede-c21e8	Renewal	ient, effective and development-oriented public	Governance	Electrical Infrastructure	MV Networks	Ward 22		10,000	2,000	5,000	3,000

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KZN292 KwaDukuza - Supporting Table SA36 Detailed capital budget

R thousand											2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTEF Service Outcome	IUDF	Asset Class	Asset Sub-Class	Ward Location	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
Electricity:Electricity - SAPPI (Dept 440)	HV Substations:Lot 14 Substation WIP	5b4-4510-a267-9d34e	New	ient, effective and development-oriented public	Governance	Electrical Infrastructure	HV Substations	Ward 13		-	-	-	-
	HV Substations:Lot 14 Substation WIP	5b4-4510-a267-9d34e	New	ient, effective and development-oriented public	Governance	Electrical Infrastructure	HV Substations	Ward 13		3,397	-	-	-
Electricity:Electricity Administration (Dept	HV Transmission Conductors:Replace 33	37f-4eba-9ce5-86390	Renewal	ient, effective and development-oriented public	Governance	Electrical Infrastructure	HV Transmission Conductors	Ward 19		-	-	-	-
	LV Networks:Implementation of Energy Ef	b0e-4d5f-9099-4fa68	New	ient, effective and development-oriented public	Governance	Electrical Infrastructure	LV Networks	Whole of the Municipality		-	1,500	1,500	500
	Computer Software and Applications:Too	7b5-439b-bb44-fc9aa	New	ient, effective and development-oriented public	Governance	Computer Equipment	Computer Software and Applications	Whole of the Municipality		-	-	-	-
	LV Networks:Metering Kiosk - Vuthela Pro	b0e-4d5f-9099-4fa68	New	ient, effective and development-oriented public	Governance	Electrical Infrastructure	LV Networks	Whole of the Municipality		3,155	3,155	-	-
	MV Substations:Lavoipierre Substations	740-4f2e-92a6-83008	New	ient, effective and development-oriented public	Governance	Electrical Infrastructure	MV Substations	Whole of the Municipality		6,294	8,053	4,497	4,063
	LV Networks:LV Network Upgrades Cluste	d18-474c-b5c0-5985e	Upgrading	ient, effective and development-oriented public	Governance	Electrical Infrastructure	LV Networks	Whole of the Municipality		600	750	750	750
	Workshops:Buildings refurbishment - Me	ef7-4343-883b-01e2d	Upgrading	ient, effective and development-oriented public	Governance	Operational Buildings	Workshops	Whole of the Municipality		350	260	260	260
	Workshops:Buildings refurbishment - Ele	ef7-4343-883b-01e2d	Upgrading	ient, effective and development-oriented public	Governance	Operational Buildings	Workshops	Whole of the Municipality		250	260	260	260
	Workshops:Buildings refurbishment - Ele	ef7-4343-883b-01e2d	Upgrading	ient, effective and development-oriented public	Governance	Operational Buildings	Workshops	Whole of the Municipality		250	260	260	260
	MV Substations Upgrades and Refurbishm	d11-4307-bae0-f3ea8	Upgrading	ient, effective and development-oriented public	Governance	Electrical Infrastructure	MV Substations	Whole of the Municipality		500	1,000	1,000	1,000
	LV Networks:Public building services clu	d18-474c-b5c0-5985e	Upgrading	ient, effective and development-oriented public	Governance	Electrical Infrastructure	LV Networks	Whole of the Municipality		4,500	3,000	-	-
	MV Substations:Simbili Infrastructure Ref	d11-4307-bae0-f3ea8	Upgrading	ient, effective and development-oriented public	Governance	Electrical Infrastructure	MV Substations	Ward 6		500	4,000	4,000	2,500
	MV Substations:Zimbali Infrastructure Re	d11-4307-bae0-f3ea8	Upgrading	ient, effective and development-oriented public	Governance	Electrical Infrastructure	MV Substations	Ward 6		500	4,000	4,000	2,500
	Road Furniture:MV Street Lights Refurbis	ebe-48c8-a1dd-5916f	Renewal	ient, effective and development-oriented public	Governance	Electrical Infrastructure	Road Furniture	Whole of the Municipality		1,500	1,600	800	800
	Road Furniture:MV Street Lights Refurbis	ebe-48c8-a1dd-5916f	Renewal	ient, effective and development-oriented public	Governance	Electrical Infrastructure	Road Furniture	Whole of the Municipality		1,500	1,600	800	800
	Road Furniture:MV Street Lights Refurbis	ebe-48c8-a1dd-5916f	Renewal	ient, effective and development-oriented public	Governance	Electrical Infrastructure	Road Furniture	Whole of the Municipality		1,500	1,600	800	800
	Road Furniture:MV Street Lights Refurbis	ebe-48c8-a1dd-5916f	Renewal	ient, effective and development-oriented public	Governance	Electrical Infrastructure	Road Furniture	Whole of the Municipality		1,500	1,600	800	800
	Road Furniture:MV Street Lights Refurbis	ebe-48c8-a1dd-5916f	Renewal	ient, effective and development-oriented public	Governance	Electrical Infrastructure	Road Furniture	Whole of the Municipality		1,500	1,600	800	800
	LV Networks:Housing Electrification Pro	b0e-4d5f-9099-4fa68	New	ient, effective and development-oriented public	Governance	Electrical Infrastructure	LV Networks	Whole of the Municipality		14,130	1,500	2,000	2,000
	LV Networks:Housing Electrification Pro	b0e-4d5f-9099-4fa68	New	ient, effective and development-oriented public	Governance	Electrical Infrastructure	LV Networks	Whole of the Municipality		596	8,053	4,497	4,063
	LV Networks:LV Network Upgrades Cluste	d18-474c-b5c0-5985e	Upgrading	ient, effective and development-oriented public	Governance	Electrical Infrastructure	LV Networks	Whole of the Municipality		350	1,100	1,100	1,100
	LV Networks:LV Network Upgrades Cluste	d18-474c-b5c0-5985e	Upgrading	ient, effective and development-oriented public	Governance	Electrical Infrastructure	LV Networks	Whole of the Municipality		1,300	1,300	1,300	1,300
	LV Networks:LV Network Upgrades Cluste	d18-474c-b5c0-5985e	Upgrading	ient, effective and development-oriented public	Governance	Electrical Infrastructure	LV Networks	Whole of the Municipality		313	550	550	550
	LV Networks:LV Network Upgrades Cluste	d18-474c-b5c0-5985e	Upgrading	ient, effective and development-oriented public	Governance	Electrical Infrastructure	LV Networks	Whole of the Municipality		700	750	750	750
	LV Networks:LV Network Upgrades Cluste	d18-474c-b5c0-5985e	Upgrading	ient, effective and development-oriented public	Governance	Electrical Infrastructure	LV Networks	Whole of the Municipality		600	750	750	750
	LV Networks:LV Network Upgrades Cluste	d18-474c-b5c0-5985e	Upgrading	ient, effective and development-oriented public	Governance	Electrical Infrastructure	LV Networks	Whole of the Municipality		600	750	750	750
	MV Networks:MV Network Upgrades Clus	791-4057-a74c-02917	Upgrading	ient, effective and development-oriented public	Governance	Electrical Infrastructure	MV Networks	Whole of the Municipality		638	750	800	850
	MV Networks:MV Network Upgrades Clus	791-4057-a74c-02917	Upgrading	ient, effective and development-oriented public	Governance	Electrical Infrastructure	MV Networks	Whole of the Municipality		2,209	2,500	2,550	2,600
	MV Networks:MV Network Upgrades Clus	791-4057-a74c-02917	Upgrading	ient, effective and development-oriented public	Governance	Electrical Infrastructure	MV Networks	Whole of the Municipality		738	750	800	850
	MV Networks:MV Network Upgrades Clus	791-4057-a74c-02917	Upgrading	ient, effective and development-oriented public	Governance	Electrical Infrastructure	MV Networks	Whole of the Municipality		1,017	2,000	2,000	2,100
	MV Networks:MV Network Upgrades Clus	791-4057-a74c-02917	Upgrading	ient, effective and development-oriented public	Governance	Electrical Infrastructure	MV Networks	Whole of the Municipality		1,672	2,500	2,050	1,750
	HV Substations:New Dukuza 132/33/11Kv	5b4-4510-a267-9d34e	New	ient, effective and development-oriented public	Governance	Electrical Infrastructure	HV Substations	Ward 28		1,500	5,000	3,000	3,000
	HV Substations:New Dukuza 132/33/11Kv	5b4-4510-a267-9d34e	New	ient, effective and development-oriented public	Governance	Electrical Infrastructure	HV Substations	Ward 28		10,000	-	-	-
	MV Networks:MV Network Upgrades Clus	791-4057-a74c-02917	Upgrading	ient, effective and development-oriented public	Governance	Electrical Infrastructure	MV Networks	Whole of the Municipality		1,872	1,950	2,000	2,100
	MV Networks:MV Network Upgrades Clus	791-4057-a74c-02917	Upgrading	ient, effective and development-oriented public	Governance	Electrical Infrastructure	MV Networks	Whole of the Municipality		6,207	3,500	4,700	4,750
	MV Substations Upgrades and Refurbishm	d11-4307-bae0-f3ea8	Upgrading	ient, effective and development-oriented public	Governance	Electrical Infrastructure	MV Substations	Whole of the Municipality		5,000	4,500	5,050	4,100
	MV Substations Upgrades and Refurbishm	d11-4307-bae0-f3ea8	Upgrading	ient, effective and development-oriented public	Governance	Electrical Infrastructure	MV Substations	Whole of the Municipality		2,048	-	-	-
	MV Substations Upgrades and Refurbishm	d11-4307-bae0-f3ea8	Upgrading	ient, effective and development-oriented public	Governance	Electrical Infrastructure	MV Substations	Whole of the Municipality		2,400	2,000	2,450	2,500
	MV Substations Upgrades and Refurbishm	d11-4307-bae0-f3ea8	Upgrading	ient, effective and development-oriented public	Governance	Electrical Infrastructure	MV Substations	Whole of the Municipality		500	-	500	500
	MV Substations Rebuild: SAPPI Substatio	d11-4307-bae0-f3ea8	Upgrading	ient, effective and development-oriented public	Governance	Electrical Infrastructure	MV Substations	Whole of the Municipality		14,000	10,000	10,000	1,000
	MV Substations Upgrades and Refurbishm	d11-4307-bae0-f3ea8	Upgrading	ient, effective and development-oriented public	Governance	Electrical Infrastructure	MV Substations	Whole of the Municipality		3,987	3,000	3,500	3,000
	MV Substations Upgrades and Refurbishm	d11-4307-bae0-f3ea8	Upgrading	ient, effective and development-oriented public	Governance	Electrical Infrastructure	MV Substations	Whole of the Municipality		50	1,000	1,000	1,000
	MV Substations Upgrades and Refurbishm	d11-4307-bae0-f3ea8	Upgrading	ient, effective and development-oriented public	Governance	Electrical Infrastructure	MV Substations	Whole of the Municipality		1,411	2,000	2,100	2,200
	MV Substations Upgrades and Refurbishm	d11-4307-bae0-f3ea8	Upgrading	ient, effective and development-oriented public	Governance	Electrical Infrastructure	MV Substations	Whole of the Municipality		3,000	4,000	4,700	4,700
	Road Furniture:Streetlights(Cluster A) 100	85ae-45f2-8398-060cc	New	ient, effective and development-oriented public	Governance	Electrical Infrastructure	Road Furniture	Whole of the Municipality		1,600	500	1,000	500
	Road Furniture:Streetlights (Cluster B) 37	85ae-45f2-8398-060cc	New	ient, effective and development-oriented public	Governance	Electrical Infrastructure	Road Furniture	Whole of the Municipality		1,600	750	2,000	1,000
	Road Furniture:Streetlights (Cluster C)100	85ae-45f2-8398-060cc	New	ient, effective and development-oriented public	Governance	Electrical Infrastructure	Road Furniture	Whole of the Municipality		2,200	1,000	2,500	1,250
	Road Furniture:Streetlights (Cluster D)100	85ae-45f2-8398-060cc	New	ient, effective and development-oriented public	Governance	Electrical Infrastructure	Road Furniture	Whole of the Municipality		2,200	1,250	3,500	1,750
	Road Furniture: Streetlights (Cluster E)10	85ae-45f2-8398-060cc	New	ient, effective and development-oriented public	Governance	Electrical Infrastructure	Road Furniture	Whole of the Municipality		1,600	1,000	3,000	1,500
	Road Furniture:Streetlights (Cluster F)50	85ae-45f2-8398-060cc	New	ient, effective and development-oriented public	Governance	Electrical Infrastructure	Road Furniture	Whole of the Municipality		1,100	250	500	250
	Road Furniture:Streetlights (Cluster G)50	85ae-45f2-8398-060cc	New	ient, effective and development-oriented public	Governance	Electrical Infrastructure	Road Furniture	Whole of the Municipality		2,200	1,250	3,500	1,750

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KZN292 KwaDukuza - Supporting Table SA36 Detailed capital budget

R thousand											2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Asset Class	Asset Sub-Class	Ward Location	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
	LV Networks:Energy Efficient Retrofit	b0e-4d5f-9099-4fa58	New	ient, effective and development-oriented public	Governance	Electrical Infrastructure	LV Networks	Whole of the Municipality		4,348	–	–	–
	Road Furniture:NV Street Lights Refurbis	abe-48c8-a1dd-59186	Renewal	ient, effective and development-oriented public	Governance	Electrical Infrastructure	Road Furniture	Whole of the Municipality		1,500	1,000	1,600	800
	Road Furniture:NV Street Lights Refurbis	abe-48c8-a1dd-59186	Renewal	ient, effective and development-oriented public	Governance	Electrical Infrastructure	Road Furniture	Whole of the Municipality		1,500	1,000	1,600	800
	Computer Software and Applications:Tool	7b5-439b-bb44-fc9aa	New	ient, effective and development-oriented public	Governance	Computer Equipment	Computer Software and Applications	Whole of the Municipality		6,500	–	–	–
	Computer Software and Applications:Net	7b5-439b-bb44-fc9aa	New	ient, effective and development-oriented public	Governance	Computer Equipment	Computer Software and Applications	Whole of the Municipality		1,500	2,000	500	–
	Computer Software and Applications:Tool	7b5-439b-bb44-fc9aa	New	ient, effective and development-oriented public	Governance	Computer Equipment	Computer Software and Applications	Whole of the Municipality		6,000	8,000	5,000	5,000
	Capital Spares:Capital Spares	fc2-485e-a9f0-b63e9	New	ient, effective and development-oriented public	Governance	Machinery and Equipment	Capital Spares	Whole of the Municipality		14,000	10,000	10,000	9,000
	MV Switching Stations:Control Boxes in E	2bd-469f-5ba2-c499b	New	ient, effective and development-oriented public	Governance	Electrical Infrastructure	MV Switching Stations	Whole of the Municipality				1,000	1,000
	Furniture and Office Equipment:Furniture &	11f-4654-806c-9d91b	New	ient, effective and development-oriented public	Governance	Furniture and Office Equipment	Unspecified	Whole of the Municipality		200	300	300	300
	Machinery and Equipment:Safety Equip Fe	7b-4801-b148-7e991	New	ient, effective and development-oriented public	Governance	Machinery and Equipment	Unspecified	Whole of the Municipality		100	260	260	260
	Machinery and Equipment:Tools & Equipm	7b-4801-b148-7e991	New	ient, effective and development-oriented public	Governance	Machinery and Equipment	Unspecified	Whole of the Municipality		800	520	700	700
Finance:Budget & Treasury Office (Dept 2	Municipal Offices:Upgrade to Finance Bui	b2-4967-a293-be60b	Upgrading	ient, effective and development-oriented public	Governance	Operational Buildings	Unspecified	Administrative or Head Office (Including Satellite Offices)		–	2,000	–	–
	Computer Equipment:PC and Printer Upg	2e8-40f2-91e6-e89b7	New	ient, effective and development-oriented public	Governance	Computer Equipment	Unspecified	Whole of the Municipality		300	–	–	–
	Furniture and Office Equipment:Equipmen	11f-4654-806c-9d91b	New	ient, effective and development-oriented public	Governance	Furniture and Office Equipment	Unspecified	Whole of the Municipality		200	100	–	–
Fire Fighting and Protection:042 Fire and	Municipal Offices:Upgrade Avondale Rep	b2-4967-a293-be60b	Upgrading	ient, effective and development-oriented public	Governance	Operational Buildings	Unspecified	Ward 6		–	200	–	–
	Municipal Offices:Upgrade Northern Fire S	b2-4967-a293-be60b	Upgrading	ient, effective and development-oriented public	Governance	Operational Buildings	Unspecified	Whole of the Municipality		200	–	–	–
	Municipal Offices:Upgrade Ballito Control	b2-4967-a293-be60b	Upgrading	ient, effective and development-oriented public	Governance	Operational Buildings	Unspecified	Whole of the Municipality		200	–	–	–
	Yards:Car Ports (North Fire Station)	667-45de-8d5b-0d71	New	ient, effective and development-oriented public	Governance	Operational Buildings	Yards	Whole of the Municipality		200	–	–	–
	Municipal Offices:Upgrade Zinkwazi Repe	b2-4967-a293-be60b	Upgrading	ient, effective and development-oriented public	Governance	Operational Buildings	Unspecified	Ward 3		197	–	–	–
	Yards:Clear View Fence (Ballito Fire Stati	667-45de-8d5b-0d71	New	ient, effective and development-oriented public	Governance	Operational Buildings	Yards	Whole of the Municipality		200	–	–	–
	Computer Equipment:042 Computers & P	2e8-40f2-91e6-e89b7	New	ient, effective and development-oriented public	Governance	Computer Equipment	Unspecified	Whole of the Municipality		100	–	–	–
	Furniture and Office Equipment:042 Furnit	11f-4654-806c-9d91b	New	ient, effective and development-oriented public	Governance	Furniture and Office Equipment	Unspecified	Whole of the Municipality		179	50	–	–
	Furniture and Office Equipment:042 Airco	11f-4654-806c-9d91b	New	ient, effective and development-oriented public	Governance	Furniture and Office Equipment	Unspecified	Whole of the Municipality		100	–	–	–
	Machinery and Equipment:Emergency Eq	7b-4801-b148-7e991	New	ient, effective and development-oriented public	Governance	Machinery and Equipment	Unspecified	Whole of the Municipality		200	200	–	–
	Machinery and Equipment:Security Came	7b-4801-b148-7e991	New	ient, effective and development-oriented public	Governance	Machinery and Equipment	Unspecified	Whole of the Municipality		172	200	–	–
	Machinery and Equipment:042 Portable &	7b-4801-b148-7e991	New	ient, effective and development-oriented public	Governance	Machinery and Equipment	Unspecified	Whole of the Municipality		98	100	–	–
	Machinery and Equipment:Battery Operat	7b-4801-b148-7e991	New	ient, effective and development-oriented public	Governance	Machinery and Equipment	Unspecified	Whole of the Municipality		–	250	–	–
	Transport Assets:4 X 4 Double Cab	28a-40ac-9d29-0a94d	New	ient, effective and development-oriented public	Governance	Transport Assets	Unspecified	Whole of the Municipality		–	900	–	–
	Transport Assets:Fire Fleet	28a-40ac-9d29-0a94d	New	ient, effective and development-oriented public	Governance	Transport Assets	Unspecified	Whole of the Municipality		13,843	6,000	–	–
	Transport Assets:042 2 x Utility LDV	28a-40ac-9d29-0a94d	New	ient, effective and development-oriented public	Governance	Transport Assets	Unspecified	Whole of the Municipality		–	1,200	–	–
Fleet Management:Mechnical Workshop (	Furniture and Office Equipment:Furniture &	11f-4654-806c-9d91b	New	ient, effective and development-oriented public	Governance	Furniture and Office Equipment	Unspecified	Whole of the Municipality		–	150	200	200
	Machinery and Equipment:Tools & Equipm	7b-4801-b148-7e991	New	ient, effective and development-oriented public	Governance	Machinery and Equipment	Unspecified	Whole of the Municipality		200	200	200	200
	Transport Assets:Municipal Fleet	28a-40ac-9d29-0a94d	New	ient, effective and development-oriented public	Governance	Transport Assets	Unspecified	Whole of the Municipality		7,138	2,000	2,000	2,000
Housing:028 Human Settlements	Public Ablution Facilities:Ablution Facility	dbc-4a8a-bf65-9a932	New	ient, effective and development-oriented public	Governance	Community Facilities	Public Ablution Facilities	Whole of the Municipality		1,500	1,700	–	–
	Social Housing:Ekuta Housing Retaining W	0f5-4891-a7b2-0e7d9	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 20		2,000	2,000	–	–
	Social Housing:Steve Biko Housing Retai	0f5-4891-a7b2-0e7d9	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 13		1,000	2,000	–	–
	Municipal Offices:Relocation of Infrastruc	b2-4967-a293-be60b	Upgrading	ient, effective and development-oriented public	Governance	Operational Buildings	Unspecified	Administrative or Head Office (Including Satellite Offices)		200	500	–	–
	Municipal Offices:Office Internal Improve	b2-4967-a293-be60b	Upgrading	ient, effective and development-oriented public	Governance	Operational Buildings	Unspecified	Administrative or Head Office (Including Satellite Offices)		0	500	–	–
	Social Housing: Renovation to Compound	ddd-4589-9cb5-e7ab6	Renewal	ient, effective and development-oriented public	Governance	Operational Buildings	Unspecified	Ward 15		–	2,000	–	–
	Furniture and Office Equipment:Furniture	11f-4654-806c-9d91b	New	ient, effective and development-oriented public	Governance	Furniture and Office Equipment	Unspecified	Whole of the Municipality		50	50	–	–
	Machinery and Equipment:Tools & Equipm	7b-4801-b148-7e991	New	ient, effective and development-oriented public	Governance	Machinery and Equipment	Unspecified	Whole of the Municipality		7	50	–	–
	Transport Assets:Code 10 truck and Bakk	28a-40ac-9d29-0a94d	New	ient, effective and development-oriented public	Governance	Transport Assets	Unspecified	Whole of the Municipality		–	–	–	–
Human Resources:Human Resources (De	Machinery and Equipment:Elec Staff Attea	7b-4801-b148-7e991	New	ient, effective and development-oriented public	Governance	Machinery and Equipment	Unspecified	Whole of the Municipality		500	560	–	–
										–	–	–	–
Information Technology:Information Tech	Computer Equipment:Network Upgrade	2e8-40f2-91e6-e89b7	New	ient, effective and development-oriented public	Governance	Information and Communication Infrastructure	Unspecified	Whole of the Municipality		–	500	–	–
	Computer Equipment:PC and Printer Upg	2e8-40f2-91e6-e89b7	New	ient, effective and development-oriented public	Governance	Computer Equipment	Unspecified	Whole of the Municipality		1,500	1,500	–	–
	Distribution Layers:KDM Wifi Network	138-48bd-83c9-cabee	New	ient, effective and development-oriented public	Governance	Information and Communication Infrastructure	Unspecified	Whole of the Municipality		–	1,000	–	–
	Machinery and Equipment:Back-up Gene	7b-4801-b148-7e991	New	ient, effective and development-oriented public	Governance	Machinery and Equipment	Unspecified	Whole of the Municipality		1,611	–	–	–
	Machinery and Equipment:Portable Audio	7b-4801-b148-7e991	New	ient, effective and development-oriented public	Governance	Machinery and Equipment	Unspecified	Administrative or Head Office (Including Satellite Offices)		500	–	–	–

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R thousand											2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Asset Class	Asset Sub-Class	Ward Location	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
Libraries and Archives:Library (Dept 030)	Libraries:Refurbishment of Darnall library	92f-481c-b611-838dd	Renewal	ient, effective and development-oriented public	Governance	Community Facilities	Libraries	Ward 2		75	–		
	Libraries:Stanger Manor Library Fencing	92f-481c-b611-838dd	Renewal	ient, effective and development-oriented public	Governance	Community Facilities	Libraries	Ward 17		192	–		
	Libraries:Refurbishment of Umhlali library	92f-481c-b611-838dd	Renewal	ient, effective and development-oriented public	Governance	Community Facilities	Libraries	Ward 28		100	–		
	Libraries:Refurbishment of Shakaskraal li	92f-481c-b611-838dd	Renewal	ient, effective and development-oriented public	Governance	Community Facilities	Libraries	Ward 22		101	–		
	Libraries:Refurbishment of Stanger Manor	92f-481c-b611-838dd	Renewal	ient, effective and development-oriented public	Governance	Community Facilities	Libraries	Ward 17		78	–		
	Furniture and Office Equipment:Furniture	11f-4654-806c-9d91b	New	ient, effective and development-oriented public	Governance	Furniture and Office Equipment	Unspecified	Whole of the Municipality		160	100		
	Machinery and Equipment:Tools & Equipe	7b-4801-b148-7e991	New	ient, effective and development-oriented public	Governance	Machinery and Equipment	Unspecified	Whole of the Municipality		320	250		
Marketing; Customer Relations; Publicity	Machinery and Equipment:Professional Ne	7b-4801-b148-7e991	New	ient, effective and development-oriented public	Governance	Machinery and Equipment	Unspecified	Administrative or Head Office (Including Satellite Offices)		–	200	–	–
	Machinery and Equipment:Sound Systems	7b-4801-b148-7e991	New	ient, effective and development-oriented public	Governance	Machinery and Equipment	Unspecified	Administrative or Head Office (Including Satellite Offices)		–	230	–	–
	Municipal Offices:Container Conversion	535-42bf-9b7f-8a825	New	ient, effective and development-oriented public	Governance	Machinery and Equipment	Unspecified	Administrative or Head Office (Including Satellite Offices)		–	230	–	–
Municipal Manager; Town Secretary and C	Taxi Ranks/Bus Terminals:Refurbishment	844-4f30-98ab-70333	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Taxi Ranks/Bus Terminals	Ward 19		11,383	7,000	–	–
	Taxi Ranks/Bus Terminals:Upgrade of Ba	36c-4959-9fdc-8455e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Taxi Ranks/Bus Terminals	Ward 6		5,547	5,000	–	–
	MV Networks:Nonoti MV Network	7059-4cea-9f3d-c4b40	New	ient, effective and development-oriented public	Governance	Electrical Infrastructure	MV Networks	Ward 3		2,395	–	–	–
	Machinery and Equipment:085 CCTV	7b-4801-b148-7e991	New	ient, effective and development-oriented public	Governance	Machinery and Equipment	Unspecified	Whole of the Municipality		400	–	–	–
Municipal Manager Town Secretary and C	and Office Equipment:Risk Management	11f-4654-806c-9d91b	New	ient, effective and development-oriented public	Governance	Furniture and Office Equipment	Unspecified	Whole of the Municipality		–	10	–	–
Museums and Art Galleries:Museum (Dep	Museums:Construction of Museum	af7c4e2a-a998-4d33	New	ient, effective and development-oriented public	Governance	Community Facilities	Museums	Ward 19		950	–	–	–
	Works of Art:Museum Artifacts	ff4a0e35-e24c-46e7-	New	ient, effective and development-oriented public	Governance	Furniture and Office Equipment	Works of Art	Whole of the Municipality		450	–	–	–
	Furniture and Office Equipment:Museum f	db728e3b-e11f-4654	New	ient, effective and development-oriented public	Governance	Furniture and Office Equipment	Unspecified	Ward 19		250	–	–	–
	Machinery and Equipment:Floor Scrubber	55cafe90-ce7b-4801	New	ient, effective and development-oriented public	Governance	Machinery and Equipment	Unspecified	Whole of the Municipality		–	60	–	–
Police Forces Traffic and Street Parking C	Police:Law Enforcement Equipment	25ebb7af-dd39-470c	New	ient, effective and development-oriented public	Governance	Machinery and Equipment	Unspecified	Whole of the Municipality		100	100	–	–
	Police:Bullet Proof Vests	25ebb7af-dd39-470c	New	ient, effective and development-oriented public	Governance	Machinery and Equipment	Unspecified	Whole of the Municipality		100	–	–	–
	Furniture and Office Equipment:Air condi	db728e3b-e11f-4654	New	ient, effective and development-oriented public	Governance	Furniture and Office Equipment	Unspecified	Whole of the Municipality		–	80	–	–
	Machinery and Equipment:Speed Camera	55cafe90-ce7b-4801	New	ient, effective and development-oriented public	Governance	Machinery and Equipment	Unspecified	Whole of the Municipality		–	200	–	–
	Machinery and Equipment:Sirens And Blu	55cafe90-ce7b-4801	New	ient, effective and development-oriented public	Governance	Machinery and Equipment	Unspecified	Whole of the Municipality		90	100	–	–
	Machinery and Equipment:CCTV Equipme	55cafe90-ce7b-4801	New	ient, effective and development-oriented public	Governance	Machinery and Equipment	Unspecified	Whole of the Municipality		600	600	–	–
	Machinery and Equipment:Firearms	55cafe90-ce7b-4801	New	ient, effective and development-oriented public	Governance	Machinery and Equipment	Unspecified	Whole of the Municipality		–	160	–	–
	Transport Assets:Steel Canopy	bda040d4-428a-40a	New	ient, effective and development-oriented public	Governance	Transport Assets	Unspecified	Whole of the Municipality		–	120	–	–
	Transport Assets:4 x Vehicles for Law Enf	bda040d4-428a-40a	New	ient, effective and development-oriented public	Governance	Transport Assets	Unspecified	Whole of the Municipality		–	2,400	–	–
	Transport Assets:Traffic vehicles	bda040d4-428a-40a	New	ient, effective and development-oriented public	Governance	Transport Assets	Unspecified	Whole of the Municipality		–	1,800	–	–
Police Forces; Traffic and Street Parking C	Furniture and Office Equipment:035 Furnit	db728e3b-e11f-4654	New	ient, effective and development-oriented public	Governance	Furniture and Office Equipment	Unspecified	Whole of the Municipality		60	–	–	–
										–	–	–	–
Property Services:Civic Building (Dept 16	Furniture and Office Equipment:Furniture	db728e3b-e11f-4654	New	ient, effective and development-oriented public	Governance	Furniture and Office Equipment	Unspecified	Whole of the Municipality		–	100	–	–
	Machinery and Equipment:Tools & Equipe	55cafe90-ce7b-4801	New	ient, effective and development-oriented public	Governance	Machinery and Equipment	Unspecified	Whole of the Municipality		650	500	–	–
	Machinery and Equipment:Engineering Eq	55cafe90-ce7b-4801	New	ient, effective and development-oriented public	Governance	Machinery and Equipment	Unspecified	Whole of the Municipality		–	125	–	–
	Machinery and Equipment:Grader	55cafe90-ce7b-4801	New	ient, effective and development-oriented public	Governance	Machinery and Equipment	Unspecified	Whole of the Municipality		–	2,500	–	–
										–	–	–	–
Recreational Facilities:Beach Amenities	Machinery and Equipment:015 Tools and	55cafe90-ce7b-4801	New	ient, effective and development-oriented public	Governance	Machinery and Equipment	Unspecified	Whole of the Municipality		39	–	–	–
										–	–	–	–
Recreational Facilities:Marine Safety	Municipal Offices:Upgrade to Salt Rock O	8c24c68a-cbb2-496	Upgrading	ient, effective and development-oriented public	Governance	Operational Buildings	Municipal Offices	Whole of the Municipality		–	–	–	–
	Machinery and Equipment:Marine Safety I	55cafe90-ce7b-4801	New	ient, effective and development-oriented public	Governance	Machinery and Equipment	Unspecified	Whole of the Municipality		330	–	–	–
	Machinery and Equipment:Rescue Surfbo	55cafe90-ce7b-4801	New	ient, effective and development-oriented public	Governance	Machinery and Equipment	Unspecified	Whole of the Municipality		–	216	–	–
	Machinery and Equipment:Boat Safety Eq	55cafe90-ce7b-4801	New	ient, effective and development-oriented public	Governance	Machinery and Equipment	Unspecified	Whole of the Municipality		–	15	–	–
	Machinery and Equipment:PTT Radios	55cafe90-ce7b-4801	New	ient, effective and development-oriented public	Governance	Machinery and Equipment	Unspecified	Whole of the Municipality		–	25	–	–
	Machinery and Equipment:Shark Pods	55cafe90-ce7b-4801	New	ient, effective and development-oriented public	Governance	Machinery and Equipment	Unspecified	Whole of the Municipality		–	25	–	–
	Machinery and Equipment:Motor Stand	55cafe90-ce7b-4801	New	ient, effective and development-oriented public	Governance	Machinery and Equipment	Unspecified	Whole of the Municipality		–	5	–	–
	Machinery and Equipment:Sets Bathing B	55cafe90-ce7b-4801	New	ient, effective and development-oriented public	Governance	Machinery and Equipment	Unspecified	Whole of the Municipality		–	50	–	–
	Machinery and Equipment:Nonoti Beach I	55cafe90-ce7b-4801	New	ient, effective and development-oriented public	Governance	Machinery and Equipment	Unspecified	Whole of the Municipality		–	200	–	–

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R thousand											2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Asset Class	Asset Sub-Class	Ward Location	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
	Transport Assets:Jet Ski	bda040d4-428a-40a	New	ident, effective and development-oriented public	Governance	Transport Assets	Unspecified	Whole of the Municipality		1,091	–	–	–
	Transport Assets:Quad Bikes	bda040d4-428a-40a	New	ident, effective and development-oriented public	Governance	Transport Assets	Unspecified	Whole of the Municipality		395	–	–	–
	Transport Assets:Marine Safety Fleet	bda040d4-428a-40a	New	ident, effective and development-oriented public	Governance	Transport Assets	Unspecified	Whole of the Municipality		–	1,750	–	–
Recreational Facilities:Sports and Recreat	Outdoor Facilities:Upgrade Damall Sports	c24-4920-9868-565b8	Upgrading	ident, effective and development-oriented public	Governance	Community Facilities	Outdoor Facilities	Ward 2		–	8,000	–	–
	Outdoor Facilities:Upgrade of Melville Spo	c24-4920-9868-565b8	Upgrading	ident, effective and development-oriented public	Governance	Community Facilities	Outdoor Facilities	Ward 24		–	–	–	–
	Outdoor Facilities:Upgrade of Tinley Manc	fdb-4d2d-aea8-2d6a	Renewal	ident, effective and development-oriented public	Governance	Community Facilities	Outdoor Facilities	Ward 12		1,010	–	8,100	–
	Outdoor Facilities:Salt Rock Main Beach I	fdb-4d2d-aea8-2d6a	Renewal	ident, effective and development-oriented public	Governance	Community Facilities	Outdoor Facilities	Ward 22		–	–	9,200	–
	Outdoor Facilities:Zinkwazi Black Rock Bi	fdb-4d2d-aea8-2d6a	Renewal	ident, effective and development-oriented public	Governance	Community Facilities	Outdoor Facilities	Ward 3		2,571	–	–	–
	Municipal Offices:Refurbish the staff char	628-4eb7-b198-af488	Renewal	ident, effective and development-oriented public	Governance	Operational Buildings	Outdoor Facilities	Ward 3		–	–	–	–
	Outdoor Facilities:Upgrading of ward 26 sp	c24-4920-9868-565b8	Upgrading	ident, effective and development-oriented public	Governance	Community Facilities	Outdoor Facilities	Ward 26		–	–	–	–
	Outdoor Facilities:Renewal Stanger Manc	fdb-4d2d-aea8-2d6a	Renewal	ident, effective and development-oriented public	Governance	Community Facilities	Outdoor Facilities	Ward 17		723	–	–	–
	Outdoor Facilities:Renewal Glenhills Spo	fdb-4d2d-aea8-2d6a	Renewal	ident, effective and development-oriented public	Governance	Community Facilities	Outdoor Facilities	Ward 13		746	–	–	–
	Municipal Offices:Hawkins Car Park	628-4eb7-b198-af488	Renewal	ident, effective and development-oriented public	Governance	Operational Buildings	Unspecified	Ward 6		166	–	–	–
	Outdoor Facilities:Salmon Bay	c24-4920-9868-565b8	Upgrading	ident, effective and development-oriented public	Governance	Community Facilities	Outdoor Facilities	Ward 6		775	–	–	–
	Outdoor Facilities:Thompsons Bay Beach	fdb-4d2d-aea8-2d6a	Renewal	ident, effective and development-oriented public	Governance	Community Facilities	Outdoor Facilities	Ward 6		996	–	6,731	–
	Outdoor Facilities:Renewal of Shakas Cov	fdb-4d2d-aea8-2d6a	Renewal	ident, effective and development-oriented public	Governance	Community Facilities	Outdoor Facilities	Ward 6		178	–	–	–
	Outdoor Facilities:Renewal Clark Bay Am	fdb-4d2d-aea8-2d6a	Renewal	ident, effective and development-oriented public	Governance	Community Facilities	Outdoor Facilities	Ward 6		4,663	–	–	–
	Municipal Offices:Construction of the Gu	628-4eb7-b198-af488	Renewal	ident, effective and development-oriented public	Governance	Operational Buildings	Unspecified	Ward 19		–	–	–	–
	Outdoor Facilities:Upgrade to Beach Facil	c24-4920-9868-565b8	Upgrading	ident, effective and development-oriented public	Governance	Community Facilities	Outdoor Facilities	Whole of the Municipality		5,266	2,000	–	–
	Outdoor Facilities:Nonoti Beach Node Dev	ed4-4d33-a1c6-84e8a	New	ident, effective and development-oriented public	Governance	Community Facilities	Outdoor Facilities	Ward 3		2,877	–	–	–
	Machinery and Equipment:KDM 75 - wat	a7b-4801-b148-7e991	New	ident, effective and development-oriented public	Governance	Machinery and Equipment	Unspecified	Whole of the Municipality		120	–	–	–
											–	–	–
Road and Traffic Regulation:Vehicle Testi	Municipal Offices:Build ramps to toilet fo	6fd07a60-e535-42bf	New	ident, effective and development-oriented public	Governance	Operational Buildings	Toilet Facilities	Whole of the Municipality		–	80	–	–
	Furniture and Office Equipment:Air condit	db728e3b-e11f-4654	New	ident, effective and development-oriented public	Governance	Furniture and Office Equipment	Unspecified	Whole of the Municipality		–	80	–	–
	Machinery and Equipment:CCTV Equipme	65cafe90-ce7b-4801	New	ident, effective and development-oriented public	Governance	Machinery and Equipment	Unspecified	Whole of the Municipality		–	250	–	–
	Machinery and Equipment:Motor Licencin	65cafe90-ce7b-4801	New	ident, effective and development-oriented public	Governance	Machinery and Equipment	Unspecified	Whole of the Municipality		100	–	–	–
											–	–	–
Roads: Roads and Stormwater (Dept 170)	Roads:Rehabilitation of Kenny Khanyayo	43e-4b74-94fe-04dfb7	Renewal	ident, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 23		–	10,386	–	–
	Halls:OHLANGA HALL	644-47e8-a304-35d40	Renewal	ident, effective and development-oriented public	Governance	Community Facilities	Halls	Ward 1		–	1,044	–	–
	Roads:G46247 Const. of road in Mbhobhc	37b-4ee9-a092-0fa8b	New	ident, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 27		300	–	–	–
	Halls:Charlotdale Community Hall - WIP	78b-4e1c-8227-70a69	New	ident, effective and development-oriented public	Governance	Community Facilities	Halls	Ward 14		–	722	–	–
	Roads:Rehab of Roads in Cluster C (Ward	37b-4ee9-a092-0fa8b	New	ident, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 15		9,511	–	–	–
	Roads:Upgrading of Stormwater Avondale	37b-4ee9-a092-0fa8b	New	ident, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 6		1,085	–	–	–
	Taxi Ranks/Bus Terminals:Woodmead Ta	88c-4959-9fdc-9455e	Upgrading	ident, effective and development-oriented public	Governance	Roads Infrastructure	Taxi Ranks/Bus Terminals	Ward 20		–	4,000	–	–
	Roads:Rehab of Roads in Cluster E (Ward	37b-4ee9-a092-0fa8b	New	ident, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 8		2,855	–	–	–
	Roads:Rehab of Urban Roads in Ward 6 a	37b-4ee9-a092-0fa8b	New	ident, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 6		843	–	–	–
	Roads:Rehab of Roads in Ward 16 and 17	37b-4ee9-a092-0fa8b	New	ident, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 16		2,036	–	–	–
	Drainage Collection:G46247 Resealing & r	a81-453c-bb74-eef4e	Upgrading	ident, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 23		6,097	–	–	–
	Roads:G46247 Rehabilitation of damaged	43e-4b74-94fe-04dfb7	Renewal	ident, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 8		3,292	–	–	–
	Road Structures:G46247 Retaining walls a	84e-46fd-bc27-a89a9	Renewal	ident, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 18		1,554	–	–	–
	Drainage Collection:G46247 Resealing an	a81-453c-bb74-eef4e	Upgrading	ident, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 18		3,111	–	–	–
	Drainage Collection:G46247 Rehabilitatio	a81-453c-bb74-eef4e	Upgrading	ident, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 18		5,100	–	–	–
	Roads:Ward 11 Rehab of Blythedale Road	43e-4b74-94fe-04dfb7	Renewal	ident, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 11		2,000	–	–	–
	Roads:Regravelling in Ward 12	43e-4b74-94fe-04dfb7	Renewal	ident, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 12		1,000	–	–	–
	Roads:Regravelling in Ward 20	43e-4b74-94fe-04dfb7	Renewal	ident, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 20		1,000	–	–	–
	Road Structures:G46247 Bridge - replacer	84e-46fd-bc27-a89a9	Renewal	ident, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 2		–	–	–	–
	Outdoor Facilities:Chris Hani Sport field	ed4-4d33-a1c6-84e8a	New	ident, effective and development-oriented public	Governance	Community Facilities	Outfall Sewers	Ward 15		390	3,000	–	–
	Outdoor Facilities:Groutville Market Sport	ed4-4d33-a1c6-84e8a	New	ident, effective and development-oriented public	Governance	Community Facilities	Outdoor Facilities	Ward 10		3,129		–	–
	Drainage Collection:G46247 Upgrade of S	a81-453c-bb74-eef4e	Upgrading	ident, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 6		2,047		–	–
	Roads:G46247 Road Rehab. of Kudu Road	43e-4b74-94fe-04dfb7	Renewal	ident, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 6		182		–	–
	Drainage Collection:G46247 SL Infrastruct	a81-453c-bb74-eef4e	Upgrading	ident, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 7		376		–	–
	Road Structures:G46247 Erect pedestrian	1b6-470b-8ef2-07585	New	ident, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 7		4,391		–	–
	Drainage Collection:G46247 SL Improvem	a81-453c-bb74-eef4e	Upgrading	ident, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 7		929		–	–

KZN292 KwaDukuza - Supporting Table SA36 Detailed capital budget

R thousand											2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Asset Class	Asset Sub-Class	Ward Location	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
	Drainage Collection:G46247 St. improvem	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 7		1,895		-	-
	Drainage Collection:G46247 St. & Street Ir	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 7		4,663		-	-
	Drainage Collection:G46247 St. & Street Ir	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 7		174		-	-
	Drainage Collection:G46247 St. & Street Ir	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 7		2,120		-	-
	Roads:G46247 Rd. & St. Upgrade at Saddl	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 2		5,312		-	-
	Roads:G46247 Rd. & St. Upgrade at Mill V	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 2		1,096		-	-
	Road Structures:G46247 Holumbush Roa	1b6-470b-8cf2-07585	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 3		6,791		-	-
	Roads:G46247 1000m of Gravel Roads in	37b-4ee9-a092-0fa9b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 3		488		-	-
	Roads:G46247 1100m of Gravel Roads in	37b-4ee9-a092-0fa9b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 3		260		-	-
	Drainage Collection:G46247 Upgrade of S	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 4		238		-	-
	Drainage Collection:G46247 Upgrade of S	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 4		870		-	-
	Roads:G 46247 Road Rehabilitation in Wa	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 4		1,079		-	-
	Drainage Collection:G46247 Upgrade of S	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 4		687		-	-
	Drainage Collection:G46247 Upgrade of S	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 4		870		-	-
	Roads:G46247 Rd. & St. Upgrade in Scho	937-42da-98b6-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 4		871		-	-
	Roads:G46247 Road Rehab. of Gugu Max	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 23		21		-	-
	Roads:G46247 Road & Stormwater Upgra	937-42da-98b6-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 23		1,368		-	-
	Drainage Collection:G46247 Upgrade of S	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 23		1,591		-	-
	Drainage Collection:G46247 Upgrade of S	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 23		320		-	-
	Drainage Collection:G46247 Stormwater I	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 23		692		-	-
	Drainage Collection:G46247 Upgrade the	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 23		969		-	-
	Roads:G46247 Road Rehab. & St. Infrastr	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 23		462		-	-
	Roads:G46247 Road & St. Improvement In	937-42da-98b6-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 23		833		-	-
	Roads:G46247 Const. of Rd in Mphithiza	37b-4ee9-a092-0fa9b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 24		1,241		-	-
	Roads:G46247 Road Rehab. & upgrade of	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 22		122		-	-
	Roads:G46247 Road Rehab. of Gifford In	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 22		468		-	-
	Roads:G46247 Road repair in Summit In	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 22		346		-	-
	Drainage Collection:G46247 St. upgrade I	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 22		11		-	-
	Roads:G46247 Road Rehab. on Peter Hull	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 22		125		-	-
	Roads:G46247 Road Rehab. on Osborne	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 22		228		-	-
	Roads:G46247 Road Rehab. & St. Improve	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 22		2,165		-	-
	Roads:G46247 Road Rehab. & upgrade of	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 22		23		-	-
	Roads:G46247 Road Rehab. & upgrade of	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 22		60		-	-
	Roads:G46247 Road Rehab. & upgrade of	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 22		145		-	-
	Roads:G46247 Road Rehab. on Little Mar	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 22		41		-	-
	Roads:G46247 Road Rehab. of Ward 22 (V	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 22		1,739		-	-
	Roads:G46247 Rehab. of Reutenbach Pla	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 6		44		-	-
	Roads:G46247 Rehab. of Patricia Road In	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 6		277		-	-
	Roads:G46247 Rehab. of Allen Place In W	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 6		63		-	-
	Roads:G46247 Rehab. of Elizabeth Drive I	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 6		201		-	-
	Roads:G46247 Rehab. of Marriom North/	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 6		1,165		-	-
	Roads:G46247 Rehab. of Minerva Road In	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 6		234		-	-
	Roads:G46247 Rehab. of Stella/ Lindsay/	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 6		1,101		-	-
	Drainage Collection:G46247 St. improvem	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 19		1,713		-	-
	Roads:G46247 Road rehab of Maurice & F	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 19		741		-	-
	Roads:G46247 Road rehab of Gizenga roa	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 19		2,172		-	-
	Roads:G46247 Repair road & St. upgrade	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 20		3,347		-	-
	Roads:G46247 Repair & Improve the St. K	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 20		1,442		-	-
	Roads:G46247 Regravel in Kwamfanomda	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 20		94		-	-
	Roads:G46247 Regravel in Kwamfanomda	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 20		204		-	-
	Roads:G46247 Regravel in Kwamfanomda	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 20		71		-	-
	Drainage Collection:G46247 St. upgrade I	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 20		1,341		-	-
	Drainage Collection:G46247 Stormwater d	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 20		443		-	-
	Roads:G46247 Regravelling in Khalafukwe	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 20		150		-	-

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KZN292 KwaDukuza - Supporting Table SA36 Detailed capital budget

R thousand											2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Asset Class	Asset Sub-Class	Ward Location	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
	Drainage Collection:G46247 St. Infrastruc	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 20		462		-	-
	Drainage Collection:G46247 St. Infrastruc	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 21		987		-	-
	Roads:G46247 Upgrade of Rd in Mbekapl	937-42da-98b6-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 15		1,498		-	-
	Road Structures:G46247 Const. of Gabion	1b6-470b-8cf2-07585	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 4		171		-	-
	Drainage Collection:G46247 Upgrade of St	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 4		217		-	-
	Roads:G46247 Road Rehab. of Ward 4 S2	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 4		205		-	-
	Roads:G46247 Road Rehab. of Ward 4 S3	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 4		870		-	-
	Road Structures:G 46247 Uguqu Low-leve	1b6-470b-8cf2-07585	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 1		1,839		-	-
	Road Structures:G46247 St Christopher (L	1b6-470b-8cf2-07585	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 1		1,264		-	-
	Roads:G46247 St Christopher Asphalt Ro	937-42da-98b6-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 1		1,522		-	-
	Roads:G46247 Ward 1 Nkwezani Gravel R	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 1		203		-	-
	Roads:G46247 KwaShoti Asphalt Road W	937-42da-98b6-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 1		976		-	-
	Roads:G46247 Ward 1 Inkwazi Gravel Roa	937-42da-98b6-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 1		380		-	-
	Roads:G46247 Ward 1 Ndalazini Gravel R	937-42da-98b6-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 1		252		-	-
	Roads:G46247 Ward 1 Ndalazini Gravel R	937-42da-98b6-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 1		203		-	-
	Roads:G46247 Ward 1 Ndalazini Gravel R	937-42da-98b6-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 1		100		-	-
	Roads:G46247 Ward 1 Ndalazini Gravel R	937-42da-98b6-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 1		305		-	-
	Roads:G46247 Ingwe Road & St. upgrade	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 2		3,368		-	-
	Roads:G46247 Ingwe Road Upgrade in Ze	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 2		4,057		-	-
	Roads:G46247 Road & St. Upgrade at Old	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 2		2,584		-	-
	Roads:G46247 Rd. & St. Upgrade at Nkwa	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 2		3,009		-	-
	Roads:G46247 Rd. & St. Upgrade at Nkwa	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 2		3,009		-	-
	Roads:G 46247 Road Rehabilitation in Lin	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 5		12		-	-
	Roads:G 46247 Road Rehabilitation in Lin	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 5		13		-	-
	Roads:G 46247 Road Rehabilitation in Lin	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 5		14		-	-
	Roads:G 46247 Road Rehabilitation in Lin	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 5		18		-	-
	Roads:G 46247 Road Rehabilitation in Lin	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 5		17		-	-
	Roads:G 46247 Road Rehabilitation in Lin	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 5		11		-	-
	Roads:G 46247 Road Rehabilitation in Lin	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 5		33		-	-
	Roads:G 46247 Road Rehabilitation in Lin	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 5		28		-	-
	Roads:G 46247 Road Rehabilitation in Lin	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 5		38		-	-
	Roads:G 46247 Road Rehabilitation in Lin	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 5		15		-	-
	Roads:G 46247 Road Rehabilitation in Lin	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 5		99		-	-
	Roads:G 46247 Road Rehabilitation in Lin	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 5		19		-	-
	Roads:G 46247 Road Rehabilitation in Lin	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 5		25		-	-
	Roads:G 46247 Road Rehabilitation in Lin	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 5		37		-	-
	Drainage Collection:G46247 Repair to St	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 6		1		-	-
	Roads:G46247 Road Rehab. of Lorna Ave	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 6		43		-	-
	Road Structures:G46247 Const. of Retaini	1b6-470b-8cf2-07585	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 6		230		-	-
	Drainage Collection:G46247 St. System Up	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 6		20		-	-
	Drainage Collection:G46247 Upgrade of st	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 6		914		-	-
	Drainage Collection:G46247 St. upgrade Ha	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 23		556		-	-
	Drainage Collection:G46247 St. upgrade Ha	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 23		419		-	-
	Drainage Collection:G46247 St. upgrade Ha	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 23		613		-	-
	Roads:G46247 Road Rehab. & St. upgrad	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 23		174		-	-
	Roads:G46247 Road Rehab. & St. upgrad	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 23		447		-	-
	Roads:G46247 Const. in Duhe road in Wa	37b-4ee9-a092-0fa8b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 15		569		-	-
	Roads:G46247 Const. in Manyaseni road	37b-4ee9-a092-0fa8b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 15		204		-	-
	Roads:G46247 Const. in Ntshangase road	37b-4ee9-a092-0fa8b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 15		417		-	-
	Roads:G46247 Rehab. & Const. in Secono	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 15		193		-	-
	Roads:G46247 Const. in Kwakhoza road (	37b-4ee9-a092-0fa8b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 15		262		-	-
	Roads:G46247 Const. in Mw&la Rd in Wa	37b-4ee9-a092-0fa8b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 15		262		-	-
	Roads:G46247 Const. in Ntabaningi in Wa	37b-4ee9-a092-0fa8b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 15		424		-	-
	Roads:G46247 Road Upgrade in Commun	937-42da-98b6-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 29		12,582		-	-

KZN292 KwaDukuza - Supporting Table SA36 Detailed capital budget

R thousand											2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Asset Class	Asset Sub-Class	Ward Location	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
	Drainage Collection:G46247 Stormwater U	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 29		57,100		-	-
	Drainage Collection:G46247 Road & Storm	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 29		21,064		-	-
	Roads:G46247 Road & Stormwater Upgra	937-42da-98b6-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 29		1,796		-	-
	Roads:G46247 Road & Stormwater Upgra	937-42da-98b6-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 29		1,886		-	-
	Roads:G46247 Road & Stormwater Upgra	937-42da-98b6-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 29		2,218		-	-
	Drainage Collection:G46247 Sormwater U	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 29		4,479		-	-
	Drainage Collection:G46247 Causeway Bra	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 29		14,583		-	-
	Drainage Collection:G46247 Road & Storm	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 29		2,888		-	-
	Roads:G46247 Road & Stormwater Upgra	937-42da-98b6-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 29		2,554		-	-
	Roads:G46247 Road & Stormwater Upgra	937-42da-98b6-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 29		3,196		-	-
	Roads:G46247 Road & Stormwater Upgra	937-42da-98b6-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 29		5,951		-	-
	Roads:G46247 Road & Stormwater Upgra	937-42da-98b6-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 29		3,687		-	-
	Drainage Collection:G46247 Road & Storm	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 29		992		-	-
	Roads:G46247 Road Rehab. & upgrade of	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 22		101		-	-
	Roads:G46247 Road Rehab. & upgrade of	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 22		17		-	-
	Roads:G46247 Road and stormwater Upgr	937-42da-98b6-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 21		132		-	-
	Roads:G46247 Rehab. Of Road;footpath &	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 21		61		-	-
	Roads:G46247 Rehab. of gravel roadway (	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 21		93		-	-
	Roads:G46247 Road & footpath Rehab.; S	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 21		317		-	-
	Roads:G46247 Rehab. of gravel roadway (	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 21		133		-	-
	Roads:G46247 Road Rehab. & St. upgrad	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 22		411		-	-
	Roads:G46247 Road Rehab.; upgrade of S	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 22		893		-	-
	Roads:G46247 Road Rehab.; upgrade of S	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 22		569		-	-
	Roads:G46247 Rehab. of road in Ward 22	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 22		243		-	-
	Roads:G46247 Road Rehab. of Colwyn Dr	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 22		219		-	-
	Roads:G46247 Road Rehab. & St. Infrastr	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 22		463		-	-
	Roads:G46247 Road Rehab. & St. Infrastr	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 22		692		-	-
	Roads:G46247 Road Rehab. of Mc Donald	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 22		558		-	-
	Roads:G46247 Road Rehab. of Murray cre	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 22		498		-	-
	Drainage Collection:G46247 St. Infrastruc	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 21		436		-	-
	Roads:G46247 Road & Stormwater Upgra	937-42da-98b6-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 21		425		-	-
	Roads:G46247 Road & Stormwater Upgra	937-42da-98b6-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 21		4,763		-	-
	Drainage Collection:G46247 Upgrade of S	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 21		382		-	-
	Roads:G46247 Road & Stormwater Upgra	937-42da-98b6-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 21		1,330		-	-
	Roads:G46247 Road Rehab. of Aalfunde c	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 21		2		-	-
	Roads:G46247 Road & Stormwater Upgra	937-42da-98b6-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 21		1,595		-	-
	Roads:G46247 Rehab of Rd with new side	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 21		220		-	-
	Roads:G46247 Rehab of Rd with new side	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 21		275		-	-
	Roads:G46247 Rehab of Rd with new side	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 21		1,029		-	-
	Roads:G46247 Rehab of Rd in Taxi Rank (	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 21		84		-	-
	Roads:G46247 Road & Stormwater Upgra	937-42da-98b6-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 21		743		-	-
	Roads:G46247 Road & Stormwater of Acc	937-42da-98b6-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 21		2,954		-	-
	Roads:G46247 Upgrade of gravel roadway	937-42da-98b6-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 21		1,399		-	-
	Roads:G46247 Road & Stormwater Upgra	937-42da-98b6-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 21		2,822		-	-
	Drainage Collection:G46247 Const. of St.	471-4652-a73d-5da4b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 18		8,230		-	-
	Road Structures:G46247 D Section / Mbo	1b6-470b-8cf2-07585	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 18		804		-	-
	Roads:G46247 Retaining of Chief Albert r	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 18		2,719		-	-
	Road Structures:G46247 ReConst. of Rive	1b6-470b-8cf2-07585	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 18		6,587		-	-
	Roads:G46247 Road rehab of Rockwell R	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 18		1,966		-	-
	Roads:G46247 Road Rehab. Byrne road S	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 19		524		-	-
	Roads:G46247 Rehab. of Van Der Wagen	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 19		252		-	-
	Roads:G46247 Road Rehab. of Theneuss	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 19		2,285		-	-
	Roads:G46247 Rehab. of Ashley Road in	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 6		253		-	-
	Roads:G46247 Const. in 84 Glenhills driv	37b-4ee9-a092-0fa6b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 26		593		-	-

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KZN292 KwaDukuza - Supporting Table SA36 Detailed capital budget

R thousand											2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Asset Class	Asset Sub-Class	Ward Location	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
	Roads:G46247 Upgrade in Glenhills MPC	937-42da-98b6-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 26		1,697		-	-
	Roads:G46247 Const. in Memory gravel r	37b-4ee9-a092-0fa8b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 26		258		-	-
	Roads:G46247 Const. in Ezihlabathini roa	37b-4ee9-a092-0fa8b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 26		338		-	-
	Roads:G46247 Const. in Ezihlabathini roa	37b-4ee9-a092-0fa8b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 26		691		-	-
	Drainage Collection:G46247 Upgrade of S	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 14		1,468		-	-
	Roads:G46247 Rehab. & Upgrade of Road	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 14		93		-	-
	Roads:G46247 Rehab. & Upgrade of Road	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 14		160		-	-
	Roads:G46247 Rehab. & Upgrade in Oppo	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 14		430		-	-
	Roads:G46247 Rehab. of Road opposite 4	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 14		302		-	-
	Drainage Collection:G46247 St. Upgrade	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 14		500		-	-
	Roads:G46247 Rehab. of Road in Mashab	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 14		3,749		-	-
	Drainage Collection:G46247 St. Upgrade	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 14		1,119		-	-
	Roads:G46247 Upgrade of Yellow wood r	937-42da-98b6-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 16		6,141		-	-
	Road Structures:G46247 Replace Gabion	071-4f08-82c7-bd472	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 16		6,794		-	-
	Roads:G46247 Rehab & St. Improvement	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 16		3,408		-	-
	Roads:G46247 Const. of road in Nyoniyan	37b-4ee9-a092-0fa8b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 16		8,054		-	-
	Roads:G46247 Rehab. & St. Improvement	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 16		532		-	-
	Roads:G46247 Rehab. & St. in Acacia & W	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 16		747		-	-
	Roads:G46247 Rehab. & St. Improvement	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 16		1,574		-	-
	Roads:G46247 Rehab. of Road in Ward 17	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 17		784		-	-
	Road Structures:G46247 Retaining wall &	1b6-470b-9cf2-07585	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 17		2,758		-	-
	Roads:G46247 Rehab. of hornbeam road	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 17		105		-	-
	Drainage Collection:G46247 Mfecane Stre	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 18		4,122		-	-
	Roads:G46247 Mfecane Street to Bnk Lind	37b-4ee9-a092-0fa8b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 18		3,042		-	-
	Road Structures:G46247 Ngulube Stret; C	1b6-470b-9cf2-07585	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 18		2,399		-	-
	Roads:G46247 Road & Stormwater Upgra	937-42da-98b6-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 29		1,624		-	-
	Roads:G46247 Road & Stormwater Upgra	937-42da-98b6-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 29		9,527		-	-
	Roads:G46247 Road & Stormwater Upgra	937-42da-98b6-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 29		1,445		-	-
	Drainage Collection:G46247 Road & Storm	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 29		2,692		-	-
	Drainage Collection:G46247 Road & Storm	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 29		5,981		-	-
	Drainage Collection:G46247 Stormwater L	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 29		2,851		-	-
	Roads:G46247 Rehab of Rusta Road in W	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 29		6,303		-	-
	Drainage Collection:G46247 Road & Storm	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 29		1,435		-	-
	Roads:G46247 Road & Stormwater Upgra	937-42da-98b6-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 29		2,123		-	-
	Roads:G46247 Road & Stormwater Upgra	937-42da-98b6-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 29		2,415		-	-
	Roads:G46247 Road & Stormwater Upgra	937-42da-98b6-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 29		2,901		-	-
	Roads:G46247 Rehab. of Warren Height In	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 6		641		-	-
	Roads:G46247 Rehab. of Ellis Place in We	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 6		96		-	-
	Roads:G46247 Rehab. of Light house par	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 6		32		-	-
	Drainage Collection:G46247 D Section / Ma	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 18		1,950		-	-
	Road Structures:G46247 D Section / Mbos	1b6-470b-9cf2-07585	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 18		1,571		-	-
	Roads:G46247 Extension of Nokhenke to	937-42da-98b6-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 18		668		-	-
	Roads:G46247 Rehab. of Muslim Church	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 15		24		-	-
	Roads:G46247 Rehab. & Upgrade in Sofa	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 15		193		-	-
	Roads:G46247 Rehab. of Road In Mahela	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 15		486		-	-
	Roads:G46247 Rehab. of Road In Ubuwe	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 15		73		-	-
	Roads:G46247 Rehab. of Road of Chris H	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 15		1,091		-	-
	Roads:G46247 Const. in Zinswampani roa	37b-4ee9-a092-0fa8b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 15		129		-	-
	Roads:G46247 Const. in Kwampinana Rd	37b-4ee9-a092-0fa8b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 15		359		-	-
	Roads:G46247 Road Rehab. of Last driven	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 13		1,143		-	-
	Roads:G46247 Road Rehab. Aries Cresce	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 13		1,729		-	-
	Roads:G46247 Road Rehab. of Shembe ro	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 13		325		-	-
	Roads:G46247 Road Rehab. of Mercury d	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 13		853		-	-
	Roads:G46247 Road Rehab. of Mercury cl	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 13		1,582		-	-

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KZN292 KwaDukuza - Supporting Table SA36 Detailed capital budget

R thousand											2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Asset Class	Asset Sub-Class	Ward Location	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
	Roads:G46247 Road Rehab. of Mpongow	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 13		199		-	-
	Road Structures:G46247 Retaining wall in	1b5-470b-8cf2-07585	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 13		1,183		-	-
	Roads:G46247 Road Rehab. of Venus in W	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 13		501		-	-
	Drainage Collection:G46247 St. Uprade in	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 14		459		-	-
	Roads:G46247 Rehab. Of Dumakhude Roa	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 14		236		-	-
	Drainage Collection:G46247 St. Upgrade I	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 14		1,231		-	-
	Roads:G46247 Const. in E43 erts crescent	37b-4ee9-a092-0fa8b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 26		483		-	-
	Roads:G46247 Rehab of Rd in Lot 16 Gle	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 26		4,655		-	-
	Roads:G46247 Const. in Ezihlabathini in	37b-4ee9-a092-0fa8b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 26		307		-	-
	Roads:G46247 Const. in Zone 5 in Ward 2	37b-4ee9-a092-0fa8b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 26		506		-	-
	Roads:G46247 Const. in Gideia road in W	37b-4ee9-a092-0fa8b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 26		2,219		-	-
	Roads:G46247 Const. in Memoria Nevas I	37b-4ee9-a092-0fa8b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 28		1,035		-	-
	Roads:G46247 Rehab of Manekwane in W	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 28		117		-	-
	Roads:G46247 Const. in Ebhuba in Ward	37b-4ee9-a092-0fa8b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 26		1,248		-	-
	Roads:G46247 Road & Stormwater Upgra	937-42da-98b6-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 9		6,730		-	-
	Drainage Collection:G46247 Road & Storm	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 9		4,599		-	-
	Roads:G46247 Road & Stormwater Upgra	937-42da-98b6-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 10		7,079		-	-
	Roads:G46247 Road Upgrade at Aldervill	937-42da-98b6-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 10		7,161		-	-
	Roads:G46247 Rehab. Of Rd in Gledhow I	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 15		55		-	-
	Drainage Collection:G46247 St. Upgrade I	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 15		445		-	-
	Roads:G46247 Rd Upgrade in Western ro	937-42da-98b6-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 15		170		-	-
	Roads:G46247 Rehab. of Temple road in V	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 15		3		-	-
	Drainage Collection:G46247 St. Upgrade I	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 15		632		-	-
	Drainage Collection:G46247 St. Upgrade I	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 15		310		-	-
	Drainage Collection:G46247 St.Upgrade in	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 15		1,538		-	-
	Drainage Collection:G46247 St. Upgrade I	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 15		1,078		-	-
	Drainage Collection:G46247 St. Upgrade I	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 15		410		-	-
	Drainage Collection:G46247 St. Upgrade I	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 15		840		-	-
	Drainage Collection:G46247 St. Upgrade I	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 15		882		-	-
	Roads:G46247 Rehab. in Londi road in W	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 15		4		-	-
	Roads:G46247 Rehab. of Road Sofaya str	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 15		13		-	-
	Roads:G46247 Rehab. of Khoza street in V	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 15		74		-	-
	Roads:G46247 Rehab. of Nkobongo Road	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 28		406		-	-
	Roads:G46247 Rehab. of Nkobongo Road	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 28		258		-	-
	Drainage Collection:G46247 St. upgrade in	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 28		1,739		-	-
	Roads:G46247 Rehab. of Rd of Ndlanzi Rd	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 28		53		-	-
	Roads:G46247 Rehab. of Laduma Road &	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 28		143		-	-
	Roads:G46247 Rehab. of Millview Way in	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 28		404		-	-
	Roads:G46247 Rehab. of Millview Way & I	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 28		243		-	-
	Road Structures:G46247 Valley Lane Culv	1b5-470b-8cf2-07585	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 28		6,904		-	-
	Roads:G46247 Rehab. of Protea Road & S	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 28		496		-	-
	Roads:G46247 Rehab. of Oldmain Road/S	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 28		175		-	-
	Roads:G46247 Rehab. of Firewood Place /	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 28		60		-	-
	Roads:G46247 Rehab. of Mpangele Road	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 28		862		-	-
	Roads:G46247 Rehab. of Cemetery Lane /	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 28		965		-	-
	Roads:G46247 Road Upgrade in Kheswa I	937-42da-98b6-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 29		11,551		-	-
	Drainage Collection:G46247 St. & Street I	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 7		1,125		-	-
	Drainage Collection:G46247 St. & Street I	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 7		585		-	-
	Drainage Collection:G46247 St. & Street I	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 7		510		-	-
	Roads:G46247 Road Rehab & St. Improve	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 8		209		-	-
	Roads:G46247 Road Rehab & St. Improve	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 8		357		-	-
	Roads:G46247 Road Rehab & St. Improve	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 8		106		-	-
	Drainage Collection:G46247 St. Infrast. Im	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 8		342		-	-
	Drainage Collection:G46247 St. Infrast. Im	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 8		1,594		-	-

KZN292 KwaDukuza - Supporting Table SA36 Detailed capital budget

R thousand											2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Asset Class	Asset Sub-Class	Ward Location	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
	Roads:G46247 Road Rehab in Nkobongo	43e-4b74-94fe-04dfb2	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 8		711		-	-
	Drainage Collection:G46247 St. Improvem	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 8		532		-	-
	Roads:G46247 Rehab of Nkobongo In Wa	43e-4b74-94fe-04dfb2	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 8		730		-	-
	Roads:G46247 Rehab of Road & Stormwa	43e-4b74-94fe-04dfb2	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 9		3,018		-	-
	Drainage Collection:G46247 St. Upgrade I	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 9		386		-	-
	Drainage Collection:G46247 St. Upgrade I	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 9		311		-	-
	Roads:G46247 Road & Stormwater Upgra	937-42da-98b8-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 9		12,172		-	-
	Drainage Collection:G46247 Causeway Br	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 9		324		-	-
	Drainage Collection:G46247 Causeway Bra	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 9		2,239		-	-
	Roads:G46247 Road & Stormwater Upgra	937-42da-98b8-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 9		432		-	-
	Roads:G46247 Road & Stormwater Upgra	937-42da-98b8-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 9		10,604		-	-
	Roads:G46247 Road & Stormwater Upgra	937-42da-98b8-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 9		8,884		-	-
	Roads:G46247 Road & Stormwater Upgra	937-42da-98b8-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 9		638		-	-
	Roads:G46247 Road & Stormwater Upgra	937-42da-98b8-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 9		4,148		-	-
	Roads:G46247 Road & Stormwater Upgra	937-42da-98b8-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 9		17,278		-	-
	Roads:G46247 Road & Stormwater Upgra	937-42da-98b8-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 9		4,113		-	-
	Drainage Collection:G46247 St. Upgrade Ra	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 14		144		-	-
	Roads:G46247 Rehab of Roads in Bar are	43e-4b74-94fe-04dfb2	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 14		803		-	-
	Drainage Collection:G46247 St. Upgrade	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 14		2,154		-	-
	Roads:G46247 Rehab. of Rd. in Ntuzuvela s	43e-4b74-94fe-04dfb2	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 14		263		-	-
	Drainage Collection:G46247 St. Upgrade I	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 14		1,052		-	-
	Drainage Collection:G46247 St. Upgrade I	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 15		84		-	-
	Roads:G46247 Const. in Ezihlabathini roa	37b-4ee9-a092-0fa8b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 25		611		-	-
	Roads:G46247 Const. in Nevas site road I	37b-4ee9-a092-0fa8b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 25		399		-	-
	Roads:G46247 Const. & upgrade in Sagit	37b-4ee9-a092-0fa8b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 25		122		-	-
	Drainage Collection:G46247 St. Improvem	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 27		2,739		-	-
	Roads:G46247 Road rehab in Ogagent roa	43e-4b74-94fe-04dfb2	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 27		405		-	-
	Roads:G46247 Const. of Ashenville road I	37b-4ee9-a092-0fa8b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 27		7,495		-	-
	Roads:G46247 Road Const. of Gcugcwa r	37b-4ee9-a092-0fa8b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 27		6,457		-	-
	Roads:G46247 Road Const. of Mgwaba ro	37b-4ee9-a092-0fa8b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 27		3,587		-	-
	Roads:G46247 Road Const. in Nsikeni roa	37b-4ee9-a092-0fa8b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 27		7,495		-	-
	Roads:G46247 Road Const. of Maphopho	37b-4ee9-a092-0fa8b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 27		5,114		-	-
	Roads:G46247 Const. of road in Mbhobho	37b-4ee9-a092-0fa8b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 27		5,015		-	-
	Roads:G46247 Road Const. of Shonalang	37b-4ee9-a092-0fa8b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 27		6,015		-	-
	Roads:G46247 Road Const. in Nyongo ro	37b-4ee9-a092-0fa8b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 27		5,114		-	-
	Roads:G46247 Rehab. of Rosehill Road &	43e-4b74-94fe-04dfb2	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 28		129		-	-
	Roads:G46247 Rehab.of Road in Mphithiz	43e-4b74-94fe-04dfb2	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 24		1,105		-	-
	Roads:G46247 Ward 14 Priority Road retin	43e-4b74-94fe-04dfb2	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 24		786		-	-
	Roads:G46247 Const. in Congo Mxwell in	37b-4ee9-a092-0fa8b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 24		1,778		-	-
	Roads:G46247 Const. in Gravel internal r	37b-4ee9-a092-0fa8b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 24		55		-	-
	Road Structures:G46247 Const. & upstrin	1b5-470b-8cf2-07585	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 25		1,859		-	-
	Road Structures:G46247 Const. & upstrin	1b5-470b-8cf2-07585	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 25		1,794		-	-
	Roads:G46247 ReConst. of Vulinqondo /	43e-4b74-94fe-04dfb2	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 25		5,753		-	-
	Roads:G46247 Re-Const. of Hlalankosi As	43e-4b74-94fe-04dfb2	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 25		5,988		-	-
	Roads:G46247 ReConst. of Gravel Roads	43e-4b74-94fe-04dfb2	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 25		412		-	-
	Roads:G46247 Rehab. of Mdlebeni Concn	43e-4b74-94fe-04dfb2	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 25		255		-	-
	Roads:G46247 Rehab. of Roads in Lot 16	43e-4b74-94fe-04dfb2	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 26		2,942		-	-
	Roads:G46247 Const. in Memory culvert I	37b-4ee9-a092-0fa8b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 26		2,637		-	-
	Roads:G46247 Rehab. of Ezinsimbini Roa	43e-4b74-94fe-04dfb2	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 26		5,982		-	-
	Roads:G46247 Upgrade in Mbambo road	937-42da-98b8-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 26		2,508		-	-
	Roads:G46247 Road Rehab. of Glenhills I	43e-4b74-94fe-04dfb2	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 13		325		-	-
	Roads:G46247 Road Rehab. of Mamush n	43e-4b74-94fe-04dfb2	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 13		436		-	-
	Roads:G46247 Road Regravelling in Glen	43e-4b74-94fe-04dfb2	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 13		160		-	-
	Roads:G46247 Mfecane Rd. btw Riverside	43e-4b74-94fe-04dfb2	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 5		1,738		-	-

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R thousand											2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Asset Class	Asset Sub-Class	Ward Location	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
	Roads:G46247 Road Rehabilitation in Lin	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 5		115		-	-
	Roads:G 46247 Road Rehabilitation in Lin	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 5		83		-	-
	Roads:G 46247 Road Rehabilitation in Lin	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 5		133		-	-
	Roads:G 46247 Road Rehabilitation in Lin	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 5		27		-	-
	Roads:G 46247 Road Rehabilitation in Lin	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 5		38		-	-
	Roads:G 46247 Road Rehabilitation in Lin	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 5		26		-	-
	Roads:G 46247 Road Rehabilitation in Lin	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 5		45		-	-
	Roads:G 46247 Road Rehabilitation in Lin	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 5		66		-	-
	Roads:G 46247 Road Rehabilitation in Lin	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 5		34		-	-
	Roads:G 46247 Road Rehabilitation in Lin	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 5		14		-	-
	Roads:G 46247 Road Rehabilitation in Lin	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 5		19		-	-
	Roads:G46247 New Road Const. in Linde	37b-4ee9-a092-0fa8b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 5		142		-	-
	Roads:G46247 New Road Const. in Linde	37b-4ee9-a092-0fa8b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 6		145		-	-
	Roads:G46247 New Road Const. in Linde	37b-4ee9-a092-0fa8b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 5		599		-	-
	Roads:G46247 New Road Const. in Linde	37b-4ee9-a092-0fa8b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 5		266		-	-
	Roads:G46247 New Road Const. in Linde	37b-4ee9-a092-0fa8b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 5		311		-	-
	Roads:G46247 New Road Const. in Linde	37b-4ee9-a092-0fa8b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 5		226		-	-
	Roads:G46247 New Road Const. in Linde	37b-4ee9-a092-0fa8b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 5		71		-	-
	Roads:G46247 New Road Const. in Linde	37b-4ee9-a092-0fa8b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 5		182		-	-
	Roads:G46247 New Road Const. in Linde	37b-4ee9-a092-0fa8b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 5		771		-	-
	Roads:G46247 New Road Const. in Linde	37b-4ee9-a092-0fa8b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 5		913		-	-
	Roads:G46247 Road Upgrade in Aldervill	937-42da-98b6-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 10		4,070		-	-
	Roads:G46247 Road Upgrade in Aldervill	937-42da-98b6-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 10		4,249		-	-
	Roads:G46247 Road Upgrade in Aldervill	937-42da-98b6-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 10		7,698		-	-
	Roads:G46247 Road Upgrade in Aldervill	937-42da-98b6-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 10		10,087		-	-
	Roads:G46247 Upgrade Mlambo main roa	937-42da-98b6-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 24		1,811		-	-
	Roads:G46247 Upgrade Mlambo main roa	937-42da-98b6-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 24		2,214		-	-
	Roads:G46247 Const. in Hlalanathi 40 60	37b-4ee9-a092-0fa8b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 24		1,456		-	-
	Roads:G46247 Rehab. & Const. in Hlalana	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 24		17		-	-
	Roads:G46247 Rehab. & Const. in Hlalana	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 24		81		-	-
	Roads:G46247 Rehab. of Roads in Hlalana	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 24		247		-	-
	Roads:G46247 Rehab. of Roads in Hlalana	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 24		2,754		-	-
	Roads:G46247 Rehab. of Roads in Hlalana	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 24		3,949		-	-
	Roads:G46247 Rehab. of Roads in Hlalana	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 24		4,795		-	-
	Roads:G46247 Rehab. of Roads in Melvill	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 24		3,296		-	-
	Roads:G46247 Rehab. of Mlambo main ro	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 24		21		-	-
	Roads:G46247 Const. in Mlambo main roa	37b-4ee9-a092-0fa8b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 24		1,953		-	-
	Roads:G46247 Road & Stormwater Upgra	937-42da-98b6-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 10		984		-	-
	Drainage Collection:G46247 Stormwater L	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 11		6,567		-	-
	Roads:G46247 Road & Stormwater Upgra	937-42da-98b6-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 11		953		-	-
	Road Structures:G46247 Retaining Wall at	1b6-470b-8cf2-07585	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 11		2,090		-	-
	Roads:G46247 Road Upgrade in Emoyeni	937-42da-98b6-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 11		6,054		-	-
	Road Structures:G46247 Retaining Wall in	1b6-470b-8cf2-07585	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 11		1,100		-	-
	Roads:G46247 Road & Stormwater Upgra	937-42da-98b6-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 11		277		-	-
	Drainage Collection:G46247 Stormwater L	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 12		1,812		-	-
	Drainage Collection:G46247 Stormwater L	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 12		646		-	-
	Drainage Collection:G46247 Road & Storm	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 12		2,324		-	-
	Drainage Collection:G46247 Stormwater L	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 12		2,868		-	-
	Drainage Collection:G46247 Stormwater L	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 12		2,143		-	-
	Roads:G46247 Road Rehab of KwaZulu st	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 13		179		-	-
	Drainage Collection:G46247 St. Improvem	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 13		2,075		-	-
	Drainage Collection:G46247 Upgrade of S	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 6		4,839		-	-
	Drainage Collection:G46247 Upgrade of S	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 6		2,557		-	-
	Roads:G46247 Road Rehab. of Michele St	43e-4b74-94fe-04dfb7	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 6		39		-	-

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Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	2024/25 Medium Term Revenue & Expenditure Framework Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	Drainage Collection:G46247 St. & Street I	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 7		830		–	–
	Drainage Collection:G46247 St. & Street I	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 7		947		–	–
	Drainage Collection:G46247 St. & Street I	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 7		245		–	–
	Drainage Collection:G46247 St. & Street I	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 7		960		–	–
	Drainage Collection:G46247 St. & Street I	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 7		1,181		–	–
	Roads:G 46247 Rehabilitation of Roads (	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Whole of the Municipality		–		–	–
	Roads:Ward 2 Internal roads	37b-4ee9-a092-0fa8b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 2		1,000		–	–
	Roads:Ward 1 Regravelling of Road	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 1		1,000		–	–
	Storm water Conveyance:Townsend Road	09-49aa-9dce-096c2	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Storm water Conveyance	Ward 6		1,300		–	–
	Roads:G46247 Road Rehab in MalendeM	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 9		38,342		–	–
	Drainage Collection:G46247 Stormwater L	a81-453c-bb74-eef4e	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 9		3,304		–	–
	Roads:G46247 Road & Stormwater Upgra	937-42da-98b8-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 9		4,893		–	–
	Roads:G46247 Road & Stormwater Upgra	937-42da-98b8-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 9		6,106		–	–
	Roads:G46247 Road & Stormwater Upgra	937-42da-98b8-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 9		7,091		–	–
	Roads:G46247 Rehab. & Const. of St. Infr	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 4		1,025		–	–
	Roads:G46247 Mfecane Road link Riversi	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 5		5,036		–	–
	Road Structures:G46247 C-Section (Pede	1b5-470b-8cf2-07585	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 5		1,260		–	–
	Drainage Collection:G46247 Emaraseni (	171-4652-a75d-5da4b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Drainage Collection	Ward 5		1,528		–	–
	Road Structures:G46247 Jabula Road Ret	1b5-470b-8cf2-07585	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 27		59		–	–
	Storm water Conveyance:G46247 MANQC	29c-4ae3-8bb9-0a3f3	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Storm water Conveyance	Ward 11		57		–	–
	Road Structures:G46247 New pedestrian \	1b5-470b-8cf2-07585	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 25		161		–	–
	Road Structures:G46247 Construction of (	1b5-470b-8cf2-07585	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 20		833		–	–
	Road Structures:G46247 Install new bridg	1b5-470b-8cf2-07585	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 17		3,328		–	–
	Road Structures:G46247 Bridge - replacer	84e-46fd-bc27-a88a9	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 2		14,079		–	–
	Road Structures:G46247 Etsheni wooden	84e-46fd-bc27-a88a9	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 21		33		–	–
	Road Structures:G46247 Salt Rock main t	84e-46fd-bc27-a88a9	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 22		243		–	–
	Roads:G46247 Inkwazi Low Level crossin	937-42da-98b8-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 1		18		–	–
	Road Structures:G46247 Upgrading Smit	071-4f08-82c7-bd472	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 19		158		–	–
	Roads:G46247 Rehab. of Riverside Drive	937-42da-98b8-e1d5f	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 5		292		–	–
	Road Structures:G46247 Upgrde the MNY	071-4f08-82c7-bd472	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 8		3,306		–	–
	Road Structures:G46247 upgrade Venus D	071-4f08-82c7-bd472	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 26		101		–	–
	Storm water Conveyance:G46247 LETHW	09-49aa-9dce-096c2	Upgrading	ient, effective and development-oriented public	Governance	Roads Infrastructure	Storm water Conveyance	Ward 29		102		–	–
	Roads:Rehabilitation of Road in Ward 15	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 15		–		–	–
	Road Structures:G46247 Construction of (	1b5-470b-8cf2-07585	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 18		553		–	–
	Roads:Ward 3 Nonoti Beach Road Access	37b-4ee9-a092-0fa8b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 3		8,980	5,920	–	–
	Road Structures:Retaining of Walls; Road	1b5-470b-8cf2-07585	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 18			–	–	–
	Halls:Charlotdale Community Hall - WIP	78b-4e1c-8227-70a66	New	ient, effective and development-oriented public	Governance	Community Facilities	Halls	Ward 14		4,278	3,250	–	–
	Halls:Nalkeni Community Hall	78b-4e1c-8227-70a66	New	ient, effective and development-oriented public	Governance	Community Facilities	Halls	Ward 27			5,733	–	–
	Creches:Lindelani Cr?che	316-410b-a5dc-a58b8	New	ient, effective and development-oriented public	Governance	Community Facilities	Crèches	Ward 18		2,677	–	–	–
	Creches:Lindelani Cr?che	316-410b-a5dc-a58b8	New	ient, effective and development-oriented public	Governance	Community Facilities	Crèches	Ward 18		1,000	1,739	–	–
	Roads:Ward 17 Rehab of Road	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 17		2,000	–	–	–
	Roads:Sokesimbone Access Road & Sto	37b-4ee9-a092-0fa8b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 1		4,321	5,144	5,217	5,217
	Roads:Ward 3 Nonoti Beach Road Access	37b-4ee9-a092-0fa8b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 3		2,185	2,190	–	–
	Halls:Melville Hall	78b-4e1c-8227-70a66	New	ient, effective and development-oriented public	Governance	Community Facilities	Halls	Ward 24		5,272	9,306	–	–
	Road Structures:Traffic calming measures	1b5-470b-8cf2-07585	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Whole of the Municipality		–	1,000	–	–
	Roads:Groutville Surface Roads & Storm	37b-4ee9-a092-0fa8b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 12		–	10,280	–	9,205
	Road Structures:Ward 14 Retaining of Ro	1b5-470b-8cf2-07585	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 14		2,614	5,400	–	–
	Road Structures:Ward 18 pedestrian brid	1b5-470b-8cf2-07585	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 18		–	–	–	–
	Roads:Ward 12 Rehab Tinley Manor Road	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 12		2,000	–	–	–
	Roads:Rehabilitation of Urban Roads(MIG	43e-4b74-94fe-04dfb	Renewal	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Whole of the Municipality		2,332	–	–	–
	Halls:Melville Hall	78b-4e1c-8227-70a66	New	ient, effective and development-oriented public	Governance	Community Facilities	Halls	Ward 24		–	2,090	–	–
	Halls:Charlottedale Community Hall	78b-4e1c-8227-70a66	New	ient, effective and development-oriented public	Governance	Community Facilities	Halls	Ward 29		–	–	–	–
	Transport Assets:170 Vehicle (Double Cal	28a-40ac-9d28-0a94d	New	ient, effective and development-oriented public	Governance	Transport Assets	Unspecified	Whole of the Municipality		503	–	–	–
	Road Structures:Construction of Low-Lev	1b5-470b-8cf2-07585	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 23		–	–	1,826	11,957

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KZN292 KwaDukuza - Supporting Table SA36 Detailed capital budget

R thousand											2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Asset Class	Asset Sub-Class	Ward Location	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
	Road Structures:The Construction of Vehi	1b8-470b-9cf2-07585	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 20		-	-	3,468	28,159
	Outdoor Facilities:Construction Of Sport	ed4-4d33-a1c6-84e8a	New	ient, effective and development-oriented public	Governance	Community Facilities	Outdoor Facilities	Ward 21		-	-	7,669	-
	Halls:Nyonkyamanzi Hall	78b-4e1c-8227-70a56	New	ient, effective and development-oriented public	Governance	Community Facilities	Halls	Ward 16		-	-	12,801	-
	Roads:Rocky Park link to Testing Station	37b-4ee9-a082-0fa8b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 19		-	-	3,710	4,348
	Roads:Ward 17 Dendethu Access Road	37b-4ee9-a082-0fa8b	New	ient, effective and development-oriented public	Governance	Roads Infrastructure	Roads	Ward 17		-	-	8,696	-
	Outdoor Facilities:Ward 17 Dendethu Spac	ed4-4d33-a1c6-84e8a	New	ient, effective and development-oriented public	Governance	Community Facilities	Outdoor Facilities	Ward 17		-	-	9,013	-
Solid Waste Removal:Refuse Service (Dis	Parks:Mini Park	921-4313-8d14-41812	New	ient, effective and development-oriented public	Governance	Community Facilities	Outdoor Facilities	Ward 15		250	-	-	-
	Stalls:Informal Trading Facilities	a736-4092-99cb-6f1f5	New	ient, effective and development-oriented public	Governance	Community Facilities	Stalls	Ward 12		250	-	-	-
	Waste Separation Facilities:Recycling and	cab-49c9-8468-e7db0	New	ient, effective and development-oriented public	Governance	Solid Waste Infrastructure	Waste Processing Facilities	Whole of the Municipality		428	-	-	-
	Transport Assets:Compactor Truck -Singl	28a-40ac-9d29-0a94c	New	ient, effective and development-oriented public	Governance	Transport Assets	Unspecified	Whole of the Municipality		2,212	-	-	-
	Transport Assets:Compactor Truck - Doul	28a-40ac-9d29-0a94c	New	ient, effective and development-oriented public	Governance	Transport Assets	Unspecified	Whole of the Municipality		2,943	-	-	-
	Transport Assets:255 2 x 1 Ton Bakkie	28a-40ac-9d29-0a94c	New	ient, effective and development-oriented public	Governance	Transport Assets	Unspecified	Whole of the Municipality		-	685	-	-
	Machinery and Equipment:Machinery and	a7b-4801-b148-7e991	New	ient, effective and development-oriented public	Governance	Machinery and Equipment	Unspecified	Whole of the Municipality		-	2,000	-	-
Supply Chain Management:Stores and Pr	Municipal Offices:Upgrade to SCM Buildi	8c24c68a-cbb2-4957	Upgrading	ient, effective and development-oriented public	Governance	Operational Buildings	Municipal Offices	Administrative or Head Office (Including Satellite Offices)		-	2,000	-	-
	Furniture and Office Equipment:Office Fur	db728e3b-e11f-4854	New	ient, effective and development-oriented public	Governance	Furniture and Office Equipment	Unspecified	Whole of the Municipality		-	70	-	-
	Machinery and Equipment:Trolley	55cafe80-ce7b-4801	New	ient, effective and development-oriented public	Governance	Machinery and Equipment	Unspecified	Whole of the Municipality		-	20	-	-
Town Planning; Building Regulations and	Furniture and Office Equipment:Bulk Filer	db728e3b-e11f-4854	New	ient, effective and development-oriented public	Governance	Furniture and Office Equipment	Unspecified	Whole of the Municipality		128	-	-	-
Parent Capital expenditure									-	1,159,923	286,227	211,585	152,501
Entities:													
List all capital projects grouped by Entity													
Entity A													
Water project A													
Entity B													
Electricity project B													
Entity Capital expenditure									-	-	-	-	-
Total Capital expenditure									-	1,159,923	286,227	211,585	152,501

KZN292 KwaDukuza - Supporting Table SA37 Projects delayed from previous financial year/s

R thousand									Previous target year to complete	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project name	Project number	Type	MTSF Service Outcome	IUDF	Asset Class	Asset Sub-Class	Ward Location		Original Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Parent municipality:														
List all capital projects grouped by Function														
Corporate Wide Strategic Planning (IDPs; LEDs	Transport Assets:IDP Bakkie	bda040d4-428a-40	New	ble, effective and effi	Governance	Transport Assets	Unspecified	Whole of the Municipality		–	–	500	–	–
Electricity:Electricity Administration (Dept 400)	LV Networks:Metering Kiosk - Vuthela Project	19dba5aa-fb0a-4d	New	ble, effective and effi	Governance	Electrical Infrastructure	LV Networks	Whole of the Municipality		3,155		3,155	–	–
	HV Substations:New Dukuza 132/33/11Kv 80M	b0635b16-b5b4-43	New	ble, effective and effi	Governance	Electrical Infrastructure	HV Substations	Ward 28		1,500		5,000	3,000	3,000
Fire Fighting and Protection:042 Fire and Emer	Transport Assets:Fire Fleet	bda040d4-428a-40	New	ble, effective and effi	Governance	Transport Assets	Unspecified	Whole of the Municipality		13,843		6,000	–	–
Housing:026 Human Settlements	Public Ablution Facilities:Ablution Facility (VIP	6e13fa4d-6dbc-4a	New	ble, effective and effi	Governance	Community Facilities	Public Ablution Facilities	Whole of the Municipality		1,500		1,700	–	–
Human Resources:Human Resources (Dept 027	Machinery and Equipment:Elec Staff Attendanc	55cafe90-ce7b-48	New	ble, effective and effi	Governance	Machinery and Equipment	Unspecified	Whole of the Municipality		500		560	–	–
Information Technology:Information Technolog	Distribution Layers:KDM Wifi Network	40f08b15-3d38-48	New	ble, effective and effi	Governance	Information and Communication Infrastructure	Unspecified	Whole of the Municipality		–		1,000	–	–
										–		–	–	–
Municipal Manager; Town Secretary and Chief	Taxi Ranks/Bus Terminals:Refurbishment of K	4be23d2-5844-43	Renewal	ble, effective and effi	Governance	Community Facilities	Taxi Ranks/Bus Terminals	Ward 19		11,383		7,000	–	–
	Taxi Ranks/Bus Terminals:Upgrade of Ballito T	0120efa1-396c-49	Upgrading	ble, effective and effi	Governance	Community Facilities	Taxi Ranks/Bus Terminals	Ward 8		5,547		5,000	–	–
Solid Waste Removal:Refuse Service (Dept 255	Transport Assets:255 2 x 1 Ton Bakkie	bda040d4-428a-40	New	ble, effective and effi	Governance	Transport Assets	Unspecified	Whole of the Municipality		–		685	–	–

KZN292 KwaDukuza - Supporting Table SA38 Consolidated detailed operational projects

R thousand						Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	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
Parent municipality: *List all operational projects grouped by Function*										
Administrative and Corporate Support:Ac	Administrative Strategy and Planning:025260900 Travel and Subsistence	98128938-c1cc-4169	Work streams	accountable, effective and efficient loca	Governance			20	21	22
	Buildings:Buildings and Fences	3ce88011-64b9-4708	Corrective Maintenance	accountable, effective and efficient loca	Governance			1,200	1,000	1,100
	Furniture and Office Equipment:Furniture and Office Equipment	bc5e9c17-bead-43d	Corrective Maintenance	accountable, effective and efficient loca	Governance			150	165	170
	Operational:Municipal Running Cost	53d432c7-5d06-4d5	Work streams	, effective and development-oriented pu	Governance			38,910	37,688	39,506
	Transport Assets:Maintenance of Vehicles and Plant	8ddc8f45-4dde-419	Corrective Maintenance	, effective and development-oriented pu	Governance			200	220	230
	Workshops Seminars and Subject Matter Training:Conferences and Workshops	ed5c0d41-e0bb-469	Work streams	accountable, effective and efficient loca	Governance			110	168	176
Biodiversity and Landscape:Enviromenta	Administrative Strategy and Planning:152260900 Travel and Subsistence	1d5c1ecc-81f1-4e39	Work streams	accountable, effective and efficient loca	Governance			90	94	99
	Alien and Invasive Trees:152 Invasive Alien Plants Clearance Project	53d432c7-5d06-4d5	Work streams	accountable, effective and efficient loca	Governance			3,014	2,992	3,130
	Awareness Campaign:Enviromental Awareness Programme	98128938-c1cc-4169	Work streams	accountable, effective and efficient loca	Governance			2	2	2
	Biodiversity and Climate Change:Environmental and climate change programme	b5066c84-2492-4bd	Work streams	accountable, effective and efficient loca	Governance			200	285	290
	Environmental Health:152 Transformative Riverine Programme	bab4e7bc-5cd5-473	Work streams	accountable, effective and efficient loca	Governance			330	330	340
	Environmental Health:ECO SCHOOL SUPPORT	c8f0b217-b56d-4504	Work streams	accountable, effective and efficient loca	Governance			50	50	55
	Environmental Health:ENVIRONMENTAL FORUM	c8f0b217-b56d-4504	Work streams	accountable, effective and efficient loca	Governance			11	12	12
	Operational:Municipal Running Cost	c8f0b217-b56d-4504	Work streams	accountable, effective and efficient loca	Governance			350	350	350
	Workshops Seminars and Subject Matter Training:Conferences and Workshops	ed5c0d41-e0bb-469	Work streams	accountable, effective and efficient loca	Governance			15	16	17
Cemeteries Funeral Parlours and Cremat	Buildings:Buildings and Fences	3ce88011-64b9-4708	Preventative Maintenance	accountable, effective and efficient loca	Governance			472	500	510
	Indigent and Cultural Management and Services:Indigent and Cultural Managem	4c5459fb-49ef-4954	Work streams	accountable, effective and efficient loca	Governance			280	294	309
	Machinery and Equipment:Tools and Equipment	53d432c7-5d06-4d5	Preventative Maintenance	accountable, effective and efficient loca	Governance			7	7	8
	Operational:Municipal Running Cost	8ddc8f45-4dde-419	Work streams	accountable, effective and efficient loca	Governance			14,617	14,897	15,599
	Transport Assets:Maintenance of Vehicles and Plant	9d6078f6-7c7f-41cb	Preventative Maintenance	accountable, effective and efficient loca	Governance			139	145	147
Child Care Facilities:027 Youth Developm	Administrative Strategy and Planning:027260900 Travel and Subsistence	198b8544-e089-4164	Work streams	accountable, effective and efficient loca	Governance			500	500	500
	Capacity Building Unemployed:COMMUNITY CAPACITATION	198b8544-e089-4164	Work streams	accountable, effective and efficient loca	Governance			180	180	180
	Community Initiatives:KDM Youth council support	198b8544-e089-4164	Work streams	accountable, effective and efficient loca	Governance			450	450	450
	Education and Training:Mayoral Matric Excellence Award	198b8544-e089-4164	Work streams	accountable, effective and efficient loca	Governance			550	550	550
	Operational:Municipal Running Cost	198b8544-e089-4164	Work streams	accountable, effective and efficient loca	Governance			600	630	662
	Sport Development and Sponsorships (Internal):BEACH FESTIVAL SUPPORT	198b8544-e089-4164	Work streams	accountable, effective and efficient loca	Governance			350	368	386
	Sport Development and Sponsorships (Internal):SALGA GAMES APPAREL	198b8544-e089-4164	Work streams	accountable, effective and efficient loca	Governance			600	630	662
	Sport Development and Sponsorships (Internal):SPORTS DEV. JUNIOR SPORT	3ee825d5-799d-4931	Work streams	accountable, effective and efficient loca	Governance			250	263	276
	Sport Development and Sponsorships (Internal):SPORTS DEV. MASS SPORTS M	4745214b-bebc-4dff	Work streams	accountable, effective and efficient loca	Governance			600	630	662
	Sport Development and Sponsorships (Internal):SPORTS DEV.RECREATION	4745214b-bebc-4dff	Work streams	accountable, effective and efficient loca	Governance			150	150	150
	Sport Development and Sponsorships (Internal):Sports Development	4745214b-bebc-4dff	Work streams	accountable, effective and efficient loca	Governance			400	420	441
	Sport Development and Sponsorships (Internal):Youth/Sports organisation spon	4745214b-bebc-4dff	Work streams	accountable, effective and efficient loca	Governance			850	893	937
	Transport Assets:Maintenance of Vehicles and Plant	4745214b-bebc-4dff	Work streams	accountable, effective and efficient loca	Governance			130	130	130
	Youth Development:BACK TO SCHOOL CAMPAIGNE	4745214b-bebc-4dff	Work streams	accountable, effective and efficient loca	Governance			1,300	1,365	1,433
	Youth Development:BURSARY FUND	4745214b-bebc-4dff	Work streams	accountable, effective and efficient loca	Governance			350	368	386
	Youth Development:KWADUKUZA HIGH SCHOOL LEAGUE	4745214b-bebc-4dff	Work streams	accountable, effective and efficient loca	Governance			100	105	110
	Youth Development:Kwadukuza Youth Month celebration	53d432c7-5d06-4d5	Work streams	accountable, effective and efficient loca	Governance			8,213	8,296	8,609
	Youth Development:Ward based youth forum support	7246b5db-affb4-4cft	Work streams	accountable, effective and efficient loca	Governance			80	84	88
	Youth Development:YOUTH DEV. ARTIST DEVELOPMENT	8ddc8f45-4dde-419	Work streams	accountable, effective and efficient loca	Governance			50	55	60
	Youth Development:Youth Development	98128938-c1cc-4169	Work streams	accountable, effective and efficient loca	Governance			4	5	5
	Youth Development:YOUTH MASS SKILLING PROGRAMME	9da6601f-ac2b-4648	Work streams	accountable, effective and efficient loca	Governance			200	210	221
Community Halls and Facilities:165 Comr	Buildings:Community Halls	53d432c7-5d06-4d5	Preventative Maintenance	Responsive, accountable, effective and	Governance			1,700	1,500	1,500

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KZN292 KwaDukuza - Supporting Table SA38 Consolidated detailed operational projects

R thousand						Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	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
Parent municipality:										
	Furniture and Office Equipment:Furniture and Office Equipment	8ddc6f45-4dde-419	Preventative Maintenance	Responsive, accountable, effective and	Governance			5	6	7
	Operational:Municipal Running Cost	bc5e9c17-bead-43d	Work streams	Responsive, accountable, effective and	Governance			12,601	13,098	13,676
	Transport Assets:Maintenance of Vehicles and Plant	d839f2a8-304b-454	Preventative Maintenance	Responsive, accountable, effective and	Governance			53	60	65
Community Parks (including Nurseries):C	Administrative Strategy and Planning:070261120 Institute Membership Fees	3ce88011-64b9-470	Work streams	Responsive, accountable, effective and	Governance			3	3	4
	Buildings:Buildings and Fences	53d432c7-5d06-4d5	Preventative Maintenance	Responsive, accountable, effective and	Governance			458	450	460
	Machinery and Equipment:Tools and Equipment	8ddc6f45-4dde-419	Corrective Maintenance	Responsive, accountable, effective and	Governance			108	100	110
	Operational:Municipal Running Cost	98128939-c1cc-416	Work streams	Responsive, accountable, effective and	Governance			69,267	71,644	75,210
	Parks Programme:070260480 Plot Clearing Expenses	9d6079f6-7c7f-41cb	Work streams	Responsive, accountable, effective and	Governance			71	70	70
	Transport Assets:Maintenance of Vehicles and Plant	e2a4b3b5-23d7-458	Preventative Maintenance	Responsive, accountable, effective and	Governance			2,323	2,350	2,400
Corporate Wide Strategic Planning (IDPs	Administrative Strategy and Planning:028260900 Travel and Subsistence	53d432c7-5d06-4d5	Work streams	Responsive, accountable, effective and	Governance			2,421	2,400	2,515
	Child Programmes:Pre Schools Visit Animal Farm	5df0e5fb-dc71-479	Work streams	Responsive, accountable, effective and	Governance			5	5	6
	Clinic Programmes:World Oral Health Awareness Campaign	6fc47f62-0f54-44c5-	Work streams	Responsive, accountable, effective and	Governance			5,200	6,410	1,000
	Feasibility Studies:Special Studies	6fc47f62-0f54-44c5-	Work streams	Responsive, accountable, effective and	Governance			11,500	21,200	-
	Furniture and Office Equipment:Furniture and Office Equipment	6fc47f62-0f54-44c5-	Work streams	Responsive, accountable, effective and	Governance			1,500	3,000	-
	Operational:Municipal Running Cost	6fc47f62-0f54-44c5-	Work streams	Responsive, accountable, effective and	Governance			82	3,000	4,000
	Project Implementation:Area Based Management	8cd5c07a-8981-4cb	Work streams	Responsive, accountable, effective and	Governance			400	2,000	3,000
	Project Implementation:Integrated Energy Resource Plan	98128939-c1cc-416	Work streams	Responsive, accountable, effective and	Governance			5	5	5
	Project Implementation:Municipal Data Cleansing Project	a58b4698-cd22-4f4	Work streams	Responsive, accountable, effective and	Governance			14	15	16
	Project Implementation:Technical and Specialist Studies	bc5e9c17-bead-43d	Work streams	Responsive, accountable, effective and	Governance			21	22	24
Corporate Wide Strategic Planning (IDPs	Administrative Strategy and Planning:023261120 Institute Membership Fees	2cc4d855-b17a-4d6	Work streams	accountable, effective and efficient loca	Governance			6	7	7
	Administrative Strategy and Planning:029260900 Travel and Subsistence	53d432c7-5d06-4d5	Work streams	accountable, effective and efficient loca	Governance			58	92	97
	Administrative Strategy and Planning:Refreshments for Reviews - Food and bev	98128939-c1cc-416	Work streams	accountable, effective and efficient loca	Governance			47	50	52
	Operational:Municipal Running Cost	98128939-c1cc-416	Work streams	accountable, effective and efficient loca	Governance			4,664	4,629	4,880
	Performance Management:Annual report and oversight report	98128939-c1cc-416	Work streams	accountable, effective and efficient loca	Governance			305	320	336
Corporate Wide Strategic Planning (IDPs	Awareness Campaign:Radio Slots	1d5c1ecc-81f1-4e5	Work streams	accountable, effective and efficient loca	Governance			55	58	61
	Community Initiatives:Community Engagements	53d432c7-5d06-4d5	Work streams	accountable, effective and efficient loca	Governance			422	443	465
	Operational:Municipal Running Cost	7246b5db-afb4-4cf	Work streams	accountable, effective and efficient loca	Governance			10,441	11,294	11,959
	Public Participation Meeting:IDP/Mayoral Road Shows	8ddc6f45-4dde-419	Work streams	accountable, effective and efficient loca	Governance			264	277	291
	Transport Assets:Maintenance of Vehicles and Plant	dc94ec4e-b8d1-4b6	Corrective Maintenance	accountable, effective and efficient loca	Governance			90	92	94
Development Facilitation:Development C	Administrative Strategy and Planning:153260900 Travel and Subsistence	1d5c1ecc-81f1-4e5	Work streams	accountable, effective and efficient loca	Governance			2	2	2
	Awareness Campaign:Development Control Awareness Programme	53d432c7-5d06-4d5	Work streams	accountable, effective and efficient loca	Governance			5	6	6
	Operational:Municipal Running Cost	6fc47f62-0f54-44c5-	Work streams	accountable, effective and efficient loca	Governance			16,183	16,075	16,877
	Project Implementation:Ballito Village Precinct Plan review	6fc47f62-0f54-44c5-	Work streams	accountable, effective and efficient loca	Governance			35	50	50
	Project Implementation:Coastal Management Plan Review	6fc47f62-0f54-44c5-	Work streams	accountable, effective and efficient loca	Governance			230	300	300
	Project Implementation:Transportation Plans	98128939-c1cc-416	Work streams	accountable, effective and efficient loca	Governance			200	200	200
Disaster Management:Disaster Manageme	Disaster Relief:044 Disaster Relief	2439be63-3bf3-436	Work streams	accountable, effective and efficient loca	Governance			2,000	2,000	2,000
	Indigent and Cultural Management and Services:Indigent and Cultural Manageme	4c5459fb-48ef-4954	Work streams	accountable, effective and efficient loca	Governance			2,000	3,500	3,800
	Operational:Municipal Running Cost	53d432c7-5d06-4d5	Work streams	accountable, effective and efficient loca	Governance			4,616	4,649	4,877
	Transport Assets:Maintenance of Vehicles and Plant	8ddc6f45-4dde-419	Preventative Maintenance	accountable, effective and efficient loca	Governance			120	125	128
Economic Development/Planning:Econor	Administrative Strategy and Planning:032260900 Travel and Subsistence	06ebea2b-55a1-4f32	Work streams	accountable, effective and efficient loca	Governance			4	4	4

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KZN292 KwaDukuza - Supporting Table SA38 Consolidated detailed operational projects

R thousand						Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	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
Parent municipality:										
	Assistance and Support:COMMUNITY AGRICULTURE DEVELOP	07e1665d-3096-42b3	Work streams	accountable, effective and efficient loca	Governance			400	420	441
	Buildings:Buildings and Fences	1cb50752-5c6d-4ec	Work streams	accountable, effective and efficient loca	Governance			139	65	65
	Capacity Building Unemployed:CETA Candidacy - Expenditure	1cb50752-5c6d-4ec	Work streams	accountable, effective and efficient loca	Governance			1,000	-	-
	Community Development Initiatives:032 Livestock Support	3ce88011-64b9-470	Work streams	accountable, effective and efficient loca	Governance			100	105	110
	Operational:Municipal Running Cost	49d5c86c-959b-47b	Work streams	accountable, effective and efficient loca	Governance			13,262	13,612	14,235
	Project Implementation;032261723 Informal Trader Stalls	49d5c86c-959b-47b	Work streams	accountable, effective and efficient loca	Governance			150	158	165
	Project Implementation:032261724 Trade and Co-operative Development	53d432c7-5d06-4d5	Work streams	accountable, effective and efficient loca	Governance			100	105	110
	Project Implementation:INFORMAL TRADE & BUSS.SUPPORT	5b4af22c-dfeb-433d	Work streams	accountable, effective and efficient loca	Governance			60	60	60
	Project Implementation:Intermediary City Programme	6fc47f62-0f54-44c5-	Work streams	accountable, effective and efficient loca	Governance			100	100	100
	Project Implementation:KDM SMALL BUSINESS WEEK	6fc47f62-0f54-44c5-	Work streams	accountable, effective and efficient loca	Governance			250	300	300
	Project Implementation:LED START UP PROJECT	6fc47f62-0f54-44c5-	Work streams	accountable, effective and efficient loca	Governance			1,000	1,000	1,000
	Project Implementation;Nokukhanya Tourism Node Project	6fc47f62-0f54-44c5-	Work streams	accountable, effective and efficient loca	Governance			284	277	291
	Project Implementation:SMME Business Infrastructure Programme	6fc47f62-0f54-44c5-	Work streams	accountable, effective and efficient loca	Governance			12	12	12
	Project Implementation:SMME DEVELOPMENT	6fc47f62-0f54-44c5-	Work streams	accountable, effective and efficient loca	Governance			150	150	150
	Tourism Development:Tourism and Heritage	6fc47f62-0f54-44c5-	Work streams	accountable, effective and efficient loca	Governance			220	231	243
	Tourism Development:Tourism Development	6fc47f62-0f54-44c5-	Work streams	accountable, effective and efficient loca	Governance			175	150	150
	Tourism Projects:Mr Price Pro	6fc47f62-0f54-44c5-	Work streams	accountable, effective and efficient loca	Governance			10,000	11,000	11,000
	Tourism Projects:TOURISM EVENT SUPPORT	8ddc6f45-4dde-419	Work streams	accountable, effective and efficient loca	Governance			707	800	800
	Transformation and Related Matters:Business Process Review	98128939-c1cc-416	Work streams	accountable, effective and efficient loca	Governance			3,000	-	-
	Transport Assets:Maintenance of Vehicles and Plant	9de98011-ac2b-4648	Preventative Maintenance	accountable, effective and efficient loca	Governance			17	20	25
Electricity:Electricity - Rural North (Dept 4	Buildings:Main Maintenance	2b7d28f8-277c-40d5	Preventative Maintenance	accountable, effective and efficient loca	Governance			110	110	120
	Land:Line Clearing	53d432c7-5d06-4d5	Work streams	accountable, effective and efficient loca	Governance			19	19	20
	MV Networks:MV Network Equipment	5ba90874-95ab-4c0	Work streams	accountable, effective and efficient loca	Governance			200	300	300
	Operational:Municipal Running Cost	d227ae1c-77ac-40ae	Work streams	accountable, effective and efficient loca	Governance			7,643	9,571	9,799
Electricity:Electricity - Rural South (Dept 4	Buildings:Main Maintenance	2b7d28f8-277c-40d5	Corrective Maintenance	Responsive, accountable, effective and	Governance			321	320	320
	MV Networks:MV Network Equipment	53d432c7-5d06-4d5	Work streams	Responsive, accountable, effective and	Governance			4,534	5,141	5,223
	Operational:Municipal Running Cost	d227ae1c-77ac-40ae	Work streams	Responsive, accountable, effective and	Governance			475	695	696
Electricity:Electricity - Salaries Distributio	Operational:Municipal Running Cost	d227ae1c-77ac-40ae	Work streams	accountable, effective and efficient loca	Governance			48,297	52,170	54,778
Electricity:Electricity - SAPPI (Dept 440)	MV Networks:MV Network Equipment	53d432c7-5d06-4d5	Work streams	Responsive, accountable, effective and	Governance			1,002	1,428	1,435
Electricity:Electricity - Urban North (Dept 4	Buildings:Substation Buildings and Fences Maintenance	2b7d28f8-277c-40d5	Corrective Maintenance	Responsive, accountable, effective and	Governance			77	70	80
	MV Networks:MV Network Equipment	53d432c7-5d06-4d5	Work streams	Responsive, accountable, effective and	Governance			7,952	8,809	8,999
	Operational:Municipal Running Cost	d227ae1c-77ac-40ae	Work streams	Responsive, accountable, effective and	Governance			64	65	65
Electricity:Electricity - Urban South (Dept	Buildings:Main Maintenance	2b7d28f8-277c-40d5	Corrective Maintenance	Responsive, accountable, effective and	Governance			558	710	746
	Buildings:Substation Buildings and Fences Maintenance	2b7d28f8-277c-40d5	Corrective Maintenance	Responsive, accountable, effective and	Governance			236	230	250
	Land:Line Clearing	53d432c7-5d06-4d5	Corrective Maintenance	Responsive, accountable, effective and	Governance			101	100	110
	MV Networks:MV Network Equipment	5ba90874-95ab-4c0	Work streams	Responsive, accountable, effective and	Governance			5,959	7,961	7,584
	Operational:Municipal Running Cost	d227ae1c-77ac-40ae	Work streams	Responsive, accountable, effective and	Governance			644	1,500	1,600
Electricity:Electricity Administration (Dept	Administrative Strategy and Planning:400260560 Subscriptions	316b1434-d3db-4d7	Work streams	Responsive, accountable, effective and	Governance			271	270	280
	Administrative Strategy and Planning:400260900 Travel and Subsistence	3ce88011-64b9-470	Work streams	Responsive, accountable, effective and	Governance			104	100	120
	Administrative Strategy and Planning:400261120 Membership Fees	4c3439fb-48ef-4954	Work streams	Responsive, accountable, effective and	Governance			1,424	1,495	1,570

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R thousand						Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	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
Parent municipality:										
	Administrative Strategy and Planning:400261690 Standby Meals	53d432c7-5d06-4d5	Work streams	Responsive, accountable, effective and	Governance			1,339,695	1,385,516	1,526,700
	Buildings:Buildings and Fences	89314792-d0e7-48e	Corrective Maintenance	Responsive, accountable, effective and	Governance			8,000	5,000	5,000
	Energy Saving Initiatives:VUTHELA PROJECT	8ddc6f45-4dde-419	Work streams	Responsive, accountable, effective and	Governance			200	210	240
	Indigent and Cultural Management and Services:Indigent and Cultural Managem	98128939-c1cc-4166	Work streams	Responsive, accountable, effective and	Governance			15	16	17
	Machinery and Equipment:Radio Repairs	98128939-c1cc-4166	Corrective Maintenance	Responsive, accountable, effective and	Governance			41	43	45
	Machinery and Equipment:Tools and Equipment	98128939-c1cc-4166	Corrective Maintenance	Responsive, accountable, effective and	Governance			63	108	113
	MV Network Equipment:Replace Stolen Airdac Cable	98128939-c1cc-4166	Work streams	Responsive, accountable, effective and	Governance			804	844	886
	MV Substation Equipment:Planned Maintenance	9d6079f6-7c7f-41cb	Preventative Maintenance	Responsive, accountable, effective and	Governance			30	32	35
	Operational:Municipal Running Cost	9d6079f6-7c7f-41cb	Work streams	Responsive, accountable, effective and	Governance			132	132	135
	Public Protection and Safety:Security	e36121a0-0a6b-44fd	Work streams	Responsive, accountable, effective and	Governance			299	300	320
	Revenue Protection Program:Revenue Protection Programme	f0d913d1-d7ff-4f57-	Work streams	Responsive, accountable, effective and	Governance			6,265	-	-
	Transport Assets:Maintenance of Vehicles and Plant	fecca159-7acc-4f80-	Corrective Maintenance	Responsive, accountable, effective and	Governance			15,335	17,466	18,339
Finance:Assessment Rates (Dept 010)	Special Rating Areas:010261973 Special Rate Areas expenditure	bfb124b8-6206-4bd	Work streams	accountable, effective and efficient loca	Governance			15,336	16,256	17,231
Finance:Budget & Treasury Office (Dept 2	Administrative Strategy and Planning:215260330 Refreshments	34ce260f-4de2-46c4	Work streams	accountable, effective and efficient loca	Governance			650	650	650
	Administrative Strategy and Planning:215260900 Travel and Subsistence	3ce88011-64b9-4706	Work streams	accountable, effective and efficient loca	Governance			250	200	220
	Administrative Strategy and Planning:215261120 Membership Fees	4c5459fb-48ef-4954	Work streams	accountable, effective and efficient loca	Governance			800	820	850
	Buildings:Buildings and Fences	53d432c7-5d06-4d5	Corrective Maintenance	accountable, effective and efficient loca	Governance			56,568	58,304	60,912
	Financial Statements:Financial Management - Submission of Annual Financial St	8ddc6f45-4dde-419	Work streams	accountable, effective and efficient loca	Governance			13	14	16
	Furniture and Office Equipment:Furniture and Office Equipment	98128939-c1cc-4166	Corrective Maintenance	accountable, effective and efficient loca	Governance			2	2	2
	Furniture and Office Equipment:Kitchenware	98128939-c1cc-4166	Work streams	accountable, effective and efficient loca	Governance			14	14	15
	Indigent and Cultural Management and Services:Indigent and Cultural Managem	98128939-c1cc-4166	Work streams	accountable, effective and efficient loca	Governance			24	25	26
	Machinery and Equipment:Health and Safety Requirements	9d6079f6-7c7f-41cb	Work streams	accountable, effective and efficient loca	Governance			25	25	25
	Operational:Municipal Running Cost	bc5e9c17-bead-43d	Work streams	accountable, effective and efficient loca	Governance			50	50	52
	Transport Assets:Maintenance of Vehicles and Plant	bc5e9c17-bead-43d	Corrective Maintenance	accountable, effective and efficient loca	Governance			10	10	10
	Workshops Seminars and Subject Matter Training:Conferences and Workshops	ed5c0d41-e0bb-469	Work streams	accountable, effective and efficient loca	Governance			92	97	101
Fire Fighting and Protection:042 Fire and	Administrative Strategy and Planning:042261690 Standby Meals	3ce88011-64b9-4706	Work streams	accountable, effective and efficient loca	Governance			80	300	320
	Buildings:Buildings and Fences	53d432c7-5d06-4d5	Corrective Maintenance	accountable, effective and efficient loca	Governance			47,868	54,271	56,974
	Furniture and Office Equipment:Furniture and Office Equipment	8ddc6f45-4dde-419	Corrective Maintenance	accountable, effective and efficient loca	Governance			1,300	1,500	1,550
	Machinery and Equipment:Fire Extinguishers and Hydrants	98128939-c1cc-4166	Work streams	accountable, effective and efficient loca	Governance			51	53	56
	Machinery and Equipment:General Equipment and Signs	9d6079f6-7c7f-41cb	Work streams	accountable, effective and efficient loca	Governance			400	400	410
	Machinery and Equipment:Plant and Equipment	9d6079f6-7c7f-41cb	Work streams	accountable, effective and efficient loca	Governance			80	82	83
	Machinery and Equipment:Radio Repairs	9d6079f6-7c7f-41cb	Work streams	accountable, effective and efficient loca	Governance			160	162	165
	Machinery and Equipment:Replacement of Hose	9d6079f6-7c7f-41cb	Work streams	accountable, effective and efficient loca	Governance			260	265	270
	Operational:Municipal Running Cost	9d6079f6-7c7f-41cb	Work streams	accountable, effective and efficient loca	Governance			240	250	255
	Transport Assets:Maintenance of Vehicles and Plant	bc5e9c17-bead-43d	Corrective Maintenance	accountable, effective and efficient loca	Governance			12	10	12
Fleet Management:Mechnical Workshop (	Administrative Strategy and Planning:360260900 Travel and Subsistence	3ce88011-64b9-4706	Work streams	Responsive, accountable, effective and	Governance			44	45	50
	Buildings:Buildings and Fences	53d432c7-5d06-4d5	Corrective Maintenance	Responsive, accountable, effective and	Governance			13,686	14,488	15,149
	Machinery and Equipment:Occupational Saefty Requirements	8ddc6f45-4dde-419	Work streams	Responsive, accountable, effective and	Governance			600	890	935
	Machinery and Equipment:Tools and Equipment	98128939-c1cc-4166	Corrective Maintenance	Responsive, accountable, effective and	Governance			1	1	1
	Operational:Municipal Running Cost	9d6079f6-7c7f-41cb	Work streams	Responsive, accountable, effective and	Governance			15	16	17
	Transport Assets:Maintenance of Vehicles and Plant	9d6079f6-7c7f-41cb	Corrective Maintenance	Responsive, accountable, effective and	Governance			50	52	55
Fleet Management:Vehicle Distribution (D	Operational:Municipal Running Cost	53d432c7-5d06-4d5	Work streams	Responsive, accountable, effective and	Governance			2,954	3,417	3,588

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KZN292 KwaDukuza - Supporting Table SA38 Consolidated detailed operational projects

R thousand						Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	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
Parent municipality:	Transport Assets:Maintenance of Vehicles and Plant	8ddc6f45-4dde-419	Corrective Maintenance	Responsive, accountable, effective and	Governance			1,954	2,120	2,200
Governance Function:Internal Audit (Dep	Administrative Strategy and Planning:023260900 Travel and Subsistence	53d432c7-5d06-4d5	Work streams	Responsive, accountable, effective and	Governance			6,092	6,203	6,505
	Administrative Strategy and Planning:023261120 Institute Membership Fees	8ddc6f45-4dde-419	Work streams	Responsive, accountable, effective and	Governance			17	20	22
	Operational:Municipal Running Cost	96128939-c1cc-416	Work streams	Responsive, accountable, effective and	Governance			54	57	60
	Public Protection and Safety:Anti Fraud Hotline	96128939-c1cc-416	Work streams	Responsive, accountable, effective and	Governance			105	142	149
	Transport Assets:Maintenance of Vehicles and Plant	fecca159-7acc-4f60-	Corrective Maintenance	Responsive, accountable, effective and	Governance			93	97	102
Housing:026 Human Settlements	Administrative Strategy and Planning:026255458 Subscriptions & Membership	06ebea2b-55a1-4f32	Work streams	Responsive, accountable, effective and	Governance			250	368	386
	Administrative Strategy and Planning:026260900 Travel and Subsistence	3ca88011-64b9-470	Work streams	Responsive, accountable, effective and	Governance			1,200	1,000	1,100
	Buildings:Buildings and Fences	4c5459fb-48ef-4954	Corrective Maintenance	Responsive, accountable, effective and	Governance			300	885	930
	Community Development Initiatives:Housing Masakhane events	53d432c7-5d06-4d5	Work streams	Responsive, accountable, effective and	Governance			16,489	17,543	18,207
	Furniture and Office Equipment:Kitchenware	8ddc6f45-4dde-419	Work streams	Responsive, accountable, effective and	Governance			100	120	130
	Indigent and Cultural Management and Services:Indigent and Cultural Managem	96128939-c1cc-416	Work streams	Responsive, accountable, effective and	Governance			55	58	61
	Machinery and Equipment:Tools and Equipment	96128939-c1cc-416	Work streams	Responsive, accountable, effective and	Governance			6	6	6
	Operational:Municipal Running Cost	9d6079f6-7c7f-41cb	Work streams	Responsive, accountable, effective and	Governance			20	22	24
	Social Housing:DOH CONSTRUCTION PROJECT	b2198860-c784-48a	Work streams	Responsive, accountable, effective and	Governance			10,000	10,000	10,000
	Transport Assets:Maintenance of Vehicles and Plant	bc5e9c17-bead-43d	Corrective Maintenance	Responsive, accountable, effective and	Governance			1	1	1
	Workshops Seminars and Subject Matter Training:026260860 Workshops for Hou	ad5c0d41-e0bb-489	Work streams	Responsive, accountable, effective and	Governance			150	158	165
Human Resources:Human Resources (De	Administrative Strategy and Planning:021260900 Travel and Subsistence	06ebea2b-55a1-4f32	Work streams	Responsive, accountable, effective and	Governance			200	200	200
	Community Development Initiatives:Artisan Development Programme	071b3f37-e359-400d	Work streams	Responsive, accountable, effective and	Governance			900	900	900
	Employee Assistance Programme:Employee Assistance Programme - Workers	53d432c7-5d06-4d5	Work streams	Responsive, accountable, effective and	Governance			13,040	12,821	13,415
	Furniture and Office Equipment:Kitchenware	6d4e73e8-eb49-4afc	Work streams	Responsive, accountable, effective and	Governance			350	350	400
	Human Resource Management:Job Evaluation	8ddc6f45-4dde-419	Work streams	Responsive, accountable, effective and	Governance			34	35	37
	Human Resource Management:Labour Relations	96128939-c1cc-416	Work streams	Responsive, accountable, effective and	Governance			27	29	30
	Human Resource Management:Recruitment and Development Programme	9d6079f6-7c7f-41cb	Work streams	Responsive, accountable, effective and	Governance			66	66	66
	Machinery and Equipment:Health and Safety Requirements	bc5e9c17-bead-43d	Work streams	Responsive, accountable, effective and	Governance			10	10	10
	Municipal Minimum Competency Level:MFMP	ad5c0d41-e0bb-489	Work streams	Responsive, accountable, effective and	Governance			3,000	3,150	3,308
	Operational:Municipal Running Cost	fe839289-5ff6-40aa-	Work streams	Responsive, accountable, effective and	Governance			650	650	650
	Transport Assets:Maintenance of Vehicles and Plant	fe839289-5ff6-40aa-	Corrective Maintenance	Responsive, accountable, effective and	Governance			500	500	500
	Workshops Seminars and Subject Matter Training:Staff Training	fe839289-5ff6-40aa-	Work streams	Responsive, accountable, effective and	Governance			23	23	23
Information Technology:Information Tech	Administrative Strategy and Planning:210260900 Travel and Subsistence	19520452-a418-475	Work streams	Responsive, accountable, effective and	Governance			1,000	1,600	1,600
	Communication and Development:Electronic Document Management Services(S	19520452-a418-475	Work streams	Responsive, accountable, effective and	Governance			200	220	220
	Computer Equipment:Hardware Support	206ae6e5-20a9-418	Work streams	Responsive, accountable, effective and	Governance			150	160	165
	Operational:Municipal Running Cost	53d432c7-5d06-4d5	Work streams	Responsive, accountable, effective and	Governance			27,018	28,284	29,665
	Transport Assets:Maintenance of Vehicles and Plant	8ddc6f45-4dde-419	Corrective Maintenance	Responsive, accountable, effective and	Governance			32	35	38
	Website Development and Maintenance:Network and Server	96128939-c1cc-416	Corrective Maintenance	Responsive, accountable, effective and	Governance			25	63	66
	Website Development and Maintenance:Server Room Maintenance	bfc1c0b2-0bda-4b1	Corrective Maintenance	Responsive, accountable, effective and	Governance			320	320	320
Libraries and Archives:Library (Dept 030)	Administrative Strategy and Planning:030260330 Refreshments	3ca88011-64b9-470	Work streams	Responsive, accountable, effective and	Governance			612	450	500
	Administrative Strategy and Planning:030260560 Subscriptions	53d432c7-5d06-4d5	Work streams	Responsive, accountable, effective and	Governance			17,088	15,584	16,217
	Administrative Strategy and Planning:030260900 Travel and Subsistence	8ddc6f45-4dde-419	Work streams	Responsive, accountable, effective and	Governance			69	70	75
	Administrative Strategy and Planning:030261120 Institute Membership Fees	96128939-c1cc-416	Work streams	Responsive, accountable, effective and	Governance			5	5	6
	Administrative Strategy and Planning:030261823 Stocktaking Payment to KZN DA	96128939-c1cc-416	Work streams	Responsive, accountable, effective and	Governance			13	14	14
	Buildings:Buildings and Fences	96128939-c1cc-416	Corrective Maintenance	Responsive, accountable, effective and	Governance			30	32	33

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R thousand						Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	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
Parent municipality:										
	Operational:Municipal Running Cost	98128939-c1cc-4166	Work streams	Responsive, accountable, effective and	Governance			5	5	5
	Transport Assets:Maintenance of Vehicles and Plant	98128939-c1cc-4166	Corrective Maintenance	Responsive, accountable, effective and	Governance			94	99	104
	Workshops Seminars and Subject Matter Training:Conferences and Workshops	ed5c0d41-e0bb-489	Work streams	Responsive, accountable, effective and	Governance			22	23	25
Marketing Customer Relations Publicity	Administrative Strategy and Planning:024260800 Travel and Subsistence	53d432c7-5d08-4d5	Work streams	Responsive, accountable, effective and	Governance			9,750	11,047	11,597
	Customer Satisfaction Survey:024261773 Corporate Branding	72884612-1007-475	Work streams	Responsive, accountable, effective and	Governance			414	434	456
	Events and Organisations:024261774 Events	98128939-c1cc-4166	Work streams	Responsive, accountable, effective and	Governance			220	231	242
	Mayoral/Executive Mayor Campaigns:PUBLIC AFFAIRS	b81b20d2-80c1-438	Work streams	Responsive, accountable, effective and	Governance			1,533	2,659	2,792
	Operational:Municipal Running Cost	ed5c0d41-e0bb-489	Work streams	Responsive, accountable, effective and	Governance			175	289	303
	Workshops Seminars and Subject Matter Training:Conferences and Workshops	ef92cf7f-315e-4026-	Work streams	Responsive, accountable, effective and	Governance			413	854	896
Mayor and Council:Council General Expe	Administrative Strategy and Planning:020260560 Contribution for subscription to	06ebea2b-55a1-4f32	Work streams	Responsive, accountable, effective and	Governance			188	197	207
	Administrative Strategy and Planning:020260900 Travel and Subsistence	53d432c7-5d08-4d5	Work streams	Responsive, accountable, effective and	Governance			55,345	58,198	61,095
	Administrative Strategy and Planning:020260910 Travelling and Other Expenses	7246b5db-afb4-4cfb	Work streams	Responsive, accountable, effective and	Governance			500	525	551
	Community Development Initiatives:Isizwe Development Programmes	8ddc6f45-4dde-4193	Work streams	Responsive, accountable, effective and	Governance			700	810	830
	Community Initiatives:020260530 Grants-in-Aid	98128939-c1cc-4166	Work streams	Responsive, accountable, effective and	Governance			6,116	6,422	6,743
	Operational:Municipal Running Cost	98128939-c1cc-4166	Work streams	Responsive, accountable, effective and	Governance			600	840	882
	Special Events and Functions:Caucus Fund	98128939-c1cc-4166	Work streams	Responsive, accountable, effective and	Governance			700	735	772
	Special Events and Functions:Mayoral Handover	a3729daa-fddb-416	Work streams	Responsive, accountable, effective and	Governance			83	87	92
	Special Events and Functions:Refreshments for Councillors	a3729daa-fddb-416	Work streams	Responsive, accountable, effective and	Governance			250	420	441
	Transport Assets:Maintenance of Vehicles and Plant	a3729daa-fddb-416	Corrective Maintenance	Responsive, accountable, effective and	Governance			79	83	87
	Workshops Seminars and Subject Matter Training:Conferences and Workshops	ed5c0d41-e0bb-489	Work streams	Responsive, accountable, effective and	Governance			500	788	827
Municipal Manager Town Secretary and	Buildings:Buildings and Fences	3ce88011-64b9-470	Corrective Maintenance	Responsive, accountable, effective and	Governance			51	80	85
	Master plan:Professional Consultant (Project at the Planning Stage)	53d432c7-5d08-4d5	Work streams	Responsive, accountable, effective and	Governance			8,064	8,132	8,538
	Operational:Municipal Running Cost	b4e8e3a8-0d07-446	Work streams	Responsive, accountable, effective and	Governance			1,500	1,500	1,500
Municipal Manager Town Secretary and	Administrative Strategy and Planning:022 261120 Membership / Affiliation fees	06ebea2b-55a1-4f32	Work streams	Responsive, accountable, effective and	Governance			300	315	331
	Administrative Strategy and Planning:022260900 Travel and Subsistence	206ae6e5-20a9-418	Work streams	Responsive, accountable, effective and	Governance			84	85	85
	Communication and Development:Complaints Management	2c68cc5f-436c-4b5f	Work streams	Responsive, accountable, effective and	Governance			350	368	386
	Community Development Initiatives:Masakhane Campaign 022261812	2c68cc5f-436c-4b5f	Work streams	Responsive, accountable, effective and	Governance			50	53	55
	Community Initiatives:022 Adhoc Grant in Aid	4c5459fb-48ef-4954	Work streams	Responsive, accountable, effective and	Governance			130	137	143
	Community Initiatives:16 days of activism	53d432c7-5d08-4d5	Work streams	Responsive, accountable, effective and	Governance			31,705	31,710	33,009
	Community Initiatives:Older persons Aid	7246b5db-afb4-4cfb	Work streams	Responsive, accountable, effective and	Governance			1,500	1,575	1,654
	Community Initiatives:SUKUMA SAKHE	7246b5db-afb4-4cfb	Work streams	Responsive, accountable, effective and	Governance			350	368	386
	Community Initiatives:War room establishment	7246b5db-afb4-4cfb	Work streams	Responsive, accountable, effective and	Governance			200	210	221
	Disability:022 Albinism Support	7246b5db-afb4-4cfb	Work streams	Responsive, accountable, effective and	Governance			150	158	165
	Disability:022 Disability Support	7246b5db-afb4-4cfb	Work streams	Responsive, accountable, effective and	Governance			1	1	1
	Gender Development:Womens Month	98128939-c1cc-4166	Work streams	Responsive, accountable, effective and	Governance			55	58	61
	Indigent and Cultural Management and Services:Indigent and Cultural Manageme	98128939-c1cc-4166	Work streams	Responsive, accountable, effective and	Governance			9	10	10
	Mayoral/Executive Mayor Campaigns:INTERGOVT RELATIONS PROGRAM	b81b20d2-80c1-438	Work streams	Responsive, accountable, effective and	Governance			450	473	496
	Operational:Municipal Running Cost	bc6f6230-17c4-4f77	Work streams	Responsive, accountable, effective and	Governance			150	158	165
	Risk Management:Risk Management Committee	cd13eb1c-fe4d-438	Work streams	Responsive, accountable, effective and	Governance			110	100	100
	Risk Management:Risk Management Services (Risk Assessments Capacitation	cd13eb1c-fe4d-438	Work streams	Responsive, accountable, effective and	Governance			70	50	50
Museums and Art Galleries:Museum (Dep	Administrative Strategy and Planning:031 SAMA Subscriptions	3ce88011-64b9-470	Work streams	Responsive, accountable, effective and	Governance			25	30	35
	Buildings:Buildings and Fences	49d5c66c-959b-47b	Corrective Maintenance	Responsive, accountable, effective and	Governance			80	84	88

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R thousand						Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	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
Parent municipality:										
	Furniture and Office Equipment:Furniture and Office Equipment	53d432c7-5d06-4d5	Work streams	Responsive, accountable, effective and	Governance			1,551	1,576	1,647
	Operational:Municipal Running Cost	96128939-c1cc-416	Work streams	Responsive, accountable, effective and	Governance			3	3	3
	Tourism Development:Tourism and Heritage	bc5e9c17-bead-43d	Work streams	Responsive, accountable, effective and	Governance			25	26	27
	Workshops Seminars and Subject Matter Training:Conferences and Workshops	ed5c0d41-e0bb-489	Work streams	Responsive, accountable, effective and	Governance			1	1	1
Police Forces Traffic and Street Parking	Administrative Strategy and Planning:035260900 Travel and Subsistence	13c544a0-240a-4fdc	Work streams	Responsive, accountable, effective and	Governance			211	200	200
	Master plan:Professional Consultant (Project at the Planning Stage)	53d432c7-5d06-4d5	Work streams	Responsive, accountable, effective and	Governance			11,038	11,557	12,135
	Operational:Municipal Running Cost	8ddc6f45-4dde-419	Work streams	Responsive, accountable, effective and	Governance			80	81	83
	Roads:Pavements	96128939-c1cc-416	Work streams	Responsive, accountable, effective and	Governance			2	2	2
	Transport Assets:Maintenance of Vehicles and Plant	b4e8e3a8-0d07-446	Corrective Maintenance	Responsive, accountable, effective and	Governance			800	500	500
Police Forces Traffic and Street Parking	Administrative Strategy and Planning:041260900 Travel and Subsistence	13c544a0-240a-4fdc	Work streams	Responsive, accountable, effective and	Governance			250	250	250
	Awareness Campaign:WARD CRIME SAFETY AWARENESS	1d5c1ecc-81f1-4e59	Work streams	Responsive, accountable, effective and	Governance			12	12	13
	Buildings:Buildings and Fences	3ce88011-64b9-470	Corrective Maintenance	Responsive, accountable, effective and	Governance			83	80	100
	Furniture and Office Equipment:Furniture and Office Equipment	53d432c7-5d06-4d5	Corrective Maintenance	Responsive, accountable, effective and	Governance			76,550	86,551	90,853
	Machinery and Equipment:CCTV Repairs and Maintenance	8ddc6f45-4dde-419	Corrective Maintenance	Responsive, accountable, effective and	Governance			1,000	1,550	1,600
	Machinery and Equipment:General Equipment and Signs	96128939-c1cc-416	Corrective Maintenance	Responsive, accountable, effective and	Governance			137	144	151
	Machinery and Equipment:Plant and Equipment	9d6079f6-7c7f-41cb	Corrective Maintenance	Responsive, accountable, effective and	Governance			10	10	12
	Machinery and Equipment:Radio Repairs	9d6079f6-7c7f-41cb	Corrective Maintenance	Responsive, accountable, effective and	Governance			6	6	6
	Machinery and Equipment:Tools and Equipment	9d6079f6-7c7f-41cb	Corrective Maintenance	Responsive, accountable, effective and	Governance			150	150	150
	Operational:Municipal Running Cost	9d6079f6-7c7f-41cb	Work streams	Responsive, accountable, effective and	Governance			33	35	35
	Public Protection and Safety:COMMUNITY ROAD SAFTEY PROJECT	9d6079f6-7c7f-41cb	Work streams	Responsive, accountable, effective and	Governance			6	7	7
	Public Protection and Safety:FESTIVE SEASON ROAD SAFETY	bc5e9c17-bead-43d	Work streams	Responsive, accountable, effective and	Governance			7	7	8
	Public Protection and Safety:SCHOOLS ROAD SAFTEY PROJECT	ed5c0d41-e0bb-489	Work streams	Responsive, accountable, effective and	Governance			25	26	27
	Public Protection and Safety:VISIBLE POLICING & ANTI CRIME	fecca159-7acc-4f60	Work streams	Responsive, accountable, effective and	Governance			12	12	12
	Roads:Pavements	fecca159-7acc-4f60	Corrective Maintenance	Responsive, accountable, effective and	Governance			6	6	6
	Transport Assets:Maintenance of Vehicles and Plant	fecca159-7acc-4f60	Corrective Maintenance	Responsive, accountable, effective and	Governance			19	19	19
	Workshops Seminars and Subject Matter Training:Conferences and Workshops	fecca159-7acc-4f60	Work streams	Responsive, accountable, effective and	Governance			1	1	1
Property Services:Civic Building (Dept 18	Buildings:Buildings and Fences	3ce88011-64b9-470	Corrective Maintenance	Responsive, accountable, effective and	Governance					
	Operational:Municipal Running Cost	53d432c7-5d06-4d5	Work streams	Responsive, accountable, effective and	Governance					
	Transport Assets:Maintenance of Vehicles and Plant	8ddc6f45-4dde-419	Corrective Maintenance	Responsive, accountable, effective and	Governance					
Property Services:Staff Housing and Esta	Operational:Municipal Running Cost	53d432c7-5d06-4d5	Work streams	accountable, effective and efficient loca	Governance			19	20	21
Recreational Facilities:Beach Amenities	Administrative Strategy and Planning:015261845 Blue Flag	3ce88011-64b9-470	Work streams	Responsive, accountable, effective and	Governance			392	350	360
	Buildings:Buildings and Fences	53d432c7-5d06-4d5	Corrective Maintenance	Responsive, accountable, effective and	Governance			15,328	15,508	16,247
	Buildings:Civic Buildings	8ddc6f45-4dde-419	Corrective Maintenance	Responsive, accountable, effective and	Governance			323	350	355
	Machinery and Equipment:Tools and Equipment	96128939-c1cc-416	Corrective Maintenance	Responsive, accountable, effective and	Governance			318	334	351
	Operational:Municipal Running Cost	9d6079f6-7c7f-41cb	Work streams	Responsive, accountable, effective and	Governance			25	24	25
	Transport Assets:Maintenance of Vehicles and Plant	d839f2a8-304b-454a	Corrective Maintenance	Responsive, accountable, effective and	Governance			276	280	285
Recreational Facilities:Marine Safety	Buildings:Buildings and Fences	3ce88011-64b9-470	Corrective Maintenance	Responsive, accountable, effective and	Governance			13	13	15
	Machinery and Equipment:General Equipment and Signs	53d432c7-5d06-4d5	Work streams	Responsive, accountable, effective and	Governance			25,179	25,688	26,961
	Machinery and Equipment:Radio Repairs	8ddc6f45-4dde-419	Corrective Maintenance	Responsive, accountable, effective and	Governance			350	360	365
	Operational:Municipal Running Cost	9d6079f6-7c7f-41cb	Work streams	Responsive, accountable, effective and	Governance			190	195	198
	Transport Assets:Maintenance of Vehicles and Plant	9d6079f6-7c7f-41cb	Corrective Maintenance	Responsive, accountable, effective and	Governance			70	72	75

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R thousand						Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	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
Parent municipality:										
Recreational Facilities:Sports and Recrea	Buildings:Buildings and Fences	3ce88011-64b9-470	Corrective Maintenance	Responsive, accountable, effective and	Governance			529	646	674
	External Facilities:Pool and Beach Maintenance	53d432c7-5d06-4d5	Corrective Maintenance	Responsive, accountable, effective and	Governance			10,394	10,684	11,127
	External Facilities:Stadium and Ground Maintenance	f22b918d-b238-45ef	Corrective Maintenance	Responsive, accountable, effective and	Governance			129	140	145
	Operational:Municipal Running Cost	f22b918d-b238-45ef	Work streams	Responsive, accountable, effective and	Governance			348	358	372
Road and Traffic Regulation:Vehicle Lice	Administrative Strategy and Planning:047260900 Travel and Subsistence	3ce88011-64b9-470	Work streams	Responsive, accountable, effective and	Governance			200	200	240
	Buildings:Buildings and Fences	53d432c7-5d06-4d5	Corrective Maintenance	Responsive, accountable, effective and	Governance			5,908	5,864	6,156
	Operational:Municipal Running Cost	96128939-c1cc-4169	Work streams	Responsive, accountable, effective and	Governance			4	4	4
Road and Traffic Regulation:Vehicle Test	Administrative Strategy and Planning:046260900 Travel and Subsistence	3ce88011-64b9-470	Work streams	Responsive, accountable, effective and	Governance			200	200	240
	Buildings:Buildings and Fences	53d432c7-5d06-4d5	Corrective Maintenance	Responsive, accountable, effective and	Governance			11,967	11,936	12,526
	Machinery and Equipment:General Equipment and Signs	96128939-c1cc-4169	Work streams	Responsive, accountable, effective and	Governance			38	40	42
	Operational:Municipal Running Cost	9d6079f6-7c7f-41cb	Work streams	Responsive, accountable, effective and	Governance			18	18	18
Roads: Roads and Stormwater (Dept 170)	Drainage:Roads and Stormwater Drains	1d3b8183-c480-4d0	Corrective Maintenance	Responsive, accountable, effective and	Governance			6,500	7,500	7,500
	Land:Pothole Repairs	53d432c7-5d06-4d5	Corrective Maintenance	Responsive, accountable, effective and	Governance			94,297	107,901	112,564
	Machinery and Equipment:Machinery	8bb3ef01-1459-4916	Corrective Maintenance	Responsive, accountable, effective and	Governance			6,000	7,000	7,000
	Machinery and Equipment:Tools and Equipment	8ddc6f45-4dde-419	Corrective Maintenance	Responsive, accountable, effective and	Governance			1,800	2,100	2,200
	Operational:Municipal Running Cost	9d6079f6-7c7f-41cb	Work streams	Responsive, accountable, effective and	Governance			220	400	420
	Roads:Earthworks	9d6079f6-7c7f-41cb	Corrective Maintenance	Responsive, accountable, effective and	Governance			1,272	2,000	2,000
	Transport Assets:Maintenance of Vehicles and Plant	f67b2cf1-0d24-4790	Corrective Maintenance	Responsive, accountable, effective and	Governance			6,600	8,500	8,500
Roads:Civic Works Administration (Dept	Administrative Strategy and Planning:156260900 Travel and Subsistence	53d432c7-5d06-4d5	Work streams	Responsive, accountable, effective and	Governance			14,183	14,864	15,542
	Administrative Strategy and Planning:156261120 Institute Membership Fees	8ddc6f45-4dde-419	Work streams	Responsive, accountable, effective and	Governance			110	120	125
	Master plan:Professional Consultant (Project at the Planning Stage)	96128939-c1cc-4169	Work streams	Responsive, accountable, effective and	Governance			100	105	221
	Operational:Municipal Running Cost	96128939-c1cc-4169	Work streams	Responsive, accountable, effective and	Governance			9	9	10
	Project:156261815 EPWP Expenditure	b4e8e3a8-0d07-446	Work streams	Responsive, accountable, effective and	Governance			1,000	1,000	1,000
	Transport Assets:Maintenance of Vehicles and Plant	d7388c2f-addc-484	Corrective Maintenance	Responsive, accountable, effective and	Governance			3,089	1,575	1,654
	Workshops Seminars and Subject Matter Training:Conferences and Workshops	ed5c0d41-e0bb-489	Work streams	Responsive, accountable, effective and	Governance			130	263	276
Security Services:Security Services (Dept	Operational:Municipal Running Cost	53d432c7-5d06-4d5	Work streams	Responsive, accountable, effective and	Governance			12,561	12,824	13,466
	Public Protection and Safety:Security	fecca159-7acc-4f60	Work streams	Responsive, accountable, effective and	Governance			66	65	70
Solid Waste Removal:Refuse Service (De	Administrative Strategy and Planning:255260900 Travel and Subsistence	1d988101-75f7-4365	Work streams	Responsive, accountable, effective and	Governance			89	90	95
	Buildings:Buildings and Fences	3ce88011-64b9-470	Corrective Maintenance	Responsive, accountable, effective and	Governance			212	200	250
	External Facilities:Refuse Receptacles	53d432c7-5d06-4d5	Work streams	Responsive, accountable, effective and	Governance			167,261	177,088	186,097
	Feasibility Studies:255 House Count Survey North/South	8cd5c07a-8861-4cb	Work streams	Responsive, accountable, effective and	Governance			81	100	120
	Operational:Municipal Running Cost	8ddc6f45-4dde-419	Work streams	Responsive, accountable, effective and	Governance			5,935	6,200	6,250
	Transport Assets:Maintenance of Vehicles and Plant	96128939-c1cc-4169	Corrective Maintenance	Responsive, accountable, effective and	Governance			53	58	58
	Workshops Seminars and Subject Matter Training:Conferences and Workshops	ed5c0d41-e0bb-489	Work streams	Responsive, accountable, effective and	Governance			21	22	23
Street Cleaning:Health - Street Sweeping	Machinery and Equipment:Tools and Equipment	53d432c7-5d06-4d5	Corrective Maintenance	Responsive, accountable, effective and	Governance			12,561	12,824	13,466
	Operational:Municipal Running Cost	9d6079f6-7c7f-41cb	Work streams	Responsive, accountable, effective and	Governance			66	65	70
Street Lighting and Signal Systems:Stree	Operational:Municipal Running Cost	4bcff7c4-a72a-4724	Work streams	Responsive, accountable, effective and	Governance			4,830	6,393	6,713
	Road Furniture:Street Lights	4bcff7c4-a72a-4724	Work streams	Responsive, accountable, effective and	Governance			273	280	290

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R thousand						Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	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
Parent municipality:										
	Road Furniture:Traffic Lights	53d432c7-5d06-4d5	Work streams	Responsive, accountable, effective and	Governance			1,147	1,200	1,250
Supply Chain Management:Stores and Pr	Administrative Strategy and Planning:220260800 Travel and Subsistance	3ce88011-64b9-470	Work streams	Responsive, accountable, effective and	Governance			32	32	35
	Buildings:Buildings and Fences	53d432c7-5d06-4d5	Work streams	Responsive, accountable, effective and	Governance			11,794	11,710	12,293
	Operational:Municipal Running Cost	8ddc8f45-4dde-419	Work streams	Responsive, accountable, effective and	Governance			20	25	30
	Transport Assets:Maintenance of Vehicles and Plant	98128939-c1cc-4169	Corrective Maintenance	Responsive, accountable, effective and	Governance			1	1	1
Town Planning Building Regulations and	Administrative Strategy and Planning:155260900 Travel and Subsistance	144800aa-3f05-4759	Work streams	Responsive, accountable, effective and	Governance			300	300	300
	Awareness Campaign:Town Planning Awareness Programme	1d5c1ecc-81f1-4e59	Work streams	Responsive, accountable, effective and	Governance			8	8	9
	Operational:Municipal Running Cost	53d432c7-5d06-4d5	Work streams	Responsive, accountable, effective and	Governance			17,313	17,259	18,122
	Spatial Planning:GIS Licencing	98128939-c1cc-4169	Work streams	Responsive, accountable, effective and	Governance			1	1	1
	Workshops Seminars and Subject Matter Training:155262023 BCO Convention	ed5c0d41-e0bb-489	Work streams	Responsive, accountable, effective and	Governance			55	58	61
Town Planning Building Regulations and	Administrative Strategy and Planning:154260900 Travel and Subsistance	1d5c1ecc-81f1-4e59	Work streams	Responsive, accountable, effective and	Governance			5	5	6
	Administrative Strategy and Planning:154261786 Professional Subscriptions	3ce88011-64b9-470	Work streams	Responsive, accountable, effective and	Governance			15	10	15
	Awareness Campaign:Town Planning Awareness Programme	53d432c7-5d06-4d5	Work streams	Responsive, accountable, effective and	Governance			11,484	11,467	11,898
	Buildings:Buildings and Fences	6fc47f62-0f54-44c5-	Corrective Maintenance	Responsive, accountable, effective and	Governance			4	4	4
	Machinery and Equipment:Tools and Equipment	8ddc8f45-4dde-419	Corrective Maintenance	Responsive, accountable, effective and	Governance			30	32	35
	Operational:Municipal Running Cost	98128939-c1cc-4169	Work streams	Responsive, accountable, effective and	Governance			55	58	61
	Project Implementation:Precinct Plans - Rapid Management Urbanisation Areas	98128939-c1cc-4169	Work streams	Responsive, accountable, effective and	Governance			9	9	9
	Transport Assets:Maintenance of Vehicles and Plant	9d6078f8-7c7f-41cb	Corrective Maintenance	Responsive, accountable, effective and	Governance			1	1	2
	Workshops Seminars and Subject Matter Training:Conferences and Workshops	ed5c0d41-e0bb-489	Work streams	Responsive, accountable, effective and	Governance			85	89	94
Parent Operational expenditure						-	-	2,620,583	2,751,648	2,926,568
Entities: *List all Operational projects grouped by Entity*										
Entity A Water project A										
Entity B Electricity project B										
Entity Operational expenditure						-	-	-	-	-
Total Operational expenditure						-	-	2,620,583	2,751,648	2,926,568

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DRAFT BUDGET TABLES

In terms of the Municipal Budget and Reporting Regulations, the 10 primary budget tables, as attached, reflects the 2024/2025 budget and MTREF to be supported by Council and made public for comment.

Budget Table	Synopsis of table
Table A1	High level summary of the municipality's budget, including operating, capital, financial position, cash flow and MFMA funding compliance.
Table A2	Indicative of the budgeted financial performance with regards to revenue and expenditure per standard classification.
Table A3	Indicative of the budgeted financial performance with regards to revenue and expenditure and operating surplus or deficit per municipal vote.
Table A4	Indicative of the budgeted financial performance with regards to revenue by source and expenditure by type.
Table A5	Indicative of the municipality's capital projects in relation to the capital expenditure by municipal vote, capital expenditure by classification, and funding sources. Also included is information pertaining to capital transfers from National and Provincial government. KDM has adopted a multi-year capital budget appropriation.
Table A6	Indicative of the financial position of the municipality.
Table A7	Indicative of the cash and cash equivalent of the municipality over the draft MTREF.
Table A8	Indicative of the Cash Backed Reserves/ Accumulated Surplus. Represents an evaluation of the funding levels by forecasting cash and investments at year end and reconciling the available funding to the liabilities in existence. This is in line with MFMA legislation.
Table A9	Represents the municipal capital allocations to the funding of new assets and renewal of existing assets. This also includes spending on repairs and maintenance.
Table A10	Indicative of the service delivery levels, including backlogs, for each of the main services.

2.1 OVERVIEW OF ANNUAL BUDGET PROCESS

OVERVIEW OF THE ANNUAL BUDGET PROCESS

BACKGROUND

KDM is required to follow a strict budget process that enables significant participation by the community and all stakeholders. This budget process is governed by the MSA and the MFMA.

Numerous departmental meetings and workshops were held to ensure that the MTREF is closely aligned to KDM's IDP and its SDBIP. Regular meetings were scheduled involving the BSC; the BTO and all business units.

The DRAFT MTREF will also be submitted to Provincial and National Treasury immediately after consideration by the council as required by the MFMA.

- **Business Unit Consultation**

The Business Units have been advised to account for all operating costs necessary for the life of capital projects in compiling their Capital Budget, and, also, all incidental cost savings and increases in revenue.

Both the Operating and Capital Budgets have been evaluated through a prioritisation mechanism to assist in ensuring alignment to KDM's development strategies.

POLITICAL OVERSIGHT

Section 53 of the MFMA requires the mayor to provide general political guidance over the budget process and the priorities that must guide the preparation of the budget. To assist the prioritisation and spending plans of Council, the political component has a duty to oversee the budget process.

The municipality has a functional Budget Steering Committee in place. The BSC monitors financial planning and spending plans and advises Council accordingly. The BSC also considers all budget-related policies before these are tabled to Council for approval.

BUDGET-RELATED POLICIES

The following budget-related policies were considered in developing the MTREF:

1. Rates Policy
2. Credit Control & Debt Collection Policy
3. Indigent Policy
4. Tariff Policy
5. Investment & Cash Management Policy
6. Borrowing Framework Policy and Guidelines
7. Virement Policy
8. Budget Policy
9. Funding and Reserves Policy
10. Assets Management Policy
11. Long Term Financial Planning Policy
12. Infrastructure, Investments & Capital Projects
13. Supply Chain Management Policy
14. Supply Chain Management Policy for Infrastructure Procurement and Delivery Management

These have been tabled as a separate item for the consideration by Council.

ALIGNMENT WITH NATIONAL & PROVINCIAL PRIORITIES

The MTREF is in line with National and Provincial objectives. The successful alignment of KDM's service delivery priorities, as captured in its IDP, is critical in achieving its developmental goals. The MTREF is also formulated in a manner that supports KDM's long-term sustainable growth and development.

The following priorities are National Government's framework to enhance the social, cultural, and economic welfare of all South Africans:

- Protect the poor
- Build capacity for long-term growth
- Sustain employment growth
- Maintain sustainable debt level
- Address sector barriers to growth and investment

The following key policy areas are the focus of 2024/2025 Provincial Budget:

- Poverty alleviation
- Economic empowerment
- Skills development; training and preferred procurement
- Building a healthy and caring nation

KEY DEADLINES

The budget time schedule for compilation of the DRAFT MTREF was approved in August 2023, in compliance with the MFMA's requirements.

The budget timetable is necessary to ensure integration between the IDP and the MTREF. It also ensures a balanced budget is tabled to Council for consideration and approval.

- **Importance of producing a balanced and credible MTREF**

A credible MTREF is one that is highly achievable, as it is in line with all agreed service delivery and performance targets. It contains revenue and expenditure projections that are consistent with current and past performance. These projections are also supported by documented evidence of future assumptions. Only activities that are consistent with the revised IDP are funded. This ensures that the IDP remains realistically achievable given KDM's financial constraints. A credible MTREF does not jeopardize financial viability, because it ensures that the financial position is maintained within generally accepted prudential limits and that obligations can be met. It also provides the Executive Directors with appropriate levels of delegation sufficient to meet their financial management responsibilities.

It must also be stated that the implementation of mSCOA requires a direct link between the IDP and Budget and it is therefore vital that all stakeholders respect the various timeframes. The nature of the process results in subsequent delays should any one of the components be delayed.

In accordance with MFMA Circular 74, the following key deadlines, inter alia, must be observed:

- **Schedule of Key Deadlines**

Tabling of draft MTREF to Council	March 2024
Submission of the tabled draft MTREF to the NT and relevant PT in both print electronic format. (Including Schedule, A of the Municipal Budget & Reporting Regulations; Tables A1 to A10; Supporting Tables SA1 to SA37)	April 2024
Public Hearings & Consultations on the Draft MTREF	April 2024
Workshops on the Draft MTREF	April/May 2024

Considering for the Approval of the Final MTREF; IDP & SDBIP	May 2024
Approval of the Final MTREF; IDP & SDBIP	May 2024
Submission of Approved MTREF to NT / PT/ COGTA (Council places the Approved MTREF on the website)	June 2024

These are the key deadlines, as originally approved by the Mayor, considering advice received from NT.

2.0 OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH INTEGRATED DEVELOPMENT PLAN

OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH INTEGRATED DEVELOPMENT PLAN

The Integrated Development Plan (IDP) is a strategic document that clearly outlines the municipality's development objectives and provides a policy framework that guides management in decision making related to budgeting and planning.

An IDP will assist the municipality as follows: -

- It is a planning process that involves both the municipality and the public to achieve long term development.
- It assists in the co-ordination of the work of local government and other spheres of government to improve the quality of life.
- It considers the existing conditions and problems and resources available for development.
- It considers the economic and social development needs of the municipal area.
- It sets a framework for land use, infrastructure, services, and protection of the environment.

2.3 MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

A municipality's Performance Management System is a mechanism to monitor, review and improve the implementation of its IDP and monitor progress made in achieving set goals as stipulated in the IDP. Effective service delivery relies on the IDP, effective utilisation of scarce resources and the PMS system.

The IDP is developed in conjunction with the community and a realistic budget is reviewed annually. The IDP will consider, inter alia: -

- Existing conditions, problems, and resources available for development
- Economic and social development needs of the community
- It sets a framework for land use, infrastructure, and services.

The Service Delivery and Budget Implementation Plan is the tool used to align the budget to the IDP. The focus of the SDBIP is both Financial and non-financial measurable performance objectives in the form of service delivery targets.

An organisation scorecard is developed after taking into consideration the aspects as indicated/highlighted in the IDP and SDBIP. This scorecard will be used to monitor the performance of the Municipality.

The following highlights should be noted in the 2024/2025 draft MTREF: -

REVENUE

The following collection rates are anticipated for 2024/2025: -

- Electricity income ..... minimum collection rate of 96%
- Property rates income ..... minimum collection rate of 96%
- Refuse income ..... minimum collection rate of 96%

For further details kindly refer to Table SA 7

FREE BASIC SERVICES

The municipality has a responsibility to ensure that indigent households are provided with the basic municipal services.

Indigent households receive 100 kwh of electricity each month, at no charge to the consumer. The indigent refuse benefit is raised and credited from equitable share. Rates on properties below a certain value receive a 100% rebate.

INDIGENT POLICY

The indigent policy provides, inter alia, procedures and guidelines for the subsidisation of basic services and tariff charges to the indigent households.

Indigent registration drives are conducted annually. The onus to re-apply for continued indigent support rests on the household. The criterion for benefits under this scheme is part of the Credit Control Policy read with the Indigent Policy

An indigent customer shall automatically be deregistered if an audit or verification concludes that the financial circumstances of the indigent customer have changed to the extent that he/she no longer meets the qualifications. The indigent customer may at any time request de-registration.

PROVIDING FOR THE INDIGENTS

The "Equitable Share" grant enables municipalities to provide basic services to indigent households in an affordable manner.

KDM has undertaken to ensure that indigent households are targeted effectively in the provision of basic municipal services. The Council of KDM has an indigent support database that is updated annually.

It has been further identified that various direct and indirect services are provided to households in "indigent designated areas." These households are provided certain benefits by virtue of residing in designated areas and as a result may not apply. The costs for these services have not been separately accounted for. The municipality has identified this challenge and will be embarking upon a process of accurately quantifying this benefit.

2.4 OVERVIEW OF AUDIT RELATED POLICIES

OVERVIEW OF BUDGET-RELATED POLICIES

The budget process is guided and governed by relevant legislation and budget related policies. The following are key budget policies that are considered during the draft MTREF process. The policies have been considered by Council via a separate item included in the March Council Agenda. Notwithstanding this, below is a summary of the reviewed policies.

1. Rates Policy

The Rates Policy applies to all currently rated properties and also covers exemptions, rebates, and reductions. This policy ensures that all new rates are tabled to Council for approval, before being implemented. The Rates Policy is in line with MPRA.

2. Credit Control & Debt Collection Policy

The Credit Control & Debt Collection Policy, adopted by Council, focuses on all outstanding debt, and aims to promote a culture of good payment habits amongst debtors. Debtors have a responsibility towards the payment of their accounts. This policy implements an appropriate, innovative system of debt collection, which is also cost-effective. The aim of this policy is to ensure that debt is collected in the shortest possible time, without any interference in the process, thereby reducing all municipal debt.

The Credit Control & Debt Collection Policy ensures a sensitive, transparent, and equitable approach to debt recovery. It prescribes methods to effectively and efficiently deal with those who default on payments, whilst taking indigent consumers into consideration and keeping costs to a minimum.

3. Indigent Policy

The objective of the Indigent Policy is to ensure the following: -

- The provision of basic services to indigent households in a manner that is sustainable, within the financial and administrative capacity of the Council.

- To provide procedures and guidelines for the subsidisation of basic service charges to its indigent households, using Council's budgetary provisions, according to prescribed guidelines.

Indigent households, in terms of this policy, qualify for

- An electricity subsidy (based on a certain number of kWh)
- A 100% refuse subsidy
- A subsidy for service charges

All conditions stated in this policy must be met before a household may be registered as "Indigent." Households are required to formally apply for relief and must register each year for indigent support. The prescribed documentation is available from KDM Offices. Annually the municipality runs a publicised indigent registration campaign to register all indigent households. Various verification processes are implemented by Council from time to time to ensure the validity of the applicants.

4. Tariff Policy

In terms of Section 74 of the Local Government Municipal Systems Act 2000, a municipal Council must adopt and implement a Tariff Policy. The Tariff Policy is the policy for levying fees; rates or taxes for the municipal services provided by KDM. Tariff calculations are based on the nature of the service provided and treat all users of municipal services equally, by ensuring that consumers pay in proportion to the amount of services consumed.

This policy covers the Tariff Determination Process and also the Classification and Pricing Strategies of Services. It highlights the fact that all proposed tariffs are presented to the community of KwaDukuza during the Council's consultation process in respect of the MTREF. The aim of this policy is:

- To promote local economic development' growth and competitiveness
- To cater for the indigent households whilst keeping rates affordable
- To ensure financial sustainability of service delivery

This Policy complies with the MSA.

5. Cash Management & Investment Policy

In terms of Section 13 (2) of the MFMA, a municipality must adopt a policy dealing with cash management and investments. The Investment & Cash Management Policy ensures that all investments are made in an effective and efficient manner and generate the best return for KDM. This policy ensures that all investments made take into account the preservation and safety of the principal and appropriate liquidity.

6. Borrowings Policy

The Borrowings Policy establishes a framework for incurring debt. It must be noted, however, that KDM does not raise any short-term debt. The guidelines provided in this policy ensure that KDM adheres to all statutory requirements regarding long-term debt. This policy aims to obtain funds at the lowest possible interest rates, and with minimum risk.

7. Supply Chain Management Policy

A municipality is required in terms of Section 111 of the MFMA to develop and implement a Supply Chain Management Policy. The comprehensive Supply Chain Management Policy governs, inter alia, the procurement of goods and services; disposal of goods and selecting contractors to aid the Municipality in service delivery.

8. Virements Policy

The Virements Policy is in place to ensure good budgeting practice, effective financial management and improved budgetary controls. This policy established a framework for Business Units to administer their budgets successfully and remain within limitations.

9. Budget Policy

The Budget Policy sets out the principles followed by KDM in drafting the MTREF. This policy covers the responsibilities of the Mayor; the MM; the CFO and other senior managers in preparing the MTREF. The operating and capital budget; budget funding; budget transfers; unavoidable expenditure and the budget preparation process are covered extensively.

10. Funding & Reserve's Policy

The Funding & Reserves Policy is aimed at ensuring that the KDM procures sufficient and cost-effective funding to achieve its capital expenditure objectives in an optimum manner. This policy must be adhered to in procurement of funding, whilst considering the maturity profile of KwaDukuza's assets and liabilities.

This policy sets out the assumptions and methodology for estimating:

- Revenue;
- Revenue that will not be collected;
- Proceeds from the disposal of assets;
- Proceeds from borrowings; and
- Funds to be set aside in Reserves (excluding Reserves held in order to comply with GRAP Standards)

11. Asset Management Policy

The Fixed Asset Management Policy governs the management of assets of KDM. This policy ensures that assets are managed in an economical, effective, and efficient manner throughout their life cycles, to achieve the maximum level of service.

12. Long Term Financial Planning

A policy has been developed on the long term financial planning of the Municipality to achieve KwaDukuza's 2030 vision.

Council reviews all budget-related policies annually. These policies are in compliance with all relevant legislation.

13. Infrastructure, Investments & Capital Projects Policy

This policy deals with investments in Infrastructure and Capital Projects to address the backlogs in service delivery as well as to promote economic growth in KwaDukuza.

14. Supply Chain Management Policy for Infrastructure Procurement and Delivery Management

The SCM Policy for Infrastructure Procurement and Delivery Management is issued in terms of Section 168 of the Municipal Finance Management Act of 2003 (Act No. 56 of 2003) in support of Regulation 3(2) of the Supply Chain Management Regulations as a Treasury guideline determining a standard for municipal supply chain management policies. It is linked to the National Treasury Standard for Infrastructure Procurement and Delivery Management.

This standard for municipal supply chain management policies relating to infrastructure procurement and delivery management, or any modified version of it, when adopted will assist municipalities to better plan and obtain the value for money when undertaking infrastructure projects.

3.5 OVERVIEW OF BUDGET ASSUMPTIONS

OVERVIEW OF THE BUDGET ASSUMPTIONS

In the compilation of the draft MTREF, the following significant assumptions are highlighted for Council:

- Normal inflationary increases and economic pressures, especially
  - The impact of setting cost related tariffs.
  - Consumer Price Index inflations – impacting the general tariff increases levelled by the municipality.
  - Higher unemployment rate – resulting in indigent households within the KwaDukuza Jurisdiction.
  - Global Economic status – thus hindering the consumer's ability to timeously settle debt. A conservative approach is used for projecting revenue.
  - The National Energy Regulator of South Africa (NERSA) has approved Eskom's tariff application for the supply of bulk electricity at 12,72%
  - Interest rates for borrowings and investment of funds.
  - Credit ratings outlook – lower investment grade status.

- Zero-based budgeting for 2024/2025
  - Zero-based budgeting is defined as a process where every Business Unit function is reviewed comprehensively and each expenditure must be approved, rather than increased.
  - It requires the budget request to be justified in complete detail by each business Unit rather than just increasing its expenditure from the previous year.
  - Each Business Unit to justify the adjustment to salaries and related expenditure (leave, overtime, training, protective clothing etc.) based on departmental operations and workforce requirements.
  - Each Business Unit to critically analyse fixed costs to determine any possible variances.
  - Each Business Unit to justify the movement in variable costs with reference to the improved service delivery.

- Each Business Unit to consider the effects of variances in the operating budget (staff costs, fuel, security, vehicle, and plant maintenance etc.) as a result of increased capital expenditure.
- The process of full analysis of underlying projects is currently underway and will be completed during the consultative process.
- Each Executive Director after the final budget submission hereby warrants that the budget submitted for their Business Unit has been approved by themselves and does not contravene any legislation or policies of Council and is in accordance with the strategic objectives of Council. Further, where such projects have commenced these budgets are for components that are essential to the operations as intended by Council and has not previously been budgeted for.
- That all Business Units have confirmed that there submissions were captured, and any subsequent prioritisation, reduction or other wise amendment occurred via collective MANCO/Management workshop.
- In certain instances where contracts or commitments exist incremental budgets have also been considered as advised by the relevant Business Unit and Contract Management

- Draft Property rates randage increase of
  - 5% in 2024/2025 financial year and 25% rebate where applicable.

- Effect of ring-fencing of the Electricity Services

- On average, the Council proposes maximum increase of 10,5% in Electricity tariffs.

- Supply and distribution of electricity continues under the municipal licence over duration of the MTREF.

- Draft Refuse removal tariff increased as follows.
  - Increase ranges from 7% to 9%.

- Provision for an average of 7% increase for all staff remuneration costs. The overall cost increase may vary from the 5% due to 2% notch increases (where applicable) and filling of vacant posts.

- Partnership programmes with the National and Provincial Government.

- There have been no changes made to the present powers and functions of the KDM during the budget year.

- The average long-term cost of borrowings is 12%

- Consumer's ability to pay municipal accounts will be restricted for the upcoming year.

- The national GDP outlook will stabilise but not improve for the 2024/2025 financial year.

- The ratings outlook for South Africa will not significantly improve for the 2024/2025 financial year.

- Increase in fuel prices for the upcoming year will significantly impact operations.

- Household consumption of electricity for the duration of the MTREF will remain consistent.

- The municipal indigent base may also increase as a direct result of the economic situation which will lead to a higher provision towards indigent support. The impact of this will be evaluated going forward.

- There are no further changes to the Municipal Demarcations in regard to KwaDukuza Municipality. The proposed draft demarcations have not been accounted for due to the uncertainty regarding the probability and timing of the change.

Significant External Factors

- Global Economic downturn
- Increasing fuel prices will significantly impact operations.
- Currency fluctuations
- Household consumption of electricity for the duration of the draft MTREF will remain consistent.
- GDP estimates for the duration of the draft MTREF will remain prudent.

Basis and Methodology for Forecasting Budget Projections

In terms of Chapter 4, Section 16, of the MFMA, the draft operational and capital budgets for the 2024/25 financial year, and the two subsequent years, attached hereto have been prepared according to the Municipal Budget and Reporting Regulations as gazetted in Government Gazette No. 32141 published on 17 April 2009.

Recognition of Free Basic Services

Free Basic Services are funded by the equitable share. Indigent households receive 100 kwh of electricity each month, no charge to the consumer. This is accounted for under '*cost of free basic services*. The indigent refuse benefit is raised and credited from equitable share and also accounted for as *'cost of free basic service'*. Rates on properties below a certain value receive a 100% rebate and is accounted for as *'revenue foregone'*. Detailed information can be found on supporting Table SA1 (tabled A Schedules).

Alignment with GRAP

The draft MTREF is in line with the requirements of the GRAP standards.

2.6 OVERVIEW OF BUDGET FUNDING

OVERVIEW OF BUDGET FUNDING

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

- Realistically anticipated revenue to be collected.
- Cash backed accumulated funds from previous years surplus funds not committed for other purposes, and
- Borrowed funds, but only for the capital budgets.

TOTAL EXPENDITURE

KDM's overall expenditure during the DRAFT MTREF is estimated at:

Description	2024/2025	2025/2026	2026/2027
Total operating expenditure	R 2,716,137,108	R 2,852,039,029	R 3,031,932,429
Total capital expenditure	R 286,226,693	R 211,585,067	R 152,501,216
Total	**R 3,002,363,801**	**R 3,063,624,096**	**R 3,184,433,645**

FUNDING SOURCES

The funding model of the Draft MTREF 2024/2025 is dependent on the following:

- The anticipated amount of revenue from Property Rates in the budget year is R 732 million, which includes budget allocation of R15m for Special Rating Areas. The identical R15m expenditure of which sits under Management Fees on the Operational Expenditure budget.

- The anticipated amount of revenue from Service Charges in the budget year is R 1 502 bn. Service Charges consists of revenue streams from Electricity and Refuse Removal.

TARIFF OF CHARGES

The Tariff of Charges is proposed to be implemented on 01 July 2024. This document provides for major services and lists minor and miscellaneous tariffs – including the hiring of municipal facilities and town planning. An intensive and rigorous tariff setting process is undertaken to ensure the compilation of a credible and realistic budget.

- **EXTERNAL LOANS**

The long terms loans currently entered into are being repaid for capital projects previously undertaken by the municipality. R102m loan funding was previously requested by the Electrical Business unit for the Dukuza Substation Project, however in the current budget cycle this loan funded portion was not requested by the business unit in the anticipation that Grant funding may be provided for Phase 2 of the project. Therefore, both the capital redemption and the interest costs on the Dukuza Substation loan have not been accounted for in this budget.

The table below is indicative of KDM's long term liabilities: -

Supporting Table SA17 Borrowing

Borrowing - Categorised by type R thousand	Ref	2024/25 Medium Term Revenue & Expenditure Framework		
		Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Parent municipality				
Annuity and Bullet Loans				
Long-Term Loans (non-annuity)		147,692	131,555	116,171
Local registered stock				
Instalment Credit				
Financial Leases				
PPP liabilities				
Finance Granted By Cap Equipment Supplier				
Marketable Bonds				
Non-Marketable Bonds				
Bankers Acceptances				
Financial derivatives				
Other Securities				
Municipality sub-total	1	**147,692**	**131,555**	**116,171**

- **INVESTMENTS**

KDM has funds held in bank deposits, including the depositing of grant funding into ring fenced call deposit accounts in order to improve management of grant funding.

The cash and investments of KDM currently amount to R540 million as at 13th March 2024. It should be noted that these funds are committed as conditional grants or operating funds. These funds also consist of monies set aside to settle long-term debt and other commitments of Council. If KDM does not meet its long-term debt requirements as and when they fall due, it will be liable for severe penalties.

Below table is indicative of the 2024/2025 investment forecast: -

Supporting Table SA15 Investment particulars by type

Investment type R thousand	Ref	2024/25 Medium Term Revenue & Expenditure Framework		
		Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Parent municipality				
Securities - National Government				
Listed Corporate Bonds				
Deposits - Bank		652,489	669,168	705,869
Deposits - Public Investment Commissioners				
Deposits - Corporation for Public Deposits				
Bankers Acceptance Certificates				
Negotiable Certificates of Deposit - Banks				
Guaranteed Endowment Policies (sinking)				
Repurchase Agreements - Banks				
Municipal Bonds				
Municipality sub-total	1	**652,489**	**669,168**	**705,869**

- **GOVERNMENT GRANT ALLOCATIONS**

National and Provincial Allocations:

The DORA allocations that will be granted to KDM consist of:

Grant Allocations		National / Provincial	Draft 2024/25 Budget	2025/26 Draft Budget	2026/27 Draft Budget
CAPITAL			**76,144,550**	**70,626,250**	**74,762,900**
Energy Efficiency and Demand Side Management Grant	DORA	National	-		
Integrated National Electrification Programme Grant	DORA	National	18,523,000	10,344,000	9,344,000
Housing Accreditation	DORA	Provincial	100,000		
Municipal Infrastructure Grant	DORA	National	57,521,550	60,282,250	65,418,900
OPERATIONAL			**293,077,450**	**303,884,750**	**317,024,100**
Equitable Share	DORA	National	276,746,000	290,639,000	303,210,000
Expanded Public Works Programme Integrated Grant	DORA	National	1,589,000		
Museum Subsidy	DORA	Provincial	260,000	284,000	275,000
Provincialisation of Libraries	DORA	Provincial	6,149,000	4,624,000	4,831,000
Community Library Services Grant	DORA	Provincial	1,834,000	1,493,000	1,493,000
Housing Accreditation	DORA	Provincial	1,672,000	1,772,000	1,772,000
Local Government Financial Management Grant	DORA	National	1,800,000	1,900,000	2,000,000
Municipal Infrastructure Grant	DORA	National	3,027,450	3,172,750	3,443,100
TOTAL GRANT ALLOCATIONS			**369,222,000**	**374,511,000**	**391,787,000**

All of the above allocations, excluding Equitable Share, are **conditional grants**. This means that they have been allocated to KDM for a specific purpose and may not be used to fund any other expenditure.

Once all conditions are met, these allocations are transferred to the Statement of Financial Performance in order to match the expenditure incurred.

This is in compliance with the relevant GRAP standards. The transfers indicated on the Statement of Financial Performance are, therefore, accounting entries and do not actually represent cash on hand. Any analysis of the budget surplus/deficit must clearly distinguish these GRAP accounting entries from the true financial surpluses/deficits.

2.7 EXPENDITURE ON ALLOCATIONS AND GRANT PROGRAMMES

EXPENDITURE ON ALLOCATIONS & GRANTS

Grant funding and expenditure is covered in detail in **Supporting Tables SA18 and SA19** (tabled A Schedules)

Grant Allocations		National / Provincial	Draft 2024/25 Budget	2025/26 Draft Budget	2026/27 Draft Budget
CAPITAL			**79,299,550.00**	**70,626,250.00**	**74,762,900.00**
Energy Efficiency and Demand Side Management Grant	DORA	National	-		
Integrated National Electrification Programme Grant	DORA	National	18,523,000.00	10,344,000.00	9,344,000.00
EDTEA - Vuthela Funding (Roll-Over)		Provincial	3,155,000.00		
Housing Accreditation	DORA	Provincial	100,000.00		
Local Government Financial Management Grant	DORA	National	-	-	
Municipal Disaster Recovery Grant	DORA	National	-		
Municipal Disaster Response Grant	DORA	National	-		
Municipal Infrastructure Grant	DORA	National	57,521,550.00	60,282,250.00	65,418,900.00
OPERATIONAL			**300,342,750.00**	**303,884,750.00**	**317,024,100.00**
Equitable Share	DORA	National	276,746,000.00	290,639,000.00	303,210,000.00
Expanded Public Works Programme Integrated Grant	DORA	National	1,589,000.00		
EDTEA - Vuthela Funding (Roll-Over)		Provincial	6,265,300.00		
Museum Subsidy	DORA	Provincial	260,000.00	284,000.00	275,000.00
Provincialisation of Libraries	DORA	Provincial	6,149,000.00	4,624,000.00	4,831,000.00
Community Library Services Grant	DORA	Provincial	1,834,000.00	1,493,000.00	1,493,000.00
Housing Accreditation	DORA	Provincial	1,672,000.00	1,772,000.00	1,772,000.00
CETA Candidacy		Provincial	1,000,000.00		
Local Government Financial Management Grant	DORA	National	1,800,000.00	1,900,000.00	2,000,000.00
Municipal Infrastructure Grant	DORA	National	3,027,450.00	3,172,750.00	3,443,100.00
TOTAL GRANT ALLOCATIONS			**379,642,300.00**	**374,511,000.00**	**391,787,000.00**

2.3 ALLOCATIONS AND GRANTS MADE BY THE MUNICIPALITY

TRANSFERS AND SUBSIDIES	Draft 2024/25 Budget	2025/26 Draft Budget	2026/27 Draft Budget
031 Heritage Research	80,000.00	84,000.00	88,200.00
World Oral Health Awareness Campaign	5,000.00	5,250.00	5,512.00
Pre Schools Visit Animal Farm	14,382.00	15,101.00	15,856.00
Youth/Sports organisation sponsorship	350,000.00	367,500.00	385,875.00
SALGA GAMES APPAREL	600,000.00	630,000.00	661,500.00
KwaDukuza Youth Month celebration	350,000.00	367,500.00	385,875.00
Ward based youth forum support	100,000.00	105,000.00	110,250.00
KDM Youth council support	80,000.00	84,000.00	88,200.00
027261993 Youth development	600,000.00	630,000.00	661,500.00
027261754 Bursary Fund	850,000.00	892,500.00	937,125.00
030261823 Stocktaking Payment to KZN DAC	30,000.00	31,500.00	33,075.00
156261815 EPWP Expenditure (GRANT)	1,589,000.00		
156261815 EPWP Expenditure	1,500,000.00	1,575,000.00	1,653,750.00
044 Disaster Relief	2,000,000.00	2,000,000.00	2,000,000.00
020260550 Grants-in-Aid	500,000.00	525,000.00	551,250.00
020261534 Isizwe Development Programmes	188,000.00	197,400.00	207,270.00
DOHS Construction Expenditure	10,000,000.00	10,000,000.00	10,000,000.00
032 Livestock Support	100,000.00	105,000.00	110,250.00
032260985 Community Agriculture Development	400,000.00	420,000.00	441,000.00
032261724 Trade and Co-operative Development	100,000.00	105,000.00	110,250.00
032261723 Informal Trader Stalls	150,000.00	157,500.00	165,375.00
Natural Resource Management Project- Expenditure	-		
Municipal Employment Initiative Grant- Expenditure	-		
Nokukhanya Tourism Node Project	263,500.00	276,675.00	290,508.00
CETA Candidacy - Expenditure	1,000,000.00		
032260984 Tourism Heritage	220,000.00	231,000.00	242,550.00
022261812 Masakhane Campaign	300,000.00	315,000.00	330,750.00
022 Albinism Support	50,000.00	52,500.00	55,125.00
HIV/AIDS Treatment Awareness workshop	-		
Reed Dance	130,000.00	136,500.00	143,325.00
Older persons Aid	200,000.00	210,000.00	220,500.00
16 days of activism	150,000.00	157,500.00	165,375.00
War room establishment	1,000.00	1,050.00	1,102.00
ECD support	-		
Local Drug Action Committee	-		
022 Disability Support	350,000.00	367,500.00	385,875.00
INTERGOVT RELATIONS PROGRAM	100,000.00	105,000.00	110,250.00
022 Mayoral Outreach	350,000.00	367,500.00	385,875.00
022 Ad hoc Grant in Aid	350,000.00	367,500.00	385,875.00
022261766 Operation Sukuma Sakhe	1,500,000.00	1,575,000.00	1,653,750.00
TOTAL TRANSFERS & SUBSIDIES	**24,550,882.00**	**22,459,976.00**	**22,982,973.00**

3.9 COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

COUNCILLOR ALLOWANCES & EMPLOYEE BENEFITS

COUNCILLOR REMUNERATION	2024/25 DRAFT BUDGET	2025/26 DRAFT BUDGET	2026/27 DRAFT BUDGET
Chief Whip	**1,073,968.00**	**1,127,665.00**	**1,184,047.00**
Allowances and Service Related Benefits	**970,967.00**	**1,019,514.00**	**1,070,489.00**
Basic Salary	686,673.00	721,006.00	757,056.00
Cell Phone Allowance	48,062.00	50,465.00	52,988.00
Motor Vehicle Allowance	236,232.00	248,043.00	260,445.00
Social Contributions	**103,001.00**	**108,151.00**	**113,558.00**
Pension Fund Contributions	103,001.00	108,151.00	113,558.00
Deputy Executive Mayor	**1,079,951.00**	**1,133,947.00**	**1,190,644.00**
Allowances and Service Related Benefits	**970,084.00**	**1,018,587.00**	**1,069,516.00**
Basic Salary	679,749.00	713,736.00	749,423.00
Cell Phone Allowance	46,185.00	48,494.00	50,918.00
Motor Vehicle Allowance	244,150.00	256,357.00	269,175.00
Social Contributions	**109,867.00**	**115,360.00**	**121,128.00**
Pension Fund Contributions	109,867.00	115,360.00	121,128.00
Executive Committee	**8,517,994.00**	**8,943,892.00**	**9,391,087.00**
Allowances and Service Related Benefits	**7,693,987.00**	**8,078,685.00**	**8,482,620.00**
Basic Salary	5,493,377.00	5,768,045.00	6,056,448.00
Cell Phone Allowance	369,484.00	387,958.00	407,356.00
Motor Vehicle Allowance	1,831,126.00	1,922,682.00	2,018,816.00
Social Contributions	**824,007.00**	**865,207.00**	**908,467.00**
Pension Fund Contributions	824,007.00	865,207.00	908,467.00
Executive Mayor	**1,406,717.00**	**1,477,051.00**	**1,550,903.00**
Allowances and Service Related Benefits	**1,269,382.00**	**1,332,850.00**	**1,399,492.00**
Basic Salary	915,564.00	961,342.00	1,009,409.00
Cell Phone Allowance	48,062.00	50,465.00	52,988.00
Motor Vehicle Allowance	305,756.00	321,043.00	337,095.00
Social Contributions	**137,335.00**	**144,201.00**	**151,411.00**
Pension Fund Contributions	137,335.00	144,201.00	151,411.00
Section 79 committee chairperson	**1,038,933.00**	**1,090,878.00**	**1,145,422.00**
Allowances and Service Related Benefits	**938,954.00**	**985,901.00**	**1,035,196.00**
Basic Salary	666,531.00	699,857.00	734,850.00
Cell Phone Allowance	48,062.00	50,465.00	52,988.00
Motor Vehicle Allowance	224,361.00	235,579.00	247,358.00
Social Contributions	**99,979.00**	**104,977.00**	**110,226.00**
Pension Fund Contributions	99,979.00	104,977.00	110,226.00
Speaker	**1,134,952.00**	**1,191,698.00**	**1,251,283.00**
Allowances and Service Related Benefits	**1,025,085.00**	**1,076,338.00**	**1,130,155.00**
Basic Salary	732,449.00	769,071.00	807,525.00
Cell Phone Allowance	48,047.00	50,449.00	52,971.00
Motor Vehicle Allowance	244,589.00	256,818.00	269,659.00
Social Contributions	**109,867.00**	**115,360.00**	**121,128.00**
Pension Fund Contributions	109,867.00	115,360.00	121,128.00
Total for All Other Councillors	**23,570,759.00**	**24,749,295.00**	**25,986,760.00**
Allowances and Service Related Benefits	**21,484,621.00**	**22,558,851.00**	**23,686,793.00**
Basic Salary	14,424,649.00	15,145,881.00	15,903,175.00
Cell Phone Allowance	2,309,752.00	2,425,239.00	2,546,501.00
Motor Vehicle Allowance	4,750,220.00	4,987,731.00	5,237,117.00
Social Contributions	**2,086,138.00**	**2,190,444.00**	**2,299,967.00**
Pension Fund Contributions	2,086,138.00	2,190,444.00	2,299,967.00
TOTAL COUNCILOR REMUNERATION	**37,823,274.00**	**39,714,426.00**	**41,700,146.00**

EMPLOYEE RELATED COSTS	2024/25 DRAFT BUDGET	2025/26 DRAFT BUDGET	2026/27 DRAFT BUDGET
⊟Municipal Staff	**585,232,370.00**	**607,101,002.00**	**637,370,259.00**
⊟Post-retirement Benefit	**8,616,409.00**	**9,047,228.00**	**9,499,589.00**
Medical	4,587,725.00	4,817,111.00	5,057,966.00
Other Benefits	4,028,684.00	4,230,117.00	4,441,623.00
⊟Salaries Wages and Allowances	**479,251,298.00**	**495,893,387.00**	**520,740,718.00**
Allowances	128,402,400.00	160,378,316.00	168,344,831.00
Basic Salary and Wages	350,848,898.00	335,515,071.00	352,395,887.00
⊟Social Contributions	**97,364,663.00**	**102,160,387.00**	**107,129,952.00**
Bargaining Council	203,024.00	212,981.00	223,486.00
Group Life Insurance	5,253,109.00	5,513,224.00	5,786,804.00
Medical	28,229,515.00	29,621,418.00	31,086,690.00
Pension	60,795,365.00	63,787,042.00	66,857,630.00
Unemployment Insurance	2,883,650.00	3,025,722.00	3,175,342.00
⊟Senior Management	**17,611,977.00**	**18,492,546.00**	**19,417,172.00**
⊟Chief Financial Officer	**2,253,616.00**	**2,366,293.00**	**2,484,607.00**
Salaries and Allowances	1,980,110.00	2,079,113.00	2,183,068.00
Social Contributions	273,506.00	287,180.00	301,539.00
⊟Designation (Chief Operations Officer)	**2,158,237.00**	**2,266,145.00**	**2,379,453.00**
Salaries and Allowances	1,819,271.00	1,910,233.00	2,005,745.00
Social Contributions	338,966.00	355,912.00	373,708.00
⊟Designation (Executive Director)	**11,065,583.00**	**11,618,843.00**	**12,199,784.00**
Civil Engineering	1,036,620.00	1,088,448.00	1,142,870.00
Community Safety Executive Director	2,063,703.00	2,166,885.00	2,275,229.00
Community Services Executive Director	2,085,510.00	2,189,782.00	2,299,272.00
Corporate Services	1,903,519.00	1,998,692.00	2,098,625.00
Economic Development & Planning	1,941,046.00	2,038,096.00	2,140,001.00
Electrical Engineering	2,035,167.00	2,136,922.00	2,243,768.00
Youth	18.00	18.00	19.00
⊟Municipal Manager (MM)	**2,134,541.00**	**2,241,265.00**	**2,353,328.00**
Salaries and Allowances	1,931,905.00	2,028,499.00	2,129,924.00
Social Contributions	202,636.00	212,766.00	223,404.00
⊟Total Employee Related Costs	**602,844,347.00**	**625,593,548.00**	**656,787,431.00**

7.10 MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

PER FUNCTION	2024/25 Draft Budget	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11
Community and Social Services	- 25,954,784	- 2,162,899	- 2,162,899	- 2,162,899	- 2,162,899	- 2,162,899	- 2,162,899	- 2,162,899	- 2,162,899	- 2,162,899	- 2,162,899	- 2,162,899
Energy Sources	- 1,469,919,318	- 122,493,277	- 122,493,277	- 122,493,277	- 122,493,277	- 122,493,277	- 122,493,277	- 122,493,277	- 122,493,277	- 122,493,277	- 122,493,277	- 122,493,277
Environmental Protection	- 2,082,000	- 173,500	- 173,500	- 173,500	- 173,500	- 173,500	- 173,500	- 173,500	- 173,500	- 173,500	- 173,500	- 173,500
Executive and Council	- 87,050,044	- 7,254,170	- 7,254,170	- 7,254,170	- 7,254,170	- 7,254,170	- 7,254,170	- 7,254,170	- 7,254,170	- 7,254,170	- 7,254,170	- 7,254,170
Finance and Administration	- 833,485,013	- 69,457,084	- 69,457,084	- 69,457,084	- 69,457,084	- 69,457,084	- 69,457,084	- 69,457,084	- 69,457,084	- 69,457,084	- 69,457,084	- 69,457,084
Housing	- 17,891,732	- 1,490,978	- 1,490,978	- 1,490,978	- 1,490,978	- 1,490,978	- 1,490,978	- 1,490,978	- 1,490,978	- 1,490,978	- 1,490,978	- 1,490,978
Internal Audit	- 969,960	- 80,830	- 80,830	- 80,830	- 80,830	- 80,830	- 80,830	- 80,830	- 80,830	- 80,830	- 80,830	- 80,830
Planning and Development	- 58,279,280	- 4,856,607	- 4,856,607	- 4,856,607	- 4,856,607	- 4,856,607	- 4,856,607	- 4,856,607	- 4,856,607	- 4,856,607	- 4,856,607	- 4,856,607
Public Safety	- 4,315,364	- 359,614	- 359,614	- 359,614	- 359,614	- 359,614	- 359,614	- 359,614	- 359,614	- 359,614	- 359,614	- 359,614
Road Transport	- 90,354,964	- 7,529,580	- 7,529,580	- 7,529,580	- 7,529,580	- 7,529,580	- 7,529,580	- 7,529,580	- 7,529,580	- 7,529,580	- 7,529,580	- 7,529,580
Sport and Recreation	- 61,239,415	- 5,103,285	- 5,103,285	- 5,103,285	- 5,103,285	- 5,103,285	- 5,103,285	- 5,103,285	- 5,103,285	- 5,103,285	- 5,103,285	- 5,103,285
Waste Management	- 143,950,328	- 11,995,861	- 11,995,861	- 11,995,861	- 11,995,861	- 11,995,861	- 11,995,861	- 11,995,861	- 11,995,861	- 11,995,861	- 11,995,861	- 11,995,861
TOTAL REVENUE PER FUNCTION	**- 2,795,492,202**	**- 232,957,684**	**- 232,957,684**	**- 232,957,684**	**- 232,957,684**	**- 232,957,684**	**- 232,957,684**	**- 232,957,684**	**- 232,957,684**	**- 232,957,684**	**- 232,957,684**	**- 232,957,684**

PER FUNCTION	2024/25 Draft Budget	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12
Community and Social Services	75,128,103	6,260,675	6,260,675	6,260,675	6,260,675	6,260,675	6,260,675	6,260,675	6,260,675	6,260,675	6,260,675	6,260,675	6,260,675
Energy Sources	1,471,881,994	122,656,833	122,656,833	122,656,833	122,656,833	122,656,833	122,656,833	122,656,833	122,656,833	122,656,833	122,656,833	122,656,833	122,656,833
Environmental Protection	4,061,118	338,427	338,427	338,427	338,427	338,427	338,427	338,427	338,427	338,427	338,427	338,427	338,427
Executive and Council	117,505,491	9,792,124	9,792,124	9,792,124	9,792,124	9,792,124	9,792,124	9,792,124	9,792,124	9,792,124	9,792,124	9,792,124	9,792,124
Finance and Administration	277,748,430	23,145,703	23,145,703	23,145,703	23,145,703	23,145,703	23,145,703	23,145,703	23,145,703	23,145,703	23,145,703	23,145,703	23,145,703
Housing	28,570,372	2,380,864	2,380,864	2,380,864	2,380,864	2,380,864	2,380,864	2,380,864	2,380,864	2,380,864	2,380,864	2,380,864	2,380,864
Internal Audit	6,361,392	530,116	530,116	530,116	530,116	530,116	530,116	530,116	530,116	530,116	530,116	530,116	530,116
Planning and Development	115,117,035	9,593,086	9,593,086	9,593,086	9,593,086	9,593,086	9,593,086	9,593,086	9,593,086	9,593,086	9,593,086	9,593,086	9,593,086
Public Safety	141,287,410	11,773,951	11,773,951	11,773,951	11,773,951	11,773,951	11,773,951	11,773,951	11,773,951	11,773,951	11,773,951	11,773,951	11,773,951
Road Transport	163,244,943	13,603,745	13,603,745	13,603,745	13,603,745	13,603,745	13,603,745	13,603,745	13,603,745	13,603,745	13,603,745	13,603,745	13,603,745
Sport and Recreation	127,641,050	10,636,754	10,636,754	10,636,754	10,636,754	10,636,754	10,636,754	10,636,754	10,636,754	10,636,754	10,636,754	10,636,754	10,636,754
Waste Management	187,589,770	15,632,481	15,632,481	15,632,481	15,632,481	15,632,481	15,632,481	15,632,481	15,632,481	15,632,481	15,632,481	15,632,481	15,632,481
TOTAL EXPENDITURE PER FUNCTION	**2,716,137,108**	**226,344,759**	**226,344,759**	**226,344,759**	**226,344,759**	**226,344,759**	**226,344,759**	**226,344,759**	**226,344,759**	**226,344,759**	**226,344,759**	**226,344,759**	**226,344,759**

PER FUNCTION	2024/25 DRAFT BUDGET	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12
Community and Social Services	8,540,000	60,000	80,000	230,000	1,180,000	2,080,000	1,590,000	1,010,000	1,010,000	1,000,000	300,000		
Energy Sources	125,521,957	1,100,000	3,250,000	13,010,000	10,160,000	8,965,000	11,560,000	20,150,000	12,650,000	16,250,000	12,550,000	6,823,478	9,053,479
Executive and Council	12,010,000		10,000	1,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	1,000,000			
Finance and Administration	19,655,000	890,000	1,800,000	2,390,000	3,350,000	1,515,000	1,490,000	320,000	1,100,000	1,200,000	3,100,000	2,500,000	
Housing	8,800,000			100,000	1,000,000		1,000,000	1,000,000		2,000,000	2,700,000	1,000,000	
Planning and Development	8,445,000		15,000	70,000	500,000	1,000,000	1,860,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	
Public Safety	14,480,000	100,000	6,900,000	970,000	1,000,000	3,230,000	1,880,000	400,000					
Road Transport	71,803,736		1,529,896	4,015,610	8,351,768	8,050,000	9,093,681	8,876,922	9,610,314	6,900,000	6,250,246	4,739,130	4,386,169
Sport and Recreation	14,286,000		20,000	750,000	2,266,000	2,000,000	3,000,000	2,250,000	1,000,000	1,000,000	1,000,000	1,000,000	
Waste Management	2,685,000		685,000						500,000	500,000	500,000	500,000	
TOTAL CAPITAL BUDGET	**286,226,693**	**2,150,000**	**14,289,896**	**22,535,610**	**29,807,768**	**28,840,000**	**33,473,681**	**37,006,922**	**28,870,314**	**30,850,000**	**27,400,246**	**17,562,608**	**13,439,648**

2.11. ANNUAL BUDGETS AND SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLANS - INTERNAL BUSINESS UNITS

2.11.1. DETAILED OPERATING BUDGET

2.11.2. DETAILED CAPITAL BUDGET

2.11.3. TARIFF OF CHARGES

2.11.4. BUSINESS UNIT CAPITAL SDBIPs

DRAFT OPERATIONAL BUDGET

Budg Yr for Fin Yr 2024	Segment Desc	Total Budget	Final Draft 2024/25 Budget	2025/26 Draft Budget	2026/27 Draft Budget	Item Lvl 1	Item Lvl 2	
2024	255 Depots Depreciation	8,004.00	8,004.00	8,244.00	8,573.00	Expenditur	Depreciation and Amortisation	Refuse Service (Dept 255)
2024	255260810 Sundry Oils and Fuel	4,358,673.00	4,148,814.00	4,881,254.00	5,125,317.00	Expenditur	Operational Cost	Refuse Service (Dept 255)
2024	255235010 Buildings and Fences Maintenance	70,004.00	212,000.00	200,000.00	250,000.00	Expenditur	Contracted Services	Refuse Service (Dept 255)
2024	Waste Disposal Revenue	- 15,000.00	- 15,000.00	- 15,750.00	- 16,537.00	Revenue	Exchange Revenue	Refuse Service (Dept 255)
2024	255200000 Basic Salary and Wages	10,274,365.00	11,856,617.00	11,370,640.00	11,939,172.00	Expenditur	Employee Related Cost	Refuse Service (Dept 255)
2024	255235230 Vehicles and Plant	5,788,624.00	5,935,945.00	6,200,000.00	6,250,000.00	Expenditur	Contracted Services	Refuse Service (Dept 255)
2024	Trade and Other Receivables from Exchange Transactions: Waste	1,000,004.00	1,000,000.00	1,050,000.00	1,102,500.00	Gains and	Impairment Loss	Refuse Service (Dept 255)
2024	255200230 Workmen's Compensation	112,893.00	119,666.00	125,649.00	131,931.00	Expenditur	Operational Cost	Refuse Service (Dept 255)
2024	255200160 Bargaining Council Levies	-	-	-	-	Expenditur	Employee Related Cost	Refuse Service (Dept 255)
2024	255200160 Bargaining Council Levies	8,398.00	8,851.00	9,293.00	9,758.00	Expenditur	Employee Related Cost	Refuse Service (Dept 255)
2024	255200070 Standby Allowance	57,785.00	60,905.00	63,950.00	67,147.00	Expenditur	Employee Related Cost	Refuse Service (Dept 255)
2024	165260100 Printing Stationery		5,000.00	5,500.00	6,000.00	Expenditur	Operational Cost	165 Community Halls
2024	Printing Stationery 255260100	27,000.00	28,620.00	30,051.00	31,553.00	Expenditur	Operational Cost	Refuse Service (Dept 255)
2024	255261530 Tracking Fees	25,848.00	27,915.00	29,310.00	30,776.00	Expenditur	Operational Cost	Refuse Service (Dept 255)
2024	Cleansing Materials 255260200	126,360.00	133,942.00	140,639.00	147,671.00	Expenditur	Inventory Consumed	Refuse Service (Dept 255)
2024	255261100 Protective Clothing	416,400.00	727,584.00	763,963.00	802,161.00	Expenditur	Inventory Consumed	Refuse Service (Dept 255)
2024	255200080 Group Life Insurance	134,615.00	141,884.00	148,978.00	156,427.00	Expenditur	Employee Related Cost	Refuse Service (Dept 255)
2024	255 Computer Equipment Depreciation	5,232.00	5,232.00	5,388.00	5,604.00	Expenditur	Depreciation and Amortisation	Refuse Service (Dept 255)
2024	Solid Waste Infrastructure: Waste Transfer Stations	12,588.00	12,588.00	12,965.00	13,484.00	Expenditur	Depreciation and Amortisation	Refuse Service (Dept 255)
2024	255200190 Cellular and Telephone Allowance	16,672.00	17,572.00	18,450.00	19,373.00	Expenditur	Employee Related Cost	Refuse Service (Dept 255)
2024	255200090 Housing Benefits Subsidy	5,600.00	5,902.00	6,197.00	6,506.00	Expenditur	Employee Related Cost	Refuse Service (Dept 255)
2024	255260160 Conferences and Workshop	40,000.00	21,200.00	22,260.00	23,373.00	Expenditur	Operational Cost	Refuse Service (Dept 255)
2024	255235420 Refuse Receptacles	82,856.00	88,545.00	90,000.00	95,000.00	Expenditur	Contracted Services	Refuse Service (Dept 255)
2024	Education and Awareness campaigns	300,000.00	-	-	-	Expenditur	Operational Cost	Refuse Service (Dept 255)
2024	255 Machinery and Equipment Depreciation	11,471.00	11,471.00	11,815.00	12,287.00	Expenditur	Depreciation and Amortisation	Refuse Service (Dept 255)
2024	Sale of Wheelie Bins	- 54,816.00	- 30,000.00	- 31,800.00	- 33,708.00	Revenue	Exchange Revenue	Refuse Service (Dept 255)
2024	255 Furniture and Equipment Losses	9,996.00	10,000.00	10,500.00	11,025.00	Gains and	Disposal of Fixed and Intangible Asse	Refuse Service (Dept 255)
2024	255 Public Open Space Depreciation	18,860.00	18,860.00	19,425.00	20,202.00	Expenditur	Depreciation and Amortisation	Refuse Service (Dept 255)
2024	255200060 Overtime	2,766,540.00	2,806,540.00	3,061,729.00	3,214,816.00	Expenditur	Employee Related Cost	Refuse Service (Dept 255)
2024	255 Community Facilities Losses	300,000.00	300,000.00	315,000.00	330,750.00	Gains and	Disposal of Fixed and Intangible Asse	Refuse Service (Dept 255)
2024	255055095 Equitable Share	- 28,116,540.00	- 40,846,548.00	- 41,894,574.00	- 42,028,353.00	Revenue	Non-exchange Revenue	Refuse Service (Dept 255)
2024	255200200 Unemployment Insurance Fund	-	-	-	-	Expenditur	Employee Related Cost	Refuse Service (Dept 255)
2024	255200200 Unemployment Insurance Fund	119,947.00	126,424.00	132,745.00	139,382.00	Expenditur	Employee Related Cost	Refuse Service (Dept 255)
2024	255200140 Pension or Provident Fund	-	-	-	-	Expenditur	Employee Related Cost	Refuse Service (Dept 255)
2024	255200140 Pension or Provident Fund	1,923,564.00	2,027,436.00	2,128,807.00	2,235,248.00	Expenditur	Employee Related Cost	Refuse Service (Dept 255)
2024	255200110 Medical Aid	719,401.00	758,248.00	796,160.00	835,968.00	Expenditur	Employee Related Cost	Refuse Service (Dept 255)
2024	255 Centres Depreciation	-	-			Expenditur	Depreciation and Amortisation	Refuse Service (Dept 255)
2024	255 House Count Survey North/South	81,000.00	81,000.00	100,000.00	120,000.00	Expenditur	Contracted Services	Refuse Service (Dept 255)
2024	255260570 Insurance General	31,884.00	21,285.00	22,349.00	23,466.00	Expenditur	Operational Cost	Refuse Service (Dept 255)
2024	Solid Waste Infrastructure: Waste Drop-off Points	79,095.00	79,095.00	81,467.00	84,726.00	Expenditur	Depreciation and Amortisation	Refuse Service (Dept 255)
2024	255200240 Skills Development Levy	-	-			Expenditur	Operational Cost	Refuse Service (Dept 255)
2024	255200240 Skills Development Levy	88,012.00	93,923.00	98,619.00	103,550.00	Expenditur	Operational Cost	Refuse Service (Dept 255)

Budg Yr for Fin Yr 2024	Segment Desc	Total Budget	Final Draft 2024/25 Budget	2025/26 Draft Budget	2026/27 Draft Budget	Item Lvl 1	Item Lvl 2	
2024	255010070 Refuse Removal Fee	- 99,644,940.00	- 103,058,780.00	- 110,272,894.00	- 117,991,996.00	Revenue	Exchange Revenue	Refuse Service (Dept 255)
2024	Refuse Removal (Equitable Share)	- 18,592,452.00	- 23,623,546.00	- 24,804,723.00	- 26,044,959.00	Revenue	Exchange Revenue	Refuse Service (Dept 255)
2024	255260385 Free Basic Services	21,092,452.00	23,623,546.00	24,804,723.00	26,044,959.00	Revenue	Exchange Revenue	Refuse Service (Dept 255)
2024	255 Furniture and Office Equipment Depreciation	2,396.00	2,396.00	2,467.00	2,566.00	Expenditur	Depreciation and Amortisation	Refuse Service (Dept 255)
2024	255200020 Leave Pay	616,560.00	649,854.00	682,346.00	716,464.00	Expenditur	Employee Related Cost	Refuse Service (Dept 255)
2024	255 Roads Depreciation	-	-			Expenditur	Depreciation and Amortisation	Refuse Service (Dept 255)
2024	255 Roads Depreciation	206,724.00	206,724.00	212,925.00	221,442.00	Expenditur	Depreciation and Amortisation	Refuse Service (Dept 255)
2024	EDTEA Prize Money (Operational)	- 500,000.00	-			Revenue	Non-exchange Revenue	Refuse Service (Dept 255)
2024	255260900 Travel and Subsistence	78,000.00	53,000.00	55,650.00	58,432.00	Expenditur	Operational Cost	Refuse Service (Dept 255)
2024	Refuse Service Provision for Landfill Site 255220055	1,544,400.00	1,683,396.00	1,767,565.00	1,855,944.00	Expenditur	Operational Cost	Refuse Service (Dept 255)
2024	255 Transport Assets Depreciation	3,648,735.00	3,648,735.00	3,758,197.00	3,908,524.00	Expenditur	Depreciation and Amortisation	Refuse Service (Dept 255)
2024	255260740 Water and Sanitation	10,000.00	10,800.00	11,340.00	11,907.00	Expenditur	Operational Cost	Refuse Service (Dept 255)
2024	255200180 Travel or Motor Vehicle Allowance	213,193.00	224,705.00	235,940.00	247,737.00	Expenditur	Employee Related Cost	Refuse Service (Dept 255)
2024	Clean-up campaigns	200,000.00	-			Expenditur	Contracted Services	Refuse Service (Dept 255)
2024	Indigent Support South	12,964,877.00	10,703,005.00	19,825,426.00	21,292,508.00	Expenditur	Contracted Services	Refuse Service (Dept 255)
2024	255250001 Consultants	76,746,892.00	77,111,706.00	82,817,972.00	88,946,502.00	Expenditur	Contracted Services	Refuse Service (Dept 255)
2024	255261030 Refuse Bags Contract	3,448,696.00	3,655,620.00	3,926,135.00	4,216,669.00	Expenditur	Contracted Services	Refuse Service (Dept 255)
2024	255260260 Dump Charges	17,417,988.00	17,417,989.00	17,417,989.00	17,417,989.00	Expenditur	Contracted Services	Refuse Service (Dept 255)
2024	Indigent Support South	22,672,010.00	27,072,095.00	20,745,030.00	22,280,162.00	Expenditur	Contracted Services	Refuse Service (Dept 255)
2024	255261686 Street Cleansing	535,368.00	567,491.00	609,485.00	654,587.00	Expenditur	Contracted Services	Refuse Service (Dept 255)
2024	255200010 Bonus	764,530.00	805,815.00	846,105.00	888,411.00	Expenditur	Employee Related Cost	Refuse Service (Dept 255)
2024	255 Solid Waste Depreciation	252,951.00	252,951.00	260,539.00	270,961.00	Expenditur	Depreciation and Amortisation	Refuse Service (Dept 255)
2024	025 ED Basic Salary and Wages	1,171,406.00	1,234,662.00	1,296,395.00	1,361,214.00	Expenditur	Employee Related Cost	Administration General (Dept 025)
2024	025260810 Sundry Oils and Fuel	250,000.00	130,000.00	157,500.00	165,375.00	Expenditur	Operational Cost	Administration General (Dept 025)
2024	Diesel for generators	949,996.00	950,000.00	997,500.00	1,047,375.00	Expenditur	Operational Cost	Administration General (Dept 025)
2024	025260070 Lease Office Machinery and Equipment	1,300,000.00	2,100,000.00	2,205,000.00	2,315,250.00	Expenditur	Operating Leases	Administration General (Dept 025)
2024	025235010 Buildings and Fences Maintenance	900,000.00	1,200,000.00	1,000,000.00	1,100,000.00	Expenditur	Contracted Services	Administration General (Dept 025)
2024	025200000 Basic Salary and Wages	15,848,335.00	18,288,978.00	17,539,352.00	18,416,319.00	Expenditur	Employee Related Cost	Administration General (Dept 025)
2024	025235230 Vehicles and Plant	50,000.00	200,000.00	220,000.00	230,000.00	Expenditur	Contracted Services	Administration General (Dept 025)
2024	025 Maintenance of office furniture&Equipment	50,000.00	150,000.00	165,000.00	170,000.00	Expenditur	Contracted Services	Administration General (Dept 025)
2024	025 ED Workmen's Compensation	14,037.00	14,879.00	15,622.00	16,404.00	Expenditur	Operational Cost	Administration General (Dept 025)
2024	025 Workmen's Compensation	172,678.00	183,038.00	192,189.00	201,799.00	Expenditur	Operational Cost	Administration General (Dept 025)
2024	025200160 Bargaining Council Levies	8,837.00	9,315.00	9,780.00	10,269.00	Expenditur	Employee Related Cost	Administration General (Dept 025)
2024	025200070 Standby Allowance	2,143,200.00	2,000,000.00	2,371,879.00	2,490,473.00	Expenditur	Employee Related Cost	Administration General (Dept 025)
2024	025 Computer Equipment Losses	999,996.00	1,000,000.00	1,050,000.00	1,102,500.00	Gains and	Disposal of Fixed and Intangible Asse	Administration General (Dept 025)
2024	025260100 Printing and Stationery	1,400,000.00	1,300,000.00	1,575,000.00	1,653,750.00	Expenditur	Operational Cost	Administration General (Dept 025)
2024	025 ED Bargaining Council Levies	162.00	171.00	179.00	188.00	Expenditur	Employee Related Cost	Administration General (Dept 025)
2024	025261530 Tracking Fees	5,148.00	5,559.00	5,836.00	6,128.00	Expenditur	Operational Cost	Administration General (Dept 025)
2024	025260200 Cleansing Materials	100,000.00	100,000.00	105,000.00	110,250.00	Expenditur	Inventory Consumed	Administration General (Dept 025)
2024	025261100 Protective Clothing	98,667.00	150,000.00	157,500.00	165,375.00	Expenditur	Inventory Consumed	Administration General (Dept 025)
2024	025 ED Corporate Services Travel Allowance	179,500.00	189,193.00	198,652.00	208,585.00	Expenditur	Employee Related Cost	Administration General (Dept 025)
2024	025200080 Group Life Insurance	209,613.00	220,932.00	231,978.00	243,577.00	Expenditur	Employee Related Cost	Administration General (Dept 025)

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2024	025260710 Postage	90,000.00	190,000.00	199,500.00	209,475.00	Expenditur	Operational Cost	Administration General (Dept 025)
2024	025261170 Lease of Building (Stanger Plaza)	45,240.00	45,240.00	47,502.00	49,877.00	Expenditur	Operating Leases	Administration General (Dept 025)
2024	025 Computer Equipment Depreciation	532,968.00	532,968.00	548,957.00	570,915.00	Expenditur	Depreciation and Amortisation	Administration General (Dept 025)
2024	025 Machinery and Equipment Impairment Loss	50,004.00	50,000.00	52,500.00	55,125.00	Gains and	Impairment Loss	Administration General (Dept 025)
2024	025 Municipal Offices Depreciation	54,218.00	54,218.00	55,844.00	58,078.00	Expenditur	Depreciation and Amortisation	Administration General (Dept 025)
2024	025200190 Cellular and Telephone Allowance	29,492.00	31,085.00	32,639.00	34,271.00	Expenditur	Employee Related Cost	Administration General (Dept 025)
2024	025020140 Rent	- 80,004.00	-			Revenue	Exchange Revenue	Administration General (Dept 025)
2024	025 ED Pension	128,048.00	134,963.00	141,711.00	148,796.00	Expenditur	Employee Related Cost	Administration General (Dept 025)
2024	025200090 Housing Benefits Subsidy	45,548.00	48,008.00	50,408.00	52,928.00	Expenditur	Employee Related Cost	Administration General (Dept 025)
2024	025 ED Unemployment Insurance	2,480.00	2,614.00	2,744.00	2,881.00	Expenditur	Employee Related Cost	Administration General (Dept 025)
2024	025260160 Conferences and Workshops	150,000.00	110,000.00	168,000.00	176,400.00	Expenditur	Operational Cost	Administration General (Dept 025)
2024	025 Machinery and Equipment Depreciation	103,862.00	103,862.00	106,977.00	111,256.00	Expenditur	Depreciation and Amortisation	Administration General (Dept 025)
2024	025200130 Uniform Allowance	114,640.00	120,831.00	126,872.00	133,216.00	Expenditur	Employee Related Cost	Administration General (Dept 025)
2024	025200060 Overtime	434,054.00	290,502.00	480,367.00	504,386.00	Expenditur	Employee Related Cost	Administration General (Dept 025)
2024	025 Leased Assets Depreciation	-	-	-	-	Expenditur	Depreciation and Amortisation	Administration General (Dept 025)
2024	025200200 Unemployment Insurance Fund	132,881.00	140,057.00	147,059.00	154,412.00	Expenditur	Employee Related Cost	Administration General (Dept 025)
2024	025 Investment Property Losses	1,500,000.00	1,500,000.00	1,575,000.00	1,653,750.00	Gains and	Disposal of Fixed and Intangible Asse	Administration General (Dept 025)
2024	025 ED Cellular and Telephone Allowance	14,520.00	15,304.00	16,069.00	16,872.00	Expenditur	Employee Related Cost	Administration General (Dept 025)
2024	025200140 Pension or Provident Fund	2,231,165.00	2,351,648.00	2,469,230.00	2,592,691.00	Expenditur	Employee Related Cost	Administration General (Dept 025)
2024	025200110 Medical Aid	694,786.00	732,304.00	768,919.00	807,365.00	Expenditur	Employee Related Cost	Administration General (Dept 025)
2024	025200110 Medical Aid	-	-		-	Expenditur	Employee Related Cost	Administration General (Dept 025)
2024	025260570 Insurance General	257,208.00	198,107.00	208,012.00	218,412.00	Expenditur	Operational Cost	Administration General (Dept 025)
2024	025 ED Skills Development Levy	10,000.00	10,600.00	11,130.00	11,686.00	Expenditur	Operational Cost	Administration General (Dept 025)
2024	025 Skills Development Levy	210,000.00	222,600.00	233,730.00	245,416.00	Expenditur	Operational Cost	Administration General (Dept 025)
2024	025 Furniture and Office Equipment Depreciation	720,692.00	720,692.00	742,312.00	772,005.00	Expenditur	Depreciation and Amortisation	Administration General (Dept 025)
2024	025200020 Leave Pay	782,090.00	824,323.00	865,539.00	908,816.00	Expenditur	Employee Related Cost	Administration General (Dept 025)
2024	025260900 Travel and Subsistence	12,388.00	20,000.00	21,000.00	22,050.00	Expenditur	Operational Cost	Administration General (Dept 025)
2024	025261981 Conveyancing Fees	900,000.00	3,000,000.00	1,000,000.00	1,000,000.00	Expenditur	Contracted Services	Administration General (Dept 025)
2024	025 Transport Assets Depreciation	144,396.00	144,396.00	148,727.00	154,676.00	Expenditur	Depreciation and Amortisation	Administration General (Dept 025)
2024	025260740 Water and Sanitation	104,520.00	112,881.00	118,525.00	124,451.00	Expenditur	Operational Cost	Administration General (Dept 025)
2024	025200180 Travel or Motor Vehicle Allowance	454,981.00	479,550.00	503,527.00	528,703.00	Expenditur	Employee Related Cost	Administration General (Dept 025)
2024	025 ED Bonus	119,290.00	125,732.00	132,018.00	138,619.00	Expenditur	Employee Related Cost	Administration General (Dept 025)
2024	025200010 Bonus	1,042,936.00	1,099,254.00	1,154,216.00	1,211,927.00	Expenditur	Employee Related Cost	Administration General (Dept 025)
2024	Lease of Sanitary Bins	250,000.00	270,000.00	283,500.00	297,675.00	Expenditur	Operating Leases	Administration General (Dept 025)
2024	025 Solid Waste Depreciation	31,824.00	31,824.00	32,778.00	34,089.00	Expenditur	Depreciation and Amortisation	Administration General (Dept 025)
2024	023261450 Audit Committe	831,800.00	850,000.00	860,000.00	870,000.00	Expenditur	Contracted Services	Internal Audit (Dept 023)
2024	023261120 Institute Membership Fees	51,596.00	54,382.00	57,101.00	59,956.00	Expenditur	Operational Cost	Internal Audit (Dept 023)
2024	023200000 Basic Salary and Wages - FMG	357,944.00	377,273.00	427,273.00	477,273.00	Expenditur	Employee Related Cost	Internal Audit (Dept 023)
2024	023200000 Basic Salary and Wages	2,723,094.00	3,142,450.00	3,013,648.00	3,164,330.00	Expenditur	Employee Related Cost	Internal Audit (Dept 023)
2024	023235230 Vehicles and Plant	16,428.00	17,000.00	20,000.00	22,000.00	Expenditur	Contracted Services	Internal Audit (Dept 023)
2024	023200230 Workmen's Compensation	38,486.00	40,795.00	42,834.00	44,976.00	Expenditur	Operational Cost	Internal Audit (Dept 023)
2024	023200160 Bargaining Council Levies - FMG	523.00	551.00	551.00	551.00	Expenditur	Employee Related Cost	Internal Audit (Dept 023)

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2024	023200160 Bargaining Council Levies	657.00	692.00	726.00	762.00	Expenditur	Employee Related Cost	Internal Audit (Dept 023)
2024	023260100 Printing and Stationery	19,852.00	20,000.00	21,000.00	22,050.00	Expenditur	Operational Cost	Internal Audit (Dept 023)
2024	023261530 Tracking Fees	1,020.00	1,101.00	1,156.00	1,213.00	Expenditur	Operational Cost	Internal Audit (Dept 023)
2024	023260200 Cleansing Materials	7,128.00	7,512.00	7,887.00	8,281.00	Expenditur	Inventory Consumed	Internal Audit (Dept 023)
2024	023261100 Protective Clothing	20,524.00	21,632.00	22,713.00	23,849.00	Expenditur	Inventory Consumed	Internal Audit (Dept 023)
2024	023200080 Group Life Insurance	36,784.00	38,770.00	40,708.00	42,743.00	Expenditur	Employee Related Cost	Internal Audit (Dept 023)
2024	023 Computer Equipment Depreciation	3,432.00	3,432.00	3,534.00	3,676.00	Expenditur	Depreciation and Amortisation	Internal Audit (Dept 023)
2024	023261980 Risk Management software	-	-			Expenditur	Operational Cost	Internal Audit (Dept 023)
2024	023200190 Cellular and Telephone Allowance	29,176.00	30,751.00	32,288.00	33,902.00	Expenditur	Employee Related Cost	Internal Audit (Dept 023)
2024	023200090 Housing Benefits Subsidy	25,564.00	26,944.00	28,291.00	29,705.00	Expenditur	Employee Related Cost	Internal Audit (Dept 023)
2024	023261977 Whistle blowing	-	-	-		Expenditur	Contracted Services	Internal Audit (Dept 023)
2024	023261979 Anti Fraud Hotline	87,956.00	92,705.00	97,340.00	102,207.00	Expenditur	Operational Cost	Internal Audit (Dept 023)
2024	023 Machinery and Equipment Depreciation	216.00	216.00	222.00	231.00	Expenditur	Depreciation and Amortisation	Internal Audit (Dept 023)
2024	023200060 Overtime: Structured - FMG	1,293.00	1,362.00	1,362.00	1,362.00	Expenditur	Employee Related Cost	Internal Audit (Dept 023)
2024	023200060 Overtime	137,836.00	52,989.00	152,542.00	160,170.00	Expenditur	Employee Related Cost	Internal Audit (Dept 023)
2024	023055095 Equitable Share	- 969,960.00	- 969,960.00	- 1,018,458.00	- 1,069,381.00	Revenue	Non-exchange Revenue	Internal Audit (Dept 023)
2024	023200200 Unemployment Insurance Fund - FMG	3,747.00	3,949.00	3,949.00	3,949.00	Expenditur	Employee Related Cost	Internal Audit (Dept 023)
2024	023200200 Unemployment Insurance Fund	9,351.00	9,855.00	10,347.00	10,865.00	Expenditur	Employee Related Cost	Internal Audit (Dept 023)
2024	023200140 Pension or Provident Fund	447,540.00	471,707.00	495,292.00	520,056.00	Expenditur	Employee Related Cost	Internal Audit (Dept 023)
2024	023200110 Medical Aid	129,994.00	137,013.00	143,863.00	151,056.00	Expenditur	Employee Related Cost	Internal Audit (Dept 023)
2024	023260570 Insurance General	55,795.00	37,247.00	39,109.00	41,064.00	Expenditur	Operational Cost	Internal Audit (Dept 023)
2024	023200240 Skills Development Levy	4,056.00	4,299.00	4,299.00	4,299.00	Expenditur	Operational Cost	Internal Audit (Dept 023)
2024	023200240 Skills Development Levy	37,000.00	39,220.00	41,181.00	43,240.00	Expenditur	Operational Cost	Internal Audit (Dept 023)
2024	023 Furniture and Office Equipment Depreciation	588.00	588.00	605.00	629.00	Expenditur	Depreciation and Amortisation	Internal Audit (Dept 023)
2024	023200020 Leave Pay - FMG	4,960.00	5,227.00	5,227.00	5,227.00	Expenditur	Employee Related Cost	Internal Audit (Dept 023)
2024	023200020 Leave Pay	54,272.00	57,202.00	60,062.00	63,065.00	Expenditur	Employee Related Cost	Internal Audit (Dept 023)
2024	023260900 Travel and Subsistence	128,504.00	105,443.00	142,215.00	149,325.00	Expenditur	Operational Cost	Internal Audit (Dept 023)
2024	023 Transport Assets Depreciation	-	-	-	-	Expenditur	Depreciation and Amortisation	Internal Audit (Dept 023)
2024	023260740 Water and Sanitation	6,900.00	7,452.00	7,824.00	8,215.00	Expenditur	Operational Cost	Internal Audit (Dept 023)
2024	023200180 Travel or Motor Vehicle Allowance	400,268.00	421,882.00	442,976.00	465,124.00	Expenditur	Employee Related Cost	Internal Audit (Dept 023)
2024	023200010 Bonus - FMG	44,397.00	46,794.00	46,794.00	46,794.00	Expenditur	Employee Related Cost	Internal Audit (Dept 023)
2024	023200010 Bonus	221,022.00	232,957.00	244,604.00	256,835.00	Expenditur	Employee Related Cost	Internal Audit (Dept 023)
2024	031 SAMA Subscriptions	1,260.00	3,000.00	3,150.00	3,307.00	Expenditur	Operational Cost	Musuem (Dept 031)
2024	031 Generator Diesel	35,000.00	50,000.00	52,500.00	55,125.00	Expenditur	Operational Cost	Musuem (Dept 031)
2024	031235010 Building & Fences Maintenance	-	25,000.00	30,000.00	35,000.00	Expenditur	Contracted Services	Musuem (Dept 031)
2024	031200000 Basic Salary and Wages - MS	208,764.00	217,592.00	239,472.00	228,246.00	Expenditur	Employee Related Cost	Musuem (Dept 031)
2024	031200000 Basic Salary and Wages	552,016.00	637,025.00	610,915.00	641,460.00	Expenditur	Employee Related Cost	Musuem (Dept 031)
2024	031235050 Furniture & Equipment Maintenance	-	25,000.00	26,000.00	27,000.00	Expenditur	Contracted Services	Musuem (Dept 031)
2024	031200230 Workmen's Compensation	8,877.00	9,409.00	9,879.00	10,373.00	Expenditur	Operational Cost	Musuem (Dept 031)
2024	031200160 Bargaining Council Levies	329.00	346.00	363.00	381.00	Expenditur	Employee Related Cost	Musuem (Dept 031)
2024	031260100 Printing and Stationery	3,324.00	3,503.00	3,678.00	3,862.00	Expenditur	Operational Cost	Musuem (Dept 031)
2024	031260200 Cleansing Materials	10,000.00	10,540.00	11,067.00	11,620.00	Expenditur	Inventory Consumed	Musuem (Dept 031)

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2024	031261100 Protective Clothing	4,932.00	5,198.00	5,457.00	5,730.00	Expenditur	Inventory Consumed	Musuem (Dept 031)
2024	031200080 Group Life Insurance	5,881.00	6,198.00	6,507.00	6,833.00	Expenditur	Employee Related Cost	Musuem (Dept 031)
2024	031 Computer Equipment Depreciation	564.00	564.00	580.00	604.00	Expenditur	Depreciation and Amortisation	Musuem (Dept 031)
2024	031260160 Conferencen and Workshops	636.00	670.00	703.00	738.00	Expenditur	Operational Cost	Musuem (Dept 031)
2024	031261995 Marketing	78,972.00	100,000.00	105,000.00	110,250.00	Expenditur	Operational Cost	Musuem (Dept 031)
2024	031 Machinery and Equipment Depreciation	2,140.00	2,140.00	2,204.00	2,292.00	Expenditur	Depreciation and Amortisation	Musuem (Dept 031)
2024	031 Furniture and Equipment Losses	50,004.00	50,000.00	52,500.00	55,125.00	Gains and	Disposal of Fixed and Intangible Ass	Musuem (Dept 031)
2024	031200060 Overtime: Structured	4,110.00	4,331.00	4,547.00	4,774.00	Expenditur	Employee Related Cost	Musuem (Dept 031)
2024	031 Leased Assets Depreciation	-	-	-	-	Expenditur	Depreciation and Amortisation	Musuem (Dept 031)
2024	031200200 Unemployment Insurance Fund	4,425.00	4,663.00	4,896.00	5,140.00	Expenditur	Employee Related Cost	Musuem (Dept 031)
2024	Museum Musuem Artifacts 031261663	100,000.00	100,000.00	100,000.00	120,000.00	Expenditur	Inventory Consumed	Musuem (Dept 031)
2024	031200140 Pension or Provident Fund - MS	40,236.00	42,408.00	44,528.00	46,754.00	Expenditur	Employee Related Cost	Musuem (Dept 031)
2024	031200140 Pension or Provident Fund	85,798.00	90,431.00	94,952.00	99,700.00	Expenditur	Employee Related Cost	Musuem (Dept 031)
2024	031200110 Medical Aid	48,705.00	51,335.00	53,901.00	56,596.00	Expenditur	Employee Related Cost	Musuem (Dept 031)
2024	031260570 Insurance General	11,376.00	7,594.00	7,973.00	8,372.00	Expenditur	Operational Cost	Musuem (Dept 031)
2024	031055010 Museum Subsidies operational	- 249,000.00	- 260,000.00	- 284,000.00	- 275,000.00	Revenue	Non-exchange Revenue	Musuem (Dept 031)
2024	031200240 Skills Development Levy	12,612.00	13,368.00	14,036.00	14,738.00	Expenditur	Operational Cost	Musuem (Dept 031)
2024	031 Furniture and Office Equipment Depreciation	2,224.00	2,224.00	2,290.00	2,382.00	Expenditur	Depreciation and Amortisation	Musuem (Dept 031)
2024	031 Heritage Research	75,000.00	80,000.00	84,000.00	88,200.00	Expenditur	Transfers and Subsidies	Musuem (Dept 031)
2024	031200020 Leave Pay	25,915.00	27,314.00	28,679.00	30,113.00	Expenditur	Employee Related Cost	Musuem (Dept 031)
2024	031 Transport Assets Depreciation	564.00	564.00	580.00	604.00	Expenditur	Depreciation and Amortisation	Musuem (Dept 031)
2024	031260740 Water and Sanitation	120,000.00	129,600.00	136,080.00	142,884.00	Expenditur	Operational Cost	Musuem (Dept 031)
2024	031200010 Bonus	32,670.00	34,434.00	36,155.00	37,963.00	Expenditur	Employee Related Cost	Musuem (Dept 031)
2024	080020080 Park Rental	- 849,996.00	- 872,707.00	- 925,069.00	- 980,573.00	Revenue	Exchange Revenue	080 Dolphin Park
2024	075 Creches Depreciation	94,752.00	94,752.00	97,594.00	101,498.00	Expenditur	Depreciation and Amortisation	Sports and Recreation
2024	075235010 Buildings and Fences Maintenance	593,748.00	529,373.00	648,254.00	674,184.00	Expenditur	Contracted Services	Sports and Recreation
2024	075235102 Stadium & Ground Maintenance	327,996.00	347,676.00	358,106.00	372,430.00	Expenditur	Contracted Services	Sports and Recreation
2024	075200000 Basic Salary and Wages	560,579.00	646,907.00	620,392.00	651,412.00	Expenditur	Employee Related Cost	Sports and Recreation
2024	Electrical Infrastructural Networks	20,916.00	20,916.00	21,543.00	22,405.00	Expenditur	Depreciation and Amortisation	Sports and Recreation
2024	075200230 Workmen's Compensation	6,336.00	6,716.00	7,051.00	7,404.00	Expenditur	Operational Cost	Sports and Recreation
2024	075200160 Bargaining Council Levies	600.00	632.00	663.00	696.00	Expenditur	Employee Related Cost	Sports and Recreation
2024	075 Cemeteries Depreciation	-	-	-	-	Expenditur	Depreciation and Amortisation	Sports and Recreation
2024	075 Cemeteries Depreciation	152.00	152.00	156.00	162.00	Expenditur	Depreciation and Amortisation	Sports and Recreation
2024	Electrical Infrastructure Networks	4,450.00	4,450.00	4,583.00	4,766.00	Expenditur	Depreciation and Amortisation	Sports and Recreation
2024	075 Public Ablution Facilities Depreciation	10,582.00	10,582.00	10,899.00	11,335.00	Expenditur	Depreciation and Amortisation	Sports and Recreation
2024	075 Public Ablution Facilities Depreciation	991,565.00	1,579,837.00	1,627,232.00	1,692,321.00	Expenditur	Depreciation and Amortisation	Sports and Recreation
2024	Housing: Social Housing	54,636.00	54,636.00	56,275.00	58,526.00	Expenditur	Depreciation and Amortisation	Sports and Recreation
2024	075260200 Cleansing Materials	10,956.00	11,114.00	12,194.00	12,804.00	Expenditur	Inventory Consumed	Sports and Recreation
2024	075260820 Chemicals of Fertilizer	75,000.00	75,000.00	83,475.00	87,648.00	Expenditur	Inventory Consumed	Sports and Recreation
2024	Water Supply Infrastructure:Boreholes	14,299.00	14,299.00	14,727.00	15,317.00	Expenditur	Depreciation and Amortisation	Sports and Recreation
2024	075200080 Group Life Insurance	7,287.00	7,680.00	8,064.00	8,467.00	Expenditur	Employee Related Cost	Sports and Recreation
2024	075 Sport and Recreation Facilities Depreciation	2,550,361.00	3,138,633.00	3,232,791.00	3,362,103.00	Expenditur	Depreciation and Amortisation	Sports and Recreation

Budg Yr for Fin Yr 2024	Segment Desc	Total Budget	Final Draft 2024/25 Budget	2025/26 Draft Budget	2026/27 Draft Budget	Item Lvl 1	Item Lvl 2	
2024	075 Municipal Offices Depreciation	21,564.00	21,564.00	22,210.00	23,099.00	Expenditur	Depreciation and Amortisation	Sports and Recreation
2024	07520010 Hire of Grounds	- 83,520.00	- 80,000.00	- 84,800.00	- 89,888.00	Revenue	Exchange Revenue	Sports and Recreation
2024	075 Capital Spares Depreciation	-	-	-	-	Expenditur	Depreciation and Amortisation	Sports and Recreation
2024	075 Machinery and Equipment Depreciation	422,460.00	422,460.00	435,133.00	452,539.00	Expenditur	Depreciation and Amortisation	Sports and Recreation
2024	075 Public Open Space Depreciation	1,503,844.00	2,092,116.00	2,154,879.00	2,241,074.00	Expenditur	Depreciation and Amortisation	Sports and Recreation
2024	075 Community Facilities: Theatres	47,748.00	47,748.00	49,180.00	51,147.00	Expenditur	Depreciation and Amortisation	Sports and Recreation
2024	075200060 Overtime	86,244.00	88,901.00	95,446.00	100,218.00	Expenditur	Employee Related Cost	Sports and Recreation
2024	075200200 Unemployment Insurance Fund	8,059.00	8,494.00	8,918.00	9,364.00	Expenditur	Employee Related Cost	Sports and Recreation
2024	075200140 Pension or Provident Fund	99,098.00	104,449.00	109,671.00	115,155.00	Expenditur	Employee Related Cost	Sports and Recreation
2024	075200110 Medical Aid	73,947.00	77,940.00	81,837.00	85,928.00	Expenditur	Employee Related Cost	Sports and Recreation
2024	075 Centres Depreciation	521,923.00	521,923.00	537,580.00	559,083.00	Expenditur	Depreciation and Amortisation	Sports and Recreation
2024	075200240 Skills Development Levy	7,190.00	7,621.00	8,002.00	8,402.00	Expenditur	Operational Cost	Sports and Recreation
2024	Depreciation: Furniture and Office Equipment	4,644.00	4,644.00	4,783.00	4,974.00	Expenditur	Depreciation and Amortisation	Sports and Recreation
2024	075 Electrical Depreciation	-	-	-	-	Expenditur	Depreciation and Amortisation	Sports and Recreation
2024	075 Community Assets	1,500,000.00	1,500,000.00	1,575,000.00	1,653,750.00	Gains and	Impairment Loss	Sports and Recreation
2024	075200020 Leave Pay	35,009.00	36,899.00	38,743.00	40,681.00	Expenditur	Employee Related Cost	Sports and Recreation
2024	075 Roads Depreciation	488,616.00	488,616.00	503,274.00	523,405.00	Expenditur	Depreciation and Amortisation	Sports and Recreation
2024	075 Pool Maintenance	126,360.00	128,942.00	140,000.00	145,000.00	Expenditur	Contracted Services	Sports and Recreation
2024	075260740 Water and Sanitation	312,196.00	337,171.00	354,029.00	371,731.00	Expenditur	Operational Cost	Sports and Recreation
2024	075 Yards Depreciation	361,776.00	361,776.00	372,629.00	387,534.00	Expenditur	Depreciation and Amortisation	Sports and Recreation
2024	075200010 Bonus	49,568.00	52,244.00	54,856.00	57,599.00	Expenditur	Employee Related Cost	Sports and Recreation
2024	075 Toilet Hire	50,000.00	53,000.00	55,650.00	58,432.00	Expenditur	Operating Leases	Sports and Recreation
2024	015260810 Sundry Oils and fuel	454,000.00	461,240.00	505,302.00	530,567.00	Expenditur	Operational Cost	Beach Amenities
2024	015235010 Buildings and Fences Maintenance	370,000.00	392,200.00	350,000.00	360,000.00	Expenditur	Contracted Services	Beach Amenities
2024	015235020 Civil Works	260,008.00	275,608.00	280,000.00	285,000.00	Expenditur	Contracted Services	Beach Amenities
2024	015200000 Basic Salary and Wages	5,111,423.00	5,898,581.00	5,656,810.00	5,939,651.00	Expenditur	Employee Related Cost	Beach Amenities
2024	015235230 Vehicles and Plant	304,524.00	322,795.00	350,000.00	355,000.00	Expenditur	Contracted Services	Beach Amenities
2024	015235210 Tools and Equipment	23,472.00	24,880.00	24,000.00	25,000.00	Expenditur	Contracted Services	Beach Amenities
2024	015200230 Workmen's Compensation	50,034.00	53,036.00	55,687.00	58,472.00	Expenditur	Operational Cost	Beach Amenities
2024	015200160 Bargaining Council Levies	4,926.00	5,192.00	5,451.00	5,724.00	Expenditur	Employee Related Cost	Beach Amenities
2024	015 Public Ablution Facilities Depreciation	814,621.00	814,621.00	839,059.00	872,622.00	Expenditur	Depreciation and Amortisation	Beach Amenities
2024	015260100 Printing and Stationery	16,080.00	15,044.00	17,896.00	18,791.00	Expenditur	Operational Cost	Beach Amenities
2024	015260200 Cleansing Materials	187,000.00	198,220.00	208,131.00	218,537.00	Expenditur	Inventory Consumed	Beach Amenities
2024	015261100 Protective Clothing	140,000.00	250,000.00	262,500.00	275,625.00	Expenditur	Inventory Consumed	Beach Amenities
2024	015200080 Group Life Insurance	55,685.00	58,691.00	61,625.00	64,706.00	Expenditur	Employee Related Cost	Beach Amenities
2024	015 Sport and Recreation Facilities Depreciation	16,068.00	16,068.00	16,550.00	17,212.00	Expenditur	Depreciation and Amortisation	Beach Amenities
2024	015 Computer Equipment Depreciation	2,460.00	2,460.00	2,533.00	2,635.00	Expenditur	Depreciation and Amortisation	Beach Amenities
2024	015 Machinery and Equipment Impairment Loss	50,004.00	50,000.00	52,500.00	55,125.00	Gains and	Impairment Loss	Beach Amenities
2024	015 Municipal Offices Depreciation	50,448.00	50,448.00	51,961.00	54,039.00	Expenditur	Depreciation and Amortisation	Beach Amenities
2024	015200190 Cellular and Telephone Allowance	13,672.00	14,410.00	15,130.00	15,887.00	Expenditur	Employee Related Cost	Beach Amenities
2024	015200090 Housing Benefits Subsidy	17,202.00	18,130.00	19,036.00	19,988.00	Expenditur	Employee Related Cost	Beach Amenities
2024	015 Museums Depreciation	-	-	-	-	Expenditur	Depreciation and Amortisation	Beach Amenities

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2024	015 Machinery and Equipment Depreciation	32,519.00	32,519.00	33,494.00	34,834.00	Expenditur	Depreciation and Amortisation	Beach Amenities
2024	015 Public Open Space Depreciation	1,950,204.00	2,538,476.00	2,614,630.00	2,719,215.00	Expenditur	Depreciation and Amortisation	Beach Amenities
2024	015200060 Overtime	974,868.00	1,027,510.00	1,078,885.00	1,132,829.00	Expenditur	Employee Related Cost	Beach Amenities
2024	015200200 Unemployment Insurance Fund	62,340.00	65,706.00	68,991.00	72,440.00	Expenditur	Employee Related Cost	Beach Amenities
2024	015200140 Pension or Provident Fund	1,178,420.00	1,242,054.00	1,304,156.00	1,369,364.00	Expenditur	Employee Related Cost	Beach Amenities
2024	015200110 Medical Aid	606,388.00	639,132.00	671,088.00	704,643.00	Expenditur	Employee Related Cost	Beach Amenities
2024	015200240 Skills Development Levy	65,921.00	69,876.00	73,369.00	77,038.00	Expenditur	Operational Cost	Beach Amenities
2024	015 Furniture and Office Equipment Depreciation	5,199.00	5,199.00	5,354.00	5,569.00	Expenditur	Depreciation and Amortisation	Beach Amenities
2024	015200020 Leave Pay	276,914.00	291,867.00	306,460.00	321,783.00	Expenditur	Employee Related Cost	Beach Amenities
2024	015261845 Blue Flag	300,000.00	318,000.00	333,900.00	350,595.00	Expenditur	Operational Cost	Beach Amenities
2024	015 Roads Depreciation	22,872.00	22,872.00	23,558.00	24,500.00	Expenditur	Depreciation and Amortisation	Beach Amenities
2024	015 Transport Assets Depreciation	27,672.00	27,672.00	28,502.00	29,642.00	Expenditur	Depreciation and Amortisation	Beach Amenities
2024	015260740 Water and Sanitation	558,802.00	676,000.00	709,800.00	745,290.00	Expenditur	Operational Cost	Beach Amenities
2024	015200180 Travel or Motor Vehicle Allowance	160,079.00	168,723.00	177,159.00	186,017.00	Expenditur	Employee Related Cost	Beach Amenities
2024	015 Yards Depreciation	2,083.00	2,083.00	2,145.00	2,231.00	Expenditur	Depreciation and Amortisation	Beach Amenities
2024	015200010 Bonus	335,736.00	353,865.00	371,558.00	390,136.00	Expenditur	Employee Related Cost	Beach Amenities
2024	015261190 Toilet Hire	286,632.00	304,000.00	319,200.00	335,160.00	Expenditur	Operating Leases	Beach Amenities
2024	015 Solid Waste Depreciation	2,112.00	2,112.00	2,175.00	2,262.00	Expenditur	Depreciation and Amortisation	Beach Amenities
2024	045 Depots Depreciation	4,236.00	4,236.00	4,363.00	4,537.00	Expenditur	Depreciation and Amortisation	Marine Safety
2024	045260810 Sundry Oils and fuel	582,512.00	579,112.00	660,567.00	693,595.00	Expenditur	Operational Cost	Marine Safety
2024	045235010 Buildings and Fences Maintenance	12,804.00	13,495.00	13,000.00	15,000.00	Expenditur	Contracted Services	Marine Safety
2024	045260835 Shark Control Expenditure	5,099,652.00	5,349,534.00	5,617,010.00	5,897,861.00	Expenditur	Contracted Services	Marine Safety
2024	045200000 Basic Salary and Wages	7,427,231.00	8,571,024.00	8,219,716.00	8,630,701.00	Expenditur	Employee Related Cost	Marine Safety
2024	045235230 Vehicles and Plant	357,056.00	350,000.00	360,000.00	365,000.00	Expenditur	Contracted Services	Marine Safety
2024	045235060 General Equipment Signs	191,508.00	190,000.00	195,000.00	198,000.00	Expenditur	Contracted Services	Marine Safety
2024	045235110 Radio Repairs	70,164.00	70,000.00	72,000.00	75,000.00	Expenditur	Contracted Services	Marine Safety
2024	045200230 Workmen's Compensation	115,907.00	122,861.00	129,004.00	135,454.00	Expenditur	Operational Cost	Marine Safety
2024	045200160 Bargaining Council Levies	4,926.00	5,192.00	5,451.00	5,724.00	Expenditur	Employee Related Cost	Marine Safety
2024	045200070 Standby Allowance	168,105.00	177,182.00	186,041.00	195,343.00	Expenditur	Employee Related Cost	Marine Safety
2024	045260100 Printing and Stationery	13,056.00	13,761.00	14,449.00	15,171.00	Expenditur	Operational Cost	Marine Safety
2024	045261530 Tracking Fees	22,152.00	23,924.00	25,120.00	26,376.00	Expenditur	Operational Cost	Marine Safety
2024	045261100 Protective Clothing	381,200.00	401,784.00	421,873.00	442,966.00	Expenditur	Inventory Consumed	Marine Safety
2024	045200080 Group Life Insurance	82,026.00	86,455.00	90,777.00	95,316.00	Expenditur	Employee Related Cost	Marine Safety
2024	045 Computer Equipment Depreciation	-	-	-	-	Expenditur	Depreciation and Amortisation	Marine Safety
2024	045 Municipal Offices Depreciation	5,436.00	5,436.00	5,599.00	5,823.00	Expenditur	Depreciation and Amortisation	Marine Safety
2024	045200190 Cellular and Telephone Allowance	6,252.00	6,589.00	6,918.00	7,264.00	Expenditur	Employee Related Cost	Marine Safety
2024	045200090 Housing Benefits Subsidy	12,797.00	13,488.00	14,162.00	14,870.00	Expenditur	Employee Related Cost	Marine Safety
2024	045045060 Beach Permits	- 167,816.00	- 167,816.00	- 176,206.00	- 185,016.00	Revenue	Non-exchange Revenue	Marine Safety
2024	045 Machinery and Equipment Depreciation	454,321.00	454,321.00	467,950.00	486,668.00	Expenditur	Depreciation and Amortisation	Marine Safety
2024	045 Public Open Space Depreciation	-	-	-	-	Expenditur	Depreciation and Amortisation	Marine Safety
2024	045200060 Overtime	4,909,394.00	5,174,501.00	5,433,226.00	5,704,887.00	Expenditur	Employee Related Cost	Marine Safety
2024	045200200 Unemployment Insurance Fund	102,707.00	108,253.00	113,665.00	119,348.00	Expenditur	Employee Related Cost	Marine Safety

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2024	045260200 Cleansing materials	22,908.00	24,145.00	25,352.00	26,619.00	Expenditur	Inventory Consumed	Marine Safety
2024	045260500 Cylinder Refill	45,000.00	47,430.00	49,801.00	52,291.00	Expenditur	Inventory Consumed	Marine Safety
2024	045260430 Emergency supplies	200,004.00	210,804.00	221,344.00	232,411.00	Expenditur	Inventory Consumed	Marine Safety
2024	045200140 Pension or Provident Fund	1,045,992.00	1,102,475.00	1,157,598.00	1,215,478.00	Expenditur	Employee Related Cost	Marine Safety
2024	045200110 Medical Aid	923,450.00	973,316.00	1,021,981.00	1,073,080.00	Expenditur	Employee Related Cost	Marine Safety
2024	045260570 Insurance General	87,200.00	66,946.00	70,293.00	73,807.00	Expenditur	Operational Cost	Marine Safety
2024	045200240 Skills Development Levy	153,420.00	162,625.00	170,756.00	179,294.00	Expenditur	Operational Cost	Marine Safety
2024	045 Furniture and Office Equipment Depreciation	316.00	316.00	325.00	338.00	Expenditur	Depreciation and Amortisation	Marine Safety
2024	045200020 Leave Pay	302,503.00	318,838.00	334,779.00	351,518.00	Expenditur	Employee Related Cost	Marine Safety
2024	045 Roads Depreciation	1,284.00	1,284.00	1,322.00	1,375.00	Expenditur	Depreciation and Amortisation	Marine Safety
2024	045 Transport Assets Depreciation	674,739.00	674,739.00	694,981.00	722,780.00	Expenditur	Depreciation and Amortisation	Marine Safety
2024	045 Yards Depreciation	2,287.00	2,287.00	2,355.00	2,449.00	Expenditur	Depreciation and Amortisation	Marine Safety
2024	045200010 Bonus	469,780.00	495,148.00	519,905.00	545,900.00	Expenditur	Employee Related Cost	Marine Safety
2024	045 Solid Waste Depreciation	1,320.00	1,320.00	1,359.00	1,413.00	Expenditur	Depreciation and Amortisation	Marine Safety
2024	042 Depots Depreciation	7,968.00	7,968.00	8,207.00	8,535.00	Expenditur	Depreciation and Amortisation	042 Fire and Emergency Services
2024	042260810 Sundry Oils and fuel	963,456.00	1,000,532.00	1,092,558.00	1,147,186.00	Expenditur	Operational Cost	042 Fire and Emergency Services
2024	042260070 Lease Office Machinery and Equipment	16,332.00	17,213.00	18,073.00	18,977.00	Expenditur	Operating Leases	042 Fire and Emergency Services
2024	042235010 Buildings and Fences Maintenance	347,132.00	80,000.00	300,000.00	320,000.00	Expenditur	Contracted Services	042 Fire and Emergency Services
2024	042200000 Basic Salary and Wages	19,799,189.00	22,848,263.00	21,911,762.00	23,007,350.00	Expenditur	Employee Related Cost	042 Fire and Emergency Services
2024	042235230 Vehicles and Plant	1,363,164.00	1,300,000.00	1,500,000.00	1,550,000.00	Expenditur	Contracted Services	042 Fire and Emergency Services
2024	042235090 Emergency Plant Equipment	491,788.00	400,000.00	400,000.00	410,000.00	Expenditur	Contracted Services	042 Fire and Emergency Services
2024	042235060 General Equipment Signs	76,736.00	80,000.00	82,000.00	83,000.00	Expenditur	Contracted Services	042 Fire and Emergency Services
2024	042235110 Radio Repairs	158,000.00	160,000.00	162,000.00	165,000.00	Expenditur	Contracted Services	042 Fire and Emergency Services
2024	042235040 Fire Extinguishers Hydrants	261,996.00	260,000.00	265,000.00	270,000.00	Expenditur	Contracted Services	042 Fire and Emergency Services
2024	042235030 Replacement of Hose	226,000.00	240,000.00	250,000.00	255,000.00	Expenditur	Contracted Services	042 Fire and Emergency Services
2024	042235240 Occupational Safety Requirements	-	-			Expenditur	Contracted Services	042 Fire and Emergency Services
2024	042235050 Furniture/Office Machinery and Equipment	13,120.00	12,000.00	10,000.00	12,000.00	Expenditur	Contracted Services	042 Fire and Emergency Services
2024	042200230 Workmen's Compensation	245,100.00	259,806.00	272,796.00	286,436.00	Expenditur	Operational Cost	042 Fire and Emergency Services
2024	042200160 Bargaining Council Levies	11,986.00	12,633.00	13,264.00	13,927.00	Expenditur	Employee Related Cost	042 Fire and Emergency Services
2024	042200070 Standby Allowance	5,419,101.00	1,000,000.00	5,997,318.00	6,297,184.00	Expenditur	Employee Related Cost	042 Fire and Emergency Services
2024	042260100 Printing and Stationery	46,856.00	49,386.00	51,855.00	54,448.00	Expenditur	Operational Cost	042 Fire and Emergency Services
2024	042260110 Book Purchases	13,296.00	14,013.00	14,713.00	15,449.00	Expenditur	Operational Cost	042 Fire and Emergency Services
2024	Call Out Fees 04260080	- 207,180.00	- 80,000.00	- 84,800.00	- 89,888.00	Revenue	Exchange Revenue	042 Fire and Emergency Services
2024	042 Police Depreciation	-	-	-	-	Expenditur	Depreciation and Amortisation	042 Fire and Emergency Services
2024	042261530 Tracking Fees	27,432.00	29,626.00	31,107.00	32,662.00	Expenditur	Operational Cost	042 Fire and Emergency Services
2024	042261672 Bedding Linen	3,996.00	4,211.00	4,421.00	4,642.00	Expenditur	Inventory Consumed	042 Fire and Emergency Services
2024	042260200 Cleansing Materials	51,540.00	54,323.00	57,039.00	59,891.00	Expenditur	Inventory Consumed	042 Fire and Emergency Services
2024	042260140 Batteries	4,500.00	4,743.00	4,980.00	5,229.00	Expenditur	Inventory Consumed	042 Fire and Emergency Services
2024	042261100 Protective Clothing	1,645,836.00	1,600,000.00	1,680,000.00	1,764,000.00	Expenditur	Inventory Consumed	042 Fire and Emergency Services
2024	042261689 Fire Fighting Foam	64,996.00	68,505.00	71,930.00	75,526.00	Expenditur	Inventory Consumed	042 Fire and Emergency Services
2024	042200080 Group Life Insurance	341,988.00	360,455.00	378,477.00	397,401.00	Expenditur	Employee Related Cost	042 Fire and Emergency Services
2024	042 Computer Equipment Depreciation	8,892.00	8,892.00	9,158.00	9,525.00	Expenditur	Depreciation and Amortisation	042 Fire and Emergency Services

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2024	042 Municipal Offices Depreciation	107,208.00	107,208.00	110,424.00	114,841.00	Expenditur	Depreciation and Amortisation	042 Fire and Emergency Services
2024	042200190 Cellular and Telephone Allowance	33,975.00	35,809.00	37,599.00	39,479.00	Expenditur	Employee Related Cost	042 Fire and Emergency Services
2024	042200090 Housing Benefits Subsidy	81,591.00	85,996.00	90,295.00	94,810.00	Expenditur	Employee Related Cost	042 Fire and Emergency Services
2024	04245020 Flammable Liquid Licences	(208,800.00)	(208,800.00)	(219,240.00)	(230,202.00)	Revenue	Non-exchange Revenue	042 Fire and Emergency Services
2024	042 Machinery and Equipment Depreciation	542,136.00	542,136.00	558,400.00	580,736.00	Expenditur	Depreciation and Amortisation	042 Fire and Emergency Services
2024	042261452 DStv Subscription	11,160.00	11,762.00	12,350.00	12,967.00	Expenditur	Operational Cost	042 Fire and Emergency Services
2024	042 Public Open Space Depreciation	32,172.00	32,172.00	33,137.00	34,462.00	Expenditur	Depreciation and Amortisation	042 Fire and Emergency Services
2024	042200060 Overtime	8,467,336.00	7,857,158.00	9,370,800.00	9,839,340.00	Expenditur	Employee Related Cost	042 Fire and Emergency Services
2024	042200200 Unemployment Insurance Fund	220,857.00	232,783.00	244,422.00	256,643.00	Expenditur	Employee Related Cost	042 Fire and Emergency Services
2024	042260500 Cylinder Refill	-	-	-	-	Expenditur	Inventory Consumed	042 Fire and Emergency Services
2024	042260520 First Aid Equipment	75,000.00	79,050.00	83,002.00	87,152.00	Expenditur	Inventory Consumed	042 Fire and Emergency Services
2024	042200140 Pension or Provident Fund	3,565,217.00	3,757,738.00	3,945,624.00	4,142,906.00	Expenditur	Employee Related Cost	042 Fire and Emergency Services
2024	042 Furniture and Office Equipment Impairment Loss	99,996.00	100,000.00	105,000.00	110,250.00	Gains and	Impairment Loss	042 Fire and Emergency Services
2024	042200110 Medical Aid	2,395,274.00	2,524,618.00	2,650,848.00	2,783,391.00	Expenditur	Employee Related Cost	042 Fire and Emergency Services
2024	042261330 Medical Examinations	-	-			Expenditur	Contracted Services	042 Fire and Emergency Services
2024	042260570 Insurance General	417,690.00	320,674.00	336,707.00	353,543.00	Expenditur	Operational Cost	042 Fire and Emergency Services
2024	042200240 Skills Development Levy	230,644.00	244,482.00	256,706.00	269,541.00	Expenditur	Operational Cost	042 Fire and Emergency Services
2024	042 Furniture and Office Equipment Depreciation	63,003.00	63,003.00	64,893.00	67,488.00	Expenditur	Depreciation and Amortisation	042 Fire and Emergency Services
2024	042200020 Leave Pay	1,269,707.00	1,338,271.00	1,405,184.00	1,475,443.00	Expenditur	Employee Related Cost	042 Fire and Emergency Services
2024	042260900 Travel and Subsistence	-	-			Expenditur	Operational Cost	042 Fire and Emergency Services
2024	042 Transport Assets Depreciation	299,592.00	299,592.00	308,579.00	320,922.00	Expenditur	Depreciation and Amortisation	042 Fire and Emergency Services
2024	042260740 Water and Sanitation	14,105.00	15,233.00	15,994.00	16,794.00	Expenditur	Operational Cost	042 Fire and Emergency Services
2024	042200180 Travel or Motor Vehicle Allowance	725,459.00	764,633.00	802,864.00	843,007.00	Expenditur	Employee Related Cost	042 Fire and Emergency Services
2024	042 Yards Depreciation	1,396.00	1,396.00	1,437.00	1,495.00	Expenditur	Depreciation and Amortisation	042 Fire and Emergency Services
2024	042 Fire/Ambulance Stations Depreciation	15,996.00	15,996.00	16,475.00	17,134.00	Expenditur	Depreciation and Amortisation	042 Fire and Emergency Services
2024	042200010 Bonus	1,733,266.00	1,826,862.00	1,918,205.00	2,014,115.00	Expenditur	Employee Related Cost	042 Fire and Emergency Services
2024	042040030 Fire protection Fines	(104,400.00)	(104,400.00)	(109,620.00)	(115,101.00)	Revenue	Non-exchange Revenue	042 Fire and Emergency Services
2024	042261690 Standby Meals	47,970.00	50,560.00	53,088.00	55,742.00	Expenditur	Operational Cost	042 Fire and Emergency Services
2024	042260950 Hire of Plant	324,804.00	342,343.00	359,460.00	377,433.00	Expenditur	Operating Leases	042 Fire and Emergency Services
2024	042260490 Hire of Plant & Machinery/ Transport	27,372.00	28,850.00	30,292.00	31,807.00	Expenditur	Operating Leases	042 Fire and Emergency Services
2024	165 Creches Depreciation	781,606.00	781,606.00	805,054.00	837,256.00	Expenditur	Depreciation and Amortisation	165 Community Halls
2024	165 Sundry Oils & Fuels	55,835.00	160,000.00	210,000.00	220,500.00	Expenditur	Operational Cost	165 Community Halls
2024	165235010 Buildings and Fences Maintenance	1,676,004.00	1,700,000.00	1,500,000.00	1,500,000.00	Expenditur	Contracted Services	165 Community Halls
2024	165200000 Basic Salary and Wages	2,185,081.00	2,521,583.00	2,418,228.00	2,539,140.00	Expenditur	Employee Related Cost	165 Community Halls
2024	165200000 Basic Salary and Wages	-	-		-	Expenditur	Employee Related Cost	165 Community Halls
2024	165 Vehicles and Plant	-	52,656.00	60,000.00	65,000.00	Expenditur	Contracted Services	165 Community Halls
2024	165235050 Furniture/Office Machinery and Equipment	3,120.00	5,000.00	6,000.00	7,000.00	Expenditur	Contracted Services	165 Community Halls
2024	165200230 Workmen's Compensation	21,276.00	22,552.00	23,679.00	24,863.00	Expenditur	Operational Cost	165 Community Halls
2024	165200160 Bargaining Council Levies	2,627.00	2,768.00	2,906.00	3,051.00	Expenditur	Employee Related Cost	165 Community Halls
2024	165200070 Standby Allowance	402,051.00	423,761.00	444,949.00	467,196.00	Expenditur	Employee Related Cost	165 Community Halls
2024	165 Public Ablution Facilities Depreciation	119,592.00	119,592.00	123,179.00	128,106.00	Expenditur	Depreciation and Amortisation	165 Community Halls
2024	165 Halls Depreciation	729,684.00	729,684.00	751,574.00	781,637.00	Expenditur	Depreciation and Amortisation	165 Community Halls

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2024	165260200 Cleansing Materials	122,572.00	129,926.00	136,422.00	143,243.00	Expenditur	Inventory Consumed	165 Community Halls
2024	165261100 Protective Clothing	100,000.00	110,000.00	115,500.00	121,275.00	Expenditur	Inventory Consumed	165 Community Halls
2024	165200080 Group Life Insurance	28,442.00	29,977.00	31,475.00	33,049.00	Expenditur	Employee Related Cost	165 Community Halls
2024	165 Sport and Recreation Facilities Depreciation	69,624.00	69,624.00	71,712.00	74,581.00	Expenditur	Depreciation and Amortisation	165 Community Halls
2024	165 Computer Equipment Depreciation	12,564.00	12,564.00	12,940.00	13,458.00	Expenditur	Depreciation and Amortisation	165 Community Halls
2024	165 Municipal Offices Depreciation	2,928.00	2,928.00	3,015.00	3,136.00	Expenditur	Depreciation and Amortisation	165 Community Halls
2024	Community Halls Hire Fees 16520000	- 459,360.00	- 400,000.00	- 424,000.00	- 449,440.00	Revenue	Exchange Revenue	165 Community Halls
2024	165 Machinery and Equipment Depreciation	94,212.00	94,212.00	97,038.00	100,919.00	Expenditur	Depreciation and Amortisation	165 Community Halls
2024	165 Public Open Space Depreciation	950,840.00	1,539,112.00	1,585,285.00	1,648,696.00	Expenditur	Depreciation and Amortisation	165 Community Halls
2024	165200060 Overtime	22,411.00	23,621.00	24,802.00	26,042.00	Expenditur	Employee Related Cost	165 Community Halls
2024	165200200 Unemployment Insurance Fund	29,940.00	31,556.00	33,133.00	34,790.00	Expenditur	Employee Related Cost	165 Community Halls
2024	165262026 Thusong Service Centre	50,004.00	25,000.00	26,250.00	27,562.00	Expenditur	Inventory Consumed	165 Community Halls
2024	165200140 Pension or Provident Fund	377,860.00	398,264.00	418,177.00	439,086.00	Expenditur	Employee Related Cost	165 Community Halls
2024	165200110 Medical Aid	72,564.00	76,482.00	80,306.00	84,321.00	Expenditur	Employee Related Cost	165 Community Halls
2024	165 Centres Depreciation	2,920,708.00	3,508,980.00	3,614,249.00	3,758,819.00	Expenditur	Depreciation and Amortisation	165 Community Halls
2024	165260750 Rodent Insect Pest Control	10,228.00	10,842.00	10,000.00	12,000.00	Expenditur	Contracted Services	165 Community Halls
2024	165261410 Radio Licences	11,964.00	12,682.00	13,316.00	13,981.00	Expenditur	Operational Cost	165 Community Halls
2024	165260570 Insurance General	30,757.00	73,614.00	77,294.00	81,159.00	Expenditur	Operational Cost	165 Community Halls
2024	165200240 Skills Development Levy	29,209.00	30,961.00	32,509.00	34,134.00	Expenditur	Operational Cost	165 Community Halls
2024	165 Furniture and Office Equipment Depreciation	340,579.00	340,579.00	350,796.00	364,828.00	Expenditur	Depreciation and Amortisation	165 Community Halls
2024	165200020 Leave Pay	204,857.00	215,919.00	226,714.00	238,050.00	Expenditur	Employee Related Cost	165 Community Halls
2024	165 Roads Depreciation	314,220.00	314,220.00	323,646.00	336,592.00	Expenditur	Depreciation and Amortisation	165 Community Halls
2024	165 Transport Assets Depreciation	-	-	-	-	Expenditur	Depreciation and Amortisation	165 Community Halls
2024	165260740 Water and Sanitation	569,934.00	615,528.00	646,304.00	678,619.00	Expenditur	Operational Cost	165 Community Halls
2024	165 Yards Depreciation	176,664.00	176,664.00	181,963.00	189,242.00	Expenditur	Depreciation and Amortisation	165 Community Halls
2024	165200010 Bonus	181,052.00	190,828.00	200,369.00	210,387.00	Expenditur	Employee Related Cost	165 Community Halls
2024	044 Depots Depreciation	3,072.00	3,072.00	3,164.00	3,290.00	Expenditur	Depreciation and Amortisation	Disaster Management (Dept 044)
2024	044260810 Sundry Oils and Fuel	357,512.00	346,112.00	405,417.00	425,688.00	Expenditur	Operational Cost	Disaster Management (Dept 044)
2024	044200000 Basic Salary and Wages	2,197,917.00	2,536,395.00	2,432,434.00	2,554,055.00	Expenditur	Employee Related Cost	Disaster Management (Dept 044)
2024	044235230 Vehicles and Plant	117,216.00	120,000.00	125,000.00	128,000.00	Expenditur	Contracted Services	Disaster Management (Dept 044)
2024	044200230 Workmen's Compensation	21,051.00	22,314.00	23,429.00	24,601.00	Expenditur	Operational Cost	Disaster Management (Dept 044)
2024	044200160 Bargaining Council Levies	1,926.00	2,030.00	2,131.00	2,238.00	Expenditur	Employee Related Cost	Disaster Management (Dept 044)
2024	044200070 Standby Allowance	23,751.00	25,033.00	26,284.00	27,598.00	Expenditur	Employee Related Cost	Disaster Management (Dept 044)
2024	044 Public Ablution Facilities Depreciation	-	-	-	-	Expenditur	Depreciation and Amortisation	Disaster Management (Dept 044)
2024	044200080 Group Life Insurance	57,026.00	60,105.00	63,110.00	66,265.00	Expenditur	Employee Related Cost	Disaster Management (Dept 044)
2024	044 Sport and Recreation Facilities Depreciation	147,653.00	147,653.00	152,082.00	158,165.00	Expenditur	Depreciation and Amortisation	Disaster Management (Dept 044)
2024	044 Computer Equipment Depreciation	4,848.00	4,848.00	4,993.00	5,193.00	Expenditur	Depreciation and Amortisation	Disaster Management (Dept 044)
2024	044200190 Cellular and Telephone Allowance	6,252.00	6,589.00	6,918.00	7,264.00	Expenditur	Employee Related Cost	Disaster Management (Dept 044)
2024	044 Machinery and Equipment Depreciation	10,773.00	10,773.00	11,096.00	11,540.00	Expenditur	Depreciation and Amortisation	Disaster Management (Dept 044)
2024	044 Public Open Space Depreciation	13,536.00	13,536.00	13,942.00	14,499.00	Expenditur	Depreciation and Amortisation	Disaster Management (Dept 044)
2024	044200060 Overtime	68,472.00	72,169.00	75,777.00	79,566.00	Expenditur	Employee Related Cost	Disaster Management (Dept 044)
2024	044055095 Equitable Share	- 4,278,672.00	- 5,278,672.00	- 5,542,606.00	- 5,819,736.00	Revenue	Non-exchange Revenue	Disaster Management (Dept 044)

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2024	044200200 Unemployment Insurance Fund	97,707.00	102,983.00	108,132.00	113,538.00	Expenditur	Employee Related Cost	Disaster Management (Dept 044)
2024	044200140 Pension or Provident Fund	393,987.00	415,262.00	436,025.00	457,826.00	Expenditur	Employee Related Cost	Disaster Management (Dept 044)
2024	044200110 Medical Aid	106,975.00	112,751.00	118,388.00	124,307.00	Expenditur	Employee Related Cost	Disaster Management (Dept 044)
2024	044200240 Skills Development Levy	22,647.00	24,005.00	25,205.00	26,465.00	Expenditur	Operational Cost	Disaster Management (Dept 044)
2024	044 Furniture and Office Equipment Depreciation	281.00	281.00	289.00	301.00	Expenditur	Depreciation and Amortisation	Disaster Management (Dept 044)
2024	044200020 Leave Pay	112,946.00	119,045.00	124,997.00	131,247.00	Expenditur	Employee Related Cost	Disaster Management (Dept 044)
2024	044 Roads Depreciation	51,672.00	51,672.00	53,222.00	55,351.00	Expenditur	Depreciation and Amortisation	Disaster Management (Dept 044)
2024	044 Transport Assets Depreciation	190,644.00	190,644.00	196,363.00	204,217.00	Expenditur	Depreciation and Amortisation	Disaster Management (Dept 044)
2024	044260380 Indigent Support	5,110,196.00	2,000,000.00	3,500,000.00	3,800,000.00	Expenditur	Operational Cost	Disaster Management (Dept 044)
2024	044200180 Travel or Motor Vehicle Allowance	128,652.00	135,599.00	142,378.00	149,497.00	Expenditur	Employee Related Cost	Disaster Management (Dept 044)
2024	044200010 Bonus	201,743.00	212,637.00	223,268.00	234,432.00	Expenditur	Employee Related Cost	Disaster Management (Dept 044)
2024	152200000 Basic Salary and Wages	1,487,605.00	1,716,695.00	1,646,331.00	1,728,648.00	Expenditur	Employee Related Cost	Enviromental Management (Dept 152)
2024	152200230 Workmen's Compensation	17,482.00	18,530.00	19,456.00	20,429.00	Expenditur	Operational Cost	Enviromental Management (Dept 152)
2024	152200160 Bargaining Council Levies	600.00	632.00	663.00	696.00	Expenditur	Employee Related Cost	Enviromental Management (Dept 152)
2024	152260100 Printing and Stationery	-	4,740.00	4,977.00	5,225.00	Expenditur	Operational Cost	Enviromental Management (Dept 152)
2024	152261100 Protective Clothing	-	5,000.00	5,250.00	5,512.00	Expenditur	Inventory Consumed	Enviromental Management (Dept 152)
2024	152200080 Group Life Insurance	16,366.00	17,249.00	18,111.00	19,017.00	Expenditur	Employee Related Cost	Enviromental Management (Dept 152)
2024	152200190 Cellular and Telephone Allowance	20,038.00	21,120.00	22,176.00	23,284.00	Expenditur	Employee Related Cost	Enviromental Management (Dept 152)
2024	152261822 Environment Forum	10,524.00	11,092.00	11,646.00	12,228.00	Expenditur	Operational Cost	Enviromental Management (Dept 152)
2024	152260160 Conferences and Workshops	15,000.00	15,000.00	15,750.00	16,537.00	Expenditur	Operational Cost	Enviromental Management (Dept 152)
2024	152261739 Enviromental Management	54,756.00	54,756.00	57,493.00	60,368.00	Expenditur	Operational Cost	Enviromental Management (Dept 152)
2024	152261820 Awareness Programme	27,384.00	35,000.00	36,750.00	38,587.00	Expenditur	Operational Cost	Enviromental Management (Dept 152)
2024	152055095 Equitable Share	- 2,082,000.00	- 2,082,000.00	- 2,186,100.00	- 2,295,405.00	Revenue	Non-exchange Revenue	Enviromental Management (Dept 152)
2024	152200200 Unemployment Insurance Fund	7,320.00	7,715.00	8,100.00	8,505.00	Expenditur	Employee Related Cost	Enviromental Management (Dept 152)
2024	152200140 Pension or Provident Fund	260,421.00	274,483.00	288,207.00	302,617.00	Expenditur	Employee Related Cost	Enviromental Management (Dept 152)
2024	152200110 Medical Aid	119,532.00	125,986.00	132,285.00	138,899.00	Expenditur	Employee Related Cost	Enviromental Management (Dept 152)
2024	152260540 Professional Fees	184,272.00	180,000.00	180,000.00	185,000.00	Expenditur	Contracted Services	Enviromental Management (Dept 152)
2024	152262008 Community Resilience Project	149,424.00	150,000.00	150,000.00	150,000.00	Expenditur	Contracted Services	Enviromental Management (Dept 152)
2024	152 Invasive Alien Plants Clearance Prog	157,956.00	200,000.00	285,000.00	290,000.00	Expenditur	Contracted Services	Enviromental Management (Dept 152)
2024	152261735 Climate Change Programme	328,536.00	330,000.00	330,000.00	340,000.00	Expenditur	Contracted Services	Enviromental Management (Dept 152)
2024	152261821 Eco School Support	50,000.00	50,000.00	50,000.00	55,000.00	Expenditur	Contracted Services	Enviromental Management (Dept 152)
2024	152 Transformative Riverine Programme	350,000.00	350,000.00	350,000.00	350,000.00	Expenditur	Contracted Services	Enviromental Management (Dept 152)
2024	152200240 Skills Development Levy	16,406.00	16,406.00	17,226.00	18,087.00	Expenditur	Operational Cost	Enviromental Management (Dept 152)
2024	152200020 Leave Pay	6,160.00	6,492.00	6,816.00	7,157.00	Expenditur	Employee Related Cost	Enviromental Management (Dept 152)
2024	152260900 Travel and Subsistence	1,656.00	1,656.00	1,738.00	1,825.00	Expenditur	Operational Cost	Enviromental Management (Dept 152)
2024	152 Transport Assets Depreciation	3,324.00	3,324.00	3,423.00	3,560.00	Expenditur	Depreciation and Amortisation	Enviromental Management (Dept 152)
2024	152200180 Travel or Motor Vehicle Allowance	318,527.00	335,727.00	352,513.00	370,139.00	Expenditur	Employee Related Cost	Enviromental Management (Dept 152)
2024	152200010 Bonus	122,880.00	129,515.00	135,990.00	142,790.00	Expenditur	Employee Related Cost	Enviromental Management (Dept 152)
2024	040200000 Basic Salary and Wages	345,249.00	398,416.00	382,086.00	401,190.00	Expenditur	Employee Related Cost	Security Services (Dept 040)
2024	040200230 Workmen's Compensation	4,220.00	4,473.00	4,696.00	4,931.00	Expenditur	Operational Cost	Security Services (Dept 040)
2024	040200160 Bargaining Council Levies	328.00	345.00	362.00	380.00	Expenditur	Employee Related Cost	Security Services (Dept 040)
2024	040200080 Group Life Insurance	2,171.00	2,288.00	2,402.00	2,522.00	Expenditur	Employee Related Cost	Security Services (Dept 040)

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2024	040200060 Overtime	62,925.00	66,322.00	69,638.00	73,120.00	Expenditur	Employee Related Cost	Security Services (Dept 040)
2024	040200200 Unemployment Insurance Fund	5,138.00	5,415.00	5,685.00	5,970.00	Expenditur	Employee Related Cost	Security Services (Dept 040)
2024	040200140 Pension or Provident Fund	42,073.00	44,344.00	46,561.00	48,889.00	Expenditur	Employee Related Cost	Security Services (Dept 040)
2024	040200110 Medical Aid	3,710.00	3,910.00	4,105.00	4,310.00	Expenditur	Employee Related Cost	Security Services (Dept 040)
2024	040200240 Skills Development Levy	4,137.00	4,385.00	4,604.00	4,834.00	Expenditur	Operational Cost	Security Services (Dept 040)
2024	040200020 Leave Pay	11,092.00	11,690.00	12,274.00	12,888.00	Expenditur	Employee Related Cost	Security Services (Dept 040)
2024	040260280 Security Services	29,479,924.00	31,000,000.00	32,550,000.00	34,177,500.00	Expenditur	Contracted Services	Security Services (Dept 040)
2024	040200010 Bonus	28,771.00	30,324.00	31,840.00	33,432.00	Expenditur	Employee Related Cost	Security Services (Dept 040)
2024	171235180 Street Lights Maintenance (External)	2,322,000.00	3,051,320.00	4,000,000.00	4,200,000.00	Expenditur	Contracted Services	Street Lights (Dept 171)
2024	171235654 Street Light Maintenance (Inventory Consumed)	1,350,004.00	1,779,004.00	2,392,954.00	2,512,601.00	Expenditur	Inventory Consumed	Street Lights (Dept 171)
2024	171235185 Traffic lights (Contractors)	472,936.00	272,936.00	280,000.00	290,000.00	Expenditur	Contracted Services	Street Lights (Dept 171)
2024	171260850 Street Lights - Consumption	1,042,476.00	1,146,723.00	1,200,000.00	1,250,000.00	Expenditur	Contracted Services	Street Lights (Dept 171)
2024	Rebates from Industrial Properties	13,955,255.00	14,653,017.00	15,532,198.00	16,464,129.00	Revenue	Non-exchange Revenue	Assessment Rates (Dept 010)
2024	Revenue from Industrial Properties	- 49,326,992.00	- 51,793,341.00	- 54,900,941.00	- 58,194,997.00	Revenue	Non-exchange Revenue	Assessment Rates (Dept 010)
2024	010260971 Rebate for Residential Properties	183,673,528.00	192,857,204.00	204,428,636.00	216,694,354.00	Revenue	Non-exchange Revenue	Assessment Rates (Dept 010)
2024	010665131 Revenue from Residential Properties Developed	- 555,995,586.00	- 581,695,365.00	- 616,597,086.00	- 653,592,911.00	Revenue	Non-exchange Revenue	Assessment Rates (Dept 010)
2024	010665138 Revenue from Special Rating Areas	- 14,605,503.00	- 15,335,778.00	- 16,255,924.00	- 17,231,279.00	Revenue	Non-exchange Revenue	Assessment Rates (Dept 010)
2024	010665138 Revenue from Special Rating Areas	-	-			Revenue	Non-exchange Revenue	Assessment Rates (Dept 010)
2024	010261973 Special Rate Areas expenditure	14,605,500.00	15,335,778.00	16,255,924.00	17,231,279.00	Expenditur	Operational Cost	Assessment Rates (Dept 010)
2024	010260971 Rebate for Restitution and Redistribution Properti	13,566,014.00	14,244,314.00	15,098,972.00	16,004,910.00	Revenue	Non-exchange Revenue	Assessment Rates (Dept 010)
2024	010260971 Rebate for State-owned Properties	4,395,226.00	4,614,987.00	4,891,886.00	5,185,399.00	Revenue	Non-exchange Revenue	Assessment Rates (Dept 010)
2024	010260971 Rebate For Municipal Properties	42,138,349.00	44,245,266.00	46,899,981.00	49,713,979.00	Revenue	Non-exchange Revenue	Assessment Rates (Dept 010)
2024	010260971 Rebate for National Monument Properties	25,322.00	26,588.00	28,183.00	29,874.00	Revenue	Non-exchange Revenue	Assessment Rates (Dept 010)
2024	010665132 Revenue from Land and Assistance Act or Restitutio	- 13,566,014.00	- 14,244,314.00	- 15,098,972.00	- 16,004,911.00	Revenue	Non-exchange Revenue	Assessment Rates (Dept 010)
2024	010665137 Revenue from State Owned Properties	- 17,580,915.00	- 18,459,960.00	- 19,567,557.00	- 20,741,611.00	Revenue	Non-exchange Revenue	Assessment Rates (Dept 010)
2024	010665134 Revenue from Municipal Properties	- 42,138,349.00	- 44,245,266.00	- 46,899,981.00	- 49,713,979.00	Revenue	Non-exchange Revenue	Assessment Rates (Dept 010)
2024	010665135 Revenue from National Monument Properties	- 25,322.00	- 26,588.00	- 28,183.00	- 29,873.00	Revenue	Non-exchange Revenue	Assessment Rates (Dept 010)
2024	010260971 Rebate for Public Service Infrastructure Property	2,601,313.00	2,731,378.00	2,895,260.00	3,068,975.00	Revenue	Non-exchange Revenue	Assessment Rates (Dept 010)
2024	010665136 Revenue from Public Service Infrastructure Propert	- 2,613,446.00	- 2,744,118.00	- 2,908,765.00	- 3,083,290.00	Revenue	Non-exchange Revenue	Assessment Rates (Dept 010)
2024	010260971 Rebate for Public Benefit Organisations	6,486,865.00	6,811,208.00	7,219,880.00	7,653,072.00	Revenue	Non-exchange Revenue	Assessment Rates (Dept 010)
2024	010665133 Revenue from Public Benefit Organisations	- 5,986,865.00	- 6,811,208.00	- 7,219,880.00	- 7,653,072.00	Revenue	Non-exchange Revenue	Assessment Rates (Dept 010)
2024	010260971 Rebate for Residential Properties (Vacant Land)	46,283,831.00	48,598,022.00	51,513,903.00	54,604,737.00	Revenue	Non-exchange Revenue	Assessment Rates (Dept 010)
2024	010665130 Revenue from Residential Properties: Vacant Land	- 154,727,406.00	- 161,413,776.00	- 171,098,602.00	- 181,364,518.00	Revenue	Non-exchange Revenue	Assessment Rates (Dept 010)
2024	010260971 Rebate For Agricultural Property	6,488,955.00	6,813,402.00	7,222,206.00	7,655,538.00	Revenue	Non-exchange Revenue	Assessment Rates (Dept 010)
2024	010665127 Revenue from Agricultural Property	- 10,382,328.00	- 10,901,444.00	- 11,555,530.00	- 12,248,861.00	Revenue	Non-exchange Revenue	Assessment Rates (Dept 010)
2024	010260971 Rebate For Business and Commercial Properties	57,626,415.00	60,900,000.00	64,554,000.00	68,427,240.00	Revenue	Non-exchange Revenue	Assessment Rates (Dept 010)
2024	010665128 Revenue from Business Commercial Property	- 206,933,245.00	- 220,500,000.00	- 233,730,000.00	- 247,753,800.00	Revenue	Non-exchange Revenue	Assessment Rates (Dept 010)
2024	Rebates from Mining Properties	112,343.00	117,960.00	125,037.00	132,539.00	Revenue	Non-exchange Revenue	Assessment Rates (Dept 010)
2024	Revenue from Mining Properties	- 337,051.00	- 353,903.00	- 375,137.00	- 397,645.00	Revenue	Non-exchange Revenue	Assessment Rates (Dept 010)
2024	215 Depots Depreciation	11,316.00	11,316.00	11,655.00	12,121.00	Expenditur	Depreciation and Amortisation	Budget & Treasury Office (Dept 215)
2024	215261120 Membership Fees	2,112.00	2,226.00	2,337.00	2,454.00	Expenditur	Operational Cost	Budget & Treasury Office (Dept 215)
2024	215000090 Rates Penalities	- 17,000,004.00	- 17,000,000.00	- 17,850,000.00	- 18,742,500.00	Revenue	Non-exchange Revenue	Budget & Treasury Office (Dept 215)

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2024	215260810 Sundry Oils and Fuel	46,788.00	50,531.00	53,057.00	55,710.00	Expenditur	Operational Cost	Budget & Treasury Office (Dept 215)
2024	215260070 Lease Office Machinery and Equipment	35,592.00	37,513.00	39,388.00	41,358.00	Expenditur	Operating Leases	Budget & Treasury Office (Dept 215)
2024	215055031 Finance Management Grant	- 1,605,100.00	- 1,800,000.00	- 1,900,000.00	- 2,000,000.00	Revenue	Non-exchange Revenue	Budget & Treasury Office (Dept 215)
2024	215235010 Buildings and Fences Maintenance	351,996.00	250,000.00	200,000.00	220,000.00	Expenditur	Contracted Services	Budget & Treasury Office (Dept 215)
2024	Administrative Handling Fees	- 624.00	- 1,000.00	- 1,050.00	- 1,102.00	Revenue	Exchange Revenue	Budget & Treasury Office (Dept 215)
2024	Town Treasurer General Admin Charges 215060001	- 150,000.00	- 200,000.00	- 210,000.00	- 220,500.00	Revenue	Exchange Revenue	Budget & Treasury Office (Dept 215)
2024	215200000 Basic Salary and Wages -FMG	499,100.00	526,998.00	576,998.00	626,998.00	Expenditur	Employee Related Cost	Budget & Treasury Office (Dept 215)
2024	215200000 Basic Salary and Wages	-	-	-	-	Expenditur	Employee Related Cost	Budget & Treasury Office (Dept 215)
2024	215200000 Basic Salary and Wages	24,146,612.00	27,865,190.00	26,723,055.00	28,059,208.00	Expenditur	Employee Related Cost	Budget & Treasury Office (Dept 215)
2024	Bad Debts: Other	550,004.00	550,000.00	572,000.00	594,880.00	Expenditur	Irrecoverable Debts Written Off	Budget & Treasury Office (Dept 215)
2024	Bad Debts: Rates	950,004.00	950,000.00	988,000.00	1,027,520.00	Expenditur	Irrecoverable Debts Written Off	Budget & Treasury Office (Dept 215)
2024	Bad Debts: Electricity	790,000.00	790,000.00	821,600.00	854,464.00	Expenditur	Irrecoverable Debts Written Off	Budget & Treasury Office (Dept 215)
2024	Bad Debts: Refuse	550,000.00	550,000.00	572,000.00	594,880.00	Expenditur	Irrecoverable Debts Written Off	Budget & Treasury Office (Dept 215)
2024	215235230 Vehicles and Plant	11,580.00	13,000.00	14,000.00	16,000.00	Expenditur	Contracted Services	Budget & Treasury Office (Dept 215)
2024	215235642 Health Safety Requirments	25,992.00	25,000.00	25,000.00	25,000.00	Expenditur	Contracted Services	Budget & Treasury Office (Dept 215)
2024	215235050 Furniture/Office Machinery and Equipment	60,120.00	50,000.00	50,000.00	52,000.00	Expenditur	Contracted Services	Budget & Treasury Office (Dept 215)
2024	215235330 Kitchenware	15,004.00	10,000.00	10,000.00	10,000.00	Expenditur	Contracted Services	Budget & Treasury Office (Dept 215)
2024	215 CFO Workmen's Compensation	17,121.00	18,148.00	19,055.00	20,008.00	Expenditur	Operational Cost	Budget & Treasury Office (Dept 215)
2024	215 Workmen's Compensation	313,691.00	332,512.00	349,137.00	366,594.00	Expenditur	Operational Cost	Budget & Treasury Office (Dept 215)
2024	215200160 Bargaining Council Levies - FMG	838.00	883.00	883.00	883.00	Expenditur	Employee Related Cost	Budget & Treasury Office (Dept 215)
2024	215200160 Bargaining Council Levies	14,613.00	15,402.00	16,172.00	16,980.00	Expenditur	Employee Related Cost	Budget & Treasury Office (Dept 215)
2024	215 Licences and Rights Depreciation	67,920.00	67,920.00	69,957.00	72,755.00	Expenditur	Depreciation and Amortisation	Budget & Treasury Office (Dept 215)
2024	215 CFO Cellular and Telephone Allowance	14,520.00	15,304.00	16,069.00	16,872.00	Expenditur	Employee Related Cost	Budget & Treasury Office (Dept 215)
2024	Dispute Resolutions Title Deed Grant	1,800,934.00	-			Expenditur	Contracted Services	Budget & Treasury Office (Dept 215)
2024	215260940 Valuation Rolls	499,996.00	4,000,000.00	5,000,000.00	5,000,000.00	Expenditur	Contracted Services	Budget & Treasury Office (Dept 215)
2024	215260330 Refreshments	13,000.00	13,702.00	14,387.00	15,106.00	Expenditur	Operational Cost	Budget & Treasury Office (Dept 215)
2024	215260100 Printing and Stationery	353,264.00	350,000.00	367,500.00	385,875.00	Expenditur	Operational Cost	Budget & Treasury Office (Dept 215)
2024	215260090 Bank Charges	2,399,996.00	2,500,000.00	2,625,000.00	2,756,250.00	Expenditur	Operational Cost	Budget & Treasury Office (Dept 215)
2024	215262044 ABSA Liquidity 1	4,004.00	4,404.40	4,624.00	4,855.00	Expenditur	Operational Cost	Budget & Treasury Office (Dept 215)
2024	215262042 Bank Charges Grants	1,680.00	1,848.00	1,940.00	2,037.00	Expenditur	Operational Cost	Budget & Treasury Office (Dept 215)
2024	215262043 Bank Charges Fines	-	-			Expenditur	Operational Cost	Budget & Treasury Office (Dept 215)
2024	215025015 Interest on Bank Account	- 77,354,364.00	- 11,291,922.00	- 9,546,518.00	- 10,023,843.00	Revenue	Exchange Revenue	Budget & Treasury Office (Dept 215)
2024	215665153 Housing Accreditation Funds 40 8889 0536 Interest	- 220,000.00	-	-		Revenue	Exchange Revenue	Budget & Treasury Office (Dept 215)
2024	215261530 Tracking Fees	15,432.00	16,666.00	17,499.00	18,374.00	Expenditur	Operational Cost	Budget & Treasury Office (Dept 215)
2024	215260200 Cleansing Materials	127,296.00	134,169.00	140,877.00	147,921.00	Expenditur	Inventory Consumed	Budget & Treasury Office (Dept 215)
2024	215261100 Protective Clothing	42,120.00	44,394.00	46,613.00	48,944.00	Expenditur	Inventory Consumed	Budget & Treasury Office (Dept 215)
2024	215030010 Interest on Arrears	- 9,999,996.00	- 9,000,000.00	- 10,500,000.00	- 11,025,000.00	Revenue	Exchange Revenue	Budget & Treasury Office (Dept 215)
2024	215200080 Group Life Insurance	316,311.00	333,391.00	350,060.00	367,563.00	Expenditur	Employee Related Cost	Budget & Treasury Office (Dept 215)
2024	215260710 Postage	32,424.00	34,174.00	35,882.00	37,676.00	Expenditur	Operational Cost	Budget & Treasury Office (Dept 215)
2024	215 Computer Equipment Depreciation	159,072.00	159,072.00	163,844.00	170,397.00	Expenditur	Depreciation and Amortisation	Budget & Treasury Office (Dept 215)
2024	215 Municipal Offices Depreciation	518,105.00	518,105.00	533,648.00	554,994.00	Expenditur	Depreciation and Amortisation	Budget & Treasury Office (Dept 215)
2024	215200190 Cellular and Telephone Allowance	127,901.00	134,807.00	141,547.00	148,624.00	Expenditur	Employee Related Cost	Budget & Treasury Office (Dept 215)

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2024	215 CFO Travel Allowance	553,144.00	583,013.00	612,163.00	642,771.00	Expenditur	Employee Related Cost	Budget & Treasury Office (Dept 215)
2024	215260420 Deeds Office Returns	189,996.00	200,000.00	200,000.00	200,000.00	Expenditur	Contracted Services	Budget & Treasury Office (Dept 215)
2024	Title Deed Transfers	237,291.00	-			Expenditur	Contracted Services	Budget & Treasury Office (Dept 215)
2024	215 Land Availability Interest	- 800,000.00	-	-		Revenue	Exchange Revenue	Budget & Treasury Office (Dept 215)
2024	Protea Heights 948520206	- 23,004.00	-			Revenue	Exchange Revenue	Budget & Treasury Office (Dept 215)
2024	215010090 Search Fees	- 69,996.00	- 40,000.00	- 42,400.00	- 44,944.00	Revenue	Exchange Revenue	Budget & Treasury Office (Dept 215)
2024	215030030 Sundry Debtor Interest	- 999,996.00	- 1,000,000.00	- 1,050,000.00	- 1,102,500.00	Revenue	Exchange Revenue	Budget & Treasury Office (Dept 215)
2024	215200090 Housing Benefits Subsidy	233,473.00	246,080.00	258,384.00	271,303.00	Expenditur	Employee Related Cost	Budget & Treasury Office (Dept 215)
2024	215260160 Conferences and Workshops	87,288.00	92,001.00	96,601.00	101,431.00	Expenditur	Operational Cost	Budget & Treasury Office (Dept 215)
2024	215 CFO Basic Salary and Wages	1,178,517.00	1,242,156.00	1,304,263.00	1,369,476.00	Expenditur	Employee Related Cost	Budget & Treasury Office (Dept 215)
2024	215261632 SMS Service	120,000.00	126,480.00	132,804.00	139,444.00	Expenditur	Operational Cost	Budget & Treasury Office (Dept 215)
2024	Advertisement Missing Beneficiaries	650,000.00	-			Expenditur	Operational Cost	Budget & Treasury Office (Dept 215)
2024	215 Machinery and Equipment Depreciation	47,524.00	47,524.00	48,949.00	50,907.00	Expenditur	Depreciation and Amortisation	Budget & Treasury Office (Dept 215)
2024	Other Receivables from Non-exchange Revenue: Property Rates	22,348,232.00	22,348,232.00	23,465,643.00	24,638,925.00	Gains and	Impairment Loss	Budget & Treasury Office (Dept 215)
2024	215030010 Interest on Arrears (refuse)	- 2,120,004.00	- 1,000,000.00	-		Revenue	Exchange Revenue	Budget & Treasury Office (Dept 215)
2024	215 Public Open Space Depreciation	120.00	120.00	123.00	128.00	Expenditur	Depreciation and Amortisation	Budget & Treasury Office (Dept 215)
2024	Town Treasurer General Collection Charges 21500080	- 7,499,996.00	- 7,799,996.00	- 8,189,995.00	- 8,599,494.00	Revenue	Exchange Revenue	Budget & Treasury Office (Dept 215)
2024	215200060 Overtime	1,161,334.00	551,937.00	1,285,248.00	1,349,510.00	Expenditur	Employee Related Cost	Budget & Treasury Office (Dept 215)
2024	215 Leased Assets Depreciation	-	-	-	-	Expenditur	Depreciation and Amortisation	Budget & Treasury Office (Dept 215)
2024	Electrical Infrastructure Substations	397.00	397.00	408.00	425.00	Expenditur	Depreciation and Amortisation	Budget & Treasury Office (Dept 215)
2024	215200200 Unemployment Insurance Fund - FMG	6,031.00	6,356.00	6,356.00	6,356.00	Expenditur	Employee Related Cost	Budget & Treasury Office (Dept 215)
2024	215200200 Unemployment Insurance Fund	181,410.00	191,206.00	200,766.00	210,804.00	Expenditur	Employee Related Cost	Budget & Treasury Office (Dept 215)
2024	21500040 Rates Certificates	- 999,996.00	- 550,000.00	- 583,000.00	- 617,980.00	Revenue	Exchange Revenue	Budget & Treasury Office (Dept 215)
2024	215 CFO Unemployment Insurance	2,253.00	2,374.00	2,492.00	2,617.00	Expenditur	Employee Related Cost	Budget & Treasury Office (Dept 215)
2024	215260170 Medicines	3,996.00	4,211.00	4,421.00	4,642.00	Expenditur	Inventory Consumed	Budget & Treasury Office (Dept 215)
2024	215200140 Pension or Provident Fund	4,768,778.00	5,026,292.00	5,277,606.00	5,541,486.00	Expenditur	Employee Related Cost	Budget & Treasury Office (Dept 215)
2024	215 Furniture and Office Equipment Impairment Loss	50,004.00	50,000.00	52,500.00	55,125.00	Gains and	Impairment Loss	Budget & Treasury Office (Dept 215)
2024	215200110 Medical Aid	2,196,563.00	2,315,177.00	2,430,935.00	2,552,482.00	Expenditur	Employee Related Cost	Budget & Treasury Office (Dept 215)
2024	215 CFO Bonus	132,483.00	139,637.00	146,618.00	153,949.00	Expenditur	Employee Related Cost	Budget & Treasury Office (Dept 215)
2024	215 Centres Depreciation	-	-	-	-	Expenditur	Depreciation and Amortisation	Budget & Treasury Office (Dept 215)
2024	215260570 Insurance General	260,089.00	173,633.00	182,314.00	191,430.00	Expenditur	Operational Cost	Budget & Treasury Office (Dept 215)
2024	215 Skills Development Levy FMG	1,903.00	2,017.00	2,017.00	2,017.00	Expenditur	Operational Cost	Budget & Treasury Office (Dept 215)
2024	215 CFO Skills Development Levy	15,000.00	15,900.00	16,695.00	17,529.00	Expenditur	Operational Cost	Budget & Treasury Office (Dept 215)
2024	215 Skills Development Levy	316,000.00	334,960.00	351,708.00	369,293.00	Expenditur	Operational Cost	Budget & Treasury Office (Dept 215)
2024	215 Furniture and Office Equipment Depreciation	111,809.00	111,809.00	115,163.00	119,769.00	Expenditur	Depreciation and Amortisation	Budget & Treasury Office (Dept 215)
2024	215602500 Sundries	- 1,000,004.00	- 1,500,000.00	- 1,575,000.00	- 1,653,750.00	Revenue	Exchange Revenue	Budget & Treasury Office (Dept 215)
2024	215200020 Leave Pay - FMG	30,019.00	31,640.00	31,640.00	31,640.00	Expenditur	Employee Related Cost	Budget & Treasury Office (Dept 215)
2024	215200020 Leave Pay	968,196.00	1,020,478.00	1,071,501.00	1,125,076.00	Expenditur	Employee Related Cost	Budget & Treasury Office (Dept 215)
2024	215 CFO Bargaining Council Levies	162.00	170.00	178.00	187.00	Expenditur	Employee Related Cost	Budget & Treasury Office (Dept 215)
2024	215 Title Deeds Restoration Grant	- 2,688,225.00	-			Revenue	Non-exchange Revenue	Budget & Treasury Office (Dept 215)
2024	215262031 Finance Submission of financial statements	528,215.00	650,000.00	650,000.00	650,000.00	Expenditur	Contracted Services	Budget & Treasury Office (Dept 215)
2024	215250001 Consultants and Outsourced	829,764.00	500,000.00	500,000.00	500,000.00	Expenditur	Contracted Services	Budget & Treasury Office (Dept 215)

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2024	215 CFO Pension	257,080.00	270,962.00	284,510.00	298,735.00	Expenditur	Employee Related Cost	Budget & Treasury Office (Dept 215)
2024	215260900 Travel and Subsistence	22,672.00	23,896.00	25,090.00	26,345.00	Expenditur	Operational Cost	Budget & Treasury Office (Dept 215)
2024	215 Transport Assets Depreciation	13,536.00	13,536.00	13,942.00	14,499.00	Expenditur	Depreciation and Amortisation	Budget & Treasury Office (Dept 215)
2024	215262048 Indigent Verfication	720,672.00	800,000.00	820,000.00	850,000.00	Expenditur	Operational Cost	Budget & Treasury Office (Dept 215)
2024	215010125 Sale of Valuation Rolls	- 6,000.00	- 5,000.00	- 5,300.00	- 5,618.00	Revenue	Exchange Revenue	Budget & Treasury Office (Dept 215)
2024	215065099 S78 Reviews	- 6,300.00	- 5,000.00	- 5,300.00	- 5,618.00	Revenue	Exchange Revenue	Budget & Treasury Office (Dept 215)
2024	215260740 Water and Sanitation	4,295.00	4,638.00	4,869.00	5,113.00	Expenditur	Operational Cost	Budget & Treasury Office (Dept 215)
2024	215200180 Travel or Motor Vehicle Allowance	1,225,139.00	1,291,296.00	1,355,860.00	1,423,653.00	Expenditur	Employee Related Cost	Budget & Treasury Office (Dept 215)
2024	215200010 Bonus - FMG	42,838.00	45,151.00	45,151.00	45,151.00	Expenditur	Employee Related Cost	Budget & Treasury Office (Dept 215)
2024	215200010 Bonus	1,951,033.00	2,056,388.00	2,159,207.00	2,267,167.00	Expenditur	Employee Related Cost	Budget & Treasury Office (Dept 215)
2024	General Suspense - Contempt of Court (948520002)	- 20,004.00	- 20,000.00	- 21,000.00	- 22,050.00	Revenue	Non-exchange Revenue	Budget & Treasury Office (Dept 215)
2024	215 Solid Waste Depreciation	36.00	36.00	37.00	38.00	Expenditur	Depreciation and Amortisation	Budget & Treasury Office (Dept 215)
2024	215665168 Interest Income ABSA Liquidity 1	- 1,068,966.00	- 1,063,621.00	- 1,116,802.00	- 1,172,642.00	Revenue	Exchange Revenue	Budget and Treasury - ABSA Bank LIQUIDITY PLUS 1
2024	215665169 Interest Income ABSA Liquidity 2	- 3,197,424.00	- 3,181,437.00	- 3,340,508.00	- 3,507,533.00	Revenue	Exchange Revenue	Budget and Treasury - ABSA LIQUIDITY PLUS 2 - 93
2024	215665167 Interest Income Investment ABSA 9330462759 Electri	- 225,258.00	- 224,132.00	- 235,338.00	- 247,104.00	Revenue	Exchange Revenue	Budget and Treasury - ABSA - MUNICIPALITY ELECT
2024	215665173 Interest Income Electricity Reserve	- 46,204.00	- 45,973.00	- 48,271.00	- 50,684.00	Revenue	Exchange Revenue	Budget and Treasury - FNB - Electricity Reserve - 62
2024	215665172 Interest Income Electricity Account	- 22,992.00	- 22,877.00	- 24,020.00	- 25,221.00	Revenue	Exchange Revenue	Budget and Treasury - FNB - Electricity Account - 62
2024	215665149 Interest Income FNB 62363519251	- 431,789.00	-	-		Revenue	Exchange Revenue	Budget and Treasury - FNB Money Market - 623635
2024	215665176 Interest Income Investment ABSA 4095774472	- 10,933,931.00	- 10,879,261.00	- 11,423,224.00	- 11,994,385.00	Revenue	Exchange Revenue	Budget and Treasury - ABSA Clearing Account - 409
2024	215665159 Interest Income Investment Housing Projects	- 355,865.00	- 354,086.00	- 371,790.00	- 390,379.00	Revenue	Exchange Revenue	Budget and Treasury - ABSA Housing Project 93 2
2024	215665158 Interest Income Investment Groutville Priority	- 24,251.00	- 24,130.00	- 25,336.00	- 26,602.00	Revenue	Exchange Revenue	Budget and Treasury - KDM Groutville Priority - 93
2024	215665170 Interest Income Investment Shayamoya	- 70,271.00	- 69,920.00	- 73,416.00	- 77,086.00	Revenue	Exchange Revenue	Budget and Treasury - KDM Shayamoya - 93 2199 2
2024	215665166 Interest Income Investment Dube Village	- 21,079.00	- 20,974.00	- 22,022.00	- 23,123.00	Revenue	Exchange Revenue	Budget and Treasury - KDM Dube Village - 93 2189
2024	215665171 Interest Income Investment Steve Biko	- 77,999.00	- 77,609.00	- 81,489.00	- 85,563.00	Revenue	Exchange Revenue	Budget and Treasury - KDM Steve Biko - 93 2189 05
2024	Nedbank Treasury Developers Cont 000162	- 73.00	-	-		Revenue	Exchange Revenue	Budget and Treasury - Nedbank Development Cont
2024	215665146 Interest Income ABSA 9321063433	- 267,344.00	- 266,007.00	- 279,307.00	- 293,272.00	Revenue	Exchange Revenue	Budget and Treasury - ABSA Money Market - 93 21
2024	2156658155 Interest ABSA KDM BBM 9339246273 NEW	- 1,247,454.00	- 1,241,217.00	- 1,303,277.00	- 1,368,440.00	Revenue	Exchange Revenue	Budget and Treasury - ABSA Developers Contributi
2024	215665147 Interest Income Investment ABSA 9323556707	- 1,145,224.00	- 1,139,498.00	- 1,196,472.00	- 1,256,295.00	Revenue	Exchange Revenue	Budget and Treasury - ABSA IFA Grant Beach Node
2024	215665160 Interest Income Investment ABSA 93 2688 5911	- 549,760.00	- 547,011.00	- 574,361.00	- 603,079.00	Revenue	Exchange Revenue	Budget and Treasury - ABSA IFA Beach Node - 93 2
2024	215665148 Interest Income Investment Absa KDM Ballito Junctl	- 222,208.00	-	-		Revenue	Exchange Revenue	Budget and Treasury - ABSA Ballito Junction - 93 32
2024	Standard Bank 058756442-092 Salary Clearing Account Interest	- 4,119,367.00	- 4,098,770.00	- 4,303,708.00	- 4,518,893.00	Revenue	Exchange Revenue	Budget and Treasury - Standard Bank Salary clearir
2024	Investec 1100-482666-620 Eskom Investment Account Interest I	- 4,286,252.00	- 4,264,821.00	- 4,478,062.00	- 4,701,965.00	Revenue	Exchange Revenue	Budget and Treasury - Investec- Eskom Investment
2024	Interest Income Inv Nedbank Treasury - 03-7881022337-166	- 5,782,470.00	- 5,753,558.00	- 6,041,235.00	- 6,343,296.00	Revenue	Exchange Revenue	Budget and Treasury - Nedbank Treasury - 03-7881
2024	Standard Bank Fixed Costs Clearing Account interest income	- 4,829,614.00	- 4,805,465.00	- 5,045,738.00	- 5,298,024.00	Revenue	Exchange Revenue	Finance
2024	KwaDukuza Mall Account 7019790 Investment Interest Income	- 1,058,345.00	- 1,053,054.00	- 1,105,706.00	- 1,160,991.00	Revenue	Exchange Revenue	Budget and Treasury - KwaDukuza Mall Account 70
2024	Interest Income ABSA Boxers C&C 2080460797	- 1,108,810.00	-	-		Revenue	Exchange Revenue	ABSA BOXERS C &C 2080460797
2024	Interest Income Investment Investec 1100-482666-621	- 1,078,863.00	- 1,073,468.00	- 1,127,141.00	- 1,183,498.00	Revenue	Exchange Revenue	Finance
2024	ABSA DEVELOPERS CONT2 2079270909 INTEREST INCOME	- 3,276,367.00	-	-		Revenue	Exchange Revenue	Budget and Treasury -ABSA DEVELOPERS CONT2 20
2024	Nedbank 03/7881022337/174	- 1,300,050.00	-	-		Revenue	Exchange Revenue	Budget and Treasury -Nedbank 03/7881022337/17
2024	ABSA KDM PC - KZN EDTEA 2081342360	- 85,413.00	-	-		Revenue	Exchange Revenue	Budget and Treasury - ABSA KDM PC - KZN EDTEA 2
2024	ABSA KDM PC - Ballito Junction 2081342297	- 471,380.00	-	-		Revenue	Exchange Revenue	Budget and Treasury - ABSA KDM PC - Ballito Junct
2024	021265005 Recuitment Selection	455,000.00	650,000.00	650,000.00	650,000.00	Expenditur	Contracted Services	Human Resources (Dept 021)

Budg Yr for Fin Yr 2024	Segment Desc	Total Budget	Final Draft 2024/25 Budget	2025/26 Draft Budget	2026/27 Draft Budget	Item Lvl 1	Item Lvl 2	
2024	021261798 Labour Relations	453,832.00	500,000.00	500,000.00	500,000.00	Expenditur	Contracted Services	Human Resources (Dept 021)
2024	021261832 Job Evaluation	-	23,172.00	23,172.00	23,172.00	Expenditur	Contracted Services	Human Resources (Dept 021)
2024	021 Medical Examinations	145,000.00	221,000.00	200,000.00	210,000.00	Expenditur	Contracted Services	Human Resources (Dept 021)
2024	021260810 Sundry Oils and Fuel	47,736.00	47,736.00	50,122.00	52,628.00	Expenditur	Operational Cost	Human Resources (Dept 021)
2024	021260070 Lease Office Machinery and Equipment	2,712.00	2,858.00	3,000.00	3,150.00	Expenditur	Operating Leases	Human Resources (Dept 021)
2024	021200000 Basic Salary and Wages	7,040,358.00	8,124,572.00	7,791,563.00	8,181,142.00	Expenditur	Employee Related Cost	Human Resources (Dept 021)
2024	021235230 Vehicles and Plant	43,696.00	33,684.00	35,000.00	37,000.00	Expenditur	Contracted Services	Human Resources (Dept 021)
2024	021235642 Health Safety Requirments	56,000.00	66,300.00	66,300.00	66,300.00	Expenditur	Contracted Services	Human Resources (Dept 021)
2024	021200230 Workmen's Compensation	64,407.00	68,271.00	71,684.00	75,268.00	Expenditur	Operational Cost	Human Resources (Dept 021)
2024	021200160 Bargaining Council Levies	3,284.00	3,461.00	3,634.00	3,815.00	Expenditur	Employee Related Cost	Human Resources (Dept 021)
2024	021261530 Tracking Fees	3,420.00	3,693.00	3,877.00	4,071.00	Expenditur	Operational Cost	Human Resources (Dept 021)
2024	021260200 Cleansing Materials	22,992.00	27,000.00	28,350.00	29,767.00	Expenditur	Inventory Consumed	Human Resources (Dept 021)
2024	021200080 Group Life Insurance	93,872.00	98,941.00	103,888.00	109,082.00	Expenditur	Employee Related Cost	Human Resources (Dept 021)
2024	021260650 Rent of Property	2,943,982.00	-	-	-	Expenditur	Operating Leases	Human Resources (Dept 021)
2024	021 Computer Equipment Depreciation	30,888.00	30,888.00	31,814.00	33,087.00	Expenditur	Depreciation and Amortisation	Human Resources (Dept 021)
2024	021200190 Cellular and Telephone Allowance	25,740.00	27,129.00	28,485.00	29,909.00	Expenditur	Employee Related Cost	Human Resources (Dept 021)
2024	021200190 Cellular and Telephone Allowance	-	-	-	-	Expenditur	Employee Related Cost	Human Resources (Dept 021)
2024	021200090 Housing Benefits Subsidy	38,391.00	40,464.00	42,487.00	44,611.00	Expenditur	Employee Related Cost	Human Resources (Dept 021)
2024	021261975 Municipal Finance Management Programme	315,900.00	350,000.00	350,000.00	400,000.00	Expenditur	Operational Cost	Human Resources (Dept 021)
2024	021260880 Training for Staff	2,800,420.00	3,000,000.00	3,150,000.00	3,307,500.00	Expenditur	Operational Cost	Human Resources (Dept 021)
2024	Human Resources Kitchenware 021235330	2,996.00	10,000.00	10,000.00	10,000.00	Expenditur	Contracted Services	Human Resources (Dept 021)
2024	021 Machinery and Equipment Depreciation	1,746.00	1,746.00	1,798.00	1,870.00	Expenditur	Depreciation and Amortisation	Human Resources (Dept 021)
2024	021200060 Overtime	50,000.00	50,000.00	55,335.00	58,101.00	Expenditur	Employee Related Cost	Human Resources (Dept 021)
2024	021 Leased Assets Depreciation	-	-	-	-	Expenditur	Depreciation and Amortisation	Human Resources (Dept 021)
2024	021055095 Equitable Share	- 2,602,248.00	- 2,602,248.00	- 2,732,360.00	- 2,868,978.00	Revenue	Non-exchange Revenue	Human Resources (Dept 021)
2024	021200200 Unemployment Insurance Fund	41,597.00	43,843.00	46,035.00	48,336.00	Expenditur	Employee Related Cost	Human Resources (Dept 021)
2024	021200140 Pension or Provident Fund	1,335,205.00	1,407,306.00	1,477,671.00	1,551,554.00	Expenditur	Employee Related Cost	Human Resources (Dept 021)
2024	021200110 Medical Aid	389,731.00	410,776.00	431,314.00	452,880.00	Expenditur	Employee Related Cost	Human Resources (Dept 021)
2024	021261974 Artisan Development Programme	25,488.00	200,000.00	200,000.00	200,000.00	Expenditur	Contracted Services	Human Resources (Dept 021)
2024	021261762 EAP Workers Councillors	800,000.00	900,000.00	900,000.00	900,000.00	Expenditur	Contracted Services	Human Resources (Dept 021)
2024	021200240 Skills Development Levy	72,634.00	76,992.00	80,841.00	84,883.00	Expenditur	Operational Cost	Human Resources (Dept 021)
2024	021 Furniture and Office Equipment Depreciation	8,384.00	8,384.00	8,635.00	8,980.00	Expenditur	Depreciation and Amortisation	Human Resources (Dept 021)
2024	021200020 Leave Pay	301,558.00	317,842.00	333,734.00	350,420.00	Expenditur	Employee Related Cost	Human Resources (Dept 021)
2024	HR Systems	-	52,919.00	-		Expenditur	Contracted Services	Human Resources (Dept 021)
2024	Intangible Assets: Losses	50,004.00	50,000.00	52,500.00	55,125.00	Gains and	Disposal of Fixed and Intangible Asse	Human Resources (Dept 021)
2024	021260900 Travel and Subsistence	27,180.00	27,180.00	28,539.00	29,965.00	Expenditur	Operational Cost	Human Resources (Dept 021)
2024	021 Transport Assets Depreciation	81,156.00	81,156.00	83,590.00	86,934.00	Expenditur	Depreciation and Amortisation	Human Resources (Dept 021)
2024	Human Resources Training Refund 02160270	- 8,388.00	8,841.00	9,283.00	9,747.00	Revenue	Exchange Revenue	Human Resources (Dept 021)
2024	021261764 Bursary Fund for Employees	700,000.00	900,000.00	900,000.00	900,000.00	Expenditur	Operational Cost	Human Resources (Dept 021)
2024	021200180 Travel or Motor Vehicle Allowance	344,425.00	363,023.00	381,174.00	400,232.00	Expenditur	Employee Related Cost	Human Resources (Dept 021)
2024	021200010 Bonus	597,828.00	630,110.00	661,615.00	694,696.00	Expenditur	Employee Related Cost	Human Resources (Dept 021)
2024	035260810 Sundry Oils and Fuel	109,236.00	77,974.00	123,872.00	130,066.00	Expenditur	Operational Cost	035 Law Enforcement Administration

Budg Yr for Fin Yr 2024	Segment Desc	Total Budget	Final Draft 2024/25 Budget	2025/26 Draft Budget	2026/27 Draft Budget	Item Lvl 1	Item Lvl 2	
2024	035200000 Basic Salary and Wages	4,926,425.00	5,685,093.00	5,452,073.00	5,724,677.00	Expenditur	Employee Related Cost	035 Law Enforcement Administration
2024	035235230 Vehicles and Plant	76,956.00	80,000.00	81,000.00	83,000.00	Expenditur	Contracted Services	035 Law Enforcement Administration
2024	035 ED Community Safety Basic Salary and Wages	1,674,806.00	1,765,245.00	1,853,507.00	1,946,182.00	Expenditur	Employee Related Cost	035 Law Enforcement Administration
2024	035 Workmen's Compensation	75,364.00	79,885.00	83,879.00	88,073.00	Expenditur	Operational Cost	035 Law Enforcement Administration
2024	035 ED Workmen's Compensation	16,074.00	17,038.00	17,889.00	18,784.00	Expenditur	Operational Cost	035 Law Enforcement Administration
2024	035200160 Bargaining Council Levies	2,185.00	2,302.00	2,417.00	2,537.00	Expenditur	Employee Related Cost	035 Law Enforcement Administration
2024	035200160 Bargaining Council Levies	-	-			Expenditur	Employee Related Cost	035 Law Enforcement Administration
2024	Community Safety ED: Pension	22,245.00	23,446.00	24,618.00	25,849.00	Expenditur	Employee Related Cost	035 Law Enforcement Administration
2024	035260100 Printing and Stationery	94,328.00	65,000.00	99,750.00	104,737.00	Expenditur	Operational Cost	035 Law Enforcement Administration
2024	035261530 Tracking Fees	18,852.00	20,360.00	21,378.00	22,446.00	Expenditur	Operational Cost	035 Law Enforcement Administration
2024	035260200 Cleansing Materials	25,752.00	27,142.00	28,499.00	29,924.00	Expenditur	Inventory Consumed	035 Law Enforcement Administration
2024	035260140 Batteries	2,100.00	2,213.00	2,323.00	2,439.00	Expenditur	Inventory Consumed	035 Law Enforcement Administration
2024	035261100 Protective Clothing	16,428.00	17,315.00	18,180.00	19,089.00	Expenditur	Inventory Consumed	035 Law Enforcement Administration
2024	035200080 Group Life Insurance	76,980.00	81,136.00	85,192.00	89,452.00	Expenditur	Employee Related Cost	035 Law Enforcement Administration
2024	035 ED Bonus	119,790.00	126,258.00	132,570.00	139,199.00	Expenditur	Employee Related Cost	035 Law Enforcement Administration
2024	035 ED Travel Allowance	124,200.00	130,906.00	137,451.00	144,323.00	Expenditur	Employee Related Cost	035 Law Enforcement Administration
2024	035 ED Cellular and Telephone Allowance	14,520.00	15,304.00	16,069.00	16,872.00	Expenditur	Employee Related Cost	035 Law Enforcement Administration
2024	035 ED Unemployment Insurance	2,253.00	2,374.00	2,492.00	2,617.00	Expenditur	Employee Related Cost	035 Law Enforcement Administration
2024	035200190 Cellular and Telephone Allowance	12,820.00	13,512.00	14,187.00	14,896.00	Expenditur	Employee Related Cost	035 Law Enforcement Administration
2024	035 ED Bargaining Council Levies	162.00	170.00	178.00	187.00	Expenditur	Employee Related Cost	035 Law Enforcement Administration
2024	035200090 Housing Benefits Subsidy	53,287.00	56,164.00	58,972.00	61,920.00	Expenditur	Employee Related Cost	035 Law Enforcement Administration
2024	035235320 Road Marking	200,064.00	210,867.00	200,000.00	200,000.00	Expenditur	Contracted Services	035 Law Enforcement Administration
2024	035 Machinery and Equipment Depreciation	1,620.00	1,620.00	1,668.00	1,735.00	Expenditur	Depreciation and Amortisation	035 Law Enforcement Administration
2024	035200060 Overtime	759,056.00	398,528.00	840,047.00	882,049.00	Expenditur	Employee Related Cost	035 Law Enforcement Administration
2024	035200200 Unemployment Insurance Fund	44,675.00	47,087.00	49,441.00	51,913.00	Expenditur	Employee Related Cost	035 Law Enforcement Administration
2024	035200140 Pension or Provident Fund	924,601.00	974,529.00	1,023,255.00	1,074,418.00	Expenditur	Employee Related Cost	035 Law Enforcement Administration
2024	035200110 Medical Aid	408,001.00	430,033.00	451,534.00	474,111.00	Expenditur	Employee Related Cost	035 Law Enforcement Administration
2024	Professional Consultant (Project at the Planning Stage)	800,000.00	800,000.00	500,000.00	500,000.00	Expenditur	Contracted Services	035 Law Enforcement Administration
2024	035260570 Insurance General	6,698.00	4,471.00	4,694.00	4,929.00	Expenditur	Operational Cost	035 Law Enforcement Administration
2024	035 Skills Development Levy	89,028.00	94,369.00	99,087.00	104,041.00	Expenditur	Operational Cost	035 Law Enforcement Administration
2024	035 ED Skills Development Levy	20,271.00	21,487.00	22,561.00	23,689.00	Expenditur	Operational Cost	035 Law Enforcement Administration
2024	035 Furniture and Office Equipment Depreciation	3,273.00	3,273.00	3,371.00	3,506.00	Expenditur	Depreciation and Amortisation	035 Law Enforcement Administration
2024	035200020 Leave Pay	170,285.00	179,480.00	188,454.00	197,876.00	Expenditur	Employee Related Cost	035 Law Enforcement Administration
2024	Other Receivables from Non-exchange Revenue: On Specific Acc	200,004.00	200,000.00	210,000.00	220,500.00	Gains and	Impairment Loss	035 Law Enforcement Administration
2024	035261745 Election Support	10,000.00	10,000.00	-		Expenditur	Contracted Services	035 Law Enforcement Administration
2024	035260900 Travel and Subsistence	1,524.00	1,606.00	1,686.00	1,770.00	Expenditur	Operational Cost	035 Law Enforcement Administration
2024	035260740 Water and Sanitation	13,800.00	14,904.00	15,649.00	16,431.00	Expenditur	Operational Cost	035 Law Enforcement Administration
2024	035200180 Travel or Motor Vehicle Allowance	220,335.00	232,233.00	243,844.00	256,036.00	Expenditur	Employee Related Cost	035 Law Enforcement Administration
2024	035200010 Bonus	395,626.00	416,989.00	437,838.00	459,730.00	Expenditur	Employee Related Cost	035 Law Enforcement Administration
2024	041 Depots Depreciation	12,000.00	12,000.00	12,360.00	12,854.00	Expenditur	Depreciation and Amortisation	041 Law Enforcement
2024	041260810 Sundry Oils and Fuel	2,401,884.00	2,494,034.00	2,723,735.00	2,859,922.00	Expenditur	Operational Cost	041 Law Enforcement
2024	041260070 Lease Office Machinery and Equipment	552.00	581.00	610.00	640.00	Expenditur	Operating Leases	041 Law Enforcement

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2024	041235010 Buildings and Fences Maintenance	80,664.00	83,000.00	80,000.00	100,000.00	Expenditur	Contracted Services	041 Law Enforcement
2024	04160160 Miscellaneous Revenue	- 200,004.00	- 200,000.00	- 210,000.00	- 220,500.00	Revenue	Exchange Revenue	041 Law Enforcement
2024	041040010 Fines and Penalties	- 10,800,000.00	- 3,000,000.00	- 3,150,000.00	- 3,307,500.00	Revenue	Non-exchange Revenue	041 Law Enforcement
2024	041200000 Basic Salary and Wages	13,127,764.00	15,149,439.00	14,528,496.00	15,254,920.00	Expenditur	Employee Related Cost	041 Law Enforcement
2024	041200000 Basic Salary and Wages	19,332,033.00	22,309,165.00	21,394,760.00	22,464,498.00	Expenditur	Employee Related Cost	041 Law Enforcement
2024	041235230 Vehicles and Plant	836,412.00	1,000,000.00	1,550,000.00	1,600,000.00	Expenditur	Contracted Services	041 Law Enforcement
2024	041235210 Tools and Equipment	10,908.00	10,000.00	10,000.00	12,000.00	Expenditur	Contracted Services	041 Law Enforcement
2024	041235090 Plant Equipment	5,956.00	6,000.00	6,000.00	6,000.00	Expenditur	Contracted Services	041 Law Enforcement
2024	041235060 General Equipment Signs	185,108.00	150,000.00	150,000.00	150,000.00	Expenditur	Contracted Services	041 Law Enforcement
2024	041235110 Radio Repairs	31,868.00	33,000.00	35,000.00	35,000.00	Expenditur	Contracted Services	041 Law Enforcement
2024	041235640 CCTV Repairs and Maintenance	5,002.00	6,000.00	7,000.00	7,000.00	Expenditur	Contracted Services	041 Law Enforcement
2024	041235050 Furniture/Office Machinery and Equipment	6,240.00	6,500.00	7,000.00	8,000.00	Expenditur	Contracted Services	041 Law Enforcement
2024	041200230 Workmen's Compensation	385,828.00	408,977.00	429,425.00	450,897.00	Expenditur	Operational Cost	041 Law Enforcement
2024	041200160 Bargaining Council Levies	16,091.00	16,959.00	17,806.00	18,697.00	Expenditur	Employee Related Cost	041 Law Enforcement
2024	041200070 Standby Allowance	-	-	-	-	Expenditur	Employee Related Cost	041 Law Enforcement
2024	041200070 Standby Allowance	3,782,857.00	2,500,000.00	4,186,487.00	4,395,811.00	Expenditur	Employee Related Cost	041 Law Enforcement
2024	041260100 Printing and Stationery	102,672.00	108,216.00	113,626.00	119,308.00	Expenditur	Operational Cost	041 Law Enforcement
2024	041260110 Book Purchases	33,466.00	35,273.00	37,036.00	38,888.00	Expenditur	Operational Cost	041 Law Enforcement
2024	041 Police Depreciation	9,156.00	9,156.00	9,430.00	9,807.00	Expenditur	Depreciation and Amortisation	041 Law Enforcement
2024	041261530 Tracking Fees	44,568.00	48,133.00	50,539.00	53,066.00	Expenditur	Operational Cost	041 Law Enforcement
2024	041260200 Cleansing Materials	47,148.00	49,693.00	52,177.00	54,786.00	Expenditur	Inventory Consumed	041 Law Enforcement
2024	041261100 Protective Clothing	870,764.00	917,785.00	963,674.00	1,011,857.00	Expenditur	Inventory Consumed	041 Law Enforcement
2024	041261671 Ammunition	84,996.00	89,585.00	94,064.00	98,767.00	Expenditur	Inventory Consumed	041 Law Enforcement
2024	041200080 Group Life Insurance	316,148.00	333,219.00	349,879.00	367,373.00	Expenditur	Employee Related Cost	041 Law Enforcement
2024	041 Computer Equipment Depreciation	92,736.00	92,736.00	95,518.00	99,338.00	Expenditur	Depreciation and Amortisation	041 Law Enforcement
2024	041 Machinery and Equipment Impairment Loss	99,996.00	100,000.00	105,000.00	110,250.00	Gains and	Impairment Loss	041 Law Enforcement
2024	041 Municipal Offices Depreciation	31,284.00	31,284.00	32,222.00	33,511.00	Expenditur	Depreciation and Amortisation	041 Law Enforcement
2024	041261040 SPCA Pound	60,708.00	63,986.00	63,986.00	63,986.00	Expenditur	Contracted Services	041 Law Enforcement
2024	041200190 Cellular and Telephone Allowance	95,778.00	100,950.00	105,997.00	111,297.00	Expenditur	Employee Related Cost	041 Law Enforcement
2024	041200090 Housing Benefits Subsidy	122,256.00	128,857.00	135,299.00	142,064.00	Expenditur	Employee Related Cost	041 Law Enforcement
2024	041260160 Conferences and Workshops	23,504.00	24,773.00	26,011.00	27,312.00	Expenditur	Operational Cost	041 Law Enforcement
2024	04141038 Bus and Taxi Rank Permits	- 21,528.00	- 21,528.00	- 22,604.00	- 23,734.00	Revenue	Non-exchange Revenue	041 Law Enforcement
2024	041235320 Road Marking	244,592.00	250,000.00	250,000.00	250,000.00	Expenditur	Contracted Services	041 Law Enforcement
2024	041261311 Ward Crime Safety Awareness	10,956.00	11,547.00	12,124.00	12,730.00	Expenditur	Operational Cost	041 Law Enforcement
2024	041 Machinery and Equipment Depreciation	551,240.00	551,240.00	567,777.00	590,488.00	Expenditur	Depreciation and Amortisation	041 Law Enforcement
2024	041200060 Overtime	8,497,244.00	10,956,095.00	9,403,899.00	9,874,094.00	Expenditur	Employee Related Cost	041 Law Enforcement
2024	041200060 Overtime: Structured	9,088,553.00	-	10,058,300.00	10,561,215.00	Expenditur	Employee Related Cost	041 Law Enforcement
2024	041 Leased Assets Depreciation	-	-			Expenditur	Depreciation and Amortisation	041 Law Enforcement
2024	041055095 Equitable Share	- 600,636.00	- 600,636.00	- 630,668.00	- 662,201.00	Revenue	Non-exchange Revenue	041 Law Enforcement
2024	041200200 Unemployment Insurance Fund	241,829.00	254,887.00	267,631.00	281,012.00	Expenditur	Employee Related Cost	041 Law Enforcement
2024	041260840 Small Tools Workshop Materials	1,750.00	1,844.00	1,936.00	2,033.00	Expenditur	Inventory Consumed	041 Law Enforcement
2024	041261670 Calibration of Equipment	50,004.00	52,704.00	55,339.00	58,106.00	Expenditur	Inventory Consumed	041 Law Enforcement

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2024	041200140 Pension or Provident Fund	6,448,455.00	6,796,671.00	7,136,504.00	7,493,329.00	Expenditur	Employee Related Cost	041 Law Enforcement
2024	041200110 Medical Aid	3,766,848.00	3,970,257.00	4,168,769.00	4,377,208.00	Expenditur	Employee Related Cost	041 Law Enforcement
2024	041261330 Medical Examinations	-	-			Expenditur	Contracted Services	041 Law Enforcement
2024	041260570 Insurance General	542,005.00	361,838.00	379,929.00	398,926.00	Expenditur	Operational Cost	041 Law Enforcement
2024	041200240 Skills Development Levy	620,364.00	657,585.00	690,464.00	724,987.00	Expenditur	Operational Cost	041 Law Enforcement
2024	041 Furniture and Office Equipment Depreciation	81,007.00	81,007.00	83,437.00	86,774.00	Expenditur	Depreciation and Amortisation	041 Law Enforcement
2024	Law Enforcement ParkingDisk Weekly 04120091	- 242,556.00	- 100,000.00	- 106,000.00	- 112,360.00	Revenue	Exchange Revenue	041 Law Enforcement
2024	041200020 Leave Pay	1,826,018.00	1,924,622.00	2,020,853.00	2,121,895.00	Expenditur	Employee Related Cost	041 Law Enforcement
2024	041260270 Community Police	52,656.00	55,499.00	55,499.00	55,499.00	Expenditur	Contracted Services	041 Law Enforcement
2024	041261312 Visible Police Anti Crime Programme	10,956.00	11,547.00	11,547.00	11,547.00	Expenditur	Contracted Services	041 Law Enforcement
2024	041261314 Community Road Safety Programme	6,000.00	6,324.00	6,324.00	6,324.00	Expenditur	Contracted Services	041 Law Enforcement
2024	041261315 Schools Road Safety Programme	18,324.00	19,313.00	19,313.00	19,313.00	Expenditur	Contracted Services	041 Law Enforcement
2024	041261316 Festive Season Road Safety	1,000.00	1,054.00	1,054.00	1,054.00	Expenditur	Contracted Services	041 Law Enforcement
2024	041260900 Travel and Subsistence	130,287.00	137,322.00	144,188.00	151,397.00	Expenditur	Operational Cost	041 Law Enforcement
2024	041 Transport Assets Depreciation	945,816.00	945,816.00	974,190.00	1,013,158.00	Expenditur	Depreciation and Amortisation	041 Law Enforcement
2024	041260520 First Aid Equipment	40,716.00	40,000.00	40,000.00	40,000.00	Expenditur	Contracted Services	041 Law Enforcement
2024	041260740 Water and Sanitation	45,540.00	49,183.00	51,642.00	54,224.00	Expenditur	Operational Cost	041 Law Enforcement
2024	041200180 Travel or Motor Vehicle Allowance	2,186,970.00	2,305,066.00	2,420,319.00	2,541,335.00	Expenditur	Employee Related Cost	041 Law Enforcement
2024	041200010 Bonus	2,488,885.00	2,623,284.00	2,754,448.00	2,892,170.00	Expenditur	Employee Related Cost	041 Law Enforcement
2024	041200010 Bonus	-	-	-	-	Expenditur	Employee Related Cost	041 Law Enforcement
2024	041260950 Hire of Plant and Equipment	21,060.00	22,197.00	23,306.00	24,472.00	Expenditur	Operating Leases	041 Law Enforcement
2024	041 Solid Waste Depreciation	-	-	-	-	Expenditur	Depreciation and Amortisation	041 Law Enforcement
2024	160 Depots Depreciation	14,798.00	14,798.00	15,241.00	15,851.00	Expenditur	Depreciation and Amortisation	Civic Building (Dept 160)
2024	160260810 Sundry Oils and Fuel	118,572.00	118,057.00	134,459.00	141,182.00	Expenditur	Operational Cost	Civic Building (Dept 160)
2024	160235010 Buildings and Fences Maintenance	208,008.00	250,000.00	200,000.00	240,000.00	Expenditur	Contracted Services	Civic Building (Dept 160)
2024	160200000 Basic Salary and Wages	2,854,974.00	3,294,639.00	3,159,599.00	3,317,579.00	Expenditur	Employee Related Cost	Civic Building (Dept 160)
2024	160235230 Vehicles and Plant	120,468.00	120,000.00	125,000.00	128,000.00	Expenditur	Contracted Services	Civic Building (Dept 160)
2024	160200230 Workmen's Compensation	33,084.00	35,069.00	36,822.00	38,663.00	Expenditur	Operational Cost	Civic Building (Dept 160)
2024	160200160 Bargaining Council Levies	1,970.00	2,076.00	2,179.00	2,288.00	Expenditur	Employee Related Cost	Civic Building (Dept 160)
2024	160200070 Standby Allowance	366,703.00	386,504.00	405,829.00	426,120.00	Expenditur	Employee Related Cost	Civic Building (Dept 160)
2024	160 Cemeteries Depreciation	-	-	-	-	Expenditur	Depreciation and Amortisation	Civic Building (Dept 160)
2024	160 Cemeteries Depreciation	186,678.00	186,678.00	192,278.00	199,969.00	Expenditur	Depreciation and Amortisation	Civic Building (Dept 160)
2024	Electrical Infrastructure Networks	129,878.00	129,878.00	133,774.00	139,125.00	Expenditur	Depreciation and Amortisation	Civic Building (Dept 160)
2024	160 Public Ablution Facilities Depreciation	24,540.00	24,540.00	25,276.00	26,287.00	Expenditur	Depreciation and Amortisation	Civic Building (Dept 160)
2024	160261530 Tracking Fees	6,864.00	7,413.00	7,783.00	8,172.00	Expenditur	Operational Cost	Civic Building (Dept 160)
2024	160261100 Protective Clothing	657,072.00	692,553.00	727,180.00	763,539.00	Expenditur	Inventory Consumed	Civic Building (Dept 160)
2024	160200080 Group Life Insurance	40,075.00	42,239.00	44,350.00	46,568.00	Expenditur	Employee Related Cost	Civic Building (Dept 160)
2024	Sport and Recreation Facilities: Outdoor Facilities	16,992.00	16,992.00	17,501.00	18,201.00	Expenditur	Depreciation and Amortisation	Civic Building (Dept 160)
2024	160 Computer Equipment Depreciation	76,740.00	76,740.00	79,042.00	82,203.00	Expenditur	Depreciation and Amortisation	Civic Building (Dept 160)
2024	160 Municipal Offices Depreciation	3,999,409.00	3,999,409.00	4,119,391.00	4,284,166.00	Expenditur	Depreciation and Amortisation	Civic Building (Dept 160)
2024	160200190 Cellular and Telephone Allowance	21,471.00	22,630.00	23,761.00	24,949.00	Expenditur	Employee Related Cost	Civic Building (Dept 160)
2024	160 Testing Stations Depreciation	1,848.00	1,848.00	1,903.00	1,979.00	Expenditur	Depreciation and Amortisation	Civic Building (Dept 160)

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2024	160020170 Rental Garages	- 528.00	-			Revenue	Exchange Revenue	Civic Building (Dept 160)
2024	160 Capital Spares Depreciation	3,971.00	3,971.00	4,090.00	4,253.00	Expenditur	Depreciation and Amortisation	Civic Building (Dept 160)
2024	160200090 Housing Benefits Subsidy	12,797.00	13,488.00	14,162.00	14,870.00	Expenditur	Employee Related Cost	Civic Building (Dept 160)
2024	160 Machinery and Equipment Depreciation	1,335,316.00	1,335,316.00	1,375,375.00	1,430,390.00	Expenditur	Depreciation and Amortisation	Civic Building (Dept 160)
2024	160 Public Open Space Depreciation	182,720.00	182,720.00	188,201.00	195,729.00	Expenditur	Depreciation and Amortisation	Civic Building (Dept 160)
2024	160200060 Overtime	792,807.00	628,112.00	877,398.00	921,268.00	Expenditur	Employee Related Cost	Civic Building (Dept 160)
2024	160200200 Unemployment Insurance Fund	26,403.00	27,828.00	29,219.00	30,680.00	Expenditur	Employee Related Cost	Civic Building (Dept 160)
2024	160261779 Materials & Supplies	35,004.00	150,000.00	157,500.00	165,375.00	Expenditur	Inventory Consumed	Civic Building (Dept 160)
2024	160200140 Pension or Provident Fund	519,821.00	547,891.00	575,285.00	604,049.00	Expenditur	Employee Related Cost	Civic Building (Dept 160)
2024	160200110 Medical Aid	153,278.00	161,555.00	169,632.00	178,114.00	Expenditur	Employee Related Cost	Civic Building (Dept 160)
2024	160 Centres Depreciation	18,049.00	18,049.00	18,590.00	19,334.00	Expenditur	Depreciation and Amortisation	Civic Building (Dept 160)
2024	160260570 Insurance General	56,347.00	37,617.00	39,497.00	41,472.00	Expenditur	Operational Cost	Civic Building (Dept 160)
2024	160200240 Skills Development Levy	27,612.00	29,268.00	30,731.00	32,267.00	Expenditur	Operational Cost	Civic Building (Dept 160)
2024	160 Furniture and Office Equipment Depreciation	70,697.00	70,697.00	72,817.00	75,730.00	Expenditur	Depreciation and Amortisation	Civic Building (Dept 160)
2024	160 Electrical Depreciation	-	-			Expenditur	Depreciation and Amortisation	Civic Building (Dept 160)
2024	160200020 Leave Pay	239,130.00	252,043.00	264,645.00	277,877.00	Expenditur	Employee Related Cost	Civic Building (Dept 160)
2024	160 Roads Depreciation	207,732.00	207,732.00	213,963.00	222,522.00	Expenditur	Depreciation and Amortisation	Civic Building (Dept 160)
2024	160 Transport Assets Depreciation	179,772.00	179,772.00	185,165.00	192,571.00	Expenditur	Depreciation and Amortisation	Civic Building (Dept 160)
2024	160260740 Water and Sanitation	628,362.00	678,630.00	712,561.00	748,189.00	Expenditur	Operational Cost	Civic Building (Dept 160)
2024	160200180 Travel or Motor Vehicle Allowance	156,413.00	164,859.00	173,101.00	181,757.00	Expenditur	Employee Related Cost	Civic Building (Dept 160)
2024	160 Yards Depreciation	488,655.00	488,655.00	503,314.00	523,447.00	Expenditur	Depreciation and Amortisation	Civic Building (Dept 160)
2024	160 Fire/Ambulance Stations Depreciation	10,536.00	10,536.00	10,852.00	11,286.00	Expenditur	Depreciation and Amortisation	Civic Building (Dept 160)
2024	160200010 Bonus	250,414.00	263,936.00	277,132.00	290,989.00	Expenditur	Employee Related Cost	Civic Building (Dept 160)
2024	160200260 Tool Allowance	9,311.00	9,813.00	10,303.00	10,818.00	Expenditur	Employee Related Cost	Civic Building (Dept 160)
2024	180020140 Rent	- 39,996.00	- 27,000.00	- 28,620.00	- 30,337.00	Revenue	Exchange Revenue	Staff Housing and Estates (Dept 180)
2024	Depreciation: Machinery and Equipment	912.00	912.00	939.00	976.00	Expenditur	Depreciation and Amortisation	Staff Housing and Estates (Dept 180)
2024	180260570 Insurance General	26,717.00	17,836.00	18,727.00	19,664.00	Expenditur	Operational Cost	Staff Housing and Estates (Dept 180)
2024	180 Furniture and Office Equipment Depreciation	456.00	456.00	469.00	488.00	Expenditur	Depreciation and Amortisation	Staff Housing and Estates (Dept 180)
2024	046 Depots Depreciation	13,536.00	13,536.00	13,942.00	14,499.00	Expenditur	Depreciation and Amortisation	Vehicle Testing (Dept 046)
2024	046045110 Fees Testing	- 6,420,000.00	- 6,676,800.00	- 7,077,408.00	- 7,502,052.00	Revenue	Exchange Revenue	Vehicle Testing (Dept 046)
2024	046260810 Sundry Oils and Fuel	32,912.00	35,544.00	37,321.00	39,187.00	Expenditur	Operational Cost	Vehicle Testing (Dept 046)
2024	046260070 Lease Office Machinery and Equipment	11,988.00	12,635.00	13,266.00	13,930.00	Expenditur	Operating Leases	Vehicle Testing (Dept 046)
2024	046235010 Buildings and Fences Maintenance	283,600.00	200,000.00	200,000.00	240,000.00	Expenditur	Contracted Services	Vehicle Testing (Dept 046)
2024	046200000 Basic Salary and Wages	2,896,856.00	3,342,971.00	3,205,950.00	3,366,247.00	Expenditur	Employee Related Cost	Vehicle Testing (Dept 046)
2024	046200000 Basic Salary and Wages	3,181,208.00	3,671,113.00	3,520,642.00	3,696,674.00	Expenditur	Employee Related Cost	Vehicle Testing (Dept 046)
2024	046235060 General Equipment Signs	17,340.00	18,276.00	18,000.00	18,000.00	Expenditur	Contracted Services	Vehicle Testing (Dept 046)
2024	046200230 Workmen's Compensation	63,095.00	66,880.00	70,224.00	73,735.00	Expenditur	Operational Cost	Vehicle Testing (Dept 046)
2024	046200160 Bargaining Council Levies	4,269.00	4,499.00	4,723.00	4,960.00	Expenditur	Employee Related Cost	Vehicle Testing (Dept 046)
2024	046200070 Standby Allowance	71,265.00	75,113.00	78,868.00	82,812.00	Expenditur	Employee Related Cost	Vehicle Testing (Dept 046)
2024	046 Licence and Rights Depreciation	-	-			Expenditur	Depreciation and Amortisation	Vehicle Testing (Dept 046)
2024	Electrical Infrastructure Networks	2,198.00	2,198.00	2,263.00	2,354.00	Expenditur	Depreciation and Amortisation	Vehicle Testing (Dept 046)
2024	046260100 Printing and Stationery	163,744.00	152,586.00	181,215.00	190,276.00	Expenditur	Operational Cost	Vehicle Testing (Dept 046)

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2024	046260200 Cleansing Materials	39,612.00	41,751.00	43,838.00	46,030.00	Expenditur	Inventory Consumed	Vehicle Testing (Dept 046)
2024	046261100 Protective Clothing	20,636.00	21,750.00	22,837.00	23,979.00	Expenditur	Inventory Consumed	Vehicle Testing (Dept 046)
2024	046200080 Group Life Insurance	85,766.00	90,397.00	94,916.00	99,662.00	Expenditur	Employee Related Cost	Vehicle Testing (Dept 046)
2024	046 Computer Equipment Depreciation	25,608.00	25,608.00	26,376.00	27,431.00	Expenditur	Depreciation and Amortisation	Vehicle Testing (Dept 046)
2024	046 Municipal Offices Depreciation	96,780.00	96,780.00	99,683.00	103,670.00	Expenditur	Depreciation and Amortisation	Vehicle Testing (Dept 046)
2024	046200190 Cellular and Telephone Allowance	11,672.00	12,302.00	12,917.00	13,562.00	Expenditur	Employee Related Cost	Vehicle Testing (Dept 046)
2024	046 Testing Stations Depreciation	45,924.00	45,924.00	47,301.00	49,193.00	Expenditur	Depreciation and Amortisation	Vehicle Testing (Dept 046)
2024	046200090 Housing Benefits Subsidy	25,594.00	26,976.00	28,324.00	29,741.00	Expenditur	Employee Related Cost	Vehicle Testing (Dept 046)
2024	046 Machinery and Equipment Depreciation	275,176.00	275,176.00	283,431.00	294,768.00	Expenditur	Depreciation and Amortisation	Vehicle Testing (Dept 046)
2024	046 Public Open Space Depreciation	10,974.00	10,974.00	11,303.00	11,755.00	Expenditur	Depreciation and Amortisation	Vehicle Testing (Dept 046)
2024	046200060 Overtime	786,280.00	828,739.00	870,175.00	913,684.00	Expenditur	Employee Related Cost	Vehicle Testing (Dept 046)
2024	046 Leased Assets Depreciation	-	-			Expenditur	Depreciation and Amortisation	Vehicle Testing (Dept 046)
2024	046200200 Unemployment Insurance Fund	45,782.00	48,254.00	50,666.00	53,200.00	Expenditur	Employee Related Cost	Vehicle Testing (Dept 046)
2024	046200140 Pension or Provident Fund	1,052,539.00	1,109,376.00	1,164,844.00	1,223,087.00	Expenditur	Employee Related Cost	Vehicle Testing (Dept 046)
2024	046 Furniture and Office Equipment Impairment Loss	50,004.00	50,000.00	52,500.00	55,125.00	Gains and	Impairment Loss	Vehicle Testing (Dept 046)
2024	046200110 Medical Aid	630,795.00	664,857.00	698,099.00	733,004.00	Expenditur	Employee Related Cost	Vehicle Testing (Dept 046)
2024	046260570 Insurance General	33,819.00	22,577.00	23,705.00	24,891.00	Expenditur	Operational Cost	Vehicle Testing (Dept 046)
2024	046200240 Skills Development Levy	9,827.00	10,416.00	10,936.00	11,483.00	Expenditur	Operational Cost	Vehicle Testing (Dept 046)
2024	Vehicle Testing Skills Levy 046200240	49,580.00	52,257.00	54,869.00	57,613.00	Expenditur	Operational Cost	Vehicle Testing (Dept 046)
2024	046 Furniture and Office Equipment Depreciation	147,348.00	147,348.00	151,768.00	157,839.00	Expenditur	Depreciation and Amortisation	Vehicle Testing (Dept 046)
2024	046 Electrical Depreciation	-	-			Expenditur	Depreciation and Amortisation	Vehicle Testing (Dept 046)
2024	046200020 Leave Pay	288,728.00	304,319.00	319,534.00	335,511.00	Expenditur	Employee Related Cost	Vehicle Testing (Dept 046)
2024	046 Roads Depreciation	2,556.00	2,556.00	2,632.00	2,737.00	Expenditur	Depreciation and Amortisation	Vehicle Testing (Dept 046)
2024	046260900 Travel and Subsistence	36,300.00	38,260.00	40,173.00	42,181.00	Expenditur	Operational Cost	Vehicle Testing (Dept 046)
2024	046260740 Water and Sanitation	94,205.00	101,741.00	106,828.00	112,169.00	Expenditur	Operational Cost	Vehicle Testing (Dept 046)
2024	046200180 Travel or Motor Vehicle Allowance	191,654.00	202,003.00	212,103.00	222,708.00	Expenditur	Employee Related Cost	Vehicle Testing (Dept 046)
2024	046200010 Bonus	424,738.00	447,673.00	470,056.00	493,559.00	Expenditur	Employee Related Cost	Vehicle Testing (Dept 046)
2024	Vehicle Licencing Fees Licencing 04745080	- 7,704,000.00	- 8,012,160.00	- 8,492,889.00	- 9,002,462.00	Revenue	Exchange Revenue	Vehicle Licencing (Dept 047)
2024	047260070 Lease Office Machinery and Equipment	3,264.00	3,440.00	3,612.00	3,792.00	Expenditur	Operating Leases	Vehicle Licencing (Dept 047)
2024	047235010 Buildings and Fences Maintenance	40,000.00	200,000.00	200,000.00	240,000.00	Expenditur	Contracted Services	Vehicle Licencing (Dept 047)
2024	047200000 Basic Salary and Wages	3,222,236.00	3,718,459.00	3,566,047.00	3,744,350.00	Expenditur	Employee Related Cost	Vehicle Licencing (Dept 047)
2024	047200230 Workmen's Compensation	41,000.00	43,460.00	45,633.00	47,914.00	Expenditur	Operational Cost	Vehicle Licencing (Dept 047)
2024	047200160 Bargaining Council Levies	2,299.00	2,423.00	2,544.00	2,671.00	Expenditur	Employee Related Cost	Vehicle Licencing (Dept 047)
2024	047260200 Cleansing Materials	9,996.00	10,535.00	11,061.00	11,614.00	Expenditur	Inventory Consumed	Vehicle Licencing (Dept 047)
2024	047200080 Group Life Insurance	42,478.00	44,771.00	47,009.00	49,360.00	Expenditur	Employee Related Cost	Vehicle Licencing (Dept 047)
2024	047 Computer Equipment Depreciation	864.00	864.00	889.00	925.00	Expenditur	Depreciation and Amortisation	Vehicle Licencing (Dept 047)
2024	047 Municipal Offices Depreciation	8,784.00	8,784.00	9,047.00	9,409.00	Expenditur	Depreciation and Amortisation	Vehicle Licencing (Dept 047)
2024	047200090 Housing Benefits Subsidy	17,202.00	18,130.00	19,036.00	19,988.00	Expenditur	Employee Related Cost	Vehicle Licencing (Dept 047)
2024	047 Machinery and Equipment Depreciation	3,874.00	3,874.00	3,990.00	4,149.00	Expenditur	Depreciation and Amortisation	Vehicle Licencing (Dept 047)
2024	047 Public Open Space Depreciation	3,624.00	3,624.00	3,732.00	3,882.00	Expenditur	Depreciation and Amortisation	Vehicle Licencing (Dept 047)
2024	047200060 Overtime	306,836.00	323,405.00	339,575.00	356,554.00	Expenditur	Employee Related Cost	Vehicle Licencing (Dept 047)
2024	047200200 Unemployment Insurance Fund	31,148.00	32,829.00	34,470.00	36,193.00	Expenditur	Employee Related Cost	Vehicle Licencing (Dept 047)

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2024	047200140 Pension or Provident Fund	693,037.00	730,460.00	766,983.00	805,332.00	Expenditur	Employee Related Cost	Vehicle Licencing (Dept 047)
2024	047200110 Medical Aid	418,481.00	441,078.00	463,131.00	486,288.00	Expenditur	Employee Related Cost	Vehicle Licencing (Dept 047)
2024	047200240 Skills Development Levy	25,365.00	26,886.00	28,230.00	29,641.00	Expenditur	Operational Cost	Vehicle Licencing (Dept 047)
2024	047 Furniture and Office Equipment Depreciation	5,169.00	5,169.00	5,324.00	5,537.00	Expenditur	Depreciation and Amortisation	Vehicle Licencing (Dept 047)
2024	047200020 Leave Pay	143,826.00	151,592.00	159,171.00	167,130.00	Expenditur	Employee Related Cost	Vehicle Licencing (Dept 047)
2024	047260900 Travel and Subsistence	3,776.00	3,979.00	4,177.00	4,386.00	Expenditur	Operational Cost	Vehicle Licencing (Dept 047)
2024	047 Transport Assets Depreciation	47,292.00	47,292.00	48,710.00	50,659.00	Expenditur	Depreciation and Amortisation	Vehicle Licencing (Dept 047)
2024	047200010 Bonus	276,283.00	291,202.00	305,762.00	321,050.00	Expenditur	Employee Related Cost	Vehicle Licencing (Dept 047)
2024	World Oral Health Awareness Campaign	5,254.00	5,000.00	5,250.00	5,512.00	Expenditur	Transfers and Subsidies	Intergrated Development Plan (Dept 028)
2024	Pre Schools Visit Animal Farm	13,646.00	14,382.00	15,101.00	15,856.00	Expenditur	Transfers and Subsidies	Intergrated Development Plan (Dept 028)
2024	028200000 Basic Salary and Wages	1,357,632.00	1,566,707.00	1,502,491.00	1,577,615.00	Expenditur	Employee Related Cost	Intergrated Development Plan (Dept 028)
2024	028235050 Furniture/Office Machinery and Equipment	20,004.00	21,084.00	22,000.00	24,000.00	Expenditur	Contracted Services	Intergrated Development Plan (Dept 028)
2024	028200230 Workmen's Compensation	13,593.00	14,408.00	15,128.00	15,884.00	Expenditur	Operational Cost	Intergrated Development Plan (Dept 028)
2024	028200160 Bargaining Council Levies	328.00	345.00	362.00	380.00	Expenditur	Employee Related Cost	Intergrated Development Plan (Dept 028)
2024	028260100 Printing and Stationery	13,368.00	14,089.00	14,793.00	15,533.00	Expenditur	Operational Cost	Intergrated Development Plan (Dept 028)
2024	028260200 Cleansing Materials	2,196.00	2,314.00	2,429.00	2,551.00	Expenditur	Inventory Consumed	Intergrated Development Plan (Dept 028)
2024	028200080 Group Life Insurance	19,336.00	20,380.00	21,399.00	22,468.00	Expenditur	Employee Related Cost	Intergrated Development Plan (Dept 028)
2024	028 Computer Equipment Depreciation	591.00	591.00	608.00	633.00	Expenditur	Depreciation and Amortisation	Intergrated Development Plan (Dept 028)
2024	028200190 Cellular and Telephone Allowance	10,420.00	10,982.00	11,531.00	12,107.00	Expenditur	Employee Related Cost	Intergrated Development Plan (Dept 028)
2024	028200090 Housing Benefits Subsidy	12,797.00	13,488.00	14,162.00	14,870.00	Expenditur	Employee Related Cost	Intergrated Development Plan (Dept 028)
2024	028 Machinery and Equipment Depreciation	3,312.00	3,312.00	3,411.00	3,547.00	Expenditur	Depreciation and Amortisation	Intergrated Development Plan (Dept 028)
2024	028200060 Overtime	30,915.00	30,915.00	34,213.00	35,923.00	Expenditur	Employee Related Cost	Intergrated Development Plan (Dept 028)
2024	028055095 Equitable Share	- 934,836.00	- 934,836.00	- 981,578.00	- 1,030,657.00	Revenue	Non-exchange Revenue	Intergrated Development Plan (Dept 028)
2024	028200200 Unemployment Insurance Fund	4,719.00	4,973.00	5,221.00	5,482.00	Expenditur	Employee Related Cost	Intergrated Development Plan (Dept 028)
2024	028261779 Materials & Supplies	8,004.00	8,436.00	8,857.00	9,300.00	Expenditur	Inventory Consumed	Intergrated Development Plan (Dept 028)
2024	028200140 Pension or Provident Fund	244,374.00	257,570.00	270,448.00	283,970.00	Expenditur	Employee Related Cost	Intergrated Development Plan (Dept 028)
2024	028200110 Medical Aid	87,124.00	91,828.00	96,419.00	101,240.00	Expenditur	Employee Related Cost	Intergrated Development Plan (Dept 028)
2024	028 Special Studies	20,760.00	400,000.00	2,000,000.00	3,000,000.00	Expenditur	Contracted Services	Intergrated Development Plan (Dept 028)
2024	028260976 Process and Participation	21,000.00	22,134.00	22,000.00	22,000.00	Expenditur	Contracted Services	Intergrated Development Plan (Dept 028)
2024	028 Professional Fees	54,756.00	57,712.00	60,000.00	60,000.00	Expenditur	Contracted Services	Intergrated Development Plan (Dept 028)
2024	028200240 Skills Development Levy	15,037.00	15,939.00	16,735.00	17,572.00	Expenditur	Operational Cost	Intergrated Development Plan (Dept 028)
2024	028 Furniture and Office Equipment Depreciation	1,313.00	1,313.00	1,352.00	1,406.00	Expenditur	Depreciation and Amortisation	Intergrated Development Plan (Dept 028)
2024	028200020 Leave Pay	18,855.00	19,873.00	20,866.00	21,909.00	Expenditur	Employee Related Cost	Intergrated Development Plan (Dept 028)
2024	028260900 Travel and Subsistence	4,296.00	4,527.00	4,753.00	4,991.00	Expenditur	Operational Cost	Intergrated Development Plan (Dept 028)
2024	028 Transport Assets Depreciation	624.00	624.00	642.00	668.00	Expenditur	Depreciation and Amortisation	Intergrated Development Plan (Dept 028)
2024	Integrated Energy Resource Plan	500,000.00	5,200,000.00	6,410,000.00	1,000,000.00	Expenditur	Contracted Services	Intergrated Development Plan (Dept 028)
2024	Municipal Data Cleansing Project	500,000.00	11,500,000.00	21,200,000.00		Expenditur	Contracted Services	Intergrated Development Plan (Dept 028)
2024	Area Based Planning and Management	-	1,500,000.00	3,000,000.00		Expenditur	Contracted Services	Intergrated Development Plan (Dept 028)
2024	Technical and Specialist Studies	77,505.00	81,690.00	3,000,000.00	4,000,000.00	Expenditur	Contracted Services	Intergrated Development Plan (Dept 028)
2024	028260740 Water and Sanitation	4,140.00	4,471.00	4,694.00	4,929.00	Expenditur	Operational Cost	Intergrated Development Plan (Dept 028)
2024	028200180 Travel or Motor Vehicle Allowance	132,623.00	139,784.00	146,773.00	154,111.00	Expenditur	Employee Related Cost	Intergrated Development Plan (Dept 028)
2024	028200010 Bonus	112,977.00	119,077.00	125,030.00	131,282.00	Expenditur	Employee Related Cost	Intergrated Development Plan (Dept 028)

Budg Yr for Fin Yr 2024	Segment Desc	Total Budget	Final Draft 2024/25 Budget	2025/26 Draft Budget	2026/27 Draft Budget	Item Lvl 1	Item Lvl 2	
2024	029261120 Institute Membership Fees	6,000.00	6,324.00	6,640.00	6,972.00	Expenditur	Operational Cost	Performance Management System (Dept 029)
2024	029200000 Basic Salary and Wages	2,549,657.00	2,942,303.00	2,821,704.00	2,962,790.00	Expenditur	Employee Related Cost	Performance Management System (Dept 029)
2024	029200230 Workmen's Compensation	38,793.00	41,120.00	43,176.00	45,334.00	Expenditur	Operational Cost	Performance Management System (Dept 029)
2024	029200160 Bargaining Council Levies	985.00	1,038.00	1,089.00	1,144.00	Expenditur	Employee Related Cost	Performance Management System (Dept 029)
2024	Refreshments for Reviews - Food and beverage (4xyear)	45,000.00	47,430.00	49,801.00	52,291.00	Expenditur	Operational Cost	Performance Management System (Dept 029)
2024	029260601 Annual Report	289,000.00	304,606.00	319,836.00	335,828.00	Expenditur	Operational Cost	Performance Management System (Dept 029)
2024	029260100 Printing and Stationery	17,736.00	18,693.00	19,627.00	20,609.00	Expenditur	Operational Cost	Performance Management System (Dept 029)
2024	029260601 Customer Satisfaction Survey	-	-			Expenditur	Operational Cost	Performance Management System (Dept 029)
2024	029261530 Tracking Fees	4,116.00	4,445.00	4,667.00	4,900.00	Expenditur	Operational Cost	Performance Management System (Dept 029)
2024	029260200 Cleansing Materials	21,060.00	22,197.00	23,306.00	24,472.00	Expenditur	Inventory Consumed	Performance Management System (Dept 029)
2024	029200080 Group Life Insurance	36,142.00	38,093.00	39,997.00	41,997.00	Expenditur	Employee Related Cost	Performance Management System (Dept 029)
2024	029 Computer Equipment Depreciation	36,768.00	36,768.00	37,871.00	39,385.00	Expenditur	Depreciation and Amortisation	Performance Management System (Dept 029)
2024	029200190 Cellular and Telephone Allowance	26,176.00	27,589.00	28,968.00	30,416.00	Expenditur	Employee Related Cost	Performance Management System (Dept 029)
2024	029200090 Housing Benefits Subsidy	17,202.00	18,130.00	19,036.00	19,988.00	Expenditur	Employee Related Cost	Performance Management System (Dept 029)
2024	029260030 Advertising	-	-			Expenditur	Operational Cost	Performance Management System (Dept 029)
2024	029 Machinery and Equipment Depreciation	216.00	216.00	222.00	231.00	Expenditur	Depreciation and Amortisation	Performance Management System (Dept 029)
2024	029055095 Equitable Share	- 475,152.00	- 475,152.00	- 498,910.00	- 523,856.00	Revenue	Non-exchange Revenue	Performance Management System (Dept 029)
2024	029200200 Unemployment Insurance Fund	9,628.00	10,147.00	10,654.00	11,187.00	Expenditur	Employee Related Cost	Performance Management System (Dept 029)
2024	029200140 Pension or Provident Fund	556,555.00	586,608.00	615,938.00	646,735.00	Expenditur	Employee Related Cost	Performance Management System (Dept 029)
2024	029200110 Medical Aid	176,244.00	185,761.00	195,049.00	204,801.00	Expenditur	Employee Related Cost	Performance Management System (Dept 029)
2024	029200240 Skills Development Levy	44,160.00	46,809.00	49,149.00	51,606.00	Expenditur	Operational Cost	Performance Management System (Dept 029)
2024	029 Furniture and Office Furniture Depreciation	296.00	296.00	304.00	317.00	Expenditur	Depreciation and Amortisation	Performance Management System (Dept 029)
2024	029200020 Leave Pay	21,044.00	22,180.00	23,289.00	24,453.00	Expenditur	Employee Related Cost	Performance Management System (Dept 029)
2024	PMS Implementation System	664,334.00	-			Expenditur	Contracted Services	Performance Management System (Dept 029)
2024	029260900 Travel and Subsistence	83,148.00	57,637.00	92,018.00	96,619.00	Expenditur	Operational Cost	Performance Management System (Dept 029)
2024	029200180 Travel or Motor Vehicle Allowance	399,068.00	420,617.00	441,647.00	463,730.00	Expenditur	Employee Related Cost	Performance Management System (Dept 029)
2024	029200010 Bonus	228,568.00	240,910.00	252,955.00	265,603.00	Expenditur	Employee Related Cost	Performance Management System (Dept 029)
2024	260260810 Sundry Oils and Fuel	169,968.00	143,565.00	192,743.00	202,380.00	Expenditur	Operational Cost	Public Participation (Dept 260)
2024	260200000 Basic Salary and Wages	2,796,180.00	3,226,791.00	3,094,531.00	3,249,258.00	Expenditur	Employee Related Cost	Public Participation (Dept 260)
2024	260235230 Vehicles and Plant	87,624.00	90,000.00	92,000.00	94,000.00	Expenditur	Contracted Services	Public Participation (Dept 260)
2024	260200230 Workmen's Compensation	30,862.00	32,713.00	34,348.00	36,066.00	Expenditur	Operational Cost	Public Participation (Dept 260)
2024	260200160 Bargaining Council Levies	1,314.00	1,384.00	1,453.00	1,525.00	Expenditur	Employee Related Cost	Public Participation (Dept 260)
2024	260261730 Stationery Ward Committee	30,000.00	31,620.00	33,201.00	34,861.00	Expenditur	Operational Cost	Public Participation (Dept 260)
2024	260260100 Printing and Stationery	98,340.00	80,000.00	105,000.00	110,250.00	Expenditur	Operational Cost	Public Participation (Dept 260)
2024	260261530 Tracking Fees	12,000.00	12,960.00	13,608.00	14,288.00	Expenditur	Operational Cost	Public Participation (Dept 260)
2024	260200080 Group Life Insurance	32,993.00	34,774.00	36,512.00	38,338.00	Expenditur	Employee Related Cost	Public Participation (Dept 260)
2024	260 Computer Equipment Depreciation	-	-			Expenditur	Depreciation and Amortisation	Public Participation (Dept 260)
2024	260200190 Cellular and Telephone Allowance	4,940.00	5,206.00	5,466.00	5,739.00	Expenditur	Employee Related Cost	Public Participation (Dept 260)
2024	260261728 Ward Committee Members	5,390,000.00	5,390,000.00	5,965,113.00	6,263,368.00	Expenditur	Operational Cost	Public Participation (Dept 260)
2024	260200090 Housing Benefits Subsidy	4,421.00	4,659.00	4,891.00	5,136.00	Expenditur	Employee Related Cost	Public Participation (Dept 260)
2024	260261729 Ward Committee Training	-	-			Expenditur	Operational Cost	Public Participation (Dept 260)
2024	Radio Slots	52,656.00	55,499.00	58,273.00	61,187.00	Expenditur	Operational Cost	Public Participation (Dept 260)

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2024	260262050 Community Engagements	400,000.00	421,600.00	442,680.00	464,814.00	Expenditur	Operational Cost	Public Participation (Dept 260)
2024	260261794 IDP Mayoral Road Shows	250,000.00	263,500.00	276,675.00	290,508.00	Expenditur	Operational Cost	Public Participation (Dept 260)
2024	260 Machinery and Equipment Depreciation	3,077.00	3,077.00	3,169.00	3,296.00	Expenditur	Depreciation and Amortisation	Public Participation (Dept 260)
2024	260200060 Overtime	346,272.00	121,272.00	383,218.00	402,379.00	Expenditur	Employee Related Cost	Public Participation (Dept 260)
2024	260055095 Equitable Share	- 1,018,080.00	- 1,018,080.00	- 1,068,984.00	- 1,122,433.00	Revenue	Non-exchange Revenue	Public Participation (Dept 260)
2024	260200200 Unemployment Insurance Fund	18,758.00	19,770.00	20,758.00	21,796.00	Expenditur	Employee Related Cost	Public Participation (Dept 260)
2024	260200140 Pension or Provident Fund	520,029.00	548,110.00	575,515.00	604,291.00	Expenditur	Employee Related Cost	Public Participation (Dept 260)
2024	260200110 Medical Aid	256,198.00	270,032.00	283,533.00	297,710.00	Expenditur	Employee Related Cost	Public Participation (Dept 260)
2024	260200240 Skills Development Levy	42,647.00	45,205.00	47,465.00	49,838.00	Expenditur	Operational Cost	Public Participation (Dept 260)
2024	260 Furniture and Office Equipment Depreciation	-	-			Expenditur	Depreciation and Amortisation	Public Participation (Dept 260)
2024	260200020 Leave Pay	206,771.00	217,936.00	228,832.00	240,274.00	Expenditur	Employee Related Cost	Public Participation (Dept 260)
2024	Public Participation Travel Subsistence 260260900	-	-			Expenditur	Operational Cost	Public Participation (Dept 260)
2024	260 Transport Assets Depreciation	-	-			Expenditur	Depreciation and Amortisation	Public Participation (Dept 260)
2024	IDP Printing	-	-			Expenditur	Contracted Services	Public Participation (Dept 260)
2024	MSCOA ADMINISTRATION	-	-			Expenditur	Contracted Services	Public Participation (Dept 260)
2024	260200010 Bonus	238,848.00	251,745.00	264,332.00	277,548.00	Expenditur	Employee Related Cost	Public Participation (Dept 260)
2024	220 Wet Fuel	88,220.00	92,983.00	97,632.00	102,513.00	Expenditur	Operational Cost	Stores and Procurement (Dept 220)
2024	220260070 Lease Office Machinery and Equipment	7,092.00	7,474.00	7,847.00	8,240.00	Expenditur	Operating Leases	Stores and Procurement (Dept 220)
2024	220235010 Buildings and Fences Maintenance	30,000.00	31,620.00	32,000.00	35,000.00	Expenditur	Contracted Services	Stores and Procurement (Dept 220)
2024	220060001 Administration Charges	- 1,599,996.00	- 1,700,000.00	- 1,785,000.00	- 1,874,250.00	Revenue	Exchange Revenue	Stores and Procurement (Dept 220)
2024	220200000 Basic Salary and Wages	6,465,330.00	7,460,990.00	7,155,179.00	7,512,938.00	Expenditur	Employee Related Cost	Stores and Procurement (Dept 220)
2024	220200000 Basic Salary and Wages	-	-			Expenditur	Employee Related Cost	Stores and Procurement (Dept 220)
2024	220235230 Vehicles and Plant	18,292.00	20,000.00	25,000.00	30,000.00	Expenditur	Contracted Services	Stores and Procurement (Dept 220)
2024	220235210 Tools and Equipment	-	-			Expenditur	Contracted Services	Stores and Procurement (Dept 220)
2024	220200230 Workmen's Compensation	60,755.00	64,400.00	67,620.00	71,001.00	Expenditur	Operational Cost	Stores and Procurement (Dept 220)
2024	220200160 Bargaining Council Levies	2,549.00	2,686.00	2,820.00	2,961.00	Expenditur	Employee Related Cost	Stores and Procurement (Dept 220)
2024	220200160 Bargaining Council Levies	-	-			Expenditur	Employee Related Cost	Stores and Procurement (Dept 220)
2024	220200070 Standby Allowance	125,533.00	132,311.00	138,926.00	145,872.00	Expenditur	Employee Related Cost	Stores and Procurement (Dept 220)
2024	220260100 Printing and Stationery	163,192.00	140,000.00	157,500.00	165,375.00	Expenditur	Operational Cost	Stores and Procurement (Dept 220)
2024	220261530 Tracking Fees	1,716.00	1,853.00	1,945.00	2,042.00	Expenditur	Operational Cost	Stores and Procurement (Dept 220)
2024	220260200 Cleansing Materials	21,428.00	22,585.00	23,714.00	24,899.00	Expenditur	Inventory Consumed	Stores and Procurement (Dept 220)
2024	220261100 Protective Clothing	16,224.00	17,100.00	17,955.00	18,852.00	Expenditur	Inventory Consumed	Stores and Procurement (Dept 220)
2024	220200080 Group Life Insurance	84,959.00	89,546.00	94,023.00	98,724.00	Expenditur	Employee Related Cost	Stores and Procurement (Dept 220)
2024	220 Computer Equipment Depreciation	55,980.00	55,980.00	57,659.00	59,965.00	Expenditur	Depreciation and Amortisation	Stores and Procurement (Dept 220)
2024	220 Municipal Offices Depreciation	122,988.00	122,988.00	126,677.00	131,744.00	Expenditur	Depreciation and Amortisation	Stores and Procurement (Dept 220)
2024	220200190 Cellular and Telephone Allowance	36,059.00	38,006.00	39,906.00	41,901.00	Expenditur	Employee Related Cost	Stores and Procurement (Dept 220)
2024	220200090 Housing Benefits Subsidy	55,548.00	58,547.00	61,474.00	64,548.00	Expenditur	Employee Related Cost	Stores and Procurement (Dept 220)
2024	220060120 Bid Tender Documents	- 4,800,000.00	- 1,200,000.00	- 1,272,000.00	- 1,348,320.00	Revenue	Exchange Revenue	Stores and Procurement (Dept 220)
2024	220260030 Advertising	158,504.00	167,063.00	175,416.00	184,186.00	Expenditur	Operational Cost	Stores and Procurement (Dept 220)
2024	220 Machinery and Equipment Depreciation	40,917.00	40,917.00	42,144.00	43,830.00	Expenditur	Depreciation and Amortisation	Stores and Procurement (Dept 220)
2024	220065030 Sale of Redundat Stock	- 500,004.00	- 400,000.00	- 424,000.00	- 449,440.00	Revenue	Exchange Revenue	Stores and Procurement (Dept 220)
2024	220 Public Open Space Depreciation	10,148.00	10,148.00	10,452.00	10,870.00	Expenditur	Depreciation and Amortisation	Stores and Procurement (Dept 220)

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2024	220200060 Overtime	229,788.00	242,196.00	254,305.00	267,021.00	Expenditur	Employee Related Cost	Stores and Procurement (Dept 220)
2024	220 Leased Assets Depreciation	-	-			Expenditur	Depreciation and Amortisation	Stores and Procurement (Dept 220)
2024	220200200 Unemployment Insurance Fund	42,684.00	44,988.00	47,237.00	49,599.00	Expenditur	Employee Related Cost	Stores and Procurement (Dept 220)
2024	220200140 Pension or Provident Fund	1,031,941.00	1,087,665.00	1,142,048.00	1,199,150.00	Expenditur	Employee Related Cost	Stores and Procurement (Dept 220)
2024	220200140 Pension or Provident Fund	-	-			Expenditur	Employee Related Cost	Stores and Procurement (Dept 220)
2024	220 Furniture and Office Equipment Impairment Loss	99,996.00	100,000.00	105,000.00	110,250.00	Gains and	Impairment Loss	Stores and Procurement (Dept 220)
2024	220200110 Medical Aid	489,677.00	516,119.00	541,924.00	569,021.00	Expenditur	Employee Related Cost	Stores and Procurement (Dept 220)
2024	220 Centres Depreciation	-	-			Expenditur	Depreciation and Amortisation	Stores and Procurement (Dept 220)
2024	220260570 Insurance General	13,534.00	9,035.00	9,486.00	9,961.00	Expenditur	Operational Cost	Stores and Procurement (Dept 220)
2024	220060110 Discount on Purchases	- 12,528.00	-			Revenue	Exchange Revenue	Stores and Procurement (Dept 220)
2024	220200240 Skills Developemnt Levy	49,999.00	52,998.00	55,647.00	58,430.00	Expenditur	Operational Cost	Stores and Procurement (Dept 220)
2024	220 Furniture and Office Equipment Depreciation	23,608.00	23,608.00	24,316.00	25,288.00	Expenditur	Depreciation and Amortisation	Stores and Procurement (Dept 220)
2024	220200020 Leave Pay	306,632.00	323,190.00	339,349.00	356,316.00	Expenditur	Employee Related Cost	Stores and Procurement (Dept 220)
2024	220260900 Travel and Subsistence	1,152.00	1,214.00	1,274.00	1,338.00	Expenditur	Operational Cost	Stores and Procurement (Dept 220)
2024	220 Transport Assets Depreciation	900.00	900.00	927.00	964.00	Expenditur	Depreciation and Amortisation	Stores and Procurement (Dept 220)
2024	220260520 First Aid Equipment	-	-			Expenditur	Contracted Services	Stores and Procurement (Dept 220)
2024	220260740 Water and Sanitation	125,963.00	136,040.00	142,842.00	149,984.00	Expenditur	Operational Cost	Stores and Procurement (Dept 220)
2024	220200180 Travel or Motor Vehicle Allowance	327,405.00	345,084.00	362,338.00	380,455.00	Expenditur	Employee Related Cost	Stores and Procurement (Dept 220)
2024	220200010 Bonus	461,615.00	486,542.00	510,869.00	536,412.00	Expenditur	Employee Related Cost	Stores and Procurement (Dept 220)
2024	Youth/Sports organisation sponsorship	350,000.00	350,000.00	367,500.00	385,875.00	Expenditur	Transfers and Subsidies	027 Youth Development
2024	SALGA GAMES APPAREL	572,929.00	600,000.00	630,000.00	661,500.00	Expenditur	Transfers and Subsidies	027 Youth Development
2024	Kwadukuza Youth Month celebration	262,504.00	350,000.00	367,500.00	385,875.00	Expenditur	Transfers and Subsidies	027 Youth Development
2024	Ward based youth forum support	115,252.00	100,000.00	105,000.00	110,250.00	Expenditur	Transfers and Subsidies	027 Youth Development
2024	KDM Youth council support	30,000.00	80,000.00	84,000.00	88,200.00	Expenditur	Transfers and Subsidies	027 Youth Development
2024	027260810 Sundry Oils and fuel	72,780.00	78,602.00	82,532.00	86,658.00	Expenditur	Operational Cost	027 Youth Development
2024	027260070 Lease Office Machinery and Equipment	1,260.00	1,328.00	1,394.00	1,464.00	Expenditur	Operating Leases	027 Youth Development
2024	027261993 Youth development	549,250.00	600,000.00	630,000.00	661,500.00	Expenditur	Transfers and Subsidies	027 Youth Development
2024	027200000 Basic Salary and Wages	3,338,365.00	3,852,472.00	3,694,567.00	3,879,296.00	Expenditur	Employee Related Cost	027 Youth Development
2024	027200000 Basic Salary and Wages	-	-			Expenditur	Employee Related Cost	027 Youth Development
2024	027235230 Vehicles and Plant	52,656.00	50,000.00	55,000.00	60,000.00	Expenditur	Contracted Services	027 Youth Development
2024	027200160 Bargaining Council Levies	1,642.00	1,730.00	1,816.00	1,907.00	Expenditur	Employee Related Cost	027 Youth Development
2024	027261754 Bursary Fund	850,008.00	850,000.00	892,500.00	937,125.00	Expenditur	Transfers and Subsidies	027 Youth Development
2024	027260100 Printing and Stationery	52,656.00	55,499.00	58,273.00	61,187.00	Expenditur	Operational Cost	027 Youth Development
2024	027261530 Tracking Fees	18,852.00	20,360.00	21,378.00	22,446.00	Expenditur	Operational Cost	027 Youth Development
2024	027260200 Cleansing Materials	26,316.00	27,737.00	29,123.00	30,580.00	Expenditur	Inventory Consumed	027 Youth Development
2024	027261100 Protective Clothing	-	-	-	-	Expenditur	Inventory Consumed	027 Youth Development
2024	027200080 Group Life Insurance	43,404.00	45,747.00	48,034.00	50,436.00	Expenditur	Employee Related Cost	027 Youth Development
2024	027 Computer Equipment Depreciation	48,144.00	48,144.00	49,588.00	51,571.00	Expenditur	Depreciation and Amortisation	027 Youth Development
2024	027200190 Cellular and Telephone Allowance	45,480.00	47,935.00	50,331.00	52,848.00	Expenditur	Employee Related Cost	027 Youth Development
2024	Mayoral Matric Excellence Award	150,000.00	250,000.00	262,500.00	275,625.00	Expenditur	Operational Cost	027 Youth Development
2024	027200090 Housing Benefits Subsidy	4,421.00	4,659.00	4,891.00	5,136.00	Expenditur	Employee Related Cost	027 Youth Development
2024	027261781 Beach Festive Support	321,200.00	600,000.00	630,000.00	661,500.00	Expenditur	Operational Cost	027 Youth Development

Budg Yr for Fin Yr 2024	Segment Desc	Total Budget	Final Draft 2024/25 Budget	2025/26 Draft Budget	2026/27 Draft Budget	Item Lvl 1	Item Lvl 2	
2024	027261765 Mass Skills Programme	164,374.00	400,000.00	420,000.00	441,000.00	Expenditur	Operational Cost	027 Youth Development
2024	027261814 Back to School Campaign	1,087,485.00	1,300,000.00	1,365,000.00	1,433,250.00	Expenditur	Operational Cost	027 Youth Development
2024	027260350 Community Capacitation	150,000.00	200,000.00	210,000.00	220,500.00	Expenditur	Operational Cost	027 Youth Development
2024	027 Machinery and Equipment Depreciation	6,336.00	6,336.00	6,526.00	6,787.00	Expenditur	Depreciation and Amortisation	027 Youth Development
2024	027 Public Open Space Depreciation	1,356.00	1,356.00	1,396.00	1,452.00	Expenditur	Depreciation and Amortisation	027 Youth Development
2024	027200060 Overtime	483,892.00	389,472.00	535,523.00	562,299.00	Expenditur	Employee Related Cost	027 Youth Development
2024	027055095 Equitable Share	- 7,788,156.00	- 8,788,156.00	- 9,227,564.00	- 9,688,942.00	Revenue	Non-exchange Revenue	027 Youth Development
2024	027200200 Unemployment Insurance Fund	25,262.00	26,626.00	27,957.00	29,355.00	Expenditur	Employee Related Cost	027 Youth Development
2024	027200140 Pension or Provident Fund	532,786.00	561,556.00	589,633.00	619,115.00	Expenditur	Employee Related Cost	027 Youth Development
2024	027200110 Medical Aid	306,239.00	322,775.00	338,913.00	355,859.00	Expenditur	Employee Related Cost	027 Youth Development
2024	027 Centres Depreciation	54,732.00	54,732.00	56,373.00	58,628.00	Expenditur	Depreciation and Amortisation	027 Youth Development
2024	027260975 Sports Development	664,000.00	500,000.00	500,000.00	500,000.00	Expenditur	Contracted Services	027 Youth Development
2024	027261718 Sports Development (Junior Sport)	40,000.00	180,000.00	180,000.00	180,000.00	Expenditur	Contracted Services	027 Youth Development
2024	027261719 Sport Development Mass Sport Mobilisation	262,000.00	450,000.00	450,000.00	450,000.00	Expenditur	Contracted Services	027 Youth Development
2024	027261721 Sport Development Recreation	566,650.00	550,000.00	550,000.00	550,000.00	Expenditur	Contracted Services	027 Youth Development
2024	027261714 Artist Development	152,656.00	150,000.00	150,000.00	150,000.00	Expenditur	Contracted Services	027 Youth Development
2024	027261782 KDM High School League	79,236.00	130,000.00	130,000.00	130,000.00	Expenditur	Contracted Services	027 Youth Development
2024	027261992 SALGA Games	2,055,020.00	2,000,000.00	2,000,000.00	2,000,000.00	Expenditur	Contracted Services	027 Youth Development
2024	027 ED Bargaining Council Levies	18.00	18.00	18.00	19.00	Expenditur	Employee Related Cost	027 Youth Development
2024	027 Skills Development Levy	36,961.00	39,178.00	41,136.00	43,193.00	Expenditur	Operational Cost	027 Youth Development
2024	027 Furniture and Office Equipment Depreciation	56,271.00	56,271.00	57,959.00	60,277.00	Expenditur	Depreciation and Amortisation	027 Youth Development
2024	027200020 Leave Pay	133,435.00	140,640.00	147,672.00	155,055.00	Expenditur	Employee Related Cost	027 Youth Development
2024	027 Roads Depreciation	2,088.00	2,088.00	2,150.00	2,236.00	Expenditur	Depreciation and Amortisation	027 Youth Development
2024	027260900 Travel and Subsistence	4,176.00	4,401.00	4,621.00	4,852.00	Expenditur	Operational Cost	027 Youth Development
2024	027 Transport Assets Depreciation	1,392.00	1,392.00	1,433.00	1,491.00	Expenditur	Depreciation and Amortisation	027 Youth Development
2024	027200180 Travel or Motor Vehicle Allowance	134,228.00	141,476.00	148,549.00	155,977.00	Expenditur	Employee Related Cost	027 Youth Development
2024	027 Yards Depreciation	491.00	491.00	505.00	525.00	Expenditur	Depreciation and Amortisation	027 Youth Development
2024	027200010 Bonus	269,733.00	284,298.00	298,512.00	313,438.00	Expenditur	Employee Related Cost	027 Youth Development
2024	030261823 Stocktaking Payment to KZN DAC	48,004.00	30,000.00	31,500.00	33,075.00	Expenditur	Transfers and Subsidies	Library (Dept 030)
2024	030261120 Institute Membership Fees	4,740.00	5,024.00	5,275.00	5,538.00	Expenditur	Operational Cost	Library (Dept 030)
2024	030260560 Subscriptions	12,288.00	13,025.00	13,676.00	14,360.00	Expenditur	Operational Cost	Library (Dept 030)
2024	030260810 Sundry Oils and Fuel	144,508.00	153,178.00	160,836.00	168,878.00	Expenditur	Operational Cost	Library (Dept 030)
2024	030260070 Lease Office Machinery and Equipment	17,412.00	18,456.00	19,378.00	20,347.00	Expenditur	Operating Leases	Library (Dept 030)
2024	030235010 Buildings and Fences Maintenance	294,108.00	312,000.00	300,000.00	350,000.00	Expenditur	Contracted Services	Library (Dept 030)
2024	030235010 Buildings and Fences Maintenance	118,000.00	300,000.00	150,000.00	150,000.00	Expenditur	Contracted Services	Library (Dept 030)
2024	030040040 Fines	- 10,440.00	- 10,440.00	- 10,962.00	- 11,510.00	Revenue	Non-exchange Revenue	Library (Dept 030)
2024	030200000 Basic Salary and Wages - PL	4,829,674.00	5,072,099.00	3,540,757.00	3,657,094.00	Expenditur	Employee Related Cost	Library (Dept 030)
2024	030200000 Basic Salary and Wages	2,845,345.00	3,283,527.00	3,148,942.00	3,306,389.00	Expenditur	Employee Related Cost	Library (Dept 030)
2024	030200000 Basic Salary and Wages (Cyber Cadets)	724,964.00	877,400.00	700,000.00	700,000.00	Expenditur	Employee Related Cost	Library (Dept 030)
2024	030235230 Vehicles and Plant	65,000.00	68,900.00	70,000.00	75,000.00	Expenditur	Contracted Services	Library (Dept 030)
2024	030065001 Membership Cards	- 2,304.00	- 2,500.00	- 2,650.00	- 2,809.00	Revenue	Exchange Revenue	Library (Dept 030)
2024	030200230 Workmen's Compensation	92,539.00	98,091.00	102,995.00	108,145.00	Expenditur	Operational Cost	Library (Dept 030)

Budg Yr for Fin Yr 2024	Segment Desc	Total Budget	Final Draft 2024/25 Budget	2025/26 Draft Budget	2026/27 Draft Budget	Item Lvl 1	Item Lvl 2	
2024	030200160 Bargaining Council Levies - PL	24.00	25.00			Expenditur	Employee Related Cost	Library (Dept 030)
2024	030200160 Bargaining Council Levies	5,418.00	5,710.00	5,995.00	6,295.00	Expenditur	Employee Related Cost	Library (Dept 030)
2024	030200160 Bargaining Council Levies - CC	546.00	600.00	600.00	600.00	Expenditur	Employee Related Cost	Library (Dept 030)
2024	030260330 Refreshments	6,212.00	4,500.00	4,725.00	4,961.00	Expenditur	Operational Cost	Library (Dept 030)
2024	030260100 Printing and Stationery	150,360.00	160,000.00	168,000.00	176,400.00	Expenditur	Operational Cost	Library (Dept 030)
2024	030260110 Book Purchases	50,000.00	53,000.00	55,650.00	58,432.00	Expenditur	Operational Cost	Library (Dept 030)
2024	030261530 Tracking Fees	5,172.00	5,585.00	5,864.00	6,157.00	Expenditur	Operational Cost	Library (Dept 030)
2024	030260200 Cleansing Materials	125,180.00	106,190.00	111,499.00	117,074.00	Expenditur	Inventory Consumed	Library (Dept 030)
2024	030261100 Protective Clothing	90,196.00	100,000.00	105,000.00	110,250.00	Expenditur	Inventory Consumed	Library (Dept 030)
2024	030200080 Group Life Insurance - PL	396.00	417.00			Expenditur	Employee Related Cost	Library (Dept 030)
2024	030200080 Group Life Insurance	72,013.00	75,901.00	79,696.00	83,680.00	Expenditur	Employee Related Cost	Library (Dept 030)
2024	030200080 Group Life Insurance - CC	8,818.00	10,000.00	10,000.00	10,000.00	Expenditur	Employee Related Cost	Library (Dept 030)
2024	030260050 Post Box Ballito BWC Darn	3,240.00	3,435.00	3,606.00	3,787.00	Expenditur	Operational Cost	Library (Dept 030)
2024	030 Computer Equipment Depreciation	290,993.00	290,993.00	299,722.00	311,711.00	Expenditur	Depreciation and Amortisation	Library (Dept 030)
2024	030065100 Provincialisation of Libraries (KZN Arts & Culture	- 5,889,996.00	- 6,149,000.00	- 4,624,000.00	- 4,831,000.00	Revenue	Non-exchange Revenue	Library (Dept 030)
2024	030200190 Cellular and Telephone Allowance	7,633.00	8,045.00			Expenditur	Employee Related Cost	Library (Dept 030)
2024	030200190 Telephone Allowance	6,600.00	6,956.00	7,303.00	7,668.00	Expenditur	Employee Related Cost	Library (Dept 030)
2024	030010190 Photocopies	- 80,568.00	- 90,568.00	- 96,002.00	- 101,762.00	Revenue	Exchange Revenue	Library (Dept 030)
2024	030200090 Housing Benefits Subsidy	38,391.00	40,464.00	42,487.00	44,611.00	Expenditur	Employee Related Cost	Library (Dept 030)
2024	030200090 Housing Benefits Subsidy - CC	4,515.00	5,000.00	5,000.00	5,000.00	Expenditur	Employee Related Cost	Library (Dept 030)
2024	030010130 Fees Library Sub District	- 69,060.00	- 50,000.00	- 53,000.00	- 56,180.00	Revenue	Exchange Revenue	Library (Dept 030)
2024	030260160 Conferences and Workshops	21,000.00	22,260.00	23,373.00	24,541.00	Expenditur	Operational Cost	Library (Dept 030)
2024	03065101 Cyber Cadets (Community Library Services Grant)	- 1,270,000.00	- 1,834,000.00	- 1,493,000.00	- 1,493,000.00	Revenue	Non-exchange Revenue	Library (Dept 030)
2024	030 Machinery and Equipment Depreciation	360,432.00	360,432.00	371,244.00	386,094.00	Expenditur	Depreciation and Amortisation	Library (Dept 030)
2024	030 Furniture and Equipment Losses	30,000.00	30,000.00	31,500.00	33,075.00	Gains and	Disposal of Fixed and Intangible Ass	Library (Dept 030)
2024	030 Public Open Space Depreciation	71,916.00	71,916.00	74,073.00	77,036.00	Expenditur	Depreciation and Amortisation	Library (Dept 030)
2024	030200060 Overtime	440,000.00	420,000.00	486,948.00	511,295.00	Expenditur	Employee Related Cost	Library (Dept 030)
2024	030200060 Overtime - CC	92,677.00	200,000.00	200,000.00	200,000.00	Expenditur	Employee Related Cost	Library (Dept 030)
2024	030 Leased Assets Depreciation	-	-			Expenditur	Depreciation and Amortisation	Library (Dept 030)
2024	030 Community Facilities Losses	300,000.00	300,000.00	315,000.00	330,750.00	Gains and	Disposal of Fixed and Intangible Ass	Library (Dept 030)
2024	030200200 Unemployment Insurance Fund - PL	384.00	404.00			Expenditur	Employee Related Cost	Library (Dept 030)
2024	030200200 Unemployment Insurance Fund	69,677.00	73,439.00	77,110.00	80,966.00	Expenditur	Employee Related Cost	Library (Dept 030)
2024	030200200 Unemployment Insurance Fund - CC	8,502.00	10,000.00	10,000.00	10,000.00	Expenditur	Employee Related Cost	Library (Dept 030)
2024	030 Computer Equipment Impairment Loss	50,004.00	50,000.00	52,500.00	55,125.00	Gains and	Impairment Loss	Library (Dept 030)
2024	030200140 Pension or Provident Fund - PL	4,040.00	4,258.00			Expenditur	Employee Related Cost	Library (Dept 030)
2024	030200140 Pension or Provident Fund	2,009,185.00	2,117,680.00	2,223,564.00	2,334,742.00	Expenditur	Employee Related Cost	Library (Dept 030)
2024	030200140 Pension or Provident Fund - CC	168,592.00	200,000.00	186,400.00	186,400.00	Expenditur	Employee Related Cost	Library (Dept 030)
2024	030200110 Medical Aid - PL	3,388.00	3,570.00			Expenditur	Employee Related Cost	Library (Dept 030)
2024	030200110 Medical Aid	513,460.00	541,186.00	568,245.00	596,657.00	Expenditur	Employee Related Cost	Library (Dept 030)
2024	030200110 Medical Aid - CC	63,574.00	100,000.00	100,000.00	100,000.00	Expenditur	Employee Related Cost	Library (Dept 030)
2024	030260750 Rodent Insect and Pest Control	13,208.00	8,700.00	8,700.00	8,700.00	Expenditur	Contracted Services	Library (Dept 030)
2024	030260770 Radio Licences TV	1,140.00	1,209.00	1,269.00	1,332.00	Expenditur	Operational Cost	Library (Dept 030)

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2024	030260570 Insurance General	23,112.00	13,670.00	14,353.00	15,071.00	Expenditur	Operational Cost	Library (Dept 030)
2024	030200240 Skills Development Levy	85,222.00	90,335.00	94,851.00	99,594.00	Expenditur	Operational Cost	Library (Dept 030)
2024	030200240 Skills Development Levy	4,524.00	6,000.00	6,000.00	6,000.00	Expenditur	Operational Cost	Library (Dept 030)
2024	030 Furniture and Office Equipment Depreciation	252,992.00	252,992.00	260,581.00	271,005.00	Expenditur	Depreciation and Amortisation	Library (Dept 030)
2024	030200020 Leave Pay	460,929.00	485,819.00	510,109.00	535,615.00	Expenditur	Employee Related Cost	Library (Dept 030)
2024	030200020 Leave Pay - CC	16,600.00	25,000.00	25,000.00	25,000.00	Expenditur	Employee Related Cost	Library (Dept 030)
2024	030260900 Travel and Subsistence	98,560.00	94,000.00	98,700.00	103,635.00	Expenditur	Operational Cost	Library (Dept 030)
2024	030 Libraries Depreciation	747,192.00	747,192.00	769,607.00	800,392.00	Expenditur	Depreciation and Amortisation	Library (Dept 030)
2024	030260740 Water and Sanitation	104,129.00	112,459.00	118,081.00	123,986.00	Expenditur	Operational Cost	Library (Dept 030)
2024	030200180 Travel or Motor Vehicle Allowance	105,185.00	110,864.00	116,407.00	122,227.00	Expenditur	Employee Related Cost	Library (Dept 030)
2024	030 Yards Depreciation	12,504.00	12,504.00	12,879.00	13,394.00	Expenditur	Depreciation and Amortisation	Library (Dept 030)
2024	030200010 Bonus	610,482.00	643,448.00	675,620.00	709,401.00	Expenditur	Employee Related Cost	Library (Dept 030)
2024	030200010 Bonus - CC	58,690.00	100,000.00	100,000.00	100,000.00	Expenditur	Employee Related Cost	Library (Dept 030)
2024	030 Solid Waste Depreciation	-	-			Expenditur	Depreciation and Amortisation	Library (Dept 030)
2024	024200000 Basic Salary and Wages	2,885,615.00	3,329,999.00	3,193,509.00	3,353,185.00	Expenditur	Employee Related Cost	Corporate Communications (Dept 024)
2024	024200230 Workman's Compensation	37,440.00	39,461.00	41,434.00	43,505.00	Expenditur	Operational Cost	Corporate Communications (Dept 024)
2024	024200160 Bargaining Council Levies	1,806.00	1,903.00	1,998.00	2,098.00	Expenditur	Employee Related Cost	Corporate Communications (Dept 024)
2024	024 Licences and Rights Depreciation	2,540.00	2,540.00	2,616.00	2,720.00	Expenditur	Depreciation and Amortisation	Corporate Communications (Dept 024)
2024	024261799 Municipal Publication	568,900.00	599,620.00	629,601.00	661,081.00	Expenditur	Operational Cost	Corporate Communications (Dept 024)
2024	024260100 Printing and Stationery	13,656.00	14,393.00	15,112.00	15,868.00	Expenditur	Operational Cost	Corporate Communications (Dept 024)
2024	024261772 Diaries Year Planners	207,912.00	219,139.00	230,095.00	241,600.00	Expenditur	Operational Cost	Corporate Communications (Dept 024)
2024	024200080 Group Life Insurance	41,534.00	43,776.00	45,964.00	48,263.00	Expenditur	Employee Related Cost	Corporate Communications (Dept 024)
2024	024 Computer Equipment Depreciation	64,416.00	64,416.00	66,348.00	69,002.00	Expenditur	Depreciation and Amortisation	Corporate Communications (Dept 024)
2024	024200190 Cellular and Telephone Allowance	15,851.00	16,706.00	17,541.00	18,418.00	Expenditur	Employee Related Cost	Corporate Communications (Dept 024)
2024	024200090 Housing Benefits Subsidy	25,594.00	26,976.00	28,324.00	29,741.00	Expenditur	Employee Related Cost	Corporate Communications (Dept 024)
2024	024260160 Conferences and Workshops	260,800.00	174,883.00	288,627.00	303,058.00	Expenditur	Operational Cost	Corporate Communications (Dept 024)
2024	024 Markerting	442,400.00	466,289.00	489,603.00	514,083.00	Expenditur	Operational Cost	Corporate Communications (Dept 024)
2024	024260030 Advertising	3,862,000.00	3,070,548.00	4,274,075.00	4,487,779.00	Expenditur	Operational Cost	Corporate Communications (Dept 024)
2024	024261773 Corporate Branding	392,400.00	413,589.00	434,268.00	455,981.00	Expenditur	Operational Cost	Corporate Communications (Dept 024)
2024	024261771 Public Affairs	2,403,000.00	1,532,762.00	2,659,400.00	2,792,370.00	Expenditur	Operational Cost	Corporate Communications (Dept 024)
2024	024261774 Events	771,232.00	412,878.00	853,521.00	896,197.00	Expenditur	Operational Cost	Corporate Communications (Dept 024)
2024	024 Machinery and Equipment Depreciation	129,912.00	129,912.00	133,809.00	139,161.00	Expenditur	Depreciation and Amortisation	Corporate Communications (Dept 024)
2024	024200060 Overtime	262,931.00	212,983.00	290,985.00	305,534.00	Expenditur	Employee Related Cost	Corporate Communications (Dept 024)
2024	024055095 Equitable Share	- 4,233,084.00	- 4,233,084.00	- 4,444,738.00	- 4,666,975.00	Revenue	Non-exchange Revenue	Corporate Communications (Dept 024)
2024	024200200 Unemployment Insurance Fund	14,319.00	15,092.00	15,846.00	16,638.00	Expenditur	Employee Related Cost	Corporate Communications (Dept 024)
2024	024200140 Pension or Provident Fund	431,406.00	454,701.00	477,436.00	501,307.00	Expenditur	Employee Related Cost	Corporate Communications (Dept 024)
2024	024200110 Medical Aid	203,262.00	214,238.00	224,949.00	236,197.00	Expenditur	Employee Related Cost	Corporate Communications (Dept 024)
2024	024200240 Skills Development Levy	27,860.00	29,531.00	31,007.00	32,557.00	Expenditur	Operational Cost	Corporate Communications (Dept 024)
2024	024 Furniture and Office Equipment Depreciation	22,024.00	22,024.00	22,684.00	23,592.00	Expenditur	Depreciation and Amortisation	Corporate Communications (Dept 024)
2024	024200020 Leave Pay	108,369.00	114,220.00	119,931.00	125,927.00	Expenditur	Employee Related Cost	Corporate Communications (Dept 024)
2024	024260900 Travel and Subsistence	208,676.00	219,944.00	230,941.00	242,488.00	Expenditur	Operational Cost	Corporate Communications (Dept 024)
2024	Outdoor Advertising	-	-			Expenditur	Contracted Services	Corporate Communications (Dept 024)

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2024	Video & Infographics production	-	-			Expenditur	Contracted Services	Corporate Communications (Dept 024)
2024	024260740 Water and Sanitation	2,760.00	2,980.00	3,129.00	3,285.00	Expenditur	Operational Cost	Corporate Communications (Dept 024)
2024	024200180 Travel or Motor Vehicle Allowance	378,752.00	399,204.00	419,164.00	440,122.00	Expenditur	Employee Related Cost	Corporate Communications (Dept 024)
2024	024200010 Bonus	245,953.00	259,234.00	272,195.00	285,805.00	Expenditur	Employee Related Cost	Corporate Communications (Dept 024)
2024	070 Depots Depreciation	3,276.00	3,276.00	3,374.00	3,509.00	Expenditur	Depreciation and Amortisation	070 Parks and Gardens
2024	070261120 Institute Membership Fees	3,048.00	3,212.00	3,372.00	3,541.00	Expenditur	Operational Cost	070 Parks and Gardens
2024	070260810 Sundry Oils and fuel	1,567,868.00	1,643,297.00	1,777,961.00	1,866,859.00	Expenditur	Operational Cost	070 Parks and Gardens
2024	070260070 Lease Office Machinery and Equipment	552.00	581.00	610.00	640.00	Expenditur	Operating Leases	070 Parks and Gardens
2024	070235010 Buildings and Fences Maintenance	436,715.00	457,918.00	450,000.00	460,000.00	Expenditur	Contracted Services	070 Parks and Gardens
2024	070200000 Basic Salary and Wages	13,427,068.00	15,494,835.00	14,859,735.00	15,602,722.00	Expenditur	Employee Related Cost	070 Parks and Gardens
2024	070235230 Vehicles and Plant	2,191,092.00	2,322,558.00	2,350,000.00	2,400,000.00	Expenditur	Contracted Services	070 Parks and Gardens
2024	070235210 Tools and Equipment	107,604.00	108,060.00	100,000.00	110,000.00	Expenditur	Contracted Services	070 Parks and Gardens
2024	Electrical Infrastructural Networks	8,355.00	8,355.00	8,605.00	8,949.00	Expenditur	Depreciation and Amortisation	070 Parks and Gardens
2024	070200230 Workmen's Compensation	127,632.00	135,289.00	142,053.00	149,156.00	Expenditur	Operational Cost	070 Parks and Gardens
2024	070200160 Bargaining Council Levies	12,106.00	12,759.00	13,396.00	14,066.00	Expenditur	Employee Related Cost	070 Parks and Gardens
2024	070200070 Standby Allowance	6,783.00	7,149.00	7,506.00	7,881.00	Expenditur	Employee Related Cost	070 Parks and Gardens
2024	070 Public Ablution Facilities Depreciation	162,540.00	162,540.00	167,416.00	174,112.00	Expenditur	Depreciation and Amortisation	070 Parks and Gardens
2024	070260100 Printing and Stationery	38,124.00	40,182.00	42,191.00	44,300.00	Expenditur	Operational Cost	070 Parks and Gardens
2024	Housing: Social Housing	57,024.00	57,024.00	58,734.00	61,084.00	Expenditur	Depreciation and Amortisation	070 Parks and Gardens
2024	070261530 Tracking Fees	27,588.00	29,795.00	31,284.00	32,848.00	Expenditur	Operational Cost	070 Parks and Gardens
2024	070260820 Chemicals of Fertilizer	75,000.00	79,500.00	83,475.00	87,648.00	Expenditur	Inventory Consumed	070 Parks and Gardens
2024	070261100 Protective Clothing	497,060.00	651,697.00	684,281.00	718,495.00	Expenditur	Inventory Consumed	070 Parks and Gardens
2024	070200080 Group Life Insurance	183,067.00	192,952.00	202,599.00	212,729.00	Expenditur	Employee Related Cost	070 Parks and Gardens
2024	070 Sport and Recreation Facilities Depreciation	278,380.00	278,380.00	286,731.00	298,200.00	Expenditur	Depreciation and Amortisation	070 Parks and Gardens
2024	070 Computer Equipment Depreciation	23,640.00	23,640.00	24,349.00	25,323.00	Expenditur	Depreciation and Amortisation	070 Parks and Gardens
2024	070 Clinics/Care Centres Depreciation	7,140.00	7,140.00	7,354.00	7,648.00	Expenditur	Depreciation and Amortisation	070 Parks and Gardens
2024	070 Municipal Offices Depreciation	27,448.00	27,448.00	28,271.00	29,402.00	Expenditur	Depreciation and Amortisation	070 Parks and Gardens
2024	070200190 Cellular and Telephone Allowance	20,019.00	21,100.00	22,155.00	23,262.00	Expenditur	Employee Related Cost	070 Parks and Gardens
2024	070 Markets Depreciation	1,728.00	1,728.00	1,779.00	1,851.00	Expenditur	Depreciation and Amortisation	070 Parks and Gardens
2024	070200090 Housing Benefits Subsidy	25,594.00	26,976.00	28,324.00	29,741.00	Expenditur	Employee Related Cost	070 Parks and Gardens
2024	070 Machinery and Equipment Depreciation	212,544.00	212,544.00	218,920.00	227,677.00	Expenditur	Depreciation and Amortisation	070 Parks and Gardens
2024	Fees Bush Clearing 070010030	- 172,656.00	- 50,000.00	- 53,000.00	- 56,180.00	Revenue	Exchange Revenue	070 Parks and Gardens
2024	070 Public Open Space Depreciation	115,668.00	115,668.00	119,138.00	123,903.00	Expenditur	Depreciation and Amortisation	070 Parks and Gardens
2024	070200060 Overtime	2,269,416.00	2,119,416.00	2,511,562.00	2,637,140.00	Expenditur	Employee Related Cost	070 Parks and Gardens
2024	070055095 Equitable Share	- 57,068,892.00	- 60,068,892.00	- 63,072,337.00	- 66,225,954.00	Revenue	Non-exchange Revenue	070 Parks and Gardens
2024	070200200 Unemployment Insurance Fund	193,526.00	203,976.00	214,174.00	224,883.00	Expenditur	Employee Related Cost	070 Parks and Gardens
2024	070261000 Stores and Materials	296,472.00	314,261.00	329,974.00	346,472.00	Expenditur	Inventory Consumed	070 Parks and Gardens
2024	070260700 Seeds	211,785.00	211,492.00	235,716.00	247,502.00	Expenditur	Inventory Consumed	070 Parks and Gardens
2024	070200140 Pension or Provident Fund	2,784,317.00	2,934,670.00	3,081,403.00	3,235,473.00	Expenditur	Employee Related Cost	070 Parks and Gardens
2024	070200110 Medical Aid	1,168,676.00	1,231,784.00	1,293,373.00	1,358,041.00	Expenditur	Employee Related Cost	070 Parks and Gardens
2024	070 Centres Depreciation	11,680.00	11,680.00	12,030.00	12,511.00	Expenditur	Depreciation and Amortisation	070 Parks and Gardens
2024	070 Parks Depreciation	79,908.00	79,908.00	82,305.00	85,597.00	Expenditur	Depreciation and Amortisation	070 Parks and Gardens

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2024	070250001 Consultants and Outsourced	41,064.00	43,281.00	45,000.00	45,000.00	Expenditur	Contracted Services	070 Parks and Gardens
2024	070260570 Insurance General	95,886.00	73,614.00	77,294.00	81,159.00	Expenditur	Operational Cost	070 Parks and Gardens
2024	070260480 Plot Clearing Expenses	56,540.00	70,533.00	70,000.00	70,000.00	Expenditur	Contracted Services	070 Parks and Gardens
2024	070200240 Skills Development Levy	169,661.00	179,840.00	188,832.00	198,273.00	Expenditur	Operational Cost	070 Parks and Gardens
2024	070200240 Skills Development Levy	-	-			Expenditur	Operational Cost	070 Parks and Gardens
2024	070 Furniture and Office Equipment Depreciation	25,984.00	25,984.00	26,763.00	27,834.00	Expenditur	Depreciation and Amortisation	070 Parks and Gardens
2024	070200020 Leave Pay	847,209.00	892,958.00	937,605.00	984,486.00	Expenditur	Employee Related Cost	070 Parks and Gardens
2024	070 Roads Depreciation	271,524.00	271,524.00	279,669.00	290,856.00	Expenditur	Depreciation and Amortisation	070 Parks and Gardens
2024	070260900 Travel and Subsistence	-	-	-	-	Expenditur	Operational Cost	070 Parks and Gardens
2024	070 Transport Assets Depreciation	64,970.00	64,970.00	66,919.00	69,595.00	Expenditur	Depreciation and Amortisation	070 Parks and Gardens
2024	070260740 Water and Sanitation	457,536.00	494,138.00	518,844.00	544,787.00	Expenditur	Operational Cost	070 Parks and Gardens
2024	070200180 Travel or Motor Vehicle Allowance	118,948.00	125,371.00	131,639.00	138,221.00	Expenditur	Employee Related Cost	070 Parks and Gardens
2024	070235340 Grass Cutting	18,994,148.00	20,133,797.00	21,140,486.00	22,197,511.00	Expenditur	Contracted Services	070 Parks and Gardens
2024	070 Grass Cutting Indigent Support	19,451,052.00	19,451,052.00	20,423,604.00	21,444,784.00	Expenditur	Contracted Services	070 Parks and Gardens
2024	070 Yards Depreciation	3,033.00	3,033.00	3,123.00	3,248.00	Expenditur	Depreciation and Amortisation	070 Parks and Gardens
2024	070200010 Bonus	1,060,504.00	1,117,771.00	1,173,659.00	1,232,342.00	Expenditur	Employee Related Cost	070 Parks and Gardens
2024	070 Solid Waste Depreciation	48,420.00	48,420.00	49,872.00	51,867.00	Expenditur	Depreciation and Amortisation	070 Parks and Gardens
2024	172200000 Basic Salary and Wages	6,486,455.00	7,485,368.00	7,178,559.00	7,537,487.00	Expenditur	Employee Related Cost	Health - Street Sweeping & Cleaning (Dept 172)
2024	172235210 Tools and Equipment	62,400.00	66,144.00	65,000.00	70,000.00	Expenditur	Contracted Services	Health - Street Sweeping & Cleaning (Dept 172)
2024	172200230 Workmen's Compensation	77,787.00	82,454.00	86,576.00	90,905.00	Expenditur	Operational Cost	Health - Street Sweeping & Cleaning (Dept 172)
2024	172200160 Bargaining Council Levies	-	-	-	-	Expenditur	Employee Related Cost	Health - Street Sweeping & Cleaning (Dept 172)
2024	172200160 Bargaining Council Levies	6,896.00	7,268.00	7,631.00	8,012.00	Expenditur	Employee Related Cost	Health - Street Sweeping & Cleaning (Dept 172)
2024	172200070 Standby Allowance	-	-	-	-	Expenditur	Employee Related Cost	Health - Street Sweeping & Cleaning (Dept 172)
2024	172200070 Standby Allowance	97,393.00	102,652.00	107,784.00	113,173.00	Expenditur	Employee Related Cost	Health - Street Sweeping & Cleaning (Dept 172)
2024	172200080 Group Life Insurance	78,797.00	83,052.00	87,204.00	91,564.00	Expenditur	Employee Related Cost	Health - Street Sweeping & Cleaning (Dept 172)
2024	172200090 Housing Benefits Subsidy	6,865.00	7,235.00	7,596.00	7,976.00	Expenditur	Employee Related Cost	Health - Street Sweeping & Cleaning (Dept 172)
2024	172200060 Overtime	1,870,712.00	1,670,712.00	2,070,316.00	2,173,832.00	Expenditur	Employee Related Cost	Health - Street Sweeping & Cleaning (Dept 172)
2024	172200200 Unemployment Insurance Fund	-	-	-	-	Expenditur	Employee Related Cost	Health - Street Sweeping & Cleaning (Dept 172)
2024	172200200 Unemployment Insurance Fund	96,536.00	101,748.00	106,835.00	112,177.00	Expenditur	Employee Related Cost	Health - Street Sweeping & Cleaning (Dept 172)
2024	172200140 Pension or Provident Fund	-	-	-	-	Expenditur	Employee Related Cost	Health - Street Sweeping & Cleaning (Dept 172)
2024	172200140 Pension or Provident Fund	1,260,632.00	1,328,706.00	1,395,141.00	1,464,898.00	Expenditur	Employee Related Cost	Health - Street Sweeping & Cleaning (Dept 172)
2024	172200110 Medical Aid	-	-	-	-	Expenditur	Employee Related Cost	Health - Street Sweeping & Cleaning (Dept 172)
2024	172200110 Medical Aid	467,723.00	492,980.00	517,629.00	543,510.00	Expenditur	Employee Related Cost	Health - Street Sweeping & Cleaning (Dept 172)
2024	172200240 Skills Development Levy	-	-	-	-	Expenditur	Operational Cost	Health - Street Sweeping & Cleaning (Dept 172)
2024	172200240 Skills Development Levy	60,447.00	64,073.00	67,276.00	70,640.00	Expenditur	Operational Cost	Health - Street Sweeping & Cleaning (Dept 172)
2024	172200020 Leave Pay	508,006.00	535,438.00	562,209.00	590,320.00	Expenditur	Employee Related Cost	Health - Street Sweeping & Cleaning (Dept 172)
2024	172200010 Bonus	568,871.00	599,590.00	629,569.00	661,047.00	Expenditur	Employee Related Cost	Health - Street Sweeping & Cleaning (Dept 172)
2024	056 Depots Depreciation	1,488.00	1,488.00	1,532.00	1,593.00	Expenditur	Depreciation and Amortisation	Cemetry (Dept 056)
2024	056 Generator Diesel	253,300.00	268,498.00	281,922.00	296,019.00	Expenditur	Operational Cost	Cemetry (Dept 056)
2024	056261160 Crematorium Gas	2,675,796.00	2,836,344.00	2,978,161.00	3,127,069.00	Expenditur	Operational Cost	Cemetry (Dept 056)
2024	056235010 Buildings and Fences Maintenance	692,288.00	471,825.00	500,000.00	510,000.00	Expenditur	Contracted Services	Cemetry (Dept 056)
2024	056200000 Basic Salary and Wages	3,025,580.00	3,491,519.00	3,348,409.00	3,515,829.00	Expenditur	Employee Related Cost	Cemetry (Dept 056)

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2024	056235230 Vehicles and Plant	131,412.00	139,297.00	145,000.00	147,000.00	Expenditur	Contracted Services	Cemetry (Dept 056)
2024	056235210 Tools and Equipment	6,240.00	6,615.00	7,000.00	8,000.00	Expenditur	Contracted Services	Cemetry (Dept 056)
2024	Electrical Infrastructural Networks	12,060.00	12,060.00	12,421.00	12,918.00	Expenditur	Depreciation and Amortisation	Cemetry (Dept 056)
2024	056200230 Workmen's Compensation	27,812.00	29,480.00	30,954.00	32,501.00	Expenditur	Operational Cost	Cemetry (Dept 056)
2024	056200160 Bargaining Council Levies	2,463.00	2,596.00	2,725.00	2,862.00	Expenditur	Employee Related Cost	Cemetry (Dept 056)
2024	056200070 Standby Allowance	219,628.00	231,487.00	243,061.00	255,214.00	Expenditur	Employee Related Cost	Cemetry (Dept 056)
2024	056 Cemeteries Depreciation	590,540.00	590,540.00	608,256.00	632,586.00	Expenditur	Depreciation and Amortisation	Cemetry (Dept 056)
2024	Electrical Infrastructure Networks	385,572.00	385,572.00	397,139.00	413,024.00	Expenditur	Depreciation and Amortisation	Cemetry (Dept 056)
2024	056260390 Grave Digging	52,644.00	55,803.00	55,803.00	55,803.00	Expenditur	Contracted Services	Cemetry (Dept 056)
2024	056261290 Pauper Burials	125,300.00	111,618.00	111,618.00	111,618.00	Expenditur	Contracted Services	Cemetry (Dept 056)
2024	056 Public Ablution Facilities Depreciation	60,288.00	60,288.00	62,096.00	64,580.00	Expenditur	Depreciation and Amortisation	Cemetry (Dept 056)
2024	056 Printing and Stationery	5,268.00	5,584.00	5,863.00	6,156.00	Expenditur	Operational Cost	Cemetry (Dept 056)
2024	056261530 Tracking Fees	3,444.00	3,719.00	3,904.00	4,100.00	Expenditur	Operational Cost	Cemetry (Dept 056)
2024	056260200 Cleansing Materials	30,672.00	32,512.00	34,137.00	35,844.00	Expenditur	Inventory Consumed	Cemetry (Dept 056)
2024	056261100 Protective Clothing	127,500.00	140,250.00	147,262.00	154,625.00	Expenditur	Inventory Consumed	Cemetry (Dept 056)
2024	056200080 Group Life Insurance	38,123.00	40,181.00	42,190.00	44,299.00	Expenditur	Employee Related Cost	Cemetry (Dept 056)
2024	056 Municipal Offices Depreciation	744.00	744.00	766.00	796.00	Expenditur	Depreciation and Amortisation	Cemetry (Dept 056)
2024	056200190 Cellular and Telephone Allowance	17,619.00	18,570.00	19,498.00	20,473.00	Expenditur	Employee Related Cost	Cemetry (Dept 056)
2024	056 Capital Spares Depreciation	5,592.00	5,592.00	5,759.00	5,990.00	Expenditur	Depreciation and Amortisation	Cemetry (Dept 056)
2024	056 Machinery and Equipment Depreciation	15,981.00	15,981.00	16,460.00	17,118.00	Expenditur	Depreciation and Amortisation	Cemetry (Dept 056)
2024	056 Furniture and Equipment Losses	9,996.00	10,000.00	10,500.00	11,025.00	Gains and	Disposal of Fixed and Intangible Asse	Cemetry (Dept 056)
2024	056 Public Open Space Depreciation	434,800.00	434,800.00	447,844.00	465,757.00	Expenditur	Depreciation and Amortisation	Cemetry (Dept 056)
2024	056200060 Overtime	507,000.00	534,378.00	561,096.00	589,151.00	Expenditur	Employee Related Cost	Cemetry (Dept 056)
2024	056 Community Facilities Losses	350,004.00	350,000.00	367,500.00	385,875.00	Gains and	Disposal of Fixed and Intangible Asse	Cemetry (Dept 056)
2024	056055095 Equitable Share	- 2,291,448.00	- 2,291,448.00	- 2,406,020.00	- 2,526,321.00	Revenue	Non-exchange Revenue	Cemetry (Dept 056)
2024	056200200 Unemployment Insurance Fund	30,550.00	32,199.00	33,808.00	35,499.00	Expenditur	Employee Related Cost	Cemetry (Dept 056)
2024	056261804 Macro Burn Cremator Casing	700,004.00	600,000.00	600,000.00	650,000.00	Expenditur	Inventory Consumed	Cemetry (Dept 056)
2024	056200140 Pension or Provident Fund	612,558.00	645,636.00	677,917.00	711,813.00	Expenditur	Employee Related Cost	Cemetry (Dept 056)
2024	056200110 Medical Aid	257,023.00	270,902.00	284,447.00	298,669.00	Expenditur	Employee Related Cost	Cemetry (Dept 056)
2024	056250001 Consultants and Outsourced	79,156.00	200,000.00	200,000.00	200,000.00	Expenditur	Contracted Services	Cemetry (Dept 056)
2024	056060070 Burial Fees	- 1,015,704.00	- 800,000.00	- 848,000.00	- 898,880.00	Revenue	Exchange Revenue	Cemetry (Dept 056)
2024	056200240 Skills Development Levy	40,972.00	43,430.00	45,601.00	47,881.00	Expenditur	Operational Cost	Cemetry (Dept 056)
2024	056 Furniture and Office Equipment Depreciation	28,251.00	28,251.00	29,098.00	30,262.00	Expenditur	Depreciation and Amortisation	Cemetry (Dept 056)
2024	056200020 Leave Pay	164,479.00	173,360.00	182,028.00	191,129.00	Expenditur	Employee Related Cost	Cemetry (Dept 056)
2024	056 Roads Depreciation	2,655,046.00	2,655,046.00	2,734,697.00	2,844,085.00	Expenditur	Depreciation and Amortisation	Cemetry (Dept 056)
2024	056 Transport Assets Depreciation	40,284.00	40,284.00	41,492.00	43,152.00	Expenditur	Depreciation and Amortisation	Cemetry (Dept 056)
2024	056260380 Indigent Support	263,244.00	280,000.00	294,000.00	308,700.00	Expenditur	Operational Cost	Cemetry (Dept 056)
2024	056260740 Water and Sanitation	229,728.00	248,106.00	260,511.00	273,536.00	Expenditur	Operational Cost	Cemetry (Dept 056)
2024	056200180 Travel or Motor Vehicle Allowance	98,381.00	103,693.00	108,877.00	114,321.00	Expenditur	Employee Related Cost	Cemetry (Dept 056)
2024	056 Yards Depreciation	16,560.00	16,560.00	17,056.00	17,739.00	Expenditur	Depreciation and Amortisation	Cemetry (Dept 056)
2024	056200010 Bonus	237,073.00	249,874.00	262,367.00	275,486.00	Expenditur	Employee Related Cost	Cemetry (Dept 056)
2024	170 Depots Depreciation	3,075.00	3,075.00	3,167.00	3,293.00	Expenditur	Depreciation and Amortisation	Roads and Stormwater (Dept 170)

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2024	170260810 Sundry Oils and Fuel	1,501,336.00	1,571,442.00	1,702,514.00	1,787,639.00	Expenditur	Operational Cost	Roads and Stormwater (Dept 170)
2024	170200000 Basic Salary and Wages	9,873,208.00	11,393,681.00	10,926,679.00	11,473,013.00	Expenditur	Employee Related Cost	Roads and Stormwater (Dept 170)
2024	170235230 Vehicles and Plant	2,169,180.00	1,800,000.00	2,100,000.00	2,200,000.00	Expenditur	Contracted Services	Roads and Stormwater (Dept 170)
2024	170235210 Tools and Equipment	200,004.00	220,000.00	400,000.00	420,000.00	Expenditur	Contracted Services	Roads and Stormwater (Dept 170)
2024	170200230 Workmen's Compensation	154,499.00	163,768.00	171,956.00	180,554.00	Expenditur	Operational Cost	Roads and Stormwater (Dept 170)
2024	170200160 Bargaining Council Levies	12,807.00	13,498.00	14,172.00	14,881.00	Expenditur	Employee Related Cost	Roads and Stormwater (Dept 170)
2024	170200070 Standby Allowance	47,992.00	50,583.00	53,112.00	55,767.00	Expenditur	Employee Related Cost	Roads and Stormwater (Dept 170)
2024	170 Public Ablution Facilities Depreciation	37,764.00	37,764.00	38,896.00	40,452.00	Expenditur	Depreciation and Amortisation	Roads and Stormwater (Dept 170)
2024	170 Halls Depreciation	209,796.00	209,796.00	216,089.00	224,733.00	Expenditur	Depreciation and Amortisation	Roads and Stormwater (Dept 170)
2024	170261530 Tracking Fees	37,704.00	40,720.00	42,756.00	44,893.00	Expenditur	Operational Cost	Roads and Stormwater (Dept 170)
2024	170200080 Group Life Insurance	143,098.00	150,825.00	158,366.00	166,284.00	Expenditur	Employee Related Cost	Roads and Stormwater (Dept 170)
2024	170 Computer Equipment Depreciation	3,492.00	3,492.00	3,596.00	3,740.00	Expenditur	Depreciation and Amortisation	Roads and Stormwater (Dept 170)
2024	170 Municipal Offices Depreciation	6,720.00	6,720.00	6,921.00	7,198.00	Expenditur	Depreciation and Amortisation	Roads and Stormwater (Dept 170)
2024	170 Storm water Impairment loss	2,000,004.00	2,000,000.00	2,100,000.00	2,205,000.00	Gains and	Impairment Loss	Roads and Stormwater (Dept 170)
2024	170200190 Cellular and Telephone Allowance	2,400.00	2,529.00	2,655.00	2,788.00	Expenditur	Employee Related Cost	Roads and Stormwater (Dept 170)
2024	170 Markets Depreciation	78,852.00	78,852.00	81,217.00	84,466.00	Expenditur	Depreciation and Amortisation	Roads and Stormwater (Dept 170)
2024	Nedbank Treasury Ballito Junction 170	- 582,041.00	-	-		Revenue	Exchange Revenue	Roads and Stormwater (Dept 170)
2024	170200090 Housing Benefits Subsidy	14,899.00	15,703.00	16,488.00	17,312.00	Expenditur	Employee Related Cost	Roads and Stormwater (Dept 170)
2024	170 Roads Impairment Loss	5,000,004.00	5,000,000.00	5,250,000.00	5,512,500.00	Gains and	Impairment Loss	Roads and Stormwater (Dept 170)
2024	Storm water Infrastructure:Storm Water Conveyance	5,085,438.00	5,085,438.00	5,238,001.00	5,447,521.00	Expenditur	Depreciation and Amortisation	Roads and Stormwater (Dept 170)
2024	170235652 Storm-water Drains	9,880,004.00	6,500,000.00	7,500,000.00	7,500,000.00	Expenditur	Contracted Services	Roads and Stormwater (Dept 170)
2024	170235345 Grading of Roads	7,759,432.00	6,000,000.00	7,000,000.00	7,000,000.00	Expenditur	Contracted Services	Roads and Stormwater (Dept 170)
2024	170235616 Machinery Hire	1,200,000.00	1,272,000.00	2,000,000.00	2,000,000.00	Expenditur	Contracted Services	Roads and Stormwater (Dept 170)
2024	170235653 Pothole Repairs	6,193,396.00	6,600,000.00	8,500,000.00	8,500,000.00	Expenditur	Contracted Services	Roads and Stormwater (Dept 170)
2024	170 Machinery and Equipment Depreciation	54,513.00	54,513.00	56,148.00	58,394.00	Expenditur	Depreciation and Amortisation	Roads and Stormwater (Dept 170)
2024	170 Furniture and Equipment Losses	50,004.00	50,000.00	52,500.00	55,125.00	Gains and	Disposal of Fixed and Intangible Asse	Roads and Stormwater (Dept 170)
2024	170 Public Open Space Depreciation	462,156.00	462,156.00	476,020.00	495,061.00	Expenditur	Depreciation and Amortisation	Roads and Stormwater (Dept 170)
2024	170 Roads Infrastructure Losses	4,000,004.00	2,000,000.00	2,100,000.00	2,205,000.00	Gains and	Disposal of Fixed and Intangible Asse	Roads and Stormwater (Dept 170)
2024	170200060 Overtime	2,064,414.00	1,406,727.00	2,284,686.00	2,398,920.00	Expenditur	Employee Related Cost	Roads and Stormwater (Dept 170)
2024	170 Community Facilities Losses	500,004.00	500,000.00	525,000.00	551,250.00	Gains and	Disposal of Fixed and Intangible Asse	Roads and Stormwater (Dept 170)
2024	170055095 Equitable Share	- 13,028,004.00	- 13,028,004.00	- 13,679,404.00	- 14,363,374.00	Revenue	Non-exchange Revenue	Roads and Stormwater (Dept 170)
2024	170200200 Unemployment Insurance Fund	160,736.00	169,415.00	177,885.00	186,780.00	Expenditur	Employee Related Cost	Roads and Stormwater (Dept 170)
2024	170261779 Materials & Supplies	547,700.00	580,562.00	609,590.00	640,069.00	Expenditur	Inventory Consumed	Roads and Stormwater (Dept 170)
2024	Roads Storm Grading of Roads 170235345	-	1,000,000.00	1,050,000.00	1,102,500.00	Expenditur	Inventory Consumed	Roads and Stormwater (Dept 170)
2024	Roads Storm Pothole Repairs 170NEW	580,992.00	615,000.00	645,750.00	678,037.00	Expenditur	Inventory Consumed	Roads and Stormwater (Dept 170)
2024	170200140 Pension or Provident Fund	2,625,167.00	2,766,926.00	2,905,272.00	3,050,535.00	Expenditur	Employee Related Cost	Roads and Stormwater (Dept 170)
2024	170200110 Medical Aid	967,811.00	1,020,072.00	1,071,075.00	1,124,629.00	Expenditur	Employee Related Cost	Roads and Stormwater (Dept 170)
2024	170 Centres Depreciation	-	-			Expenditur	Depreciation and Amortisation	Roads and Stormwater (Dept 170)
2024	170260540 Professional Fees	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	Expenditur	Contracted Services	Roads and Stormwater (Dept 170)
2024	170260570 Insurance General	519,444.00	346,777.00	364,115.00	382,321.00	Expenditur	Operational Cost	Roads and Stormwater (Dept 170)
2024	170200240 Skills Development Levy	159,521.00	169,092.00	177,546.00	186,423.00	Expenditur	Operational Cost	Roads and Stormwater (Dept 170)
2024	170 Furniture and Office Equipment Depreciation	1,833.00	1,833.00	1,887.00	1,963.00	Expenditur	Depreciation and Amortisation	Roads and Stormwater (Dept 170)

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2024	170 Electrical Depreciation	-	-			Expenditur	Depreciation and Amortisation	Roads and Stormwater (Dept 170)
2024	PARKING RESERVE FUND170010300	- 999,996.00	- 500,000.00	- 530,000.00	- 561,800.00	Revenue	Exchange Revenue	Roads and Stormwater (Dept 170)
2024	170200020 Leave Pay	698,759.00	736,491.00	773,315.00	811,981.00	Expenditur	Employee Related Cost	Roads and Stormwater (Dept 170)
2024	170 Roads Depreciation	53,652,731.00	57,591,995.00	69,619,754.00	72,404,545.00	Expenditur	Depreciation and Amortisation	Roads and Stormwater (Dept 170)
2024	170 Roads Depreciation	-	-			Expenditur	Depreciation and Amortisation	Roads and Stormwater (Dept 170)
2024	170 Transport Assets Depreciation	101,409.00	101,409.00	104,451.00	108,629.00	Expenditur	Depreciation and Amortisation	Roads and Stormwater (Dept 170)
2024	170200180 Travel or Motor Vehicle Allowance	171,548.00	180,811.00	189,851.00	199,344.00	Expenditur	Employee Related Cost	Roads and Stormwater (Dept 170)
2024	170 Yards Depreciation	29,976.00	29,976.00	30,875.00	32,110.00	Expenditur	Depreciation and Amortisation	Roads and Stormwater (Dept 170)
2024	170200010 Bonus	972,767.00	1,025,296.00	1,076,560.00	1,130,388.00	Expenditur	Employee Related Cost	Roads and Stormwater (Dept 170)
2024	170200260 Tool Allowance	9,311.00	9,813.00	10,303.00	10,818.00	Expenditur	Employee Related Cost	Roads and Stormwater (Dept 170)
2024	170271000 Interest on External Loans	6,152,250.00	5,700,000.00	6,099,000.00	6,525,930.00	Expenditur	Interest Dividends and Rent on Land	Roads and Stormwater (Dept 170)
2024	156 ED Pension	121,282.00	127,831.00	134,222.00	140,933.00	Expenditur	Employee Related Cost	Civic Works Administration (Dept 156)
2024	156261120 Institute Membership Fees	22,116.00	100,000.00	105,000.00	220,500.00	Expenditur	Operational Cost	Civic Works Administration (Dept 156)
2024	PMU Membership fees	-	-			Expenditur	Operational Cost	Civic Works Administration (Dept 156)
2024	156065105 Municipal Infrastructure Grant (PMU Operations)	- 3,064,500.00	- 3,027,450.00	- 3,172,750.00	- 3,443,100.00	Revenue	Non-exchange Revenue	Civic Works Administration (Dept 156)
2024	156260810 Sundry Oils and Fuel	204,240.00	220,579.00	231,607.00	243,188.00	Expenditur	Operational Cost	Civic Works Administration (Dept 156)
2024	156260070 Lease Office Machinery and Equipment	756.00	796.00	835.00	877.00	Expenditur	Operating Leases	Civic Works Administration (Dept 156)
2024	156200000 Basic Salary and Wages - PMU	1,620,428.00	1,778,218.00	1,923,518.00	2,193,868.00	Expenditur	Employee Related Cost	Civic Works Administration (Dept 156)
2024	156200000 Basic Salary and Wages	4,488,673.00	5,179,928.00	4,967,614.00	5,215,994.00	Expenditur	Employee Related Cost	Civic Works Administration (Dept 156)
2024	15665116 EPWP Grant	- 1,623,996.00	- 1,589,000.00			Revenue	Non-exchange Revenue	Civic Works Administration (Dept 156)
2024	156235230 Vehicles and Plant	109,500.00	110,000.00	120,000.00	125,000.00	Expenditur	Contracted Services	Civic Works Administration (Dept 156)
2024	156 ED Bonus	119,527.00	125,981.00	132,280.00	138,894.00	Expenditur	Employee Related Cost	Civic Works Administration (Dept 156)
2024	156 ED Workmen's Compensation	13,938.00	14,774.00	15,512.00	16,288.00	Expenditur	Operational Cost	Civic Works Administration (Dept 156)
2024	156 Workmen's Compensation	72,315.00	76,653.00	80,485.00	84,509.00	Expenditur	Operational Cost	Civic Works Administration (Dept 156)
2024	156200160 Bargaining Council Levies - PMU	838.00	879.00	879.00	879.00	Expenditur	Employee Related Cost	Civic Works Administration (Dept 156)
2024	156200160 Bargaining Council Levies	1,970.00	2,076.00	2,179.00	2,288.00	Expenditur	Employee Related Cost	Civic Works Administration (Dept 156)
2024	156200070 Standby Allowance	8,912.00	9,393.00	9,862.00	10,355.00	Expenditur	Employee Related Cost	Civic Works Administration (Dept 156)
2024	156261815 EPWP Expenditure (GRANT)	1,623,996.00	1,589,000.00			Expenditur	Transfers and Subsidies	Civic Works Administration (Dept 156)
2024	156 Cemeteries Depreciation	-	-			Expenditur	Depreciation and Amortisation	Civic Works Administration (Dept 156)
2024	156 ED Civil Engineering Basic Salary and Wages	684,769.00	721,746.00	757,833.00	795,724.00	Expenditur	Employee Related Cost	Civic Works Administration (Dept 156)
2024	PMU Printing & Stationery	50,004.00	-	-	-	Expenditur	Operational Cost	Civic Works Administration (Dept 156)
2024	156260100 Printing and Stationery	41,196.00	60,000.00	105,000.00	110,250.00	Expenditur	Operational Cost	Civic Works Administration (Dept 156)
2024	156261530 Tracking Fees	22,872.00	24,701.00	25,936.00	27,232.00	Expenditur	Operational Cost	Civic Works Administration (Dept 156)
2024	156260200 Cleansing Materials	44,904.00	75,000.00	78,750.00	82,687.00	Expenditur	Inventory Consumed	Civic Works Administration (Dept 156)
2024	156200080 Group Life Insurance - PMU	30,139.00	31,645.00	31,645.00	31,645.00	Expenditur	Employee Related Cost	Civic Works Administration (Dept 156)
2024	156200080 Group Life Insurance	53,057.00	55,922.00	58,718.00	61,654.00	Expenditur	Employee Related Cost	Civic Works Administration (Dept 156)
2024	156 Sport and Recreation Facilities Depreciation	-	-			Expenditur	Depreciation and Amortisation	Civic Works Administration (Dept 156)
2024	156 Computer Equipment Depreciation	-	-			Expenditur	Depreciation and Amortisation	Civic Works Administration (Dept 156)
2024	156 Municipal Offices Depreciation	-	-			Expenditur	Depreciation and Amortisation	Civic Works Administration (Dept 156)
2024	156200190 Cellular and Telephone Allowance - PMU	17,012.00	18,202.00	18,202.00	18,202.00	Expenditur	Employee Related Cost	Civic Works Administration (Dept 156)
2024	156200190 Cellular and Telephone Allowance	19,492.00	20,544.00	21,571.00	22,649.00	Expenditur	Employee Related Cost	Civic Works Administration (Dept 156)
2024	156 ED Unemployment Insurance	2,253.00	2,374.00	2,492.00	2,617.00	Expenditur	Employee Related Cost	Civic Works Administration (Dept 156)

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2024	156261815 EPWP Expenditure	3,031,996.00	1,500,000.00	1,575,000.00	1,653,750.00	Expenditur	Transfers and Subsidies	Civic Works Administration (Dept 156)
2024	156200090 Housing Benefits Subsidy - PMU	13,043.00	13,956.00	13,956.00	13,956.00	Expenditur	Employee Related Cost	Civic Works Administration (Dept 156)
2024	156200090 Housing Benefits Subsidy	4,421.00	4,659.00	4,891.00	5,136.00	Expenditur	Employee Related Cost	Civic Works Administration (Dept 156)
2024	PMU Training & Workshops	50,004.00	-	-	-	Expenditur	Operational Cost	Civic Works Administration (Dept 156)
2024	156260160 Conferences and Workshops	121,496.00	130,000.00	262,500.00	275,625.00	Expenditur	Operational Cost	Civic Works Administration (Dept 156)
2024	156 Machinery and Equipment Depreciation	-	-			Expenditur	Depreciation and Amortisation	Civic Works Administration (Dept 156)
2024	156 ED Cellular and Telephone Allowance	9,520.00	10,034.00	10,535.00	11,062.00	Expenditur	Employee Related Cost	Civic Works Administration (Dept 156)
2024	156 ED Bargaining Council Levies	162.00	170.00	178.00	187.00	Expenditur	Employee Related Cost	Civic Works Administration (Dept 156)
2024	156200060 Overtime - PMU	224,874.00	29,828.00	29,828.00	29,828.00	Expenditur	Employee Related Cost	Civic Works Administration (Dept 156)
2024	156200060 Overtime	575,813.00	279,060.00	637,251.00	669,113.00	Expenditur	Employee Related Cost	Civic Works Administration (Dept 156)
2024	156200200 Unemployment Insurance Fund - PMU	9,896.00	13,000.00	13,000.00	13,000.00	Expenditur	Employee Related Cost	Civic Works Administration (Dept 156)
2024	156200200 Unemployment Insurance Fund	28,034.00	29,547.00	31,024.00	32,575.00	Expenditur	Employee Related Cost	Civic Works Administration (Dept 156)
2024	156200140 Pension or Provident Fund - PMU	361,770.00	400,000.00	400,000.00	400,000.00	Expenditur	Employee Related Cost	Civic Works Administration (Dept 156)
2024	156200140 Pension or Provident Fund	767,068.00	808,489.00	848,913.00	891,359.00	Expenditur	Employee Related Cost	Civic Works Administration (Dept 156)
2024	156200110 Medical Aid - PMU	205,731.00	216,017.00	216,017.00	216,017.00	Expenditur	Employee Related Cost	Civic Works Administration (Dept 156)
2024	156200110 Medical Aid	346,569.00	365,283.00	383,547.00	402,724.00	Expenditur	Employee Related Cost	Civic Works Administration (Dept 156)
2024	156 Centres Depreciation	-	-			Expenditur	Depreciation and Amortisation	Civic Works Administration (Dept 156)
2024	156260540 Professional Fees	1,287,160.00	1,365,000.00	1,500,000.00	1,500,000.00	Expenditur	Contracted Services	Civic Works Administration (Dept 156)
2024	Professional Consultant (Project at the Planning Stage)	-	1,000,000.00	1,000,000.00	1,000,000.00	Expenditur	Contracted Services	Civic Works Administration (Dept 156)
2024	156260570 Insurance General	214,246.00	143,029.00	150,180.00	157,689.00	Expenditur	Operational Cost	Civic Works Administration (Dept 156)
2024	156 ED Skills Development Levy	39,337.00	41,697.00	43,781.00	45,970.00	Expenditur	Operational Cost	Civic Works Administration (Dept 156)
2024	156 Skills Development Levy	80,459.00	85,286.00	89,550.00	94,027.00	Expenditur	Operational Cost	Civic Works Administration (Dept 156)
2024	156 Furniture and Office Equipment Depreciation	-	-			Expenditur	Depreciation and Amortisation	Civic Works Administration (Dept 156)
2024	156 Electrical Depreciation	-	-			Expenditur	Depreciation and Amortisation	Civic Works Administration (Dept 156)
2024	156200020 Leave Pay - PMU	44,765.00	72,207.00	72,207.00	72,207.00	Expenditur	Employee Related Cost	Civic Works Administration (Dept 156)
2024	156200020 Leave Pay	142,438.00	150,129.00	157,635.00	165,517.00	Expenditur	Employee Related Cost	Civic Works Administration (Dept 156)
2024	PMU Events	7,484.00	-	-	-	Expenditur	Contracted Services	Civic Works Administration (Dept 156)
2024	156 Roads Depreciation	163,140.00	163,140.00	168,034.00	174,755.00	Expenditur	Depreciation and Amortisation	Civic Works Administration (Dept 156)
2024	156260900 Travel and Subsistence	8,352.00	8,803.00	9,243.00	9,705.00	Expenditur	Operational Cost	Civic Works Administration (Dept 156)
2024	156 Transport Assets Depreciation	-	-			Expenditur	Depreciation and Amortisation	Civic Works Administration (Dept 156)
2024	156260740 Water and Sanitation	27,588.00	29,795.00	31,284.00	32,848.00	Expenditur	Operational Cost	Civic Works Administration (Dept 156)
2024	156200180 Travel or Motor Vehicle Allowance - PMU	244,949.00	270,000.00	270,000.00	270,000.00	Expenditur	Employee Related Cost	Civic Works Administration (Dept 156)
2024	156200180 Travel or Motor Vehicle Allowance	588,339.00	620,109.00	651,114.00	683,670.00	Expenditur	Employee Related Cost	Civic Works Administration (Dept 156)
2024	156200010 Bonus - PMU	167,440.00	183,498.00	183,498.00	183,498.00	Expenditur	Employee Related Cost	Civic Works Administration (Dept 156)
2024	156200010 Bonus	278,093.00	293,110.00	307,765.00	323,153.00	Expenditur	Employee Related Cost	Civic Works Administration (Dept 156)
2024	156 ED Travel Allowance	46,000.00	48,484.00	50,908.00	53,453.00	Expenditur	Employee Related Cost	Civic Works Administration (Dept 156)
2024	360 Depots Depreciation	1,616.00	1,616.00	1,664.00	1,731.00	Expenditur	Depreciation and Amortisation	Mechnical Workshop (Dept 360)
2024	360260810 Sundry Oils and Fuel	1,461,312.00	1,478,216.00	1,657,126.00	1,739,983.00	Expenditur	Operational Cost	Mechnical Workshop (Dept 360)
2024	360235010 Buildings and Fences Maintenance	41,604.00	44,100.00	45,000.00	50,000.00	Expenditur	Contracted Services	Mechnical Workshop (Dept 360)
2024	360200000 Basic Salary and Wages	3,900,249.00	4,500,886.00	4,316,405.00	4,532,225.00	Expenditur	Employee Related Cost	Mechnical Workshop (Dept 360)
2024	360235230 Vehicles and Plant	500,064.00	600,000.00	890,470.00	934,993.00	Expenditur	Contracted Services	Mechnical Workshop (Dept 360)
2024	360235210 Tools and Equipment	5,404.00	15,404.00	16,174.00	16,982.00	Expenditur	Contracted Services	Mechnical Workshop (Dept 360)

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2024	360235420 Occupational Safety Requirement	-	49,608.00	52,088.00	54,692.00	Expenditur	Contracted Services	Mechnical Workshop (Dept 360)
2024	360200230 Workmen's Compensation	49,490.00	52,459.00	55,081.00	57,836.00	Expenditur	Operational Cost	Mechnical Workshop (Dept 360)
2024	360200160 Bargaining Council Levies	3,120.00	3,288.00	3,452.00	3,625.00	Expenditur	Employee Related Cost	Mechnical Workshop (Dept 360)
2024	360200070 Standby Allowance	284,338.00	299,692.00	314,676.00	330,410.00	Expenditur	Employee Related Cost	Mechnical Workshop (Dept 360)
2024	360 Licence and Rights Depreciation	384.00	384.00	395.00	411.00	Expenditur	Depreciation and Amortisation	Mechnical Workshop (Dept 360)
2024	360260100 Printing and Stationery	9,480.00	9,859.00	10,351.00	10,869.00	Expenditur	Operational Cost	Mechnical Workshop (Dept 360)
2024	360261530 Tracking Fees	4,116.00	4,363.00	4,581.00	4,810.00	Expenditur	Operational Cost	Mechnical Workshop (Dept 360)
2024	360260200 Cleansing Materials	32,856.00	34,827.00	36,568.00	38,396.00	Expenditur	Inventory Consumed	Mechnical Workshop (Dept 360)
2024	360261100 Protective Clothing	214,800.00	227,688.00	239,072.00	251,026.00	Expenditur	Inventory Consumed	Mechnical Workshop (Dept 360)
2024	360200080 Group Life Insurance	48,004.00	50,596.00	53,125.00	55,782.00	Expenditur	Employee Related Cost	Mechnical Workshop (Dept 360)
2024	360 Computer and Equipment Depreciation	3,708.00	3,708.00	3,819.00	3,972.00	Expenditur	Depreciation and Amortisation	Mechnical Workshop (Dept 360)
2024	360200190 Cellular and Telephone Allowance	28,048.00	29,562.00	31,040.00	32,592.00	Expenditur	Employee Related Cost	Mechnical Workshop (Dept 360)
2024	360200090 Housing Benefits Subsidy	5,186.00	5,466.00	5,739.00	6,026.00	Expenditur	Employee Related Cost	Mechnical Workshop (Dept 360)
2024	360 Machinery and Equipment Depreciation	301,600.00	301,600.00	310,648.00	323,073.00	Expenditur	Depreciation and Amortisation	Mechnical Workshop (Dept 360)
2024	360200060 Overtime	1,007,146.00	607,417.00	1,114,607.00	1,170,337.00	Expenditur	Employee Related Cost	Mechnical Workshop (Dept 360)
2024	360200200 Unemployment Insurance Fund	31,434.00	33,131.00	34,787.00	36,526.00	Expenditur	Employee Related Cost	Mechnical Workshop (Dept 360)
2024	360261000 Stores and Materials 3	24,996.00	26,496.00	27,820.00	29,211.00	Expenditur	Inventory Consumed	Mechnical Workshop (Dept 360)
2024	360200140 Pension or Provident Fund	740,213.00	780,184.00	819,193.00	860,152.00	Expenditur	Employee Related Cost	Mechnical Workshop (Dept 360)
2024	360200110 Medical Aid	441,695.00	465,546.00	488,823.00	513,264.00	Expenditur	Employee Related Cost	Mechnical Workshop (Dept 360)
2024	360 Centres Depreciation	-	-	-	-	Expenditur	Depreciation and Amortisation	Mechnical Workshop (Dept 360)
2024	360260570 Insurance General	102,137.00	68,186.00	71,595.00	75,175.00	Expenditur	Operational Cost	Mechnical Workshop (Dept 360)
2024	360200240 Skills Development Levy	43,545.00	46,157.00	48,464.00	50,888.00	Expenditur	Operational Cost	Mechnical Workshop (Dept 360)
2024	360 Furniture and Office Equipment Depreciation	58,068.00	58,068.00	59,810.00	62,202.00	Expenditur	Depreciation and Amortisation	Mechnical Workshop (Dept 360)
2024	360200020 Leave Pay	277,231.00	292,201.00	306,811.00	322,151.00	Expenditur	Employee Related Cost	Mechnical Workshop (Dept 360)
2024	Transport Assets: Losses	99,996.00	100,000.00	105,000.00	110,250.00	Gains and	Disposal of Fixed and Intangible Asse	Mechnical Workshop (Dept 360)
2024	360260900 Travel and Subsistence	-	674.00	707.00	743.00	Expenditur	Operational Cost	Mechnical Workshop (Dept 360)
2024	360 Transport Assets Depreciation	3,502,384.00	3,502,384.00	3,607,455.00	3,751,753.00	Expenditur	Depreciation and Amortisation	Mechnical Workshop (Dept 360)
2024	360260740 Water and Sanitation	258,004.00	273,484.00	287,158.00	301,516.00	Expenditur	Operational Cost	Mechnical Workshop (Dept 360)
2024	360200180 Travel or Motor Vehicle Allowance	137,947.00	145,396.00	152,665.00	160,299.00	Expenditur	Employee Related Cost	Mechnical Workshop (Dept 360)
2024	360200010 Bonus	340,548.00	358,937.00	376,883.00	395,728.00	Expenditur	Employee Related Cost	Mechnical Workshop (Dept 360)
2024	360 Transport Asset Impairment Loss	350,004.00	350,000.00	367,500.00	385,875.00	Gains and	Impairment Loss	Mechnical Workshop (Dept 360)
2024	360200260 Tool Allowance	23,276.00	24,532.00	25,758.00	27,046.00	Expenditur	Employee Related Cost	Mechnical Workshop (Dept 360)
2024	355260810 Sundry Oils and Fuel	2,457,276.00	2,353,858.00	2,786,550.00	2,925,878.00	Expenditur	Operational Cost	Vehicle Distribution (Dept 355)
2024	355235230 Vehicles and Plant	3,037,520.00	1,953,771.00	2,120,000.00	2,200,000.00	Expenditur	Contracted Services	Vehicle Distribution (Dept 355)
2024	355260570 Insurance General	725,484.00	600,359.00	630,376.00	661,895.00	Expenditur	Operational Cost	Vehicle Distribution (Dept 355)
2024	400065099 Contour Electricity Vendors	- 152,392,028.00	- 165,078,190.00	- 176,633,663.00	- 188,998,019.00	Revenue	Exchange Revenue	Electricty Administration (Dept 400)
2024	400 Depots Depreciation	63,057.00	63,057.00	64,948.00	67,546.00	Expenditur	Depreciation and Amortisation	Electricty Administration (Dept 400)
2024	400 ED Bargaining Council Levies	162.00	170.00	178.00	187.00	Expenditur	Employee Related Cost	Electricty Administration (Dept 400)
2024	400665179 Sports Grounds/Churches/Holiday/Old-age homes/Scho	- 1,180,788.00	- 1,304,770.00	- 1,396,103.00	- 1,493,830.00	Revenue	Exchange Revenue	Electricty Administration (Dept 400)
2024	400261120 Membership Fees	14,748.00	15,337.00	16,103.00	16,909.00	Expenditur	Operational Cost	Electricty Administration (Dept 400)
2024	400260560 Subscriptions	38,952.00	40,510.00	42,535.00	44,662.00	Expenditur	Operational Cost	Electricty Administration (Dept 400)
2024	400260810 Sundry Oils and Fuel	650,556.00	702,600.00	737,730.00	774,616.00	Expenditur	Operational Cost	Electricty Administration (Dept 400)

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2024	400260070 Lease Office Machinery and Equipment	6,528.00	6,919.00	7,264.00	7,628.00	Expenditur	Operating Leases	Electricty Administration (Dept 400)
2024	400235010 Buildings and Fences Maintenance	98,196.00	104,087.00	100,000.00	120,000.00	Expenditur	Contracted Services	Electricty Administration (Dept 400)
2024	40010190 Non Standard Connection	- 999,996.00	- 1,000,000.00	- 1,060,000.00	- 1,123,600.00	Revenue	Exchange Revenue	Electricty Administration (Dept 400)
2024	NV Electricity Administration Fees Call Out 40010010	- 730,800.00	- 500,000.00	- 530,000.00	- 561,800.00	Revenue	Exchange Revenue	Electricty Administration (Dept 400)
2024	400200000 Basic Salary and Wages	11,435,899.00	13,197,026.00	12,656,108.00	13,288,914.00	Expenditur	Employee Related Cost	Electricty Administration (Dept 400)
2024	400030020 Tampering Fees	- 2,130,004.00	- 1,500,000.00	- 1,575,000.00	- 1,653,750.00	Revenue	Non-exchange Revenue	Electricty Administration (Dept 400)
2024	400235645 Replace Stolen Airdac Cable	305,660.00	270,999.00	270,000.00	280,000.00	Expenditur	Contracted Services	Electricty Administration (Dept 400)
2024	400235230 Vehicles and Plant	188,280.00	199,576.00	210,000.00	240,000.00	Expenditur	Contracted Services	Electricty Administration (Dept 400)
2024	400235210 Tools and Equipment	26,004.00	30,000.00	32,000.00	35,000.00	Expenditur	Contracted Services	Electricty Administration (Dept 400)
2024	400235110 Radio Repairs	124,524.00	131,995.00	132,000.00	135,000.00	Expenditur	Contracted Services	Electricty Administration (Dept 400)
2024	400235410 Planned Maintenance	282,204.00	299,136.00	300,000.00	320,000.00	Expenditur	Contracted Services	Electricty Administration (Dept 400)
2024	Electrical Infrastructural Networks	4,961,772.00	5,844,180.00	6,019,505.00	6,260,285.00	Expenditur	Depreciation and Amortisation	Electricty Administration (Dept 400)
2024	400 ED Workmen's Compensation	14,037.00	14,879.00	15,622.00	16,404.00	Expenditur	Operational Cost	Electricty Administration (Dept 400)
2024	400 Workmen's Compensation	144,086.00	152,731.00	160,367.00	168,385.00	Expenditur	Operational Cost	Electricty Administration (Dept 400)
2024	400200160 Bargaining Council Levies	5,741.00	6,051.00	6,353.00	6,671.00	Expenditur	Employee Related Cost	Electricty Administration (Dept 400)
2024	400200070 Standby Allowance	1,175,060.00	1,238,513.00	1,300,438.00	1,365,460.00	Expenditur	Employee Related Cost	Electricty Administration (Dept 400)
2024	400200070 Standby Allowance	-	-	-	-	Expenditur	Employee Related Cost	Electricty Administration (Dept 400)
2024	400 Electrical Impairment loss	2,000,004.00	2,000,000.00	2,100,000.00	2,205,000.00	Gains and	Impairment Loss	Electricty Administration (Dept 400)
2024	Electricty Admin Electricty Availability 40010300	- 4,528,284.00	- 4,799,981.00	- 5,135,979.00	- 5,495,497.00	Revenue	Exchange Revenue	Electricty Administration (Dept 400)
2024	40010290 Basic Charges	- 18,849,252.00	- 19,791,714.00	- 21,177,133.00	- 22,659,532.00	Revenue	Exchange Revenue	Electricty Administration (Dept 400)
2024	400 Cemeteries Depreciation	-	-			Expenditur	Depreciation and Amortisation	Electricty Administration (Dept 400)
2024	400 Cemeteries Depreciation	8,015.00	8,015.00	8,255.00	8,585.00	Expenditur	Depreciation and Amortisation	Electricty Administration (Dept 400)
2024	Electricity Admin Service Connection Standard 40010180	- 30,000.00	-	-	-	Revenue	Exchange Revenue	Electricty Administration (Dept 400)
2024	400225001 Commission on Collection	4,396,800.00	4,400,000.00	6,825,000.00	7,166,250.00	Expenditur	Operational Cost	Electricty Administration (Dept 400)
2024	400 Licences and Rights Depreciation	930,672.00	930,672.00	958,592.00	996,935.00	Expenditur	Depreciation and Amortisation	Electricty Administration (Dept 400)
2024	Electrical Infrastructure Networks	9,326,832.00	10,209,240.00	10,515,517.00	10,936,137.00	Expenditur	Depreciation and Amortisation	Electricty Administration (Dept 400)
2024	400 Electricity: Appliance Maintenance	- 2,000,004.00	- 1,000,000.00	-	-	Revenue	Exchange Revenue	Electricty Administration (Dept 400)
2024	400260100 Printing and Stationery	498,096.00	498,019.00	543,919.00	571,115.00	Expenditur	Operational Cost	Electricty Administration (Dept 400)
2024	400260090 Bank Charges	2,199,996.00	2,420,000.00	2,625,000.00	2,756,250.00	Expenditur	Operational Cost	Electricty Administration (Dept 400)
2024	400261530 Tracking Fees	212,244.00	224,978.00	236,226.00	248,038.00	Expenditur	Operational Cost	Electricty Administration (Dept 400)
2024	400260140 Batteries	8,496.00	9,005.00	9,455.00	9,928.00	Expenditur	Inventory Consumed	Electricty Administration (Dept 400)
2024	400260200 Cleansing Materials	142,140.00	150,668.00	158,201.00	166,111.00	Expenditur	Inventory Consumed	Electricty Administration (Dept 400)
2024	400261100 Protective Clothing	484,380.00	513,442.00	539,114.00	566,069.00	Expenditur	Inventory Consumed	Electricty Administration (Dept 400)
2024	400000700 Proceeds from Insurance	- 54,996.00	- 50,000.00	- 55,000.00	- 60,500.00	Revenue	Exchange Revenue	Electricty Administration (Dept 400)
2024	400200080 Group Life Insurance	122,222.00	128,821.00	135,262.00	142,025.00	Expenditur	Employee Related Cost	Electricty Administration (Dept 400)
2024	400200080 Group Life Insurance	-	-	-	-	Expenditur	Employee Related Cost	Electricty Administration (Dept 400)
2024	400260710 Postage	617,484.00	642,183.00	674,292.00	708,006.00	Expenditur	Operational Cost	Electricty Administration (Dept 400)
2024	400 Sport and Recreation Facilities Depreciation	3,612.00	3,612.00	3,720.00	3,869.00	Expenditur	Depreciation and Amortisation	Electricty Administration (Dept 400)
2024	400 Computer Equipment Depreciation	92,544.00	92,544.00	95,320.00	99,133.00	Expenditur	Depreciation and Amortisation	Electricty Administration (Dept 400)
2024	400220080 Leave Provision	889,350.00	937,374.00	984,242.00	1,033,454.00	Expenditur	Employee Related Cost	Electricty Administration (Dept 400)
2024	400270001 Municipal Offices Depreciation	1,232.00	1,232.00	1,268.00	1,319.00	Expenditur	Depreciation and Amortisation	Electricty Administration (Dept 400)
2024	400200190 Cellular and Telephone Allowance	86,790.00	91,476.00	96,049.00	100,852.00	Expenditur	Employee Related Cost	Electricty Administration (Dept 400)

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2024	400200190 Cellular and Telephone Allowance	-	-			Expenditur	Employee Related Cost	Electricty Administration (Dept 400)
2024	400665174 Domestic Low Domestic Indigent	- 10,819,092.00	- 11,955,096.00	- 12,791,952.00	- 13,687,388.00	Revenue	Exchange Revenue	Electricty Administration (Dept 400)
2024	400 ED Electrical Engineering Basic Salary and Wages	-	-			Expenditur	Employee Related Cost	Electricty Administration (Dept 400)
2024	400 ED Electrical Engineering Basic Salary and Wages	1,374,685.00	1,448,917.00	1,521,362.00	1,597,430.00	Expenditur	Employee Related Cost	Electricty Administration (Dept 400)
2024	400 Capital Spares Depreciation	8,043,503.00	8,925,911.00	9,193,688.00	9,561,435.00	Expenditur	Depreciation and Amortisation	Electricty Administration (Dept 400)
2024	400665182 Electricity Sales Domestic High Conventional	- 66,026,188.00	- 72,958,937.00	- 76,883,712.00	- 82,265,571.00	Revenue	Exchange Revenue	Electricty Administration (Dept 400)
2024	EDTEA (Operational)	- 6,265,300.00	- 6,265,300.00			Revenue	Non-exchange Revenue	Electricty Administration (Dept 400)
2024	400245001 Bulk Purchases Eskom	1,196,676,644.00	1,238,028,140.00	1,279,032,868.00	1,417,302,900.00	Expenditur	Bulk Purchases	Electricty Administration (Dept 400)
2024	400287568 Electricity utility payments (ESKOM)	354,232.00	407,367.00	448,103.00	492,914.00	Expenditur	Bulk Purchases	Electricty Administration (Dept 400)
2024	400260972 Retirement Recognition	877,232.00	1,200,000.00	1,260,000.00	1,323,000.00	Expenditur	Operational Cost	Electricty Administration (Dept 400)
2024	Electrical Infrastructure:MV Switching Stations	133,207.00	133,207.00	137,203.00	142,691.00	Expenditur	Depreciation and Amortisation	Electricty Administration (Dept 400)
2024	400200090 Housing Benefits Subsidy	51,122.00	53,882.00	56,576.00	59,404.00	Expenditur	Employee Related Cost	Electricty Administration (Dept 400)
2024	400200090 Housing Benefits Subsidy	-	-			Expenditur	Employee Related Cost	Electricty Administration (Dept 400)
2024	400260385 Free Basic Services	10,634,924.00	11,911,114.00	12,625,780.00	13,383,327.00	Revenue	Exchange Revenue	Electricty Administration (Dept 400)
2024	400665183 Domestic Low Conventional	- 221,209,592.00	- 252,700,689.00	- 261,547,160.00	- 279,855,461.00	Revenue	Exchange Revenue	Electricty Administration (Dept 400)
2024	Electricity Revenue (Equitable Share)	- 7,134,924.00	- 11,911,114.00	- 12,625,780.00	- 13,383,327.00	Revenue	Exchange Revenue	Electricty Administration (Dept 400)
2024	400 ED Cellular and Telephone Allowance	14,520.00	15,304.00	16,069.00	16,872.00	Expenditur	Employee Related Cost	Electricty Administration (Dept 400)
2024	400 ED Cellular and Telephone Allowance	-	-			Expenditur	Employee Related Cost	Electricty Administration (Dept 400)
2024	400665180 Commercial Conventional (Single Phase)	- 516,236.00	- 570,440.00	- 610,370.00	- 653,095.00	Revenue	Exchange Revenue	Electricty Administration (Dept 400)
2024	400260220 Disconnection and reconnection	54,768.00	58,054.00	60,000.00	65,000.00	Expenditur	Contracted Services	Electricty Administration (Dept 400)
2024	400665175 Street Lighting	- 2,411,688.00	- 2,664,915.00	- 2,851,459.00	- 3,051,061.00	Revenue	Exchange Revenue	Electricty Administration (Dept 400)
2024	400060290 Internal Sales (Treasury Cash Hall)	- 5,262,432.00	- 5,814,987.00	- 6,222,036.00	- 6,657,578.00	Revenue	Exchange Revenue	Electricty Administration (Dept 400)
2024	400 Machinery and Equipment Depreciation	752,114.00	752,114.00	774,677.00	805,664.00	Expenditur	Depreciation and Amortisation	Electricty Administration (Dept 400)
2024	400665176 Time of Use Tariffs	- 227,729,164.00	- 246,330,816.00	- 262,161,476.00	- 280,512,779.00	Revenue	Exchange Revenue	Electricty Administration (Dept 400)
2024	400260830 Non Standard Serves Connections	811,200.00	859,872.00	850,000.00	870,000.00	Expenditur	Contracted Services	Electricty Administration (Dept 400)
2024	400261215 Recoverable Consumer Call Outs (Traffic lights)	313,128.00	331,915.00	320,000.00	330,000.00	Expenditur	Contracted Services	Electricty Administration (Dept 400)
2024	400261620 Replacement of Faulty Meters	4,160,024.00	3,879,625.00	4,000,000.00	4,000,000.00	Expenditur	Contracted Services	Electricty Administration (Dept 400)
2024	400260035 External Audit Fees	4,008,384.00	4,168,719.00	4,377,154.00	4,596,012.00	Expenditur	Operational Cost	Electricty Administration (Dept 400)
2024	400010202 Developers Contribution Demand Based	- 10,550,448.00	- 10,000,000.00	- 10,500,000.00	- 11,025,000.00	Revenue	Exchange Revenue	Electricty Administration (Dept 400)
2024	400 Furniture and Equipment Losses	50,004.00	50,000.00	52,500.00	55,125.00	Gains and	Disposal of Fixed and Intangible Asse	Electricty Administration (Dept 400)
2024	400 Public Open Space Depreciation	996.00	996.00	1,025.00	1,066.00	Expenditur	Depreciation and Amortisation	Electricty Administration (Dept 400)
2024	400 Electrical Infrastructure Losses	1,350,000.00	1,350,000.00	1,417,500.00	1,488,375.00	Gains and	Disposal of Fixed and Intangible Asse	Electricty Administration (Dept 400)
2024	400200060 Overtime: Structured	1,099,045.00	1,452,000.00	1,216,312.00	1,277,128.00	Expenditur	Employee Related Cost	Electricty Administration (Dept 400)
2024	400200060 Overtime	1,452,991.00	-	1,608,024.00	1,688,425.00	Expenditur	Employee Related Cost	Electricty Administration (Dept 400)
2024	400 Leased Assets Depreciation	-	-			Expenditur	Depreciation and Amortisation	Electricty Administration (Dept 400)
2024	400055095 Equitable Share	- 30,149,676.00	- 30,149,676.00	- 32,707,160.00	- 34,342,518.00	Revenue	Non-exchange Revenue	Electricty Administration (Dept 400)
2024	Electrical Infrastructure Substations	7,729,610.00	8,612,018.00	8,870,378.00	9,225,193.00	Expenditur	Depreciation and Amortisation	Electricty Administration (Dept 400)
2024	400 ED Unemployment Insurance	-	-			Expenditur	Employee Related Cost	Electricty Administration (Dept 400)
2024	400 ED Unemployment Insurance	2,125.00	2,239.00	2,350.00	2,468.00	Expenditur	Employee Related Cost	Electricty Administration (Dept 400)
2024	400200200 Unemployment Insurance Fund	59,355.00	62,560.00	65,688.00	68,972.00	Expenditur	Employee Related Cost	Electricty Administration (Dept 400)
2024	400200200 Unemployment Insurance Fund	-	-			Expenditur	Employee Related Cost	Electricty Administration (Dept 400)
2024	400261060 Excess on Insurance	270,000.00	180,000.00	198,000.00	217,800.00	Expenditur	Operational Cost	Electricty Administration (Dept 400)

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2024	400200140 Pension or Provident Fund	2,073,331.00	2,185,290.00	2,294,554.00	2,409,282.00	Expenditur	Employee Related Cost	Electricty Administration (Dept 400)
2024	400200110 Medical Aid	1,067,805.00	1,125,466.00	1,181,739.00	1,240,826.00	Expenditur	Employee Related Cost	Electricty Administration (Dept 400)
2024	400 Centres Depreciation	-	-			Expenditur	Depreciation and Amortisation	Electricty Administration (Dept 400)
2024	400261410 Radio Licences	60,396.00	62,811.00	65,951.00	69,249.00	Expenditur	Operational Cost	Electricty Administration (Dept 400)
2024	Proffessional fees - Vuthela Project	6,265,300.00	6,265,300.00	-	-	Expenditur	Contracted Services	Electricty Administration (Dept 400)
2024	400260540 Professional Services	3,281,160.00	3,478,029.00	3,500,000.00	3,600,000.00	Expenditur	Contracted Services	Electricty Administration (Dept 400)
2024	400261750 Revenue Protection Programme	9,000,000.00	8,000,000.00	5,000,000.00	5,000,000.00	Expenditur	Contracted Services	Electricty Administration (Dept 400)
2024	400260570 Insurance General	2,342,259.00	1,628,824.00	1,710,265.00	1,795,778.00	Expenditur	Operational Cost	Electricty Administration (Dept 400)
2024	Electricity Admin DisconnectReconnect Fee 40010001	- 1,407,260.00	- 1,500,000.00	- 1,605,000.00	- 1,717,350.00	Revenue	Exchange Revenue	Electricty Administration (Dept 400)
2024	400 ED Skills Development Levy	18,238.00	19,332.00	20,298.00	21,313.00	Expenditur	Operational Cost	Electricty Administration (Dept 400)
2024	400 Skills Development Levy	133,341.00	141,341.00	148,408.00	155,828.00	Expenditur	Operational Cost	Electricty Administration (Dept 400)
2024	400 ED Bonus	119,290.00	125,731.00	132,017.00	138,618.00	Expenditur	Employee Related Cost	Electricty Administration (Dept 400)
2024	400 Furniture and Office Equipment Depreciation	187,688.00	187,688.00	193,318.00	201,051.00	Expenditur	Depreciation and Amortisation	Electricty Administration (Dept 400)
2024	400 Electrical Depreciation	-	-			Expenditur	Depreciation and Amortisation	Electricty Administration (Dept 400)
2024	400060250 Sundry Income	- 15,660.00	-			Revenue	Exchange Revenue	Electricty Administration (Dept 400)
2024	400200020 Leave Pay	415,097.00	437,512.00	459,387.00	482,356.00	Expenditur	Employee Related Cost	Electricty Administration (Dept 400)
2024	400200020 Leave Pay	-	-			Expenditur	Employee Related Cost	Electricty Administration (Dept 400)
2024	Post Retirement Long Service Awards Losses (Electricity)	997,104.00	585,500.00	614,775.00	645,513.00	Gains and	Fair Value Adjustment	Electricty Administration (Dept 400)
2024	400 Roads Depreciation	3,268,956.00	3,268,956.00	3,367,024.00	3,501,705.00	Expenditur	Depreciation and Amortisation	Electricty Administration (Dept 400)
2024	400260280 Security Services	13,692,376.00	15,335,400.00	17,465,613.00	18,338,894.00	Expenditur	Contracted Services	Electricty Administration (Dept 400)
2024	Trade and Other Receivables from Exchange Transactions: Elec	4,300,004.00	4,300,000.00	4,515,000.00	4,740,750.00	Gains and	Impairment Loss	Electricty Administration (Dept 400)
2024	400260900 Travel and Subsistence	72,516.00	62,516.00	107,641.00	113,023.00	Expenditur	Operational Cost	Electricty Administration (Dept 400)
2024	400 Transport Assets Depreciation	410,340.00	410,340.00	422,650.00	439,556.00	Expenditur	Depreciation and Amortisation	Electricty Administration (Dept 400)
2024	400010320 Electricity: Private Consumers	- 223,731,612.00	- 254,739,624.00	- 262,164,371.00	- 280,515,876.00	Revenue	Exchange Revenue	Electricty Administration (Dept 400)
2024	400286252 ESKOM FBE	1,318,900.00	1,423,656.00	1,494,838.00	1,569,580.00	Expenditur	Operational Cost	Electricty Administration (Dept 400)
2024	400260520 First Aid Equipment	-	2,747.00	3,000.00	3,200.00	Expenditur	Contracted Services	Electricty Administration (Dept 400)
2024	400260740 Water and Sanitation	27,588.00	28,691.00	30,125.00	31,631.00	Expenditur	Operational Cost	Electricty Administration (Dept 400)
2024	400260660 Meter Reading	602,908.00	813,925.00	854,621.00	897,352.00	Expenditur	Operational Cost	Electricty Administration (Dept 400)
2024	400200180 Travel or Motor Vehicle Allowance	950,383.00	1,001,703.00	1,051,788.00	1,104,377.00	Expenditur	Employee Related Cost	Electricty Administration (Dept 400)
2024	400200180 Travel or Motor Vehicle Allowance	-	-			Expenditur	Employee Related Cost	Electricty Administration (Dept 400)
2024	400 ED Pension	-	-			Expenditur	Employee Related Cost	Electricty Administration (Dept 400)
2024	400 ED Pension	240,120.00	253,086.00	265,740.00	279,027.00	Expenditur	Employee Related Cost	Electricty Administration (Dept 400)
2024	400665181 Commercial Conventional (3-Phase)	- 51,193,516.00	- 54,358,835.00	- 58,163,953.00	- 62,235,429.00	Revenue	Exchange Revenue	Electricty Administration (Dept 400)
2024	400 ED Travel Allowance	-	-			Expenditur	Employee Related Cost	Electricty Administration (Dept 400)
2024	400 ED Travel Allowance	180,000.00	189,720.00	199,206.00	209,166.00	Expenditur	Employee Related Cost	Electricty Administration (Dept 400)
2024	400200010 Bonus	917,617.00	967,168.00	1,015,526.00	1,066,302.00	Expenditur	Employee Related Cost	Electricty Administration (Dept 400)
2024	400200010 Bonus	-	-			Expenditur	Employee Related Cost	Electricty Administration (Dept 400)
2024	Post Retirement Medical Losses (Electricity)	4,824,000.00	6,478,000.00	6,801,900.00	7,141,995.00	Gains and	Fair Value Adjustment	Electricty Administration (Dept 400)
2024	400261690 Standby Meals	758,160.00	803,649.00	843,831.00	886,023.00	Expenditur	Operational Cost	Electricty Administration (Dept 400)
2024	400200260 Tool Allowance	15,518.00	16,355.00	17,172.00	18,031.00	Expenditur	Employee Related Cost	Electricty Administration (Dept 400)
2024	400200260 Tool Allowance	812.00	855.00	897.00	942.00	Expenditur	Employee Related Cost	Electricty Administration (Dept 400)
2024	400271000 Interest on External Loans	11,548,313.00	10,289,000.00	9,195,000.00	7,920,000.00	Expenditur	Interest Dividends and Rent on Land	Electricty Administration (Dept 400)

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2024	420235540 Substation Building and Fence (Contractors)	222,972.00	236,350.00	230,000.00	250,000.00	Expenditur	Contracted Services	Electricty - Urban South (Dept 420)
2024	420235580 Line Clearing (Contractors)	300,724.00	100,724.00	100,000.00	110,000.00	Expenditur	Contracted Services	Electricty - Urban South (Dept 420)
2024	420235480 Mains Repairs (Contractors)	4,433,136.00	3,933,136.00	5,500,000.00	5,000,000.00	Expenditur	Contracted Services	Electricty - Urban South (Dept 420)
2024	420 Capital Spares Depreciation	-	-			Expenditur	Depreciation and Amortisation	Electricty - Urban South (Dept 420)
2024	420010090 Electricity Sales Street Lights	- 371,700.00	- 410,728.00	- 439,478.00	- 470,241.00	Revenue	Exchange Revenue	Electricty - Urban South (Dept 420)
2024	420260150 Call Out to Consumer Complaints	607,088.00	643,513.00	1,500,000.00	1,600,000.00	Expenditur	Contracted Services	Electricty - Urban South (Dept 420)
2024	420235490 Mains Maintenance (Materials)	526,500.00	558,000.00	710,325.00	745,841.00	Expenditur	Inventory Consumed	Electricty - Urban South (Dept 420)
2024	420235480 Mains Repairs (Materials)	1,911,300.00	2,025,978.00	2,461,176.00	2,584,235.00	Expenditur	Inventory Consumed	Electricty - Urban South (Dept 420)
2024	430235490 Mains Maintenance	-	109,989.00	110,000.00	120,000.00	Expenditur	Contracted Services	Electricty - Rural North (Dept 430)
2024	430235480 Mains Repairs (Contractors)	4,289,928.00	4,289,928.00	5,000,000.00	5,000,000.00	Expenditur	Contracted Services	Electricty - Rural North (Dept 430)
2024	430 Capital Spares Depreciation	18,745.00	18,745.00	19,307.00	20,079.00	Expenditur	Depreciation and Amortisation	Electricty - Rural North (Dept 430)
2024	430235580 Line Clearing	138,996.00	200,000.00	300,000.00	300,000.00	Expenditur	Contracted Services	Electricty - Rural North (Dept 430)
2024	430235480 Mains Repairs (Inventory Stores)	1,906,700.00	3,353,102.00	4,570,757.00	4,799,294.00	Expenditur	Inventory Consumed	Electricty - Rural North (Dept 430)
2024	440235480 Mains Repairs (Contractors)	829,764.00	879,550.00	1,300,000.00	1,300,000.00	Expenditur	Contracted Services	Electricty - SAPPI (Dept 440)
2024	440010100 SAPPI Sale	- 270,627,236.00	- 302,796,620.00	- 323,992,383.00	- 346,671,849.00	Revenue	Exchange Revenue	Electricty - SAPPI (Dept 440)
2024	440235480 Mains Repairs (Materials)	62,232.00	122,232.00	128,343.00	134,760.00	Expenditur	Inventory Consumed	Electricty - SAPPI (Dept 440)
2024	450235540 Substation Building and Fence Maintenance	132,792.00	77,159.00	70,000.00	80,000.00	Expenditur	Contracted Services	Electricty - Urban North (Dept 450)
2024	450235480 Mains Repairs (Contractors)	7,316,084.00	5,066,084.00	5,000,000.00	5,000,000.00	Expenditur	Contracted Services	Electricty - Urban North (Dept 450)
2024	450 Capital Spares Depreciation	444.00	444.00	457.00	475.00	Expenditur	Depreciation and Amortisation	Electricty - Urban North (Dept 450)
2024	450260150 Call Out to Consumer Complaints	-	54,912.00	55,000.00	55,000.00	Expenditur	Contracted Services	Electricty - Urban North (Dept 450)
2024	450235480 Mains Repairs (Materials)	2,722,256.00	2,885,591.00	3,808,970.00	3,999,419.00	Expenditur	Inventory Consumed	Electricty - Urban North (Dept 450)
2024	450260570 Insurance General	13,067.00	8,723.00	9,159.00	9,617.00	Expenditur	Operational Cost	Electricty - Urban North (Dept 450)
2024	490235490 Mains Maintenance	1,303,060.00	321,243.00	320,000.00	320,000.00	Expenditur	Contracted Services	Electricty - Rural South (Dept 490)
2024	490235480 Mains Repairs (Contractors)	3,271,560.00	3,171,560.00	3,500,000.00	3,500,000.00	Expenditur	Contracted Services	Electricty - Rural South (Dept 490)
2024	490 Capital Spares Depreciation	5,328.00	5,328.00	5,487.00	5,707.00	Expenditur	Depreciation and Amortisation	Electricty - Rural South (Dept 490)
2024	490260150 Call Out to Consumer Complaints	381,800.00	469,708.00	690,000.00	690,000.00	Expenditur	Contracted Services	Electricty - Rural South (Dept 490)
2024	490235480 Mains Repairs (Materials)	1,174,188.00	1,362,639.00	1,640,770.00	1,722,809.00	Expenditur	Inventory Consumed	Electricty - Rural South (Dept 490)
2024	582200000 Basic Salary and Wages	17,973,062.00	20,740,913.00	19,890,787.00	20,885,326.00	Expenditur	Employee Related Cost	Electricty - Salaries Distribution (Dept 582)
2024	582200230 Workmen's Compensation	197,252.00	209,087.00	219,541.00	230,518.00	Expenditur	Operational Cost	Electricty - Salaries Distribution (Dept 582)
2024	582200160 Bargaining Council Levies	14,897.00	15,701.00	16,486.00	17,310.00	Expenditur	Employee Related Cost	Electricty - Salaries Distribution (Dept 582)
2024	582200070 Standby Allowance	2,673,398.00	2,500,000.00	2,958,649.00	3,106,581.00	Expenditur	Employee Related Cost	Electricty - Salaries Distribution (Dept 582)
2024	582200070 Standby Allowance	-	-			Expenditur	Employee Related Cost	Electricty - Salaries Distribution (Dept 582)
2024	582261100 Protective clothing	1,082,316.00	1,147,254.00	1,204,616.00	1,264,847.00	Expenditur	Inventory Consumed	Electricty - Salaries Distribution (Dept 582)
2024	582200080 Group Life Insurance	1,292,214.00	1,361,993.00	1,430,092.00	1,501,597.00	Expenditur	Employee Related Cost	Electricty - Salaries Distribution (Dept 582)
2024	582200080 Group Life Insurance	-	-			Expenditur	Employee Related Cost	Electricty - Salaries Distribution (Dept 582)
2024	582200190 Cellular and Telephone Allowance	142,321.00	150,006.00	157,506.00	165,381.00	Expenditur	Employee Related Cost	Electricty - Salaries Distribution (Dept 582)
2024	582200190 Cellular and Telephone Allowance	-	-			Expenditur	Employee Related Cost	Electricty - Salaries Distribution (Dept 582)
2024	582200090 Housing Benefits Subsidy	81,047.00	85,423.00	89,694.00	94,178.00	Expenditur	Employee Related Cost	Electricty - Salaries Distribution (Dept 582)
2024	582200090 Housing Benefits Subsidy	-	-	-	-	Expenditur	Employee Related Cost	Electricty - Salaries Distribution (Dept 582)
2024	582200060 Overtime	14,995,839.00	12,937,382.00	16,595,894.00	17,425,689.00	Expenditur	Employee Related Cost	Electricty - Salaries Distribution (Dept 582)
2024	582200200 Unemployment Insurance Fund	194,587.00	205,094.00	215,348.00	226,116.00	Expenditur	Employee Related Cost	Electricty - Salaries Distribution (Dept 582)
2024	582200140 Pension or Provident Fund	3,494,589.00	3,683,296.00	3,867,460.00	4,060,833.00	Expenditur	Employee Related Cost	Electricty - Salaries Distribution (Dept 582)

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2024	582200110 Medical Aid	1,845,969.00	1,945,651.00	2,042,933.00	2,145,080.00	Expenditur	Employee Related Cost	Electricty - Salaries Distribution (Dept 582)
2024	582200110 Medical Aid	-	-	-	-	Expenditur	Employee Related Cost	Electricty - Salaries Distribution (Dept 582)
2024	582200240 Skills Development Levy	421,244.00	446,518.00	468,843.00	492,286.00	Expenditur	Operational Cost	Electricty - Salaries Distribution (Dept 582)
2024	582200020 Leave Pay	605,166.00	637,844.00	669,736.00	703,223.00	Expenditur	Employee Related Cost	Electricty - Salaries Distribution (Dept 582)
2024	582200020 Leave Pay	-	-	-	-	Expenditur	Employee Related Cost	Electricty - Salaries Distribution (Dept 582)
2024	582200180 Travel or Motor Vehicle Allowance	373,668.00	393,846.00	413,538.00	434,215.00	Expenditur	Employee Related Cost	Electricty - Salaries Distribution (Dept 582)
2024	582200010 Bonus	1,602,521.00	1,689,057.00	1,773,509.00	1,862,185.00	Expenditur	Employee Related Cost	Electricty - Salaries Distribution (Dept 582)
2024	582200010 Bonus	-	-	-	-	Expenditur	Employee Related Cost	Electricty - Salaries Distribution (Dept 582)
2024	582200260 Tool Allowance	140,257.00	147,830.00	155,221.00	162,982.00	Expenditur	Employee Related Cost	Electricty - Salaries Distribution (Dept 582)
2024	582200260 Tool Allowance	-	-	-	-	Expenditur	Employee Related Cost	Electricty - Salaries Distribution (Dept 582)
2024	Council Revel of Invest prop 02000260	- 5,000,004.00	- 5,000,000.00	- 5,250,000.00	- 5,512,500.00	Gains and	Fair Value Adjustment	Council General Expenses (Dept 020)
2024	020260560 Contribution for subscription to SALGA	6,116,016.00	6,116,016.00	6,421,816.00	6,742,907.00	Expenditur	Operational Cost	Council General Expenses (Dept 020)
2024	Executive Committee Pension	781,790.00	824,007.00	865,207.00	908,467.00	Expenditur	Remuneration of Councillors	Council General Expenses (Dept 020)
2024	020260810 Sundry Oils and Fuel	700,000.00	400,000.00	525,000.00	551,250.00	Expenditur	Operational Cost	Council General Expenses (Dept 020)
2024	Chief Whip Basic Salary	651,492.00	686,673.00	721,006.00	757,056.00	Expenditur	Remuneration of Councillors	Council General Expenses (Dept 020)
2024	Council General Exp DISBURSEMENT0200101085	- 835,200.00	- 300,000.00	- 315,000.00	- 330,750.00	Revenue	Exchange Revenue	Council General Expenses (Dept 020)
2024	020235230 Vehicles and Plant	650,000.00	700,000.00	810,000.00	830,000.00	Expenditur	Contracted Services	Council General Expenses (Dept 020)
2024	020060130 Legal Fees Recovered	- 226,560.00	- 300,000.00	- 318,000.00	- 337,080.00	Revenue	Exchange Revenue	Council General Expenses (Dept 020)
2024	044 Disaster Relief		2,000,000.00	2,000,000.00	2,000,000.00	Expenditur	Transfers and Subsidies	Disaster Management (Dept 044)
2024	020260550 Grants-In-Aid	500,004.00	500,000.00	525,000.00	551,250.00	Expenditur	Transfers and Subsidies	Council General Expenses (Dept 020)
2024	Deputy Mayor Motor Vehicle Allowance	231,641.00	244,150.00	256,357.00	269,175.00	Expenditur	Remuneration of Councillors	Council General Expenses (Dept 020)
2024	Deputy Mayor Basic Salary	644,923.00	679,749.00	713,736.00	749,423.00	Expenditur	Remuneration of Councillors	Council General Expenses (Dept 020)
2024	Section 79 chairperson Motor Vehicle Allowance	212,866.00	224,361.00	235,579.00	247,358.00	Expenditur	Remuneration of Councillors	Council General Expenses (Dept 020)
2024	Executive Mayor Pension	130,299.00	137,335.00	144,201.00	151,411.00	Expenditur	Remuneration of Councillors	Council General Expenses (Dept 020)
2024	020 Licences and Rights Amortisation	5,484.00	5,484.00	5,648.00	5,874.00	Expenditur	Depreciation and Amortisation	Council General Expenses (Dept 020)
2024	Section 79 Chairperson Basic Salary	632,382.00	666,531.00	699,857.00	734,850.00	Expenditur	Remuneration of Councillors	Council General Expenses (Dept 020)
2024	Executive Committee Basic Salary	5,211,933.00	5,493,377.00	5,768,045.00	6,056,448.00	Expenditur	Remuneration of Councillors	Council General Expenses (Dept 020)
2024	Executive Committee Motor Vehicle Allowance	1,737,311.00	1,831,126.00	1,922,682.00	2,018,816.00	Expenditur	Remuneration of Councillors	Council General Expenses (Dept 020)
2024	S79 Chairperson Pension	94,857.00	99,979.00	104,977.00	110,226.00	Expenditur	Remuneration of Councillors	Council General Expenses (Dept 020)
2024	020 Housing Depreciation	400,452.00	400,452.00	412,465.00	428,964.00	Expenditur	Depreciation and Amortisation	Council General Expenses (Dept 020)
2024	Section 79 Chairperson Cell Phone Allowance	45,600.00	48,062.00	50,465.00	52,988.00	Expenditur	Remuneration of Councillors	Council General Expenses (Dept 020)
2024	020261530 Tracking Fees	16,452.00	17,625.00	18,506.00	19,431.00	Expenditur	Operational Cost	Council General Expenses (Dept 020)
2024	020000700 Proceeds from Insurance	- 192,520.00	- 100,000.00	- 110,000.00	- 121,000.00	Revenue	Exchange Revenue	Council General Expenses (Dept 020)
2024	020261532 Rental for Displaced Councillors	400,000.00	350,000.00	350,000.00	350,000.00	Expenditur	Operating Leases	Council General Expenses (Dept 020)
2024	020 Computer Equipment Depreciation	42,540.00	42,540.00	43,816.00	45,568.00	Expenditur	Depreciation and Amortisation	Council General Expenses (Dept 020)
2024	Council Sale of Land	- 674,832.00	-			Revenue	Exchange Revenue	Council General Expenses (Dept 020)
2024	Land: Losses	99,996.00	100,000.00	105,000.00	110,250.00	Gains and	Disposal of Fixed and Intangible Ass	Council General Expenses (Dept 020)
2024	020220080 Leave Provision	2,932,932.00	3,091,310.00	3,245,875.00	3,408,169.00	Expenditur	Employee Related Cost	Council General Expenses (Dept 020)
2024	020 Municipal Offices Depreciation	117,466.00	117,466.00	120,989.00	125,829.00	Expenditur	Depreciation and Amortisation	Council General Expenses (Dept 020)
2024	Speaker Motor Vehicle Allowance	232,058.00	244,589.00	256,818.00	269,659.00	Expenditur	Remuneration of Councillors	Council General Expenses (Dept 020)
2024	Executive Mayor Motor Vehicle Allowance	290,091.00	305,756.00	321,043.00	337,095.00	Expenditur	Remuneration of Councillors	Council General Expenses (Dept 020)
2024	020000160 Council Assets	- 1,200,000.00	- 1,000,000.00	- 1,060,000.00	- 1,123,600.00	Revenue	Exchange Revenue	Council General Expenses (Dept 020)

Budg Yr for Fin Yr 2024	Segment Desc	Total Budget	Final Draft 2024/25 Budget	2025/26 Draft Budget	2026/27 Draft Budget	Item Lvl 1	Item Lvl 2	
2024	Speaker Pension	104,238.00	109,867.00	115,360.00	121,128.00	Expenditur	Remuneration of Councillors	Council General Expenses (Dept 020)
2024	Deputy Mayor Pension	104,238.00	109,867.00	115,360.00	121,128.00	Expenditur	Remuneration of Councillors	Council General Expenses (Dept 020)
2024	020260160 Conferences and Workshops	405,000.00	500,000.00	787,500.00	826,875.00	Expenditur	Operational Cost	Council General Expenses (Dept 020)
2024	Speaker Cell phone Allowance	45,585.00	48,047.00	50,449.00	52,971.00	Expenditur	Remuneration of Councillors	Council General Expenses (Dept 020)
2024	Speaker Basic Salary	694,923.00	732,449.00	769,071.00	807,525.00	Expenditur	Remuneration of Councillors	Council General Expenses (Dept 020)
2024	Executive Mayor Cell phone Allowance	45,600.00	48,062.00	50,465.00	52,988.00	Expenditur	Remuneration of Councillors	Council General Expenses (Dept 020)
2024	020 Machinery and Equipment Depreciation	20,170.00	20,170.00	20,775.00	21,606.00	Expenditur	Depreciation and Amortisation	Council General Expenses (Dept 020)
2024	020260035 External Audit Fees	1,651,800.00	1,740,997.00	1,828,046.00	1,919,449.00	Expenditur	Operational Cost	Council General Expenses (Dept 020)
2024	020 Public Open Space Depreciation	14,916.00	14,916.00	15,363.00	15,978.00	Expenditur	Depreciation and Amortisation	Council General Expenses (Dept 020)
2024	Deputy Mayor Cell phone Allowance	43,819.00	46,185.00	48,494.00	50,918.00	Expenditur	Remuneration of Councillors	Council General Expenses (Dept 020)
2024	020 Leased Assets Depreciation	-	-			Expenditur	Depreciation and Amortisation	Council General Expenses (Dept 020)
2024	020055095 Equitable Share	- 75,249,180.00	- 75,249,180.00	- 79,011,639.00	- 82,962,221.00	Revenue	Non-exchange Revenue	Council General Expenses (Dept 020)
2024	Chief Whip Cell phone Allowance	45,600.00	48,062.00	50,465.00	52,988.00	Expenditur	Remuneration of Councillors	Council General Expenses (Dept 020)
2024	020261060 Excess on Insurance	405,000.00	200,000.00	220,000.00	242,000.00	Expenditur	Operational Cost	Council General Expenses (Dept 020)
2024	020 Centres Depreciation	-	-			Expenditur	Depreciation and Amortisation	Council General Expenses (Dept 020)
2024	020260330 Refreshments Councillors	195,000.00	250,000.00	420,000.00	441,000.00	Expenditur	Operational Cost	Council General Expenses (Dept 020)
2024	020261531 Caucus Fund	78,972.00	78,972.00	82,920.00	87,066.00	Expenditur	Operational Cost	Council General Expenses (Dept 020)
2024	020260570 Insurance General	821,294.00	548,289.00	575,703.00	604,488.00	Expenditur	Operational Cost	Council General Expenses (Dept 020)
2024	020 Furniture and Office Equipment Depreciation	7,199.00	7,199.00	7,414.00	7,711.00	Expenditur	Depreciation and Amortisation	Council General Expenses (Dept 020)
2024	020602500 Sundries	- 159,996.00	-			Revenue	Exchange Revenue	Council General Expenses (Dept 020)
2024	Medical:Current Service Cost	4,352,681.00	4,587,725.00	4,817,111.00	5,057,966.00	Expenditur	Employee Related Cost	Council General Expenses (Dept 020)
2024	Executive Committee Cell phone Allowance	350,554.00	369,484.00	387,958.00	407,356.00	Expenditur	Remuneration of Councillors	Council General Expenses (Dept 020)
2024	Post Retirement Long Service Awards Losses (Rates and Genera	495,656.00	585,500.00	614,775.00	645,513.00	Gains and	Fair Value Adjustment	Council General Expenses (Dept 020)
2024	Total All Other Councillors Pension	1,979,258.00	2,086,138.00	2,190,444.00	2,299,967.00	Expenditur	Remuneration of Councillors	Council General Expenses (Dept 020)
2024	020260900 Travel and Subsistence	650,000.00	600,000.00	840,000.00	882,000.00	Expenditur	Operational Cost	Council General Expenses (Dept 020)
2024	020 Transport Assets Depreciation	20,832.00	20,832.00	21,456.00	22,315.00	Expenditur	Depreciation and Amortisation	Council General Expenses (Dept 020)
2024	Executive Mayor Basic Salary	868,657.00	915,564.00	961,342.00	1,009,409.00	Expenditur	Remuneration of Councillors	Council General Expenses (Dept 020)
2024	Chief Whip Pension	97,724.00	103,001.00	108,151.00	113,558.00	Expenditur	Remuneration of Councillors	Council General Expenses (Dept 020)
2024	020261534 Isizwe Development Programmes	187,500.00	188,000.00	197,400.00	207,270.00	Expenditur	Transfers and Subsidies	Council General Expenses (Dept 020)
2024	020260740 Water and Sanitation	5,515,888.00	5,957,159.00	6,255,016.00	6,567,767.00	Expenditur	Operational Cost	Council General Expenses (Dept 020)
2024	Total for All Other Councillors Cell phone Allowance	2,138,660.00	2,309,752.00	2,425,239.00	2,546,501.00	Expenditur	Remuneration of Councillors	Council General Expenses (Dept 020)
2024	Mayoral Handover	78,972.00	83,236.00	87,397.00	91,767.00	Expenditur	Operational Cost	Council General Expenses (Dept 020)
2024	Total for All Other Councillors Basic Salary	13,356,157.00	14,424,649.00	15,145,881.00	15,903,175.00	Expenditur	Remuneration of Councillors	Council General Expenses (Dept 020)
2024	Total for All Other Councillors Motor Vehicle Allowance	4,398,352.00	4,750,220.00	4,987,731.00	5,237,117.00	Expenditur	Remuneration of Councillors	Council General Expenses (Dept 020)
2024	Chief Whip Motor Vehicle Allowance	218,734.00	236,232.00	248,043.00	260,445.00	Expenditur	Remuneration of Councillors	Council General Expenses (Dept 020)
2024	Post Retirement Medical Losses (Rates and General)	7,236,000.00	6,478,000.00	6,801,900.00	7,141,995.00	Gains and	Fair Value Adjustment	Council General Expenses (Dept 020)
2024	020260910 Travelling and Other Expenses	470,000.00	700,000.00	735,000.00	771,750.00	Expenditur	Operational Cost	Council General Expenses (Dept 020)
2024	026255458 Subscriptions & Memberships	25,508.00	55,000.00	57,750.00	60,637.00	Expenditur	Operational Cost	026 Human Settlements
2024	026260810 Sundry Oils and fuel	207,248.00	200,000.00	262,500.00	275,625.00	Expenditur	Operational Cost	026 Human Settlements
2024	026260070 Lease Office Machinery and Equipment	1,080.00	1,166.00	1,224.00	1,285.00	Expenditur	Operating Leases	026 Human Settlements
2024	026235210 Maintenance of Buildings	530,000.00	1,200,000.00	1,000,000.00	1,100,000.00	Expenditur	Contracted Services	026 Human Settlements
2024	026260720 Body Corporate Levy	60,000.00	50,000.00	50,000.00	50,000.00	Expenditur	Contracted Services	026 Human Settlements

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2024	026 Housing Operations Expense Account	-	-	500,000.00	500,000.00	Expenditur	Contracted Services	026 Human Settlements
2024	026200000 Basic Salary and Wages	7,445,910.00	8,786,173.00	8,443,661.00	8,865,845.00	Expenditur	Employee Related Cost	026 Human Settlements
2024	026235230 Vehicles and Plant	111,812.00	100,000.00	120,000.00	130,000.00	Expenditur	Contracted Services	026 Human Settlements
2024	026235210 Tools and Equipment	10,524.00	20,000.00	22,000.00	24,000.00	Expenditur	Contracted Services	026 Human Settlements
2024	026235330 Kitchenware	544.00	500.00	1,000.00	1,000.00	Expenditur	Contracted Services	026 Human Settlements
2024	026055017 Transfer Costs DOHS	- 262,500.00	- 283,500.00	- 300,510.00	- 318,540.00	Revenue	Exchange Revenue	026 Human Settlements
2024	026200230 Workmen's Compensation	115,812.00	122,760.00	128,898.00	135,342.00	Expenditur	Operational Cost	026 Human Settlements
2024	026200160 Bargaining Council Levies	4,432.00	4,786.00	5,025.00	5,276.00	Expenditur	Employee Related Cost	026 Human Settlements
2024	026200160 Bargaining Council Levies - H Acc.	504.00	1,092.00	1,146.00	1,203.00	Expenditur	Employee Related Cost	026 Human Settlements
2024	026260100 Printing and Stationery	83,712.00	70,000.00	94,500.00	99,225.00	Expenditur	Operational Cost	026 Human Settlements
2024	026261983 Slum Clearance (Land protection)	216,748.00	200,000.00	200,000.00	200,000.00	Expenditur	Contracted Services	026 Human Settlements
2024	026 Housing Depreciation	216,244.00	216,244.00	222,731.00	231,640.00	Expenditur	Depreciation and Amortisation	026 Human Settlements
2024	Title Deed Transfer 4100653842 Bank Charges	2,180.00	2,297.00	2,411.00	2,532.00	Expenditur	Operational Cost	026 Human Settlements
2024	HOUSING ACCREDITATION-40 8889 0536:Bank charges	2,000.00	2,108.00	2,213.00	2,324.00	Expenditur	Operational Cost	026 Human Settlements
2024	DOHS bank charges	12,000.00	12,648.00	13,280.00	13,944.00	Expenditur	Operational Cost	026 Human Settlements
2024	026261530 Tracking Fees	16,320.00	17,625.00	18,506.00	19,431.00	Expenditur	Operational Cost	026 Human Settlements
2024	026260200 Cleansing Materials	19,624.00	30,000.00	31,500.00	33,075.00	Expenditur	Inventory Consumed	026 Human Settlements
2024	026261100 Protective Clothing	131,412.00	140,000.00	147,000.00	154,350.00	Expenditur	Inventory Consumed	026 Human Settlements
2024	026060180 Recovery of Insurance	- 54,996.00	- 59,395.00	- 62,364.00	- 65,482.00	Revenue	Exchange Revenue	026 Human Settlements
2024	026200080 Group Life Insurance	88,772.00	95,873.00	100,666.00	105,699.00	Expenditur	Employee Related Cost	026 Human Settlements
2024	026200080 Group Life Insurance - H Acc.	15,624.00	39,209.00	41,169.00	43,227.00	Expenditur	Employee Related Cost	026 Human Settlements
2024	026 Computer Equipment Depreciation	61,812.00	61,812.00	63,666.00	66,213.00	Expenditur	Depreciation and Amortisation	026 Human Settlements
2024	026200190 Cellular and Telephone Allowance	45,274.00	48,895.00	51,339.00	53,906.00	Expenditur	Employee Related Cost	026 Human Settlements
2024	026200190 Cellular and Telephone Allowance - H Acc.	21,732.00	26,340.00	27,657.00	29,039.00	Expenditur	Employee Related Cost	026 Human Settlements
2024	DOHS Construction Revenue	- 10,000,000.00	- 10,000,000.00	- 10,000,000.00	- 10,000,000.00	Revenue	Exchange Revenue	026 Human Settlements
2024	DOHS Construction Expenditure	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	Expenditur	Transfers and Subsidies	026 Human Settlements
2024	026260640 Legal Fees	-	-			Expenditur	Contracted Services	026 Human Settlements
2024	026260640 Legal Fees	200,004.00	150,000.00	200,000.00	210,000.00	Expenditur	Contracted Services	026 Human Settlements
2024	Title Deed-4100653842 Interest Earn	- 250,000.00	- 270,000.00	- 283,500.00	- 297,675.00	Revenue	Exchange Revenue	026 Human Settlements
2024	CREDITATION FUNDS-40 8889 0536 Interest Revenue	- 5,727.00	- 6,185.00	- 6,494.00	- 6,818.00	Revenue	Exchange Revenue	026 Human Settlements
2024	DOHS Interest revenue	- 1,200,000.00	- 1,296,000.00	- 1,360,800.00	- 1,428,840.00	Revenue	Exchange Revenue	026 Human Settlements
2024	TITLE DEEDS RESTORATION 935741 02384 Interest	- 1,300,000.00	- 1,352,000.00	- 1,419,600.00	- 1,490,580.00	Revenue	Exchange Revenue	026 Human Settlements
2024	026020140 Rent	- 600,000.00	- 648,000.00	- 686,880.00	- 728,092.00	Revenue	Exchange Revenue	026 Human Settlements
2024	026200090 Housing Benefits Subsidy	13,038.00	14,081.00	14,785.00	15,524.00	Expenditur	Employee Related Cost	026 Human Settlements
2024	026200090 Housing Benefits Subsidy - H Acc.	17,292.00	18,996.00	19,950.00	20,943.00	Expenditur	Employee Related Cost	026 Human Settlements
2024	026260880 Workshops for Housing Staff	217,996.00	150,000.00	157,500.00	165,375.00	Expenditur	Operational Cost	026 Human Settlements
2024	026065121 Operational costs-Accredited Municipalities	- 1,714,520.00	- 1,672,000.00	- 1,772,000.00	- 1,772,000.00	Revenue	Non-exchange Revenue	026 Human Settlements
2024	026261991 Housing Masakhane events	111,660.00	250,000.00	367,500.00	385,875.00	Expenditur	Operational Cost	026 Human Settlements
2024	262621001 Events and Forums	2,004.00	2,000.00	2,100.00	2,205.00	Expenditur	Operational Cost	026 Human Settlements
2024	026 Machinery and Equipment Depreciation	24,372.00	24,372.00	25,103.00	26,107.00	Expenditur	Depreciation and Amortisation	026 Human Settlements
2024	026200060 Overtime	444,754.00	300,000.00	315,000.00	330,750.00	Expenditur	Employee Related Cost	026 Human Settlements
2024	026200060 Overtime - H Acc.	214,969.00	250,000.00	234,925.00	246,671.00	Expenditur	Employee Related Cost	026 Human Settlements

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2024	026 Leased Assets Depreciation	-	-			Expenditur	Depreciation and Amortisation	026 Human Settlements
2024	026055095 Equitable Share	- 2,204,652.00	- 2,204,652.00	- 2,314,885.00	- 2,430,629.00	Revenue	Non-exchange Revenue	026 Human Settlements
2024	026200200 Unemployment Insurance Fund	46,278.00	49,980.00	52,479.00	55,102.00	Expenditur	Employee Related Cost	026 Human Settlements
2024	026200200 Unemployment Insurance Fund - H Acc.	7,620.00	17,003.00	17,853.00	18,745.00	Expenditur	Employee Related Cost	026 Human Settlements
2024	026263010 IT Related Accessories	-	1,000.00	1,050.00	1,102.00	Expenditur	Inventory Consumed	026 Human Settlements
2024	026200140 Pension or Provident Fund	1,081,693.00	1,168,228.00	1,226,639.00	1,287,971.00	Expenditur	Employee Related Cost	026 Human Settlements
2024	026200140 Pension or Provident Fund - H Acc.	319,752.00	330,894.00	347,438.00	275,368.00	Expenditur	Employee Related Cost	026 Human Settlements
2024	026200110 Medical Aid	327,344.00	353,531.00	371,207.00	389,767.00	Expenditur	Employee Related Cost	026 Human Settlements
2024	026200110 Medical Aid - H Acc.	88,992.00	109,783.00	115,272.00	121,035.00	Expenditur	Employee Related Cost	026 Human Settlements
2024	026 Centres Depreciation	105,024.00	105,024.00	108,174.00	111,419.00	Expenditur	Depreciation and Amortisation	026 Human Settlements
2024	026250001 Consultants and Outsourced	2,202,596.00	900,000.00	1,000,000.00	1,000,000.00	Expenditur	Contracted Services	026 Human Settlements
2024	026261752 Housing Sector Plan	654,864.00	200,000.00	600,000.00	600,000.00	Expenditur	Contracted Services	026 Human Settlements
2024	026260570 Insurance General	411,715.00	316,086.00	331,890.00	348,484.00	Expenditur	Operational Cost	026 Human Settlements
2024	026200240 Skills Development Levy	70,000.00	74,200.00	77,910.00	81,805.00	Expenditur	Operational Cost	026 Human Settlements
2024	026 Furniture and Office Equipment Depreciation	12,940.00	12,940.00	13,328.00	13,728.00	Expenditur	Depreciation and Amortisation	026 Human Settlements
2024	026200020 Leave Pay	175,521.00	189,562.00	199,040.00	208,992.00	Expenditur	Employee Related Cost	026 Human Settlements
2024	026200020 Leave Pay - H Acc.	31,764.00	44,149.00	46,356.00	48,674.00	Expenditur	Employee Related Cost	026 Human Settlements
2024	026 Roads Depreciation	30,054.00	30,054.00	30,955.00	32,193.00	Expenditur	Depreciation and Amortisation	026 Human Settlements
2024	026260900 Travel and Subsistence	5,592.00	5,893.00	6,187.00	6,497.00	Expenditur	Operational Cost	026 Human Settlements
2024	026 Transport Assets Depreciation	13,812.00	13,812.00	14,226.00	14,795.00	Expenditur	Depreciation and Amortisation	026 Human Settlements
2024	026260800 Subsidies Selling Schemes	799,996.00	300,000.00	885,354.00	929,622.00	Expenditur	Operational Cost	026 Human Settlements
2024	026260740 Water and Sanitation	153,054.00	165,298.00	173,562.00	182,241.00	Expenditur	Operational Cost	026 Human Settlements
2024	026200180 Travel or Motor Vehicle Allowance	553,987.00	598,305.00	628,220.00	659,631.00	Expenditur	Employee Related Cost	026 Human Settlements
2024	026200180 Travel or Motor Vehicle Allowance - H Acc.	246,428.00	250,438.00	262,959.00	276,107.00	Expenditur	Employee Related Cost	026 Human Settlements
2024	026200010 Bonus	430,203.00	464,619.00	487,849.00	512,242.00	Expenditur	Employee Related Cost	026 Human Settlements
2024	026200010 Bonus - H Acc.	293,263.00	205,596.00	215,875.00	226,669.00	Expenditur	Employee Related Cost	026 Human Settlements
2024	032 Depots Depreciation	33,456.00	33,456.00	34,459.00	35,838.00	Expenditur	Depreciation and Amortisation	Economic Development and Planning (Dept 032)
2024	032 ED EDP Basic Salary and Wages	1,362,667.00	1,471,680.00	1,545,264.00	1,622,527.00	Expenditur	Employee Related Cost	Economic Development and Planning (Dept 032)
2024	032 Livestock Support	96,504.00	100,000.00	105,000.00	110,250.00	Expenditur	Transfers and Subsidies	Economic Development and Planning (Dept 032)
2024	032260985 Community Agriculture Development	309,996.00	400,000.00	420,000.00	441,000.00	Expenditur	Transfers and Subsidies	Economic Development and Planning (Dept 032)
2024	032261724 Trade and Co-operative Development	50,004.00	100,000.00	105,000.00	110,250.00	Expenditur	Transfers and Subsidies	Economic Development and Planning (Dept 032)
2024	032261723 Informal Trader Stalls	99,996.00	150,000.00	157,500.00	165,375.00	Expenditur	Transfers and Subsidies	Economic Development and Planning (Dept 032)
2024	CETA Candidacy - Revenue	- 985,932.00	- 1,000,000.00			Revenue	Non-exchange Revenue	Economic Development and Planning (Dept 032)
2024	032 Generator Diesel	103,508.00	109,097.00	114,551.00	120,279.00	Expenditur	Operational Cost	Economic Development and Planning (Dept 032)
2024	032261996 Emerging Contractors Development Stipend	61,080.00	64,378.00	65,000.00	65,000.00	Expenditur	Contracted Services	Economic Development and Planning (Dept 032)
2024	032200000 Basic Salary and Wages	4,348,948.00	5,131,757.00	4,931,706.00	5,178,291.00	Expenditur	Employee Related Cost	Economic Development and Planning (Dept 032)
2024	032235230 Vehicles and Plant	16,428.00	17,000.00	20,000.00	25,000.00	Expenditur	Contracted Services	Economic Development and Planning (Dept 032)
2024	NDPG Ease of doing business Revenue - Grant	- 5,827,020.00	-			Revenue	Non-exchange Revenue	Economic Development and Planning (Dept 032)
2024	032 ED Workmen's Compensation	14,086.00	14,931.00	15,677.00	16,461.00	Expenditur	Operational Cost	Economic Development and Planning (Dept 032)
2024	032 Workmen's Compensation	59,514.00	63,084.00	66,238.00	69,550.00	Expenditur	Operational Cost	Economic Development and Planning (Dept 032)
2024	032200160 Bargaining Council Levies	2,776.00	2,998.00	3,147.00	3,305.00	Expenditur	Employee Related Cost	Economic Development and Planning (Dept 032)
2024	Natural Resource Management Project- Expenditure	1,692,437.00	-			Expenditur	Transfers and Subsidies	Economic Development and Planning (Dept 032)

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2024	Municipal Employment Initiative Grant- Expenditure	999,996.00	-			Expenditur	Transfers and Subsidies	Economic Development and Planning (Dept 032)
2024	032 ED Bargaining Council Levies	162.00	174.00	182.00	191.00	Expenditur	Employee Related Cost	Economic Development and Planning (Dept 032)
2024	032 Public Ablution Facilities Depreciation	69,192.00	69,192.00	71,267.00	74,118.00	Expenditur	Depreciation and Amortisation	Economic Development and Planning (Dept 032)
2024	032260100 Printing and Stationery	11,904.00	12,546.00	13,173.00	13,831.00	Expenditur	Operational Cost	Economic Development and Planning (Dept 032)
2024	Housing: Social Housing	6,948.00	6,948.00	7,156.00	7,442.00	Expenditur	Depreciation and Amortisation	Economic Development and Planning (Dept 032)
2024	032261530 Tracking Fees	3,420.00	3,693.00	3,877.00	4,071.00	Expenditur	Operational Cost	Economic Development and Planning (Dept 032)
2024	032260200 Cleansing Materials	5,484.00	5,922.00	6,218.00	6,529.00	Expenditur	Inventory Consumed	Economic Development and Planning (Dept 032)
2024	032261100 Protective Clothing	8,772.00	9,473.00	9,946.00	10,443.00	Expenditur	Inventory Consumed	Economic Development and Planning (Dept 032)
2024	032 ED Travel Allowance	186,000.00	200,880.00	210,924.00	221,470.00	Expenditur	Employee Related Cost	Economic Development and Planning (Dept 032)
2024	032200080 Group Life Insurance	45,984.00	49,662.00	52,145.00	54,752.00	Expenditur	Employee Related Cost	Economic Development and Planning (Dept 032)
2024	032 Sport and Recreation Facilities Depreciation	250,202.00	250,202.00	257,708.00	268,016.00	Expenditur	Depreciation and Amortisation	Economic Development and Planning (Dept 032)
2024	032 Computer Equipment Depreciation	233,123.00	233,123.00	240,116.00	249,721.00	Expenditur	Depreciation and Amortisation	Economic Development and Planning (Dept 032)
2024	032 Municipal Offices Depreciation	181,386.00	181,386.00	186,827.00	194,300.00	Expenditur	Depreciation and Amortisation	Economic Development and Planning (Dept 032)
2024	032 Taxi Ranks/Bus Terminals Depreciation	4,764.00	4,764.00	4,906.00	5,103.00	Expenditur	Depreciation and Amortisation	Economic Development and Planning (Dept 032)
2024	032 ED Bonus	119,523.00	129,084.00	135,538.00	142,315.00	Expenditur	Employee Related Cost	Economic Development and Planning (Dept 032)
2024	032200190 Cellular and Telephone Allowance	22,680.00	24,494.00	25,718.00	27,004.00	Expenditur	Employee Related Cost	Economic Development and Planning (Dept 032)
2024	032 Markets Depreciation	47,863.00	47,863.00	49,298.00	51,270.00	Expenditur	Depreciation and Amortisation	Economic Development and Planning (Dept 032)
2024	032 Capital Spares Depreciation	120.00	120.00	123.00	128.00	Expenditur	Depreciation and Amortisation	Economic Development and Planning (Dept 032)
2024	Natural Resource Management Project - Revenue	- 1,692,437.00	-			Revenue	Non-exchange Revenue	Economic Development and Planning (Dept 032)
2024	Municipal Employment Initiative Grant - Revenue	- 999,996.00	-			Revenue	Non-exchange Revenue	Economic Development and Planning (Dept 032)
2024	032200090 Housing Benefits Subsidy	12,600.00	13,608.00	14,288.00	15,002.00	Expenditur	Employee Related Cost	Economic Development and Planning (Dept 032)
2024	032 ED Cellular and Telephone Allowance	14,520.00	15,681.00	16,465.00	17,288.00	Expenditur	Employee Related Cost	Economic Development and Planning (Dept 032)
2024	032 ED Unemployment Insurance	2,253.00	2,433.00	2,554.00	2,682.00	Expenditur	Employee Related Cost	Economic Development and Planning (Dept 032)
2024	032 Museums Depreciation	-	-			Expenditur	Depreciation and Amortisation	Economic Development and Planning (Dept 032)
2024	032065096 Informal Trading Permits	- 255,780.00	- 276,242.00	- 290,054.00	- 304,556.00	Revenue	Non-exchange Revenue	Economic Development and Planning (Dept 032)
2024	032045030 Licence Application Fees	- 279,680.00	- 302,054.00	- 317,156.00	- 333,013.00	Revenue	Non-exchange Revenue	Economic Development and Planning (Dept 032)
2024	032260730 Publicity	170,592.00	200,000.00	315,000.00	330,750.00	Expenditur	Operational Cost	Economic Development and Planning (Dept 032)
2024	032 Tourism E Marketing	50,000.00	100,000.00	210,000.00	220,500.00	Expenditur	Operational Cost	Economic Development and Planning (Dept 032)
2024	032 Machinery and Equipment Depreciation	151,224.00	151,224.00	155,760.00	161,991.00	Expenditur	Depreciation and Amortisation	Economic Development and Planning (Dept 032)
2024	032 Public Open Space Depreciation	128,421.00	128,421.00	132,273.00	137,564.00	Expenditur	Depreciation and Amortisation	Economic Development and Planning (Dept 032)
2024	032200060 Overtime	185,560.00	200,404.00	210,424.00	220,945.00	Expenditur	Employee Related Cost	Economic Development and Planning (Dept 032)
2024	032 Leased Assets Depreciation	-	-	-	-	Expenditur	Depreciation and Amortisation	Economic Development and Planning (Dept 032)
2024	032 Community Facilities Losses	249,996.00	250,000.00	262,500.00	275,625.00	Gains and	Disposal of Fixed and Intangible Asse	Economic Development and Planning (Dept 032)
2024	032055095 Equitable Share	- 11,353,296.00	- 11,353,296.00	- 11,920,961.00	- 12,517,009.00	Revenue	Non-exchange Revenue	Economic Development and Planning (Dept 032)
2024	032200200 Unemployment Insurance Fund	30,292.00	32,715.00	34,350.00	36,068.00	Expenditur	Employee Related Cost	Economic Development and Planning (Dept 032)
2024	032200140 Pension or Provident Fund	636,585.00	687,511.00	721,886.00	757,980.00	Expenditur	Employee Related Cost	Economic Development and Planning (Dept 032)
2024	032200110 Medical Aid	283,784.00	306,486.00	321,810.00	337,900.00	Expenditur	Employee Related Cost	Economic Development and Planning (Dept 032)
2024	032 Centres Depreciation	79,620.00	79,620.00	82,008.00	85,288.00	Expenditur	Depreciation and Amortisation	Economic Development and Planning (Dept 032)
2024	032261803 Tourism Event Support	706,572.00	706,572.00	800,000.00	800,000.00	Expenditur	Contracted Services	Economic Development and Planning (Dept 032)
2024	032261997 Tourism Development	157,956.00	175,000.00	150,000.00	150,000.00	Expenditur	Contracted Services	Economic Development and Planning (Dept 032)
2024	032262005 LED Strategy	210,600.00	300,000.00	300,000.00	300,000.00	Expenditur	Contracted Services	Economic Development and Planning (Dept 032)
2024	032260982 Economic Development and Growth	93,072.00	100,000.00	100,000.00	100,000.00	Expenditur	Contracted Services	Economic Development and Planning (Dept 032)

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2024	032261998 Radical Economic Programme	200,000.00	210,000.00	220,000.00	220,000.00	Expenditur	Contracted Services	Economic Development and Planning (Dept 032)
2024	032235651 KDM Markets Maintenance	166,380.00	174,380.00	175,000.00	175,000.00	Expenditur	Contracted Services	Economic Development and Planning (Dept 032)
2024	032262000 Shakashead Business Hive	43,812.00	50,000.00	55,000.00	60,000.00	Expenditur	Contracted Services	Economic Development and Planning (Dept 032)
2024	032260983 Informal Trade Business Support	270,612.00	50,000.00	60,000.00	60,000.00	Expenditur	Contracted Services	Economic Development and Planning (Dept 032)
2024	032261824 KDM Small Business Week	263,256.00	250,000.00	300,000.00	300,000.00	Expenditur	Contracted Services	Economic Development and Planning (Dept 032)
2024	032261825 SMME Development	150,000.00	150,000.00	150,000.00	150,000.00	Expenditur	Contracted Services	Economic Development and Planning (Dept 032)
2024	032261826 LED Start Up Projects	368,556.00	1,000,000.00	1,000,000.00	1,000,000.00	Expenditur	Contracted Services	Economic Development and Planning (Dept 032)
2024	Intermediary City Programme	105,300.00	100,000.00	100,000.00	100,000.00	Expenditur	Contracted Services	Economic Development and Planning (Dept 032)
2024	SMME Business Infrastructure Programme	10,944.00	11,534.00	12,000.00	12,000.00	Expenditur	Contracted Services	Economic Development and Planning (Dept 032)
2024	032260570 Insurance General	149,712.00	99,947.00	104,944.00	110,191.00	Expenditur	Operational Cost	Economic Development and Planning (Dept 032)
2024	032 ED Skills Development Levy	18,534.00	19,646.00	20,628.00	21,659.00	Expenditur	Operational Cost	Economic Development and Planning (Dept 032)
2024	032 Skills Development Levy	70,979.00	75,237.00	78,998.00	82,948.00	Expenditur	Operational Cost	Economic Development and Planning (Dept 032)
2024	Nokukhanya Tourism Node Project	250,000.00	263,500.00	276,675.00	290,508.00	Expenditur	Transfers and Subsidies	Economic Development and Planning (Dept 032)
2024	CETA Candidacy - Expenditure	985,932.00	1,000,000.00			Expenditur	Transfers and Subsidies	Economic Development and Planning (Dept 032)
2024	032 Furniture and Equipment Depreciation	562,505.00	562,505.00	579,380.00	602,555.00	Expenditur	Depreciation and Amortisation	Economic Development and Planning (Dept 032)
2024	032260984 Tourism Heritage	200,004.00	220,000.00	231,000.00	242,550.00	Expenditur	Transfers and Subsidies	Economic Development and Planning (Dept 032)
2024	032 MV Substations Depreciation	-	-			Expenditur	Depreciation and Amortisation	Economic Development and Planning (Dept 032)
2024	032 ED Pension	298,143.00	321,994.00	338,093.00	354,998.00	Expenditur	Employee Related Cost	Economic Development and Planning (Dept 032)
2024	032200020 Leave Pay	276,592.00	298,719.00	313,654.00	329,337.00	Expenditur	Employee Related Cost	Economic Development and Planning (Dept 032)
2024	032261692 Ballito Pro expenditure	9,500,000.00	10,000,000.00	11,000,000.00	11,000,000.00	Expenditur	Contracted Services	Economic Development and Planning (Dept 032)
2024	032 Roads Depreciation	208,332.00	208,332.00	214,581.00	223,165.00	Expenditur	Depreciation and Amortisation	Economic Development and Planning (Dept 032)
2024	032260900 Travel and Subsistence	3,336.00	3,516.00	3,691.00	3,876.00	Expenditur	Operational Cost	Economic Development and Planning (Dept 032)
2024	032 Transport Assets Depreciation	55,740.00	55,740.00	57,412.00	59,708.00	Expenditur	Depreciation and Amortisation	Economic Development and Planning (Dept 032)
2024	EDP Mr Price Pro Income	- 860,208.00	- 50,000.00	- 53,000.00	- 56,180.00	Revenue	Exchange Revenue	Economic Development and Planning (Dept 032)
2024	032 Libraries Depreciation	2,946.00	2,946.00	3,034.00	3,155.00	Expenditur	Depreciation and Amortisation	Economic Development and Planning (Dept 032)
2024	NDPG Ease of doing business Expediture - Grant	5,827,020.00	3,000,000.00	-		Expenditur	Contracted Services	Economic Development and Planning (Dept 032)
2024	032260740 Water and Sanitation	344,340.00	371,887.00	390,481.00	410,005.00	Expenditur	Operational Cost	Economic Development and Planning (Dept 032)
2024	032200180 Travel or Motor Vehicle Allowance	115,083.00	124,289.00	130,503.00	137,028.00	Expenditur	Employee Related Cost	Economic Development and Planning (Dept 032)
2024	032200010 Bonus	288,166.00	311,219.00	326,779.00	343,118.00	Expenditur	Employee Related Cost	Economic Development and Planning (Dept 032)
2024	032 Solid Waste Depreciation	804.00	804.00	828.00	861.00	Expenditur	Depreciation and Amortisation	Economic Development and Planning (Dept 032)
2024	155200000 Basic Salary and Wages	8,955,595.00	10,567,601.00	10,155,644.00	10,663,426.00	Expenditur	Employee Related Cost	Building Control (Dept 155)
2024	155200230 Workmen's Compensation	124,488.00	131,957.00	138,554.00	145,482.00	Expenditur	Operational Cost	Building Control (Dept 155)
2024	155200160 Bargaining Council Levies	4,433.00	4,787.00	5,026.00	5,277.00	Expenditur	Employee Related Cost	Building Control (Dept 155)
2024	155260100 Printing and Stationery	197,544.00	177,544.00	207,421.00	217,792.00	Expenditur	Operational Cost	Building Control (Dept 155)
2024	155260200 Cleansing Materials	86,556.00	70,000.00	73,500.00	77,175.00	Expenditur	Inventory Consumed	Building Control (Dept 155)
2024	155261100 Protective Clothing	36,340.00	80,000.00	84,000.00	88,200.00	Expenditur	Inventory Consumed	Building Control (Dept 155)
2024	155200080 Group Life Insurance	115,430.00	124,664.00	130,897.00	137,442.00	Expenditur	Employee Related Cost	Building Control (Dept 155)
2024	155 Computer Equipment Depreciation	14,544.00	14,544.00	14,980.00	15,579.00	Expenditur	Depreciation and Amortisation	Building Control (Dept 155)
2024	155200190 Cellular and Telephone Allowance	79,760.00	86,140.00	90,447.00	94,969.00	Expenditur	Employee Related Cost	Building Control (Dept 155)
2024	155200090 Housing Benefits Subsidy	42,246.00	45,625.00	47,906.00	50,301.00	Expenditur	Employee Related Cost	Building Control (Dept 155)
2024	155262023 BCO Convention	15,000.00	55,000.00	57,750.00	60,637.00	Expenditur	Operational Cost	Building Control (Dept 155)
2024	155261737 Awareness Programme	5,472.00	8,000.00	8,400.00	8,820.00	Expenditur	Operational Cost	Building Control (Dept 155)

Budg Yr for Fin Yr 2024	Segment Desc	Total Budget	Final Draft 2024/25 Budget	2025/26 Draft Budget	2026/27 Draft Budget	Item Lvl 1	Item Lvl 2	
2024	155261665 Advertising Outdoor	16,428.00	17,315.00	18,180.00	19,089.00	Expenditur	Operational Cost	Building Control (Dept 155)
2024	155 Machinery and Equipment Depreciation	1,248.00	1,248.00	1,285.00	1,336.00	Expenditur	Depreciation and Amortisation	Building Control (Dept 155)
2024	155010040 Fees Building Plans	- 11,733,588.00	- 11,500,000.00	- 12,190,000.00	- 12,921,400.00	Revenue	Exchange Revenue	Building Control (Dept 155)
2024	155200060 Overtime	55,773.00	60,234.00	63,245.00	66,407.00	Expenditur	Employee Related Cost	Building Control (Dept 155)
2024	155055095 Equitable Share	- 925,332.00	- 925,332.00	- 971,599.00	- 1,020,179.00	Revenue	Non-exchange Revenue	Building Control (Dept 155)
2024	155200200 Unemployment Insurance Fund	50,490.00	54,529.00	57,255.00	60,118.00	Expenditur	Employee Related Cost	Building Control (Dept 155)
2024	155060385 Advertising Application Fees	- 3,928,652.00	- 3,800,000.00	- 4,028,000.00	- 4,269,680.00	Revenue	Exchange Revenue	Building Control (Dept 155)
2024	155200140 Pension Superannuation	1,472,790.00	1,590,613.00	1,670,143.00	1,753,650.00	Expenditur	Employee Related Cost	Building Control (Dept 155)
2024	155200110 Medical Aid	909,197.00	981,932.00	1,031,028.00	1,082,580.00	Expenditur	Employee Related Cost	Building Control (Dept 155)
2024	155200240 Skills Development Levy	103,931.00	109,831.00	115,322.00	121,088.00	Expenditur	Operational Cost	Building Control (Dept 155)
2024	155 Furniture and Office Equipment Depreciation	6,093.00	6,093.00	6,275.00	6,526.00	Expenditur	Depreciation and Amortisation	Building Control (Dept 155)
2024	155200020 Leave Pay	443,552.00	479,036.00	502,987.00	528,137.00	Expenditur	Employee Related Cost	Building Control (Dept 155)
2024	155010110 Sale of Maps Plans	- 11,508.00	- 25,000.00	- 26,500.00	- 28,090.00	Revenue	Exchange Revenue	Building Control (Dept 155)
2024	155260900 Travel and Subsistence	804.00	1,000.00	1,050.00	1,102.00	Expenditur	Operational Cost	Building Control (Dept 155)
2024	155 Transport Assets Depreciation	-	-			Expenditur	Depreciation and Amortisation	Building Control (Dept 155)
2024	GIS Licencing	550,000.00	300,000.00	300,000.00	300,000.00	Expenditur	Contracted Services	Building Control (Dept 155)
2024	155200180 Travel or Motor Vehicle Allowance	1,788,198.00	1,931,253.00	2,027,815.00	2,129,206.00	Expenditur	Employee Related Cost	Building Control (Dept 155)
2024	155200180 Travel or Motor Vehicle Allowance	-	-	-	-	Expenditur	Employee Related Cost	Building Control (Dept 155)
2024	155200010 Bonus	720,730.00	778,388.00	817,307.00	858,172.00	Expenditur	Employee Related Cost	Building Control (Dept 155)
2024	154 Depots Depreciation	2,460.00	2,460.00	2,533.00	2,635.00	Expenditur	Depreciation and Amortisation	Town Planning (Dept 154)
2024	154261786 Professional Subscriptions	70,000.00	55,000.00	57,750.00	60,637.00	Expenditur	Operational Cost	Town Planning (Dept 154)
2024	154260810 Sundry Oils and Fuel	60,876.00	60,876.00	63,919.00	67,115.00	Expenditur	Operational Cost	Town Planning (Dept 154)
2024	Illegal Unauthorised Use	- 11,000,004.00	- 11,880,004.00	- 12,474,004.00	- 13,097,704.00	Revenue	Non-exchange Revenue	Town Planning (Dept 154)
2024	154260070 Lease Office Machinery and Equipment	85,040.00	91,843.00	96,435.00	101,256.00	Expenditur	Operating Leases	Town Planning (Dept 154)
2024	154235010 Buildings and Fences Maintenance	15,600.00	15,000.00	10,000.00	15,000.00	Expenditur	Contracted Services	Town Planning (Dept 154)
2024	154200000 Basic Salary and Wages	4,327,755.00	5,106,750.00	4,907,673.00	5,153,057.00	Expenditur	Employee Related Cost	Town Planning (Dept 154)
2024	154235230 Vehicles and Plant	32,856.00	30,000.00	32,000.00	35,000.00	Expenditur	Contracted Services	Town Planning (Dept 154)
2024	154235210 Tools and Equipment	420.00	500.00	1,000.00	2,000.00	Expenditur	Contracted Services	Town Planning (Dept 154)
2024	154200230 Workmen's Compensation	49,538.00	52,510.00	55,135.00	57,892.00	Expenditur	Operational Cost	Town Planning (Dept 154)
2024	154200160 Bargaining Council Levies	1,611.00	1,739.00	1,825.00	1,917.00	Expenditur	Employee Related Cost	Town Planning (Dept 154)
2024	154 Licence and Rights Depreciation	900.00	900.00	927.00	964.00	Expenditur	Depreciation and Amortisation	Town Planning (Dept 154)
2024	154261738 GIS Printing	25,368.00	25,368.00	26,636.00	27,968.00	Expenditur	Operational Cost	Town Planning (Dept 154)
2024	154261530 Tracking Fees	1,716.00	1,853.00	1,945.00	2,042.00	Expenditur	Operational Cost	Town Planning (Dept 154)
2024	154260200 Cleansing Materials	68,940.00	60,000.00	63,000.00	66,150.00	Expenditur	Inventory Consumed	Town Planning (Dept 154)
2024	154060360 Roads Master Plan	- 1,723,224.00	- 1,850,000.00	- 1,961,000.00	- 2,078,660.00	Revenue	Exchange Revenue	Town Planning (Dept 154)
2024	154200080 Group Life Insurance	32,654.00	35,266.00	37,029.00	38,880.00	Expenditur	Employee Related Cost	Town Planning (Dept 154)
2024	154 Computer Equipment Depreciation	31,032.00	31,032.00	31,962.00	33,241.00	Expenditur	Depreciation and Amortisation	Town Planning (Dept 154)
2024	Enforcement Policies Review	383,292.00	402,456.60	400,000.00	400,000.00	Expenditur	Contracted Services	Town Planning (Dept 154)
2024	Enforcement Implementation	848,724.00	891,160.00	895,000.00	895,000.00	Expenditur	Contracted Services	Town Planning (Dept 154)
2024	154261595 Ethembeni/Charlottdale Prec. P	263,256.00	350,000.00	350,000.00	350,000.00	Expenditur	Contracted Services	Town Planning (Dept 154)
2024	Umhlali / Shakaskraal Renewal Plan	-	35,000.00	40,000.00	45,000.00	Expenditur	Contracted Services	Town Planning (Dept 154)
2024	154262020 KDM CBD Regeneration	-	50,000.00	50,000.00	50,000.00	Expenditur	Contracted Services	Town Planning (Dept 154)

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2024	154200190 Cellular and Telephone Allowance	29,040.00	31,363.00	32,931.00	34,577.00	Expenditur	Employee Related Cost	Town Planning (Dept 154)
2024	154262015 Municipal Planning and appeals Tribunals fees	850,000.00	750,000.00	750,000.00	750,000.00	Expenditur	Contracted Services	Town Planning (Dept 154)
2024	Town Planning Fees Encroachment 154010120	- 431,560.00	- 350,000.00	- 371,000.00	- 393,260.00	Revenue	Exchange Revenue	Town Planning (Dept 154)
2024	154200090 Housing Benefits Subsidy	27,906.00	30,138.00	31,644.00	33,227.00	Expenditur	Employee Related Cost	Town Planning (Dept 154)
2024	154260160 Conferences and Workshops	120,112.00	85,000.00	89,250.00	93,712.00	Expenditur	Operational Cost	Town Planning (Dept 154)
2024	154262022 GIS Intergration	318,556.00	368,556.00	386,983.00	406,332.00	Expenditur	Operational Cost	Town Planning (Dept 154)
2024	154261737 Awareness Programme	2,184.00	5,000.00	5,250.00	5,512.00	Expenditur	Operational Cost	Town Planning (Dept 154)
2024	154262021 Outdoor Advertising Revenue Enhancement	32,856.00	28,000.00	29,400.00	30,870.00	Expenditur	Operational Cost	Town Planning (Dept 154)
2024	154 Machinery and Equipment Depreciation	5,681.00	5,681.00	5,851.00	6,085.00	Expenditur	Depreciation and Amortisation	Town Planning (Dept 154)
2024	154 Leased Assets Depreciation	-	-			Expenditur	Depreciation and Amortisation	Town Planning (Dept 154)
2024	154 Community Facilities Losses	249,996.00	250,000.00	262,500.00	275,625.00	Gains and	Disposal of Fixed and Intangible Ass	Town Planning (Dept 154)
2024	154055095 Equitable Share	- 7,667,388.00	- 7,667,388.00	- 8,050,757.00	- 8,453,295.00	Revenue	Non-exchange Revenue	Town Planning (Dept 154)
2024	154200200 Unemployment Insurance Fund	19,333.00	20,879.00	21,922.00	23,019.00	Expenditur	Employee Related Cost	Town Planning (Dept 154)
2024	Town Planning Advertising 154060350	- 2,445,752.00	- 2,300,000.00	- 2,438,000.00	- 2,584,280.00	Revenue	Exchange Revenue	Town Planning (Dept 154)
2024	154200140 Pension or Provident Fund	765,312.00	826,536.00	867,862.00	911,255.00	Expenditur	Employee Related Cost	Town Planning (Dept 154)
2024	154200110 Medical Aid	287,018.00	309,979.00	325,477.00	341,751.00	Expenditur	Employee Related Cost	Town Planning (Dept 154)
2024	154 Centres Depreciation	-	-			Expenditur	Depreciation and Amortisation	Town Planning (Dept 154)
2024	154262019 ICLEI Co-Funding	54,756.00	55,000.00	55,000.00	55,000.00	Expenditur	Contracted Services	Town Planning (Dept 154)
2024	154261705 KDM Lums	-	180,000.00	180,000.00	180,000.00	Expenditur	Contracted Services	Town Planning (Dept 154)
2024	154262017 EDRMS and Plan Tracking Implementation	-	21,900.00	22,000.00	22,000.00	Expenditur	Contracted Services	Town Planning (Dept 154)
2024	154261700 SDF Review	-	175,000.00	180,000.00	180,000.00	Expenditur	Contracted Services	Town Planning (Dept 154)
2024	154261828 Spluma Implementation	150,000.00	170,000.00	180,000.00	180,000.00	Expenditur	Contracted Services	Town Planning (Dept 154)
2024	154260570 Insurance General	233,414.00	157,549.00	165,426.00	173,697.00	Expenditur	Operational Cost	Town Planning (Dept 154)
2024	154200240 Skills Development Levy	48,828.00	48,828.00	51,269.00	53,832.00	Expenditur	Operational Cost	Town Planning (Dept 154)
2024	154 Furniture and Office Equipment Depreciation	129,170.00	129,170.00	133,045.00	138,366.00	Expenditur	Depreciation and Amortisation	Town Planning (Dept 154)
2024	Town Planning Verge Deposit 154060340	- 177,480.00	- 180,000.00	- 189,000.00	- 198,450.00	Revenue	Exchange Revenue	Town Planning (Dept 154)
2024	154200020 Leave Pay	108,844.00	117,551.00	123,428.00	129,599.00	Expenditur	Employee Related Cost	Town Planning (Dept 154)
2024	154 Roads Depreciation	32,040.00	32,040.00	33,001.00	34,321.00	Expenditur	Depreciation and Amortisation	Town Planning (Dept 154)
2024	154260900 Travel and Subsistence	8,592.00	8,592.00	9,021.00	9,472.00	Expenditur	Operational Cost	Town Planning (Dept 154)
2024	Precinct Plans - Rapid Management Urbanisation Areas	-	3,500.00	4,000.00	4,000.00	Expenditur	Contracted Services	Town Planning (Dept 154)
2024	154200180 Travel or Motor Vehicle Allowance	404,524.00	436,885.00	458,729.00	481,665.00	Expenditur	Employee Related Cost	Town Planning (Dept 154)
2024	154200010 Bonus	360,597.00	389,444.00	408,916.00	429,362.00	Expenditur	Employee Related Cost	Town Planning (Dept 154)
2024	154060370 GIS Income	- 5,760.00	- 14,000.00	- 14,840.00	- 15,730.00	Revenue	Exchange Revenue	Town Planning (Dept 154)
2024	153200000 Basic Salary and Wages	8,773,466.00	10,352,689.00	9,949,110.00	10,446,565.00	Expenditur	Employee Related Cost	Development Control (Dept 153)
2024	153200230 Workmen's Compensation	90,033.00	95,434.00	100,205.00	105,215.00	Expenditur	Operational Cost	Development Control (Dept 153)
2024	153200160 Bargaining Council Levies	2,549.00	2,752.00	2,889.00	3,034.00	Expenditur	Employee Related Cost	Development Control (Dept 153)
2024	153260100 Printing and Stationery	57,912.00	57,912.00	60,807.00	63,847.00	Expenditur	Operational Cost	Development Control (Dept 153)
2024	153261100 Protective Clothing	22,436.00	30,000.00	31,500.00	33,075.00	Expenditur	Inventory Consumed	Development Control (Dept 153)
2024	153010260 Town Planning Fee	- 1,773,108.00	- 1,500,000.00	- 1,590,000.00	- 1,685,400.00	Revenue	Exchange Revenue	Development Control (Dept 153)
2024	153200080 Group Life Insurance	90,538.00	97,781.00	102,670.00	107,803.00	Expenditur	Employee Related Cost	Development Control (Dept 153)
2024	153200190 Cellular and Telephone Allowance	91,863.00	99,212.00	104,172.00	109,381.00	Expenditur	Employee Related Cost	Development Control (Dept 153)
2024	153200090 Housing Benefits Subsidy	16,997.00	18,356.00	19,273.00	20,237.00	Expenditur	Employee Related Cost	Development Control (Dept 153)

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2024	153261737 Awareness Programme	5,472.00	5,472.00	5,745.00	6,032.00	Expenditur	Operational Cost	Development Control (Dept 153)
2024	153261701 Street Naming Activities	54,768.00	54,768.00	57,506.00	60,381.00	Expenditur	Operational Cost	Development Control (Dept 153)
2024	153200060 Overtime: Structured	41,530.00	44,852.00	47,094.00	49,449.00	Expenditur	Employee Related Cost	Development Control (Dept 153)
2024	153055095 Equitable Share	- 877,896.00	- 877,896.00	- 921,791.00	- 967,881.00	Revenue	Non-exchange Revenue	Development Control (Dept 153)
2024	153200200 Unemployment Insurance Fund	39,492.00	42,651.00	44,783.00	47,022.00	Expenditur	Employee Related Cost	Development Control (Dept 153)
2024	153200140 Pension or Provident Fund	1,676,340.00	1,810,447.00	1,900,969.00	1,996,017.00	Expenditur	Employee Related Cost	Development Control (Dept 153)
2024	153200110 Medical Aid	691,329.00	746,635.00	783,966.00	823,165.00	Expenditur	Employee Related Cost	Development Control (Dept 153)
2024	153261681 KDM Land Use Survy	26,328.00	20,000.00	25,000.00	25,000.00	Expenditur	Contracted Services	Development Control (Dept 153)
2024	153200240 Skills Development Levy	72,114.00	72,114.00	75,719.00	79,505.00	Expenditur	Operational Cost	Development Control (Dept 153)
2024	153200020 Leave Pay	267,050.00	288,414.00	302,834.00	317,976.00	Expenditur	Employee Related Cost	Development Control (Dept 153)
2024	153260900 Travel and Subsistence	2,040.00	2,040.00	2,142.00	2,249.00	Expenditur	Operational Cost	Development Control (Dept 153)
2024	Transportation Plans	250,008.00	200,000.00	200,000.00	200,000.00	Expenditur	Contracted Services	Development Control (Dept 153)
2024	Coastal Management Plan Review	-	230,000.00	300,000.00	300,000.00	Expenditur	Contracted Services	Development Control (Dept 153)
2024	Ballito Village Precinct Plan review	-	35,000.00	50,000.00	50,000.00	Expenditur	Contracted Services	Development Control (Dept 153)
2024	153200180 Travel or Motor Vehicle Allowance	1,514,533.00	1,635,695.00	1,717,479.00	1,803,353.00	Expenditur	Employee Related Cost	Development Control (Dept 153)
2024	153200010 Bonus	660,289.00	713,112.00	748,767.00	786,205.00	Expenditur	Employee Related Cost	Development Control (Dept 153)
2024	022260120 By Laws Promulgations	210,600.00	221,972.00	220,000.00	220,000.00	Expenditur	Contracted Services	Municipal Managers Office (Dept 022)
2024	MUNICIPAL MANAGERS OFFICE UIF 022200200	2,412.00	2,604.00	2,734.00	2,870.00	Expenditur	Employee Related Cost	Municipal Managers Office (Dept 022)
2024	022 MM Bonus	142,307.00	153,691.00	161,375.00	169,444.00	Expenditur	Employee Related Cost	Municipal Managers Office (Dept 022)
2024	022261812 Masakhane Campaign	285,408.00	300,000.00	315,000.00	330,750.00	Expenditur	Transfers and Subsidies	Municipal Managers Office (Dept 022)
2024	022 Albinism Support	59,302.00	50,000.00	52,500.00	55,125.00	Expenditur	Transfers and Subsidies	Municipal Managers Office (Dept 022)
2024	HIV/AIDS Treatment Awareness workshop	-	-			Expenditur	Transfers and Subsidies	Municipal Managers Office (Dept 022)
2024	Reed Dance	130,000.00	130,000.00	136,500.00	143,325.00	Expenditur	Transfers and Subsidies	Municipal Managers Office (Dept 022)
2024	Older persons Aid	600,004.00	200,000.00	210,000.00	220,500.00	Expenditur	Transfers and Subsidies	Municipal Managers Office (Dept 022)
2024	16 days of activism	150,000.00	150,000.00	157,500.00	165,375.00	Expenditur	Transfers and Subsidies	Municipal Managers Office (Dept 022)
2024	War room establishment	996.00	1,000.00	1,050.00	1,102.00	Expenditur	Transfers and Subsidies	Municipal Managers Office (Dept 022)
2024	ECD support	-	-			Expenditur	Transfers and Subsidies	Municipal Managers Office (Dept 022)
2024	Local Drug Action Committee	-	-			Expenditur	Transfers and Subsidies	Municipal Managers Office (Dept 022)
2024	022 Disability Support	350,004.00	350,000.00	367,500.00	385,875.00	Expenditur	Transfers and Subsidies	Municipal Managers Office (Dept 022)
2024	INTERGOVT RELATIONS PROGRAM	105,000.00	100,000.00	105,000.00	110,250.00	Expenditur	Transfers and Subsidies	Municipal Managers Office (Dept 022)
2024	022 261120 Membership / Affiliation fees	52,656.00	55,499.00	58,273.00	61,187.00	Expenditur	Operational Cost	Municipal Managers Office (Dept 022)
2024	022 Mayoral Outreach	410,004.00	350,000.00	367,500.00	385,875.00	Expenditur	Transfers and Subsidies	Municipal Managers Office (Dept 022)
2024	022 Photocopier rentals leases	5,448.00	5,883.00	6,177.00	6,486.00	Expenditur	Operating Leases	Municipal Managers Office (Dept 022)
2024	022200000 Basic Salary and Wages	11,933,573.00	14,081,615.00	13,532,670.00	14,209,304.00	Expenditur	Employee Related Cost	Municipal Managers Office (Dept 022)
2024	022 ED Cellular and Telephone Allowance	14,520.00	15,681.00	16,465.00	17,288.00	Expenditur	Employee Related Cost	Municipal Managers Office (Dept 022)
2024	022 MM Workmen's Compensation	17,621.00	18,678.00	19,611.00	20,592.00	Expenditur	Operational Cost	Municipal Managers Office (Dept 022)
2024	022 ED Workmen's Compensation	14,096.00	14,941.00	15,688.00	16,472.00	Expenditur	Operational Cost	Municipal Managers Office (Dept 022)
2024	022 Workmen's Compensation	135,765.00	143,910.00	151,105.00	158,660.00	Expenditur	Operational Cost	Municipal Managers Office (Dept 022)
2024	022200160 Bargaining Council Levies	4,920.00	5,313.00	5,578.00	5,857.00	Expenditur	Employee Related Cost	Municipal Managers Office (Dept 022)
2024	022 Adhoc Grant in Aid	367,504.00	350,000.00	367,500.00	385,875.00	Expenditur	Transfers and Subsidies	Municipal Managers Office (Dept 022)
2024	022 ED Unemployment Insurance	2,253.00	2,433.00	2,554.00	2,682.00	Expenditur	Employee Related Cost	Municipal Managers Office (Dept 022)
2024	022 ED Corporate Governance Basic Salary and Wages	1,430,074.00	1,544,479.00	1,621,702.00	1,702,788.00	Expenditur	Employee Related Cost	Municipal Managers Office (Dept 022)

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2024	022260100 Printing and Stationery	15,688.00	16,535.00	17,361.00	18,229.00	Expenditur	Operational Cost	Municipal Managers Office (Dept 022)
2024	022 ED Bargaining Council Levies	162.00	174.00	182.00	191.00	Expenditur	Employee Related Cost	Municipal Managers Office (Dept 022)
2024	022260200 Cleansing Materials	13,288.00	14,351.00	15,068.00	15,821.00	Expenditur	Inventory Consumed	Municipal Managers Office (Dept 022)
2024	022200080 Group Life Insurance	179,190.00	193,525.00	203,201.00	213,361.00	Expenditur	Employee Related Cost	Municipal Managers Office (Dept 022)
2024	022 Computer Equipment Depreciation	20,496.00	20,496.00	21,110.00	21,955.00	Expenditur	Depreciation and Amortisation	Municipal Managers Office (Dept 022)
2024	022 Municipal Offices Depreciation	12,720.00	12,720.00	13,101.00	13,625.00	Expenditur	Depreciation and Amortisation	Municipal Managers Office (Dept 022)
2024	022200190 Cellular and Telephone Allowance	135,411.00	146,243.00	153,555.00	161,232.00	Expenditur	Employee Related Cost	Municipal Managers Office (Dept 022)
2024	022260640 Legal Services	7,500,008.00	5,000,000.00	5,000,000.00	5,000,000.00	Expenditur	Contracted Services	Municipal Managers Office (Dept 022)
2024	022260641 Legal Fees -Forensic Investigations	2,000,000.00	1,000,000.00	500,000.00	500,000.00	Expenditur	Contracted Services	Municipal Managers Office (Dept 022)
2024	022 ED Pension	311,444.00	336,359.00	353,176.00	370,835.00	Expenditur	Employee Related Cost	Municipal Managers Office (Dept 022)
2024	022261766 Operation Sukuma Sakhe	2,148,750.00	1,500,000.00	1,575,000.00	1,653,750.00	Expenditur	Transfers and Subsidies	Municipal Managers Office (Dept 022)
2024	022 ED Travel Allowance	135,000.00	145,800.00	153,090.00	160,744.00	Expenditur	Employee Related Cost	Municipal Managers Office (Dept 022)
2024	022200090 Housing Benefits Subsidy	55,548.00	59,991.00	62,990.00	66,140.00	Expenditur	Employee Related Cost	Municipal Managers Office (Dept 022)
2024	022 MM Bargaining Council Levies	162.00	174.00	182.00	191.00	Expenditur	Employee Related Cost	Municipal Managers Office (Dept 022)
2024	022 MM Cellular and Telephone Allowance	17,160.00	18,532.00	19,458.00	20,431.00	Expenditur	Employee Related Cost	Municipal Managers Office (Dept 022)
2024	Nelson Mandela Day	-	-			Expenditur	Operational Cost	Municipal Managers Office (Dept 022)
2024	Womens Month	150,000.00	150,000.00	157,500.00	165,375.00	Expenditur	Operational Cost	Municipal Managers Office (Dept 022)
2024	022 Machinery and Equipment Depreciation	28,392.00	28,392.00	29,243.00	30,413.00	Expenditur	Depreciation and Amortisation	Municipal Managers Office (Dept 022)
2024	022 ED Bonus	104,918.00	113,311.00	118,976.00	124,925.00	Expenditur	Employee Related Cost	Municipal Managers Office (Dept 022)
2024	022200060 Overtime	452,848.00	25,332.00	513,528.00	539,205.00	Expenditur	Employee Related Cost	Municipal Managers Office (Dept 022)
2024	022 Leased Assets Depreciation	-	-			Expenditur	Depreciation and Amortisation	Municipal Managers Office (Dept 022)
2024	022055095 Equitable Share	- 5,100,864.00	- 5,100,864.00	- 5,355,907.00	- 5,623,702.00	Revenue	Non-exchange Revenue	Municipal Managers Office (Dept 022)
2024	022200200 UIF	68,752.00	74,252.00	77,964.00	81,862.00	Expenditur	Employee Related Cost	Municipal Managers Office (Dept 022)
2024	022200140 Pension or Provident Fund	2,516,534.00	2,717,856.00	2,853,748.00	2,996,436.00	Expenditur	Employee Related Cost	Municipal Managers Office (Dept 022)
2024	022200110 Medical Aid	731,035.00	789,517.00	828,992.00	870,442.00	Expenditur	Employee Related Cost	Municipal Managers Office (Dept 022)
2024	022200110 Medical Aid MM	93,104.00	100,552.00	105,579.00	110,858.00	Expenditur	Employee Related Cost	Municipal Managers Office (Dept 022)
2024	022 MM Basic Salary and Wages	1,533,336.00	1,656,002.00	1,738,802.00	1,825,742.00	Expenditur	Employee Related Cost	Municipal Managers Office (Dept 022)
2024	022261782 Inter Relations Programmes	-	-			Expenditur	Contracted Services	Municipal Managers Office (Dept 022)
2024	022260570 Insurance General	130,279.00	86,973.00	91,321.00	95,887.00	Expenditur	Operational Cost	Municipal Managers Office (Dept 022)
2024	022 ED Skills Development Levy	15,756.00	16,701.00	17,536.00	18,412.00	Expenditur	Operational Cost	Municipal Managers Office (Dept 022)
2024	022 MM Skills Development Levy	24,195.00	25,646.00	26,928.00	28,274.00	Expenditur	Operational Cost	Municipal Managers Office (Dept 022)
2024	022 Skills Development Levy	114,016.00	120,856.00	126,898.00	133,243.00	Expenditur	Operational Cost	Municipal Managers Office (Dept 022)
2024	022 Furniture and Office Equipment Depreciation	1,556.00	1,556.00	1,602.00	1,666.00	Expenditur	Depreciation and Amortisation	Municipal Managers Office (Dept 022)
2024	022200020 Leave Pay	168,599.00	182,086.00	191,190.00	200,749.00	Expenditur	Employee Related Cost	Municipal Managers Office (Dept 022)
2024	022 Gender interventions	-	-			Expenditur	Contracted Services	Municipal Managers Office (Dept 022)
2024	022260900 Travel and Subsistence	8,840.00	9,317.00	9,782.00	10,271.00	Expenditur	Operational Cost	Municipal Managers Office (Dept 022)
2024	022 Transport Assets Depreciation	1,224.00	1,224.00	1,260.00	1,311.00	Expenditur	Depreciation and Amortisation	Municipal Managers Office (Dept 022)
2024	Complaints Management	80,000.00	84,320.00	85,000.00	85,000.00	Expenditur	Contracted Services	Municipal Managers Office (Dept 022)
2024	Risk Management Committee	104,240.00	109,868.00	100,000.00	100,000.00	Expenditur	Contracted Services	Municipal Managers Office (Dept 022)
2024	Business Continuity Planning	-	-			Expenditur	Contracted Services	Municipal Managers Office (Dept 022)
2024	Risk Management Services (Risk Assessments Capacitation of Risk (	70,000.00	70,000.00	50,000.00	50,000.00	Expenditur	Contracted Services	Municipal Managers Office (Dept 022)
2024	022260740 Water and Sanitation	2,760.00	2,980.00	3,129.00	3,285.00	Expenditur	Operational Cost	Municipal Managers Office (Dept 022)

Budg Yr for Fin Yr 2024	Segment Desc	Total Budget	Final Draft 2024/25 Budget	2025/26 Draft Budget	2026/27 Draft Budget	Item Lvl 1	Item Lvl 2	
2024	022 MM Travel Allowance	96,000.00	103,680.00	108,864.00	114,307.00	Expenditur	Employee Related Cost	Municipal Managers Office (Dept 022)
2024	022200180 Travel or Motor Vehicle Allowance	1,118,667.00	1,208,160.00	1,268,568.00	1,331,996.00	Expenditur	Employee Related Cost	Municipal Managers Office (Dept 022)
2024	022 MM Pension	185,054.00	199,858.00	209,850.00	220,343.00	Expenditur	Employee Related Cost	Municipal Managers Office (Dept 022)
2024	022200010 Bonus	994,613.00	1,074,182.00	1,127,891.00	1,184,285.00	Expenditur	Employee Related Cost	Municipal Managers Office (Dept 022)
2024	065 ED Cellular and Telephone Allowance	14,520.00	15,681.00	16,465.00	17,288.00	Expenditur	Employee Related Cost	Executive Management (Dept 065)
2024	065 ED Pension	240,121.00	259,330.00	272,296.00	285,911.00	Expenditur	Employee Related Cost	Executive Management (Dept 065)
2024	065 Building and Fences (New)	80,004.00	50,804.00	80,000.00	85,000.00	Expenditur	Contracted Services	Executive Management (Dept 065)
2024	065200000 Basic Salary and Wages	3,322,811.00	3,920,916.00	3,768,066.00	3,956,470.00	Expenditur	Employee Related Cost	Executive Management (Dept 065)
2024	065 Workmen's Compensation	44,183.00	46,833.00	49,174.00	51,633.00	Expenditur	Operational Cost	Executive Management (Dept 065)
2024	065 ED Workmen's Compensation	14,037.00	14,879.00	15,622.00	16,404.00	Expenditur	Operational Cost	Executive Management (Dept 065)
2024	065200160 Bargaining Council Levies	821.00	886.00	930.00	976.00	Expenditur	Employee Related Cost	Executive Management (Dept 065)
2024	065260100 Printing and Stationery	68,940.00	63,076.00	76,729.00	80,566.00	Expenditur	Operational Cost	Executive Management (Dept 065)
2024	065 Cleansing materials	16,560.00	22,323.00	23,439.00	24,611.00	Expenditur	Inventory Consumed	Executive Management (Dept 065)
2024	065200080 Group Life Insurance	40,292.00	43,515.00	45,690.00	47,975.00	Expenditur	Employee Related Cost	Executive Management (Dept 065)
2024	065200190 Cellular and Telephone Allowance	29,700.00	32,076.00	33,679.00	35,363.00	Expenditur	Employee Related Cost	Executive Management (Dept 065)
2024	065 ED Travel Allowance	180,000.00	194,400.00	204,120.00	214,326.00	Expenditur	Employee Related Cost	Executive Management (Dept 065)
2024	065 ED Unemployment Insurance	2,253.00	2,433.00	2,554.00	2,682.00	Expenditur	Employee Related Cost	Executive Management (Dept 065)
2024	065 ED Bonus	119,290.00	128,833.00	135,274.00	142,038.00	Expenditur	Employee Related Cost	Executive Management (Dept 065)
2024	065200090 Housing Benefits Subsidy	12,797.00	13,820.00	14,511.00	15,236.00	Expenditur	Employee Related Cost	Executive Management (Dept 065)
2024	065260030 Advertising	52,656.00	50,000.00	55,288.00	58,053.00	Expenditur	Operational Cost	Executive Management (Dept 065)
2024	065200200 Unemployment Insurance Fund	9,428.00	10,182.00	10,691.00	11,225.00	Expenditur	Employee Related Cost	Executive Management (Dept 065)
2024	065200140 Pension or Provident Fund	619,436.00	668,990.00	702,439.00	737,561.00	Expenditur	Employee Related Cost	Executive Management (Dept 065)
2024	065200110 Medical Aid	204,157.00	220,489.00	231,513.00	243,089.00	Expenditur	Employee Related Cost	Executive Management (Dept 065)
2024	065 ED Community Services Basic Salary and Wages	1,374,685.00	1,484,659.00	1,558,891.00	1,636,836.00	Expenditur	Employee Related Cost	Executive Management (Dept 065)
2024	Professional Consultant (Project at the Planning Stage)	1,757,215.00	1,500,000.00	1,500,000.00	1,500,000.00	Expenditur	Contracted Services	Executive Management (Dept 065)
2024	065260570 Insurance General	50,957.00	34,018.00	35,718.00	37,504.00	Expenditur	Operational Cost	Executive Management (Dept 065)
2024	065 ED Bargaining Council Levies	162.00	174.00	182.00	191.00	Expenditur	Employee Related Cost	Executive Management (Dept 065)
2024	065 Skills Development Levy	59,206.00	62,758.00	65,895.00	69,190.00	Expenditur	Operational Cost	Executive Management (Dept 065)
2024	065 ED Skills Development Levy	18,321.00	19,420.00	20,391.00	21,410.00	Expenditur	Operational Cost	Executive Management (Dept 065)
2024	065200020 Leave Pay	58,872.00	63,581.00	66,760.00	70,098.00	Expenditur	Employee Related Cost	Executive Management (Dept 065)
2024	065200180 Travel or Motor Vehicle Allowance	365,181.00	394,395.00	414,114.00	434,820.00	Expenditur	Employee Related Cost	Executive Management (Dept 065)
2024	065200010 Bonus	274,665.00	296,638.00	311,469.00	327,043.00	Expenditur	Employee Related Cost	Executive Management (Dept 065)
2024	210 Depots Depreciation	1,764.00	1,764.00	1,816.00	1,889.00	Expenditur	Depreciation and Amortisation	Information Technology (Dept 210)
2024	210260810 Sundry Oils and Fuel	40,572.00	40,572.00	42,600.00	44,730.00	Expenditur	Operational Cost	Information Technology (Dept 210)
2024	210200000 Basic Salary and Wages	3,967,201.00	4,681,297.00	4,498,805.00	4,723,746.00	Expenditur	Employee Related Cost	Information Technology (Dept 210)
2024	210235230 Vehicles and Plant	31,596.00	31,596.00	35,000.00	38,000.00	Expenditur	Contracted Services	Information Technology (Dept 210)
2024	210260080 Computer Cabling Repairs	280,008.00	120,000.00	120,000.00	120,000.00	Expenditur	Contracted Services	Information Technology (Dept 210)
2024	210235450 Hardware Support	200,004.00	200,000.00	200,000.00	200,000.00	Expenditur	Contracted Services	Information Technology (Dept 210)
2024	210200230 Workmen's Compensation	46,795.00	49,602.00	52,082.00	54,686.00	Expenditur	Operational Cost	Information Technology (Dept 210)
2024	210200160 Bargaining Council Levies	1,806.00	1,950.00	2,047.00	2,149.00	Expenditur	Employee Related Cost	Information Technology (Dept 210)
2024	210 Licences and Rights Depreciation	-	-			Expenditur	Depreciation and Amortisation	Information Technology (Dept 210)
2024	210260100 Printing and Stationery	27,480.00	15,000.00	15,750.00	16,537.00	Expenditur	Operational Cost	Information Technology (Dept 210)

Budg Yr for Fin Yr 2024	Segment Desc	Total Budget	Final Draft 2024/25 Budget	2025/26 Draft Budget	2026/27 Draft Budget	Item Lvl 1	Item Lvl 2	
2024	210261530 Tracking Fees	1,716.00	1,853.00	1,945.00	2,042.00	Expenditur	Operational Cost	Information Technology (Dept 210)
2024	210200080 Group Life Insurance	59,459.00	64,215.00	67,425.00	70,797.00	Expenditur	Employee Related Cost	Information Technology (Dept 210)
2024	Depreciation: Computer Equipment	130,440.00	130,440.00	134,353.00	139,727.00	Expenditur	Depreciation and Amortisation	Information Technology (Dept 210)
2024	210 Computer Equipment Depreciation	2,651,400.00	2,651,400.00	2,730,942.00	2,840,179.00	Expenditur	Depreciation and Amortisation	Information Technology (Dept 210)
2024	210260190 Software Support and Licence	5,907,733.00	5,166,400.00	5,424,720.00	5,695,956.00	Expenditur	Operational Cost	Information Technology (Dept 210)
2024	210261749 Microsoft Enterprise Agreement	5,500,000.00	6,000,000.00	6,300,000.00	6,615,000.00	Expenditur	Operational Cost	Information Technology (Dept 210)
2024	210200190 Cellular and Telephone Allowance	23,240.00	25,099.00	26,353.00	27,671.00	Expenditur	Employee Related Cost	Information Technology (Dept 210)
2024	210200090 Housing Benefits Subsidy	12,782.00	13,804.00	14,494.00	15,218.00	Expenditur	Employee Related Cost	Information Technology (Dept 210)
2024	210262028 Data Lines and Rental	3,570,000.00	3,200,000.00	3,570,000.00	3,748,500.00	Expenditur	Operational Cost	Information Technology (Dept 210)
2024	210260920 Telephone Calls and Rentals	1,000,000.00	1,000,000.00	1,050,000.00	1,102,500.00	Expenditur	Operational Cost	Information Technology (Dept 210)
2024	210 Machinery and Equipment Depreciation	215,890.00	215,890.00	222,366.00	231,261.00	Expenditur	Depreciation and Amortisation	Information Technology (Dept 210)
2024	Depreciation: Machinery and Equipment	258,408.00	258,408.00	266,160.00	276,806.00	Expenditur	Depreciation and Amortisation	Information Technology (Dept 210)
2024	210200060 Overtime	267,091.00	110,432.00	302,880.00	318,024.00	Expenditur	Employee Related Cost	Information Technology (Dept 210)
2024	210 Leased Assets Depreciation	-	-			Expenditur	Depreciation and Amortisation	Information Technology (Dept 210)
2024	210200200 Unemployment Insurance Fund	23,340.00	25,207.00	26,467.00	27,790.00	Expenditur	Employee Related Cost	Information Technology (Dept 210)
2024	210 Computer Equipment Impairment Loss	50,004.00	50,000.00	52,500.00	55,125.00	Gains and	Impairment Loss	Information Technology (Dept 210)
2024	210200140 Pension or Provident Fund	673,816.00	727,721.00	764,107.00	802,312.00	Expenditur	Employee Related Cost	Information Technology (Dept 210)
2024	210 Furniture and Office Equipment Impairment Loss	50,004.00	50,000.00	52,500.00	55,125.00	Gains and	Impairment Loss	Information Technology (Dept 210)
2024	210200110 Medical Aid	300,587.00	324,633.00	340,864.00	357,907.00	Expenditur	Employee Related Cost	Information Technology (Dept 210)
2024	210 Centres Depreciation	-	-			Expenditur	Depreciation and Amortisation	Information Technology (Dept 210)
2024	210260570 Insurance General	107,294.00	71,628.00	75,209.00	78,969.00	Expenditur	Operational Cost	Information Technology (Dept 210)
2024	210262027 3G	1,500,000.00	1,500,000.00	1,575,000.00	1,653,750.00	Expenditur	Operational Cost	Information Technology (Dept 210)
2024	210200240 Skills Development Levy	38,699.00	41,020.00	43,071.00	45,224.00	Expenditur	Operational Cost	Information Technology (Dept 210)
2024	210 Furniture and Equipment Depreciation	17,512.00	17,512.00	18,037.00	18,758.00	Expenditur	Depreciation and Amortisation	Information Technology (Dept 210)
2024	210200020 Leave Pay	77,066.00	83,231.00	87,392.00	91,762.00	Expenditur	Employee Related Cost	Information Technology (Dept 210)
2024	210260900 Travel and Subsistence	50,640.00	25,000.00	63,000.00	66,150.00	Expenditur	Operational Cost	Information Technology (Dept 210)
2024	Leveraging New Interactive web technologies	-	-			Expenditur	Contracted Services	Information Technology (Dept 210)
2024	Network and Server	1,500,000.00	1,000,000.00	1,600,000.00	1,600,000.00	Expenditur	Contracted Services	Information Technology (Dept 210)
2024	Server Room Maintenance	200,004.00	200,000.00	220,000.00	220,000.00	Expenditur	Contracted Services	Information Technology (Dept 210)
2024	Electronic Document Management Services(SharePoint)	500,000.00	150,000.00	160,000.00	165,000.00	Expenditur	Contracted Services	Information Technology (Dept 210)
2024	210260740 Water and Sanitation	8,280.00	8,942.00	9,389.00	9,858.00	Expenditur	Operational Cost	Information Technology (Dept 210)
2024	210200180 Travel or Motor Vehicle Allowance	254,346.00	268,080.00	281,484.00	295,558.00	Expenditur	Employee Related Cost	Information Technology (Dept 210)
2024	210200010 Bonus	305,840.00	322,355.00	338,472.00	355,396.00	Expenditur	Employee Related Cost	Information Technology (Dept 210)
2024	032 Building and Fences		75,000.00			Expenditur	Contracted Services	Economic Development and Planning (Dept 032)
		- 68,863.00	- 55,544.00	- 577,884.00	- 685,890.00			

DRAFT CAPITAL BUDGET

Financial Year	WARD	PROJECT	2023/24 Adjusted Budget	Business Unit Submission	Roll-overs	MANCO	2024/25 Draft Capital Budget	Business Unit Submission	07/08/2024 MANCO	Draft Budget 2025/2026	Business Unit Submission	07/08/2024 MANCO	Draft Budget 2026/2027	FunctionLvl05
2024	Ward 19	Replace 33kV Cable between Lavoipierre and POS Phase WIP		5,000,000.00		(5,000,000.00)	-	-		-	-		-	Electricity Administration (Dept 400)
2024	Whole of the Municipality	Implementation of Energy Efficiency on Buildings		1,500,000.00			1,500,000.00	1,500,000.00		1,500,000.00	1,500,000.00	(1,000,000.00)	500,000.00	Electricity Administration (Dept 400)
2024	Ward 23	Rehabilitation of Kenny Khanyayo Street and Pigogo Street		10,386,169.00			10,386,169.00			-			-	Roads and Stormwater (Dept 170)
2024	Ward 1	OHLANGA HALL		1,049,681.00			1,049,681.00			-			-	Roads and Stormwater (Dept 170)
2024	Ward 27	G46247 Const. of road in Mbhobhoni road in Ward 27 (WIP)	500,000.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Whole of the Municipality	Intangible Assets - WIP					-			-			-	Electricity Administration (Dept 400)
2024	Ward 19	Refurbishment of KwaDukuza Town Hall- WIP					-	2,000,000.00		2,000,000.00			-	165 Community Halls
2024	Ward 5	056 Cemetery Fencing		1,000,000.00			1,000,000.00			-			-	Cemetry (Dept 056)
2024	Ward 6	Upgrade Avondale Repeater Site		200,000.00			200,000.00			-			-	042 Fire and Emergency Services
2024	Ward 14	Charlotdale Community Hall - WIP		721,768.00			721,768.00			-			-	Roads and Stormwater (Dept 170)
2024	Whole of the Municipality	Build ramps to toilet for Disabled people		80,000.00			80,000.00			-			-	Vehicle Testing (Dept 046)
2024	Ward 2	Upgrade Darnell Sportsfield		8,000,000.00			8,000,000.00			-			-	Sports and Recreation
2024	Ward 24	Upgrade of Melville Sportsfield		2,600,000.00		(2,600,000.00)	-			-			-	Sports and Recreation
2024	Whole of the Municipality	Metering Kiosk - WIP	3,155,000.00		3,155,000.00		3,155,000.00			-			-	Electricity Administration (Dept 400)
2024	Whole of the Municipality	Construction of Caretaker Quarters	500,000.00				-			-			-	165 Community Halls
2024	Ward 15	Rehab of Roads in Cluster C (Ward 15	9,511,314.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 6	Upgrading of Stormwater Avondale Ward 30 - WIP	1,084,588.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Whole of the Municipality	MV Substations New Lavoupierre Subst WIP	6,294,061.00	8,053,478.00			8,053,478.00	4,497,391.00		4,497,391.00	4,062,608.00		4,062,608.00	Electricity Administration (Dept 400)
2024	Ward 20	WOODMEAD TAXI RANK		4,000,000.00			4,000,000.00			-			-	Roads and Stormwater (Dept 170)
2024	Ward 8	Rehab of Roads in Cluster E (Wards 7	2,854,955.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 6	Rehab of Urban Roads in Ward 6 and 21 - WIP	843,010.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 16	Rehab of Roads in Ward 16 and 17 - WIP	2,035,508.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 23	G46247 Resealing & S.T mngnt of Usangoma Street- WIP	6,096,555.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 8	G46247 Reheb. of damaged road/s.t management - WIP	3,292,428.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 18	G46247 Retaining walls & foundation underpining -WIP	1,553,922.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 18	G46247Reseating & s.t management of Ngululbe/Mafuya Rd- WIP	3,111,308.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 18	G46247 Rehab. of Stormwater culverts in Mfacane road - WIP	5,099,703.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Whole of the Municipality	Ablution Facilities (VIP)	1,500,000.00	200,000.00	1,500,000.00		1,700,000.00			-			-	026 Human Settlements
2024	Whole of the Municipality	ABM Infrastructure Upgrades	7,736,136.00	11,700,000.00		(5,850,000.00)	5,850,000.00	5,850,000.00		5,850,000.00			-	Intergrated Development Plan (Dept 028)
2024	Ward 19	Upgrade to the ablution facility and a guard house KwaDukuza		2,000,000.00			2,000,000.00			-			-	070 Parks and Gardens
2024	Whole of the Municipality	Upgrade to Blythedale Offices	200,000.00				-			-			-	Administration General (Dept 025)
2024	Whole of the Municipality	Informal Traders Facilities WIP		2,000,000.00			2,000,000.00			-			-	Economic Development and Planning (Dept 032)
2024	Whole of the Municipality	LV Network Upgrades Cluster E WIP	600,000.00	750,000.00			750,000.00	750,000.00		750,000.00	750,000.00		750,000.00	Electricity Administration (Dept 400)
2024	Ward 12	Upgrade of Tinley Manor Tidal Pool	1,009,529.00				-	8,100,000.00		8,100,000.00			-	Sports and Recreation
2024	Ward 22	Salt Rock Main Beach Reinstatement					-	9,200,000.00		9,200,000.00			-	Sports and Recreation
2024	Ward 3	Zinkwazi Black Rock Beach	2,571,080.00				-			-			-	Sports and Recreation
2024	Ward 3	Refurbish the staff changeroom containers in Zinkwazi beach					-			-			-	Sports and Recreation
2024	Ward 19	Refurbishment of KwaDukuza Taxi rank	11,383,490.00	-	7,000,000.00		7,000,000.00			-			-	Executive Management (Dept 065)
2024	Ward 8	Upgrade of Ballito Taxi Rank	5,547,060.00	-	5,000,000.00		5,000,000.00			-			-	Executive Management (Dept 065)
2024	Ward 3	Nonoti MV Network	2,395,465.00				-			-			-	Executive Management (Dept 065)
2024	Whole of the Municipality	Upgrade Northern Fire Station (Office Block)	200,000.00				-			-			-	042 Fire and Emergency Services
2024	Whole of the Municipality	Upgrade Ballito Control Room	200,000.00				-			-			-	042 Fire and Emergency Services
2024	Whole of the Municipality	Car Ports (North Fire Station)	200,000.00				-			-			-	042 Fire and Emergency Services
2024	Ward 11	Ward 11 Rehab of Blythedale Road	2,000,000.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 12	Regravelling in Ward 12	1,000,000.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 7	Construction of guardhouse in Vlakspruit cemetery	116,604.00				-			-			-	Cemetry (Dept 056)
2024	Ward 7	Rehab. of access road to Vlakspruit cemetery	1,744,706.00				-			-			-	Cemetry (Dept 056)
2024	Ward 7	Rehab. parking area in Vlakspruit cemetery	400,000.00	6,300,000.00			6,300,000.00			-			-	Cemetry (Dept 056)
2024	Ward 2	Refurbishment of Darnell library roof	75,300.00				-			-			-	Library (Dept 030)
2024	Ward 17	Stanger Manor Library Fencing	191,781.00				-			-			-	Library (Dept 030)
2024	Ward 26	Upgrading of ward 26 sportsfield		2,600,000.00		(2,600,000.00)	-			-			-	Sports and Recreation
2024	Ward 17	Renewal Stanger Manor Sportsfield	722,622.00				-			-			-	Sports and Recreation
2024	Ward 13	Renewal Glenhills Sportsfield	746,332.00				-			-			-	Sports and Recreation
2024	Ward 20	Regravelling in Ward 20	1,000,000.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 2	Replacement of Hullete Bridge WIP					-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 6	Hawkins Car Park	166,220.00				-			-			-	Sports and Recreation
2024	Ward 6	Salmon Bay	775,455.00				-			-			-	Sports and Recreation
2024	Ward 7	Refurbish changerooms in Vlakspruit Cemetery	1,728,825.00				-			-			-	Cemetry (Dept 056)
2024	Ward 28	Refurbishment of Umhlali library roof	100,000.00				-			-			-	Library (Dept 030)
2024	Ward 22	Refurbishment of Shakaskraal Library	100,501.00				-			-			-	Library (Dept 030)
2024	Ward 17	Refurbishment of Stanger Manor Library roof	77,820.00				-			-			-	Library (Dept 030)
2024	Whole of the Municipality	Upgrade to Council Chambers	450,000.00	6,000,000.00		(2,500,000.00)	3,500,000.00	2,500,000.00		2,500,000.00			-	Administration General (Dept 025)
2024	Whole of the Municipality	Buildings refurbishment - Mechanical workshop	350,000.00	260,000.00			260,000.00	260,000.00		260,000.00	260,000.00		260,000.00	Electricity Administration (Dept 400)
2024	Whole of the Municipality	Buildings refurbishment - Electrical workshop Lavolpierre	250,000.00	260,000.00			260,000.00	260,000.00		260,000.00	260,000.00		260,000.00	Electricity Administration (Dept 400)
2024	Whole of the Municipality	Buildings refurbishment - Electrical workshop Ballito	250,000.00	260,000.00			260,000.00	260,000.00		260,000.00	260,000.00		260,000.00	Electricity Administration (Dept 400)
2024	Whole of the Municipality	MV Substations Upgrades and Refurbishment: Sheffield Substat	500,000.00	1,000,000.00			1,000,000.00	1,000,000.00		1,000,000.00	1,000,000.00		1,000,000.00	Electricity Administration (Dept 400)
2024	Ward 6	Thompsons Bay Beach Reinstatement	995,816.00				-	6,730,936.00		6,730,936.00			-	Sports and Recreation
2024	Ward 6	Renewal of Shakas Cove (outdoor facilities)	178,079.00				-			-			-	Sports and Recreation
2024	Ward 6	Renewal Clark Bay Amphitheater	4,663,395.00				-			-			-	Sports and Recreation
2024	Ward 13	Refurbishment of Glenhills MPCC	125,000.00				-			-			-	165 Community Halls
2024	Ward 7	Refurbishment of Velani Hall Ward 7	1,210,000.00				-			-			-	165 Community Halls
2024	Ward 19	Construction of the Guardhouse and storage facility (Peoples					-			-			-	Sports and Recreation

FinancialYear	WARD	PROJECT	2023/24 Adjusted Budget	Business Unit Submission	Roll-overs	MANCO	2024/25 Draft Capital Budget	Business Unit Submission	07/03/2024 MANCO	Draft Budget 2025/2026	Business Unit Submission	07/03/2024 MANCO	Draft Budget 2026/2027	FunctionLvl05
2024	Whole of the Municipality	Upgrade to Salt Rock Offices WIP					-			-			-	Marine Safety
2024	Ward 3	Upgrade Zinkwazi Repeater Site	196,800.00				-			-			-	042 Fire and Emergency Services
2024	Ward 15	Chris Hani Sport field - WIP	590,000.00	4,000,000.00		(1,000,000.00)	3,000,000.00			-			-	Roads and Stormwater (Dept 170)
2024	Ward 10	Groutville Market Sports field	3,129,371.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Whole of the Municipality	Clear View Fence (Ballito Fire Station)	200,000.00				-			-			-	042 Fire and Emergency Services
2024	Whole of the Municipality	Parking Signage & Access Control	65,000.00				-			-			-	Economic Development and Planning (Dept 032)
2024	Ward 6	G46247 Upgrade of St. pipeline & Rd Rehab. of Shakas Road Ma	2,046,649.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 6	G46247 road Rehab. of Kudu Road in Ward 6 (WIP)	181,776.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 7	G46247 St. Infrastructure & Regravelling in Kwabonambini Ete	376,177.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 7	G46247 Erect pedestrian bridge over the Etete River Ward 7	4,390,620.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 7	G46247 St. Improvement Etete in Ward 7 (Isle& Section 1) (WI	928,819.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 7	G46247 St. Improvement Etete in Ward 7 (Isle& Section 2) (WI	1,695,022.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 7	G46247 St. & Street Improvement Etete in Ward 7 (Main Road)	4,662,926.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 7	G46247 St. & Street Improvement in Etete in Ward 7 (Central	174,298.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 7	G46247 St. & Street Improvement in Etete in Ward7 (Central S	2,119,683.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 2	G46247 Rd. & St. Upgrade at Saddle lane in Darnell in Ward 2	5,311,934.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 2	G46247 Rd. & St. Upgrade at Mill Way in Darnell in Ward 2 (W	1,096,003.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 8	G46247 Holzmbush Road Culvert Crossings Ward 8 (WIP)	6,791,429.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 3	G46247 1000m of Gravel Roads in Ward 3 (WIP)	488,074.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 3	G46247 1100m of Gravel Roads in Ward 3 (WIP)	279,599.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 4	G46247 Upgrade of St. in Ward 4 S 1 (WIP)	238,237.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 4	G46247 Upgrade of St. in Ward 4 S2 (WIP)	869,565.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 4	G46247 Road Rehab. of Ward 4 S1 (WIP)	1,072,681.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 4	G46247 Upgrade of St. in Ward 4 S3 (WIP)	686,552.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 4	G46247 Upgrade of St. in Ward 4 S4 (WIP)	869,565.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 4	G46247 Rd. & St. Upgrade in School Road Ward 4 (WIP)	870,917.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 23	G46247 Road Rehab. of Gugu Maxase road in Ward 23 (WIP)	21,137.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 23	G46247 Road & Stormwater Upgrade retain Embankment. in Zink	1,368,292.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 23	G46247 Upgrade of Stormwater & retain embankment in Tshelaka	1,590,743.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 23	G46247 Upgrade of Stormwater in Gugu Maxase road in Shayam	319,587.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 23	G46247 Stormwater Upgrade in Gugu Maxase road in Shayamoya	692,380.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 23	G46247 Upgrade the St. Infrastructure & the road in Sheyamoy	968,860.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 23	G46247 Road Rehab. & St. Infrastr. & retain the embankment i	482,110.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 23	G46247 Road & St. Improvement in Shayamoya in Ward 23 (WIP)	833,207.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 24	G46247 Const. of Rd in Mphithiza circle Rd in Ward 24 (006)	1,240,752.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 22	G46247 Road Rehab. & upgrade of St. Infrastructure in Dunki	121,645.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 22	G46247 Road Rehab. of Gifford in Ward 22 (Section 2) (WIP)	468,365.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 22	G46247 Road repair in Summit in Ward 22 (WIP)	346,218.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 22	G46247 St. upgrade in Ward 22 (WIP)	11,231.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 22	G46247 Road Rehab. on Peter Hullet Place in Ward 22 (Section	125,184.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 22	G46247 Road Rehab. on Osbourne drive in Ward 22 (WIP)	228,349.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 22	G46247 Road Rehab. & St. Improvement in Ralphs place/George	2,164,928.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 22	G46247 Road Rehab. & upgrade of St. Infrastructure in Fayle	22,800.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 22	G46247 Road Rehab. & upgrade of St. Infrastructure in Hotel	60,136.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 22	G46247 Road Rehab. & upgrade of St. Infrastructure in Peter	144,742.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 22	G46247 Road Rehab. on Little Maritzburg road in Ward 22 (WI	40,730.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 22	G46247 Road Rehab. of Ward 22 (WIP)	1,739,130.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 6	G46247 Rehab. of Reutenbech Place in Ward 30 (WIP)	44,257.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 6	G46247 Rehab. of Patricia Road in Ward 30 (WIP)	276,982.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 6	G46247 Rehab. of Allen Place in Ward 30 (WIP)	62,632.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 6	G46247 Rehab. of Elizabeth Drive in Ward 30 (WIP)	200,710.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 6	G46247 Rehab. of Marriom North/ South/ Place in Ward 6 (WIP)	1,165,166.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 6	G46247 Rehab. of Minerva Road in Ward 6 (WIP)	233,783.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 6	G46247 Rehab. of Stella/ Lindsey/Adriene Road in Ward 6 (WIP	1,101,906.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 19	G46247 St. Improvement of Haysom in Ward 19 (WIP)	1,713,333.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 19	G46247 Road rehab of Maurice & Perrie road in Ward 19 (WIP)	741,424.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 19	G46247 Road rehab of Glzenga road in Ward 19 (WIP)	2,171,829.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 20	G46247 Repair road & St. upgrade in Khalafukwe in Ward 20 (W	3,347,463.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 20	G46247 Repair & improve the St. Knock out in Etete in Ward 2	1,441,557.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 20	G46247 Regravel in Kwamfanomdala/ Shevins/ Phola in Ward 20	93,527.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 20	G46247 Regravel in Kwamfanomdala/ Shevins/ Phola in Ward 20	204,188.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 20	G46247 Regravel in Kwamfanomdala/ Shevins/ Phola in Ward 20	70,614.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 20	G46247 St. upgrade in Knock out in Etete in Ward 20 (Section	1,340,951.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 20	G46247 Stormwater drainage gabion structures in Etete Phase	443,473.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 20	G46247 Regravelling in Khalafukwe in Ward 20 (WIP)	149,537.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 20	G46247 St. Infrastructure & install gabion retaining wall. I	482,080.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 21	G46247 St. Infrastructure & gabion retaining wall in eyinkon	986,847.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 15	G46247 Upgrade & Const. in Mbekaphezulu in Ward 15 (081) (WI	1,498,424.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 4	G46247 Const. of Gabion Ret. Wall & St. Upgrade in Ward 4 (W	170,717.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 4	G46247 Upgrade of St. in Shakashead in Ward 4 (WIP)	217,100.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 4	G46247 Road Rehab. of Ward 4 S2 (WIP)	205,374.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 4	G46247 Road Rehab. of Ward 4 S3 (WIP)	869,565.00				-			-			-	Roads and Stormwater (Dept 170)

FinancialYear	WARD	PROJECT	2023/24 Adjusted Budget	Business Unit Submission	Roll-overs	MANCO	2024/25 Draft Capital Budget	Business Unit Submission	07/09/2024 MANCO	Draft Budget 2025/2026	Business Unit Submission	07/08/2024 MANCO	Draft Budget 2026/2027	FunctionLvl05
2024	Ward 1	G46247 Uguqu Low-level Culvert Crossing Ward 1 (WIP)	1,838,901.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 1	G46247 St Christopher (Uguqu) Pedestrian Bridge Ward 1 (WIP)	1,263,600.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 1	G46247 St Christopher Asphalt Road in Ward 1 (WIP)	1,521,867.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 1	G46247 Ward 1 Nkwezani Gravel Road (WIP)	203,380.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 1	G46247 KwaShoti Asphalt Road Ward 1 (WIP)	975,723.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 1	G46247 Ward 1 Inkwazi Gravel Road (WIP)	380,192.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 1	G46247 Ward 1 Ndalazini Gravel Road S1 (WIP)	251,554.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 1	G46247 Ward 1 Ndalazini Gravel Road S2 (WIP)	202,501.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 1	G46247 Ward 1 Ndalazini Gravel Road S3 (WIP)	100,336.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 1	G46247 Ward 1 Ndalazini Gravel Road S4 (WIP)	305,032.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 2	G46247 Ingwe Rd & St. upgrade in Zamani in Ward 2 (WIP)	3,387,567.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 2	G46247 Ingwe Road Upgrade in Zamani in Ward 2 (WIP)	4,056,710.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 2	G46247 Road & St. Upgrade at Old Main in Darnall in Ward 2 (	2,564,121.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 2	G46247 Rd. & St. Upgrade at Nkwazi Road in Darnall in Ward 2	3,008,771.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 2	G46247 Rd. & St. Upgrade at Nkwazi Road in Darnell in Ward 2	3,008,771.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 5	G46247 Road Rehab. of Lindelani in Ward 5 D21A (WIP)	11,825.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 5	G46247 Road Rehab. of Lindelani in Ward 5 D23 (WIP)	12,672.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 5	G46247 Road Rehab. of Lindelani in Ward 5 D24 (WIP)	13,510.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 5	G46247 Road Rehab. of Lindelani in Ward 5 D25 (WIP)	17,930.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 5	G46247 Road Rehab. of Lindelani in Ward 5 D26 (WIP)	17,164.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 5	G46247 Road Rehab. of Lindelani in Ward 5 ROAD 7A (WIP)	10,951.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 5	G46247 Road Rehab. of Lindelani in Ward 5 ROAD 9 (WIP)	33,295.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 5	G46247 Road Rehab. of Lindelani in Ward 5 ROAD 13 (WIP)	27,584.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 5	G46247 Road Rehab. of Lindelani in Ward 5 ROAD 20 (WIP)	38,264.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 5	G46247 Road Rehab. of Lindelani in Ward 5 ROAD 22 (WIP)	14,764.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 5	G46247 Road Rehab. of Lindelani in Ward 5 ROAD 24 (WIP)	98,654.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 5	G46247 Road Rehab. of Lindelani in Ward 5 ROAD30 (WIP)	19,343.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 5	G46247 Road Rehab. of Lindelani in Ward 5 ROAD 31 (WIP)	25,440.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 5	G46247 Road Rehab. of Lindelani in Ward 5 ROAD 32 (WIP)	37,428.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 6	G46247 Repair to St. Catchpit in Leonora Drive in Ward 6 (W	1,300.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 6	G46247 Road Rehab. of Loma Avenue in Ward 6 (WIP)	43,077.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 6	G46247 Const. of Retaining Wall in Ward 6 (WIP)	230,467.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 6	G46247 St. System Upgrade in Dolphin cres in Ward 6 (WIP)	20,216.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 6	G46247 Upgrade of St. Infrastructure in Ocean Drive (aruba)	914,333.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 23	G46247 St. upgrade in Sengoma road in Ward 23 (WIP)	555,713.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 23	G46247 St. upgrade in Mnyamăe road in Ward 23 (WIP)	419,066.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 23	G46247 St. upgrade in Shayamoya road in Ward 23 (WIP)	613,475.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 23	G46247 Road Rehab. & St. upgrade in Kenny Khanyayo road in W	174,370.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 23	G46247 Road Rehab. & St. upgrade in Shongololo road in Ward	446,730.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 15	G46247 Const. in Dube road in Ward 15 (035) (WIP)	569,449.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 15	G46247 Const. in Manyaseni road in Ward 15 (076) (WIP)	203,684.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 15	G46247 Const. in Ntshangase road in Ward 15 (013) (WIP)	416,517.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 15	G46247 Rehab. & Const. in Second stop main road in Ward 15 (	192,966.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 15	G46247 Const. in Kwakhoza road (Mzimela store) in Ward 15 (0	262,389.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 15	G46247 Const. in Mwale Rd in Ward 15 (079) (WIP)	261,539.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 15	G46247 Const. in Ntabaningi in Ward 15 (080) (WIP)	423,884.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 29	G46247 Road & Stormwater Upgrade in Community Hall Road in W	12,582,442.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 29	G46247 Stormwater Upgrade in Village Main Road in Ward 29 (W	57,099,861.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 29	G46247 Stormwater Upgrade in Ten Acre Road in Ward 29 (WIP)	21,063,739.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 29	G46247 Road & Stormwater Upgrade in Bhuzu Road in Ward 29 (W	1,796,384.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 29	G46247 Road & Stormwater Upgrade in Mthethwa Road in Ward 29	1,885,866.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 29	G46247 Road & Stormwater Upgrade in Kwasolo Road in Ward 29	2,218,149.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 29	G46247 Causeway Bridge Sormwater Upgrade in Myeza Road in Wa	4,479,058.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 29	G46247 Causeway Bridge Stormwater Upgrade at Bhatata Road in	14,583,356.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 29	G46247 Stormwater Upgrade in Mbatha Masuku Road in Ward 29 (	2,888,256.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 29	G46247 Road & Stormwater Upgrade in Nkani Road in Ward 29 (W	2,553,606.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 29	G46247 Road & Stormwater Upgrade in Mlungana Street in Ward	3,196,082.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 29	G46247 Road & Stormwater Upgrade in Mthethwa Road in Ward 29	6,951,300.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 29	G46247 Road & Stormwater Upgrade in Cebisa Road in Ward 29 S	3,686,685.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 29	G46247 Stormwater Upgrade in Nambe Road in Ward 29 (WIP)	992,390.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 22	G46247 Road Rehab. & upgrade of St. Infrastructure in Gerik	100,669.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 22	G46247 Road Rehab. & upgrade of St. Infrastructure in Shad	16,601.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 21	G46247 Road and stormwater Upgrade Esthenf Ward 21	131,718.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 21	G46247 Rehab. Of Road footpath & stormwater in Soul City War	61,479.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 21	G46247 Rehab. of gravel roadway & stormwater in Rain farm Eb	92,923.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 21	G46247 Road & footpath Rehab. St. Infrastructure upgrade in	316,976.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 21	G46247 Rehab. of gravel roadway & St. Infrastructure upgrade	133,301.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 22	G46247 Road Rehab. & St. upgrade in Hugh dent Drive in Ward	410,966.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 22	G46247 Road Rehab. upgrade of St. in Sheffield in Ward 22	893,474.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 22	G46247 Road Rehab. upgrade of St. Infrastructure in Ward 22	568,827.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 22	G46247 Rehab. of road in Ward 22 (WIP)	243,478.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 22	G46247 Road Rehab. of Colwyn Drive in Ward 22 (WIP)	212,510.00				-			-			-	Roads and Stormwater (Dept 170)

FinancialYear	WARD	PROJECT	2023/24 Adjusted Budget	Business Unit Submission	Roll-overs	MANCO	2024/25 Draft Capital Budget	Business Unit Submission	07/03/2024 MANCO	Draft Budget 2025/2026	Business Unit Submission	07/03/2024 MANCO	Draft Budget 2026/2027	FunctionLvl05
2024	Ward 22	G46247 Road Rehab. & St. Infrastructure in Mc Donald Road I	462,630.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 22	G46247 Road Rehab. & St. Infrastructure in Gifford Crescent	692,448.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 22	G46247 Road Rehab. of Mc Donald road in Ward 22 (Section 2)	558,547.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 22	G46247 Road Rehab. of Murray crescent in Ward 22 (WIP)	497,643.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 21	G46247 St. Infrastructure & gabion retaining wall in Snenhla	435,830.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 21	G46247 Road & Stormwater Upgrade in Mthombeni Area in Ward 2	425,172.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 21	G46247 Road & Stormwater Upgrade in Ward 21 S1 (WIP)	4,763,344.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 21	G46247 Upgrade of St. Infrastructure in Maguyane Area in Wa	382,931.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 21	G46247 Road & Stormwater Upgrade in Etsheni Main Road Ward	1,330,236.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 21	G46247 Road Rehab. of Asifunde creche in Ward 21 (WIP)	1,626.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 21	G46247 Road & Stormwater Upgrade in Ward 21 S2(WIP)	1,594,691.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 22	G46247 Rehab of Rd with new sidewalk in emzin kebaba store	220,402.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 21	G46247 Rehab of Rd with new sidewalk in Ward 21 S1 (WIP)	275,357.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 21	G46247 Rehab of Rd with new sidewalk in Ward 21 S2 (WIP)	1,028,692.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 21	G46247 Rehab of Rd in Taxi Rank Area in Ward 21 S2 (WIP)	84,458.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 21	G46247 Road & Stormwater Upgrade with sidewalk in Ward 21 S3	742,674.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 21	G46247 Road & Stormwater of Access Road (khuzwayo) in Ward 2	2,954,454.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 21	G46247 Upgrade of gravel roadway in Ward 21 (WIP)	1,386,806.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 21	G46247 Road & Stormwater Upgrade near Tennis Court in Ward 2	2,822,065.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 18	G46247 Const. of St. channel in Mbonokuhle in Shakaville in	8,230,045.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 18	G46247 D Section / Mbozamo in Shakaville culvert crossing I	803,591.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 19	G46247 Retaining of Chief Albert road in Ward 19 (WIP)	2,718,883.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 19	G46247 ReConst. of Riverside bridge in Ward 19 (WIP)	6,587,366.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 19	G46247 Road rehab of Rockwell Road in Ward 19 (WIP)	1,985,844.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 19	G46247 Road Rehab. Byrne road Stanger Central in Ward 19 (WI	523,966.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 19	G46247 Rehab. of Van Der Wagen road in Ward 19 (WIP)	251,601.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 19	G46247 Road Rehab. of Theneussen road in Ward 19 (WIP)	2,284,746.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 6	G46247 Rehab. of Ashley Road in Ward 30 (WIP)	252,844.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 26	G46247 Const. in 84 Glenhills drive in Ward 26 (050) (WIP)	592,745.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 26	G46247 Upgrade in Glenhills MPC road in Ward 26 (051) (WIP)	1,696,742.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 26	G46247 Const. in Memory gravel road in Ward 26 (018) (WIP)	258,111.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 26	G46247 Const. in Ezihlabathini road in Ward 26 (019) (WIP)	337,818.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 26	G46247 Const. in Ezihlabathini road 2 in Ward 26 (020) (WIP)	681,317.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 14	G46247 Upgrade of St. Ward 14 (028) (WIP)	1,466,246.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 14	G46247 Rehab. & Upgrade of Road in Ward 14 (029) (WIP)	99,278.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 14	G46247 Rehab. & Upgrade of Road opposite Twist in Ward 14 (0	160,018.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 14	G46247 Rehab. & Upgrade in Opposite Darkis corner in Ward 14	430,435.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 14	G46247 Rehab. of Road opposite 4336 in Ward 14 (030) (WIP)	302,019.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 14	G46247 St. Upgrade Zungu home in Ward 14 (064) (WIP)	499,733.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 14	G46247 Rehab. of Road in Mashaba Area in Ward 14 (010) (WIP)	3,749,435.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 14	G46247 St. Upgrade next to house 4387 in Ward 14 (032) (WIP)	1,119,467.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 16	G46247 Upgrade of Yellow wood road Culvert 2 in Ward 16 (WI	6,140,814.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 16	G46247 Replace Gabion retaining structure in Strelitzia road	6,794,072.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 16	G46247 Rehab & St. Improvement in Primrose in Ward 16 (WIP)	3,408,200.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 16	G46247 Const. of road in Nyonlyamanzi road in Ward 16 (WIP)	9,054,264.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 16	G46247 Rehab. & St. Improvement in Palm Road in Ward 16 (WIP	531,656.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 16	G46247 Rehab. & St. in Acacia & Willow road in Ward 16 (WIP)	746,989.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 16	G46247 Rehab. & St. Improvement in Azalea road in Ward 16 (W	1,573,961.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 17	G46247 Rehab. of Road in Ward 17 (WIP)	783,543.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 17	G46247 Retaining wall & St. Improvement in Manor drive in Wa	2,757,659.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 17	G46247 Rehab. of hornbeam road in Ward 17 (WIP)	105,397.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 18	G46247 Mfecane Street (Near Mbozamo Hall) in Shakaville Wa	4,121,873.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 18	G46247 Mfecane Street to link Lindelani (D Section / Mbozamo	3,041,827.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 18	G46247 Ngulube Stret Const. of a new pedestrian bridge in L	2,398,736.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 29	G46247 Road & Stormwater Upgrade in Butcher Road in Ward 29	1,624,303.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 29	G46247 Road & Stormwater Upgrade in Chibini Road in Ward 29	9,527,180.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 29	G46247 Road & Stormwater Upgrade in Nonkilebu Road in Ward 29	1,445,428.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 29	G46247 Stormwater Upgrade in Sibiya Road in Ward 29 (WIP)	2,892,258.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 29	G46247 Stormwater Upgrade in Thenga Eduza Road in Ward 29 S	5,980,607.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 29	G46247 Stormwater Upgrade in Thenga Eduza Road in Ward 29 S	2,850,985.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 29	G46247 Rehab of Rusta Road in Ward 29 (WIP)	8,302,530.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 29	G46247 Stormwater Upgrade in Sondweni Road in Ward 29 (WIP)	1,435,105.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 29	G46247 Road & Stormwater Upgrade in Cemetery Crossing in War	2,122,553.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 29	G46247 Road & Stormwater Upgrade in Cebisa Road in Ward 29	2,415,166.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 29	G46247 Road & Stormwater Upgrade in House 2149 in Ward 29 (W	2,900,857.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 6	G46247 Rehab. of Warren Height in Ward 30 (WIP)	640,985.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 6	G46247 Rehab. of Ellis Place in Ward 30 (WIP)	96,247.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 6	G46247 Rehab. of Light house parking in Ward 6 (WIP)	91,573.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 18	G46247 D Section / Mbozamo in Shakaville in Ward 18 St. Impr	1,950,351.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 18	G46247 D Section / Mbozamo (Culvert Crossing near Mbozamo Ha	1,570,606.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 18	G46247 Extension of Nokhenke to link Lindelani in Lindelani	865,826.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 15	G46247 Rehab. of Muslim Church street in Ward 15 (043) (WIP)	24,412.00				-			-			-	Roads and Stormwater (Dept 170)

FinancialYear	WARD	PROJECT	2023/24 Adjusted Budget	Business Unit Submission	Roll-overs	MANCO	2024/25 Draft Capital Budget	Business Unit Submission	07/03/2024 MANCO	Draft Budget 2025/2026	Business Unit Submission	07/03/2024 MANCO	Draft Budget 2026/2027	FunctionLvl05
2024	Ward 15	G46247 Rehab. & Upgrade in Sofaya road in Ward 15 (044) (WIP	193,041.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 15	G46247 Rehab. in Mbhekaphezulu in Ward 15 (011) (WIP)	485,941.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 15	G46247 Rehab. & Upgrade in Ubuwela road in Ward 15 (034) (WI	72,831.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 15	G46247 Rehab. of Chris Hani Hall road in Ward 15 (033) (WIP)	1,090,733.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 15	G46247 Const. in Zinswampeni road in Ward 15 (074) (WIP)	128,773.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 15	G46247 Const. in Kwampinana Rd in Ward 15 (075) (WIP)	358,601.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 13	G46247 Road Rehab. of Last driveway road in Glenhills in Wa	1,142,551.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 13	G46247 Road Rehab. Aries Crescent road in Glenhills in Ward	1,728,777.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 13	G46247 Road Rehab. of Shembe road Glenhills in Ward 13 (WIP)	324,649.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 13	G46247 Road Rehab. of Mercury drive in Glenhills in Ward 13	862,810.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 13	G46247 Road Rehab. of Mercury close in Glenhills in Ward 13	1,581,788.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 13	G46247 Road Rehab. of Mpongoweni road in Ward 13 (WIP)	198,585.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 13	G46247 Retaining wall in Glenhills drive in Ward 13 (WIP)	1,183,110.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 13	G46247 Road Rehab. of Venus in Ward 13 (WIP)	500,828.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 14	G46247 St. Upgrade in Lloyd School Back gate in Ward 14(008)	459,383.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 14	G46247 Rehab. Of Dumakhude Road in Ward 14(026) (WIP)	236,010.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 14	G46247 St. Upgrade in Ward 14 (027) (WIP)	1,231,185.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 26	G46247 Const. in E43 eris crescent in Ward 26 (045) (WIP)	483,964.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 26	G46247 Rehab of Rd in Lot 16 Glenhills drive in Ward 26 (08	4,655,416.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 26	G46247 Const. in Ezihlabathini in Ward 26 (047) (WIP)	306,859.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 26	G46247 Const. in Zone 5 in Ward 26 (048) (WIP)	506,176.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 26	G46247 Const. in Gidela road in Ward 26 (016) (WIP)	2,219,243.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 26	G46247 Const. in Memoria Neves in Ward 26 (017) (WIP)	1,034,703.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 26	G46247 Rehab of Menekwane in Ward 26 (WIP)	117,317.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 26	G46247 Const. in Ebhuba in Ward 26 (049) (WIP)	1,247,781.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 9	G46247 Road & Stormwater Upgrade in Sondweni in Ward 9 (WIP)	6,730,143.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 9	G46247 Stormwater Upgrade in Sofaya Road in Ward 9 (WIP)	4,598,671.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 10	G46247 Road & Stormwater Upgrade in Mhlongo & Mphenyane in W	7,078,727.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 10	G46247 Road & Stormwater Upgrade at Alderville Luke Road in	7,160,639.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 15	G46247 Rehab. Of Rd in Gledhow mill road in Ward 15 (036) (W	55,448.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 15	G46247 St. Upgrade in Village road in Ward 15 (037) (WIP)	445,453.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 15	G46247 Upgrade in Western road in Ward 15 (070) (WIP)	170,140.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 15	G46247 Rehab. of Temple road in Ward 15 (071) (WIP)	2,807.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 15	G46247 St. Upgrade in Power of God Rd in Ward 15 (015) (WIP)	881,826.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 15	G46247 St. Upgrade in Nkukhwini Rd in Ward 15 (0014) (WIP)	310,084.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 15	G46247 St. Upgrade in Gledhow in Ward 15 (038) (WIP)	1,538,402.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 15	G46247 St. Upgrade in Sun city shop (Melville Rd) in Ward 15	1,077,945.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 15	G46247 St. Upgrade in Malengeni Rd in Ward 15 (073) (WIP)	409,607.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 15	G46247 St. Upgrade in Dube road in Ward 15 (039) (WIP)	840,241.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 15	G46247 St. Upgrade in Mhlongo road in Ward 15 (012) (WIP)	882,287.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 15	G46247 Rehab. in Londi road in Ward 15 (040) (WIP)	3,611.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 15	G46247 Rehab. of Road Sofaya street in Ward 15 (041) (WIP)	12,634.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 15	G46247 Rehab. of Khoza street in Ward 15 (042) (WIP)	73,552.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 28	G46247 Rehab. of Nkobongo Roads in Ward 28 (C1) (WIP)	406,433.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 28	G46247 Rehab. of Nkobongo Roads in Ward 28 (C2) (WIP)	268,003.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 28	G46247 St. upgrade in Nkobongo in Ward 28 (WIP)	1,739,131.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 28	G46247 Rehab. of Rd of Ndlanzi Road & St. upgrade in Nkobong	63,252.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 28	G46247 Rehab. of Laduma Road & St. upgrade in Nkobongo in Wa	142,760.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 28	G46247 Rehab. of Millview Way in Shakaskraal in Ward 28 (WIP	403,870.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 28	G46247 Rehab. of Millview Way & St. upgrade in Shakaskraal i	249,478.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 28	G46247 Valley Lane Culvert bridge & St. upgrade in Shakaskra	6,903,778.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 28	G46247 Rehab. of Protea Road & St. upgrade in Shakaskraal in	496,285.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 28	G46247 Rehab. of Oldmain Road/School Road in Shakaskraal in	175,225.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 28	G46247 Rehab. of Firewood Place & St. upgrade in Shakaskraal	59,969.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 28	G46247 Rehab. of Mpangele Road & St. upgrade in Shakaskraal	662,219.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 28	G46247 Rehab. of Cemetery Lane & St. upgrade in Shakaskraal	965,343.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 29	G46247 Road & Stormwater Upgrade in Kheswa Road in Ward 29 (	11,550,500.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 7	G46247 St. & Street Improvement in Etete in Ward7 (Stone Cit	1,124,989.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 7	G46247 St. & Street Improvement in Etete in Ward7 (Kwabonamb	584,947.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 7	G46247 St. & Street Improvement in Etete in Ward7 (Kwabonamb	509,975.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 8	G46247 Road Rehab & St. Improvement in Nkobongo in Ward 8 S	207,918.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 8	G46247 Road Rehab & St. Improvement in Nkobongo in Ward 8 S	357,412.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 8	G46247 Road Rehab & St. Improvement in Nkobongo in Ward 8 S	106,492.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 8	G46247 St. Infrast. Imp. & Rd. in Nkobongo in Ward 8 (Dumysa	341,548.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 8	G46247 St. Infrast. Imp. & Rd. in Nkobongo in Ward 8 (Echidi	1,593,787.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 8	G46247 Road Rehab in Nkobongo in Ward 8 S4 (WIP)	710,977.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 8	G46247 St. Improvement in 2-4 Nkobongo in Ward 8 (WIP)	532,454.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 8	G46247 Rehab of Nkobongo in Ward 8 (Dumysani / Ngidi road) (	730,275.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 9	G46247 Rehab of Road & Stormwater in Xezon Rd in Ward 9 (WIP	3,018,186.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 9	G46247 St. Upgrade in Creche Ward 9 S1 (WIP)	386,174.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 9	G46247 St. Upgrade in Mdlua Road Ward 9 S2 (WIP)	311,134.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 9	G46247 Road & Stormwater Upgrade in Khwanini W9 (WIP)	12,172,095.00				-			-			-	Roads and Stormwater (Dept 170)

Financial Year	WARD	PROJECT	2023/24 Adjusted Budget	Business Unit Submission	Roll-overs	MANCO	2024/25 Draft Capital Budget	Business Unit Submission	07/08/2024 MANCO	Draft Budget 2025/2026	Business Unit Submission	07/08/2024 MANCO	Draft Budget 2026/2027	FunctionLvl05
2024	Ward 9	G46247 Causeway Bridge Stormwater Upgrade in Bhabha Section	323,534.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 9	G46247 Causeway Bridge Stormwater Upgrade in Bhabha Section	2,238,806.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 9	G46247 Road & Stormwater Upgrade in Hangoes in Ward 9 (WIP)	431,723.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 9	G46247 Road & Stormwater Upgrade in Khanyile in Ward 9(WIP)	10,604,269.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 9	G46247 Road & Stormwater Upgrade in Nthethewa Road in Ward 9	8,883,763.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 9	G46247 Road & Stormwater Upgrade in Solomuzi Road in Ward 9 (	637,927.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 9	G46247 Road & Stormwater Upgrade in Zikhali Road in Ward 9 (	4,148,471.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 9	G46247 Road & Stormwater Upgrade in Nzoneli in Ward 9 (WIP)	17,277,608.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 9	G46247 Road & Stormwater Upgrade in Zilungisela in Ward 9 (W	4,113,471.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 14	G46247 St. Upgrade next to house 4579 in Ward 14 (065) (WIP)	144,144.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 14	G46247 Rehab of Roads in Bar area in Ward 14 (082) (WIP)	603,217.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 14	G46247 St. Upgrade in Lloyd road in Ward 14 (066) (WIP)	2,154,402.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 14	G46247 Rehab. of Rd. in Mzuvele shop in Ward 14 (067) (WIP)	282,624.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 14	G46247 St. Upgrade in Sewoti area in Ward 14 (068) (WIP)	1,051,632.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 15	G46247 St. Upgrade in Papyrus road in Ward 15 (069) (WIP)	84,460.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 26	G46247 Const. in Ezihlabathini road 3 in Ward 26 (021) (WIP)	611,440.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 26	G46247 Const. in Nevas site road in Ward 26 (052) (WIP)	398,554.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 26	G46247 Const. & upgrade in Sagittarius street in Ward 26 (05	122,487.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 27	G46247 St. Improvement in Mabhodweni in Ward 27 (WIP)	2,739,444.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 27	G46247 Road rehab in Dqageni road in Ward 27 (WIP)	404,671.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 27	G46247 Const. of Asherville road in Ward 27 (WIP)	7,494,877.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 27	G46247 Road Const. of Gcugcwa road in Ward 27 (WIP	6,456,962.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 27	G46247 Road Const. of Mgweba road in Ward 27 (WIP)	3,587,264.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 27	G46247 Road Const. in Nelkeni road Ward 27 (WIP)	7,494,877.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 27	G46247 Road Const. of Maphophome road in Ward 27 (WIP)	5,114,105.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 27	G46247 Const. of road in Mbhobhoni road in Ward 27 (WIP)	5,014,580.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 27	G46247 Road Const. of Shonalanga road in Ward 27 (WIP)	6,014,933.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 27	G46247 Road Const. in Nyongo road in Ward 27 (WIP)	5,114,105.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 28	G46247 Rehab. of Rosehill Road & St. upgrade in Shakaskraal	129,405.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 24	G46247 Rehab.of Road in Mphithiza (Ntshawini) in Ward 24 (06	1,104,745.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 24	G46247 Ward 14 Priority Road rating 16 in Main road Emadanis	785,809.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 24	G46247 Const. in Congo Mswell in Ward 24 (062) (WIP)	1,777,921.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 24	G46247 Const. in Gravel internal roads Emadanishini in Ward	54,855.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 25	G46247 Const. & upsizing of Mdlebeni Low-level Culvert Cross	1,858,842.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 25	G46247 Const. & upsizing of Hlelankosi Low-level Culvert Cro	1,793,649.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 25	G46247 ReConst. of Vulinggondo Asphalt Road in Gungu in Ward	5,752,922.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 25	G46247 Re-Const. of Hlelankosi Asphalt Road in Gungu in Ward	5,987,604.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 25	G46247 ReConst. of Gravel Roads in Mdlebeni/Hlelankosi in Wa	412,394.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 25	G46247 Rehab. of Mdlebeni Concrete Road in Ward 25 (WIP)	254,815.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 26	G46247 Rehab. of Roads in Lot 16 Glenhills drive in Ward 26	2,942,205.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 26	G46247 Const. in Memory culvert in Ward 26 (003) (WIP)	2,636,914.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 26	G46247 Rehab. of Ezinsimbini Road in Ward 26 (001) (WIP)	5,882,070.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 26	G46247 Upgrade in Mbambo road to memory in Ward 26 (004) (WI	2,507,500.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 13	G46247 Road Rehab. of Glenhills in Ward 13 (WIP)	325,030.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 13	G46247 Road Rehab. of Mamush road in Glenhills in Ward 13 (W	435,910.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 13	G46247 Road Regravelling in Glenhills in Ward 13 (WIP)	160,198.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 5	G46247 Mfecane Rd. btw Riverside Drive & Mbozamo Hall Ward 5	1,798,176.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 5	G46247 Road Rehab. of Lindelani in Ward 5 D1 (WIP)	115,318.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 5	G46247 Road Rehab. of Lindelani in Ward 5 D2 (WIP)	82,841.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 5	G46247 Road Rehab. of Lindelani in Ward 5 D3 (WIP)	133,496.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 5	G46247 Road Rehab. of Lindelani in Ward 5 D10 (WIP)	27,115.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 5	G46247 Road Rehab. of Lindelani in Ward 5 D13 (WIP)	37,765.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 5	G46247 Road Rehab. of Lindelani in Ward 5 D18 (WIP)	25,414.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 5	G46247 Road Rehab. of Lindelani in Ward 5 D19 (WIP)	44,646.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 5	G46247 Road Rehab. of Lindelani in Ward 5 D20 (WIP)	66,124.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 5	G46247 Road Rehab. of Lindelani in Ward 5 D21 (WIP)	34,325.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 5	G46247 Road Rehab. of Lindelani in Ward 5 ROAD 33 (WIP)	14,159.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 5	G46247 Road Rehab. of Lindelani in Ward 5 ROAD 34 (WIP)	18,544.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 5	G46247 New Road Const. in Lindelani Ward 5 ROAD 45 (WIP)	141,881.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 5	G46247 New Road Const. in Lindelani Ward 5 ROAD 46 (WIP)	145,149.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 5	G46247 New Road Const. in Lindelani Ward 5 ROAD 47&48 (WIP)	599,045.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 5	G46247 New Road Const. in Lindelani Ward 5 ROAD 51 (WIP)	265,644.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 5	G46247 New Road Const. in Lindelani Ward 5 ROAD52 (WIP)	311,167.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 5	G46247 New Road Const. in Lindelani Ward 5 ROAD53 (WIP)	226,000.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 5	G46247 New Road Const. in Lindelani Ward 5 ROAD54 (WIP)	71,129.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 5	G46247 New Road Const. in Lindelani Ward 5 ROAD56 (WIP)	181,724.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 5	G46247 New Road Const. in Lindelani Ward 5 ROAD84 (WIP)	770,784.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 5	G46247 New Road Const. in Lindelani Ward 5 Riverside Dr. (WIP)	913,465.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 10	G46247 Road & Stormwater Upgrade in Alderville Hall Road in	4,070,471.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 10	G46247 Road & Stormwater Upgrade in Alderville Stand Road in	4,243,043.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 10	G46247 Road & Stormwater Upgrade in AldervilleRoad Zoh Salon	7,698,329.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 10	G46247 Road & Stormwater Upgrade in Alderville Community Hal	10,087,420.00				-			-			-	Roads and Stormwater (Dept 170)

FinancialYear	WARD	PROJECT	2023/24 Adjusted Budget	Business Unit Submission	Roll-overs	MANCO	2024/25 Draft Capital Budget	Business Unit Submission	07/08/2024 MANCO	Draft Budget 2025/2026	Business Unit Submission	07/09/2024 MANCO	Draft Budget 2026/2027	FunctionLvl05
2024	Ward 24	G46247 Upgrade Mlambo main road (Mphithiza) in Ward 24 (022)	1,810,839.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 24	G46247 Upgrade Mlambo main road (Mphithiza) in Ward 24 (023)	2,214,195.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 24	G46247 Const. in Hlalanathi 40 60 in Ward 24 (007) (WIP)	1,455,888.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 24	G46247 Rehab. & Const. in Hlalanathi 4006 in Ward 24 (089) (	17,929.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 24	G46247 Rehab. & Const. in Hlalanathi 4005 in Ward 24 (024) (	81,167.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 24	G46247 Rehab. of Roads in Hlalanathi road 3 in Ward 24 (054)	246,599.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 24	G46247 Rehab of roads in Hlalanathi main road in Ward 24 (02	2,754,968.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 24	G46247 Rehab of roads in Hlalanathi road 4 in Ward 24 (084)	3,949,124.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 24	G46247 Rehab of roads in Hlalanathi 2nd stop in Ward 24 (005	4,765,435.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 24	G46247 Rehab of roads in Melville school road in Ward 24 (05	3,296,284.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 24	:G46247 Rehab. of Mlambo main road (Mphithiza) in Ward 24 (0	21,258.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 24	G46247 Const. in Mlambo main road (Mphithiza) in Ward 24 (06	1,952,599.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 10	G46247 Road & Stormwater Upgrade in Diphini Road in Ward 10	984,216.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 11	G46247 Stormwater Upgrade in Mjoza Road in Ward 11 (WIP)	6,587,047.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 11	G46247 Road & Stormwater Upgrade in Njekane Road in Ward 11	959,139.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 11	G46247 Retaining Wall at Mangofini Road in Ward 11	2,069,734.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 11	G46247 Road & Stormwater Upgrade in Emoyeni Road in Ward 11	6,054,338.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 11	G46247 Retaining Wall in KwaDukuza in Ward 11	1,099,750.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 11	G46247 Road & Stormwater Upgrade in School Gravel Road in Wa	277,272.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 12	G46247 Stormwater Upgrade in Lange & Maputo Road in Ward 12	1,811,838.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 12	G46247 Stormwater Upgrade at Mthethwa Road in Ward 12 (WIP)	645,808.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 12	G46247 Stormwater Upgrade in Palm Avenue Road in Ward 12 (WI	2,324,342.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 12	G46247 Stormwater Upgrade in Mpunzana Road in Ward 12 (WIP)	2,868,167.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 12	G46247 Stormwater Upgrade in Cemetery Road in Ward 12 (WIP)	2,149,263.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 13	G46247 Road Rehab of KwaZulu shop in Glenhills Ward 13 (WIP)	179,142.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 13	G46247 St. Improvement in Steve Biko road in Glenhills Ward	2,075,066.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 6	G46247 Upgrade of St. pipeline in Jacqueline /Zen Drive in	4,839,054.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 6	G46247 Upgrade of St. pipeline in Gillian/ Zen Road in Ward	2,556,645.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 6	G46247 Road Rehab. of Michele Street in Ward 6 (WIP)	39,942.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 7	G46247 St. & Street Improvement in Etete in Ward7 (Dark City	830,081.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 7	G46247 St. & Street Improvement in Etete in Ward7 (Isle& Sec	947,204.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 7	G46247 St. & Street Improvement in Etete in Ward7 (Isle& Sec	244,982.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 7	G46247 St. & Street Improvement in Etete in Ward7 (Isle& Sec	960,188.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 7	G46247 St. & Street Improvement in Etete in Ward7 (Stone Cit	1,181,434.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Whole of the Municipality	Network Upgrade WIP		500,000.00			500,000.00			-			-	Information Technology (Dept 210)
2024	Whole of the Municipality	G46247 Rehabilitation of Roads(Disaster Recovery Grant) - WIP					-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 2	Ward 2 internal roads - WIP	1,000,000.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 1	Regravelling in Ward 1	1,000,000.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 6	Townsend Road/ Avondale Stormwater Upgrade WIP Council	1,300,000.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 9	G46247 Road Rehab in Mnyundini in Ward 9 (WIP)	36,342,287.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 9	G46247 Stormwater Upgrade in Twice in Ward 9 (WIP)	3,304,045.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 9	G46247 Road & Stormwater Upgrade in Khumelo Road in Ward 9 (	4,893,035.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 9	G46247 Road & Stormwater Upgrade at Old Railway Road in Ward	8,105,657.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 9	G46247 Road & Stormwater Upgrade at Ndull Road in Ward 9 (WI	7,091,405.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 4	G46247 Rehab. & Const. of St. Infrastructure in Lot 867 in	1,025,267.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 5	G46247 Mfecane Road link Riverside Drive at Doesburg Ward 5	5,036,068.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 5	G46247 C-Section (Pedestrian Bridge) in Shakaville in Ward 5	1,260,370.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 5	G46247 Emarasteni (St. Const. & Ret. Structure) in Ward 5 (W	1,528,355.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 27	Jabula Road Retaining walls WIP	59,239.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 11	Mangofini new culvert WIP	56,710.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 25	New pedestrian wooden bridge Mdlebeni WIP	161,010.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 20	Construction of a new bridge kwamfanomdala WIP	832,546.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 17	Install new bridge Sugra and Mbozamo WIP	3,328,232.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 2	Replacement of Hullete Bridge WIP	14,079,376.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 21	Etsheni wooden bridge WIP	33,151.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 22	Salt Rock Retained beach banks WIP	242,941.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 1	Inkwazi Low Level crossing WIP	18,411.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 19	Upgrading Smithers bridge WIP	158,277.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 5	Riverside Drive bridge to link Stanger manor bridge WIP	292,195.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 9	Upgrade of Mnyundwini culvert bridge WIP	9,306,356.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 26	Upgrade Venus Drive culvert bridge WIP	100,867.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 29	Lethiwe Stormwater Upgrade WIP	101,626.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 15	Rehab of Road in Ward 15 & 24 WIP					-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 18	Construction of new vehicle bridge Mfecane street WIP	553,489.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 9	Ward 9 Nonoti Beach Road Access - WIP	8,980,476.00	5,919,960.00			5,919,960.00			-			-	Roads and Stormwater (Dept 170)
2024	Whole of the Municipality	Public building services electrical infrastructure refurbish	4,500,000.00	4,000,000.00		(1,000,000.00)	3,000,000.00	-		-	-		-	Electricity Administration (Dept 400)
2024	Ward 6	Simbiti Infrastructure Refurbishment	500,000.00	5,000,000.00		(1,000,000.00)	4,000,000.00	4,000,000.00		4,000,000.00	3,500,000.00	(1,000,000.00)	2,500,000.00	Electricity Administration (Dept 400)
2024	Ward 6	Zimbali Infrastructure Refurbishment	500,000.00	5,000,000.00		(1,000,000.00)	4,000,000.00	4,000,000.00		4,000,000.00	3,500,000.00	(1,000,000.00)	2,500,000.00	Electricity Administration (Dept 400)
2024	Ward 13	Lot 14 Substation WIP		-			-			-			-	Electricty - SAPPI (Dept 440)
2024	Ward 18	Retaining of Wall Road Access and Storm Water in Ward 18 WIP					-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 21	Upgrade Driefontein Sportsfield	1,284,129.00				-			-			-	070 Parks and Gardens
2024	Ward 14	Charlotdale Community Hall - WIP	4,277,987.00	3,250,246.00			3,250,246.00			-			-	Roads and Stormwater (Dept 170)

Financial Year	WARD	PROJECT	2023/24 Adjusted Budget	Business Unit Submission	Roll-overs	MANCO	2024/25 Draft Capital Budget	Business Unit Submission	07/03/2024 MANCO	Draft Budget 2025/2026	Business Unit Submission	07/03/2024 MANCO	Draft Budget 2026/2027	FunctionLvl05
2024	Ward 20	Etete Housing Retaining Walls and Access Roads(Ward 7	2,000,000.00	2,000,000.00			2,000,000.00			-			-	026 Human Settlements
2024	Ward 13	Steve Biko Housing Retaining Walls and Access Roads(Ward 13	1,000,000.00	2,000,000.00			2,000,000.00			-			-	026 Human Settlements
2024	Ward 27	Nelkent Community Hall		5,732,879.00			5,732,879.00			-			-	Roads and Stormwater (Dept 170)
2024	Ward 18	Lindelani Creche 170461933 MIG	2,676,522.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 18	Lindelani Creche 170461933 Council Funds	1,000,000.00	1,739,130.00			1,739,130.00			-			-	Roads and Stormwater (Dept 170)
2024	Ward 19	Staff changing room KwaDukuza peoples park					-			-			-	070 Parks and Gardens
2024	Administrative Offices	Upgrade to Finance Building (WIP)		2,000,000.00			2,000,000.00			-			-	Budget & Treasury Office (Dept 215)
2024	Administrative Offices	Upgrade to SCM Building (WIP)		2,000,000.00			2,000,000.00			-			-	Stores and Procurement (Dept 220)
2024	Ward 19	Upgrade of Checkers Public car Park					-			-			-	Intergrated Development Plan (Dept 028)
2024	Ward 19	Upgrade of OK Mall/ Mr Price Public Parking					-			-			-	Intergrated Development Plan (Dept 028)
2024	Ward 13	Lot 14 Substation WIP	3,997,092.00				-			-			-	Electricty - SAPPI (Dept 440)
2024	Administrative Offices	Relocation of Infrastructure services	200,000.00	500,000.00			500,000.00			-			-	026 Human Settlements
2024	Administrative Offices	Office Internal Improvements	1.00	2,000,000.00		(1,500,000.00)	500,000.00			-			-	028 Human Settlements
2024	Whole of the Municipality	Upgrade to Beach Facilities 075422749 WIP	5,265,986.00	5,000,000.00		(3,000,000.00)	2,000,000.00			-			-	Sports and Recreation
2024	Ward 17	Ward 17 Rehab of Road - WIP	2,000,000.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 1	Sokesimbone Access Road & Stormwater (Ward 1) - WIP	4,320,935.00	5,144,043.00			5,144,043.00	5,217,391.00		5,217,391.00	5,217,391.00		5,217,391.00	Roads and Stormwater (Dept 170)
2024	Ward 3	Ward 3 Nonoti Beach Road Access - WIP	2,167,708.00	2,190,354.00			2,190,354.00			-			-	Roads and Stormwater (Dept 170)
2024	Ward 19	Construction of Museum wip	950,000.00				-			-			-	Museum (Dept 031)
2024	Ward 19	KDM Library Green Rectification Building WIP	700,000.00				-			-			-	Economic Development and Planning (Dept 032)
2024	Whole of the Municipality	NV Street Lights Refurbishment Cluster C WIP	1,500,000.00	1,600,000.00			1,600,000.00	1,600,000.00	(800,000.00)	800,000.00	1,600,000.00	(800,000.00)	800,000.00	Electricty Administration (Dept 400)
2024	Whole of the Municipality	NV Street Lights Refurbishment Cluster D WIP	1,500,000.00	1,600,000.00			1,600,000.00	1,600,000.00	(800,000.00)	800,000.00	1,600,000.00	(800,000.00)	800,000.00	Electricty Administration (Dept 400)
2024	Whole of the Municipality	NV Street Lights Refurbishment Cluster E WIP	1,500,000.00	1,600,000.00			1,600,000.00	1,600,000.00	(800,000.00)	800,000.00	1,600,000.00	(800,000.00)	800,000.00	Electricty Administration (Dept 400)
2024	Whole of the Municipality	NV Street Lights Refurbishment Cluster F WIP	1,500,000.00	1,600,000.00			1,600,000.00	1,600,000.00	(800,000.00)	800,000.00	1,600,000.00	(800,000.00)	800,000.00	Electricty Administration (Dept 400)
2024	Whole of the Municipality	NV Street Lights Refurbishment Cluster G WIP	1,500,000.00	1,600,000.00			1,600,000.00	1,600,000.00	(800,000.00)	800,000.00	1,600,000.00	(800,000.00)	800,000.00	Electricty Administration (Dept 400)
2024	Ward 24	Melville Hall MIG - WIP	5,272,412.00	9,305,546.00			9,305,546.00			-			-	Roads and Stormwater (Dept 170)
2024	Ward 15	Renov to Compounds 026414505 WIP		2,000,000.00			2,000,000.00			-			-	026 Human Settlements
2024	Whole of the Municipality	NV Roads Stormwater Traffic Calming Measures 170461528 WIP		1,000,000.00			1,000,000.00			-			-	Roads and Stormwater (Dept 170)
2024	Ward 12	Groutville Surface Roads and Stormwater MIG in Ward 12 WIP		10,279,896.00			10,279,896.00			-	9,205,095.00		9,205,095.00	Roads and Stormwater (Dept 170)
2024	Ward 14	Ward 14 Retaining of Boyds Housing Pr(Walls (Gabion Guard) WIP	2,614,025.00	6,400,000.00		(1,000,000.00)	5,400,000.00			-			-	Roads and Stormwater (Dept 170)
2024	Ward 18	Ward 18 pedestrian bridge linking Lindelani and Shakaville- WIP					-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 12	Ward12 Rehab Tinley Manor Rd.(Lagoon Dr. Ocean View Seaview)	2,000,000.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Whole of the Municipality	Rehabilitation of Urban Roads(MIG) - WIP	2,382,292.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 3	Nonoti Beach Node Development 075452156 WIP	2,877,062.00				-			-			-	Sports and Recreation
2024	Whole of the Municipality	Electricity Admin Housing Elect Project WIP	14,130,021.00	7,000,000.00		(5,500,000.00)	1,500,000.00	7,000,000.00	(5,000,000.00)	2,000,000.00	7,000,000.00	(5,000,000.00)	2,000,000.00	Electricty Administration (Dept 400)
2024	Whole of the Municipality	Electricity Admin Housing Elect Project WIP	695,652.00	8,053,479.00			8,053,479.00	4,497,392.00		4,497,392.00	4,062,609.00		4,062,609.00	Electricty Administration (Dept 400)
2024	Whole of the Municipality	LV Network Upgrades Cluster A WIP	350,000.00	1,100,000.00			1,100,000.00	1,100,000.00		1,100,000.00	1,100,000.00		1,100,000.00	Electricty Administration (Dept 400)
2024	Whole of the Municipality	LV Network Upgrades Cluster B WIP	1,300,000.00	1,300,000.00			1,300,000.00	1,300,000.00		1,300,000.00	1,300,000.00		1,300,000.00	Electricty Administration (Dept 400)
2024	Whole of the Municipality	LV Network Upgrades Cluster C WIP	312,696.00	550,000.00			550,000.00	550,000.00		550,000.00	550,000.00		550,000.00	Electricty Administration (Dept 400)
2024	Whole of the Municipality	LV Network Upgrades Cluster D WIP	700,000.00	750,000.00			750,000.00	750,000.00		750,000.00	750,000.00		750,000.00	Electricty Administration (Dept 400)
2024	Whole of the Municipality	LV Network Upgrades Cluster F WIP	600,000.00	750,000.00			750,000.00	750,000.00		750,000.00	750,000.00		750,000.00	Electricty Administration (Dept 400)
2024	Whole of the Municipality	LV Network Upgrades Cluster G WIP	600,000.00	750,000.00			750,000.00	750,000.00		750,000.00	750,000.00		750,000.00	Electricty Administration (Dept 400)
2024	Whole of the Municipality	MV Network Upgrades Cluster A WIP	637,595.00	750,000.00			750,000.00	800,000.00		800,000.00	850,000.00		850,000.00	Electricty Administration (Dept 400)
2024	Whole of the Municipality	MV Network Upgrades Cluster B WIP	2,209,109.00	2,500,000.00			2,500,000.00	2,550,000.00		2,550,000.00	2,600,000.00		2,600,000.00	Electricty Administration (Dept 400)
2024	Whole of the Municipality	MV Network Upgrades Cluster C WIP	737,595.00	750,000.00			750,000.00	800,000.00		800,000.00	850,000.00		850,000.00	Electricty Administration (Dept 400)
2024	Whole of the Municipality	MV Network Upgrades Cluster D WIP	1,017,290.00	2,000,000.00			2,000,000.00	2,000,000.00		2,000,000.00	2,100,000.00		2,100,000.00	Electricty Administration (Dept 400)
2024	Whole of the Municipality	MV Network Upgrades Cluster E WIP	1,672,000.00	2,500,000.00			2,500,000.00	2,050,000.00		2,050,000.00	1,750,000.00		1,750,000.00	Electricty Administration (Dept 400)
2024	Ward 24	Melville Hall - WIP		2,080,064.00			2,080,064.00			-			-	Roads and Stormwater (Dept 170)
2024	Ward 5	Cremator Filteration System WIP	921,130.00				-			-			-	Cemetry (Dept 056)
2024	Whole of the Municipality	Community Halls Fencing 165422527 WIP	1,017,500.00	500,000.00			500,000.00			-			-	165 Community Halls
2024	Ward 28	Electricity Admin New Dukuza 80MVA Bulk 400452153 WIP	1,500,000.00		5,000,000.00		5,000,000.00	3,000,000.00		3,000,000.00	3,000,000.00		3,000,000.00	Electricty Administration (Dept 400)
2024	Ward 28	Electricity Admin New Dukuza 80MVA Bulk 400452153 WIP	10,000,000.00				-			-			-	Electricty Administration (Dept 400)
2024	Whole of the Municipality	MV Network Upgrades Cluster F WIP	1,872,000.00	1,950,000.00			1,950,000.00	2,000,000.00		2,000,000.00	2,100,000.00		2,100,000.00	Electricty Administration (Dept 400)
2024	Whole of the Municipality	MV Network Upgrades Cluster G WIP	6,207,250.00	3,500,000.00			3,500,000.00	4,700,000.00		4,700,000.00	4,750,000.00		4,750,000.00	Electricty Administration (Dept 400)
2024	Ward 22	NV Replace Grid Prot Relays 11K PS 430452146 WIP	10,000,000.00	2,000,000.00			2,000,000.00	5,000,000.00		5,000,000.00	5,000,000.00	(2,000,000.00)	3,000,000.00	Electricty - Rural North (Dept 430)
2024	Whole of the Municipality	MV Substations Upgrades and Refurbishment: Stanger Substatio WIP	5,000,000.00	4,500,000.00			4,500,000.00	6,050,000.00		6,050,000.00	6,100,000.00	(2,000,000.00)	4,100,000.00	Electricty Administration (Dept 400)
2024	Whole of the Municipality	MV Substations Upgrades and Refurbishment: Lavoupierre Subst WIP	2,048,068.00				-			-			-	Electricty Administration (Dept 400)
2024	Whole of the Municipality	MV Substations Upgrades and Refurbishment: Glenhills Substat WIP	2,400,000.00	2,000,000.00			2,000,000.00	2,450,000.00		2,450,000.00	2,500,000.00		2,500,000.00	Electricty Administration (Dept 400)
2024	Whole of the Municipality	MV Substations Upgrades and Refurbishment: Gledhow Substatio WIP	500,000.00	-			-	500,000.00		500,000.00	500,000.00		500,000.00	Electricty Administration (Dept 400)
2024	Whole of the Municipality	MV Substations Rebuild: SAPPI Substations - KDM WIP	14,000,000.00	10,000,000.00			10,000,000.00	10,000,000.00		10,000,000.00	1,000,000.00		1,000,000.00	Electricty Administration (Dept 400)
2024	Whole of the Municipality	MV Substations Upgrades and Refurbishment: Shakarock Substat WIP	3,987,446.00	3,000,000.00			3,000,000.00	3,500,000.00		3,500,000.00	3,000,000.00		3,000,000.00	Electricty Administration (Dept 400)
2024	Whole of the Municipality	MV Substations Upgrades and Refurbishment: Business Park Sub WIP	50,000.00	1,000,000.00			1,000,000.00	1,000,000.00		1,000,000.00	1,000,000.00		1,000,000.00	Electricty Administration (Dept 400)
2024	Whole of the Municipality	MV Substations Upgrades and Refurbishment: Ballito Substatio WIP	1,411,288.00	2,000,000.00			2,000,000.00	2,100,000.00		2,100,000.00	2,200,000.00		2,200,000.00	Electricty Administration (Dept 400)
2024	Whole of the Municipality	MV Substations Upgrades and Refurbishment: Shakaskraal Subst WIP	3,000,000.00	4,000,000.00			4,000,000.00	4,700,000.00		4,700,000.00	4,700,000.00		4,700,000.00	Electricty Administration (Dept 400)
2024	Whole of the Municipality	NV Street Lights Cluster A 100 SL 400452122 WIP	1,600,000.00	1,000,000.00		(500,000.00)	500,000.00	1,000,000.00		1,000,000.00	1,000,000.00	(500,000.00)	500,000.00	Electricty Administration (Dept 400)
2024	Whole of the Municipality	NV Street Lights Cluster B 375L 400452123 WIP	1,600,000.00	1,500,000.00		(750,000.00)	750,000.00	2,000,000.00		2,000,000.00	2,000,000.00	(1,000,000.00)	1,000,000.00	Electricty Administration (Dept 400)
2024	Whole of the Municipality	NV Street Lights Cluster C 100SL 400452124 WIP	2,200,000.00	2,000,000.00		(1,000,000.00)	1,000,000.00	2,500,000.00		2,500,000.00	2,500,000.00	(1,250,000.00)	1,250,000.00	Electricty Administration (Dept 400)
2024	Whole of the Municipality	NV Street Lights Cluster D 100SL 400452125 WIP	2,200,000.00	2,500,000.00		(1,250,000.00)	1,250,000.00	3,500,000.00		3,500,000.00	3,500,000.00	(1,750,000.00)	1,750,000.00	Electricty Administration (Dept 400)
2024	Whole of the Municipality	NV Street Lights Cluster E 100 SL 400452126 WIP	1,600,000.00	2,000,000.00		(1,000,000.00)	1,000,000.00	3,000,000.00		3,000,000.00	3,000,000.00	(1,500,000.00)	1,500,000.00	Electricty Administration (Dept 400)
2024	Whole of the Municipality	NV Street Lights Cluster F 50 SL 400452127 WIP	1,100,000.00	500,000.00		(250,000.00)	250,000.00	500,000.00		500,000.00	500,000.00	(250,000.00)	250,000.00	Electricty Administration (Dept 400)
2024	Whole of the Municipality	NV Street Lights Cluster G 50 SL 400452128 WIP	2,200,000.00	2,500,000.00		(1,250,000.00)	1,250,000.00	3,500,000.00		3,500,000.00	3,500,000.00	(1,750,000.00)	1,750,000.00	Electricty Administration (Dept 400)
2024	Whole of the Municipality	Energy Efficient Retrofit- WIP	4,347,826.00				-			-			-	Electricty Administration (Dept 400)
2024	Whole of the Municipality	NV Street Lights Refurbishment Cluster A WIP	1,500,000.00	1,000,000.00			1,000,000.00	1,600,000.00		1,600,000.00	1,600,000.00	(800,000.00)	800,000.00	Electricty Administration (Dept 400)

FinancialYear	WARD	PROJECT	2023/24 Adjusted Budget	Business Unit Submission	Roll-overs	MANCO	2024/25 Draft Capital Budget	Business Unit Submission	07/08/2024 MANCO	Draft Budget 2025/2026	Business Unit Submission	07/08/2024 MANCO	Draft Budget 2026/2027	FunctionLvl05
2024	Whole of the Municipality	NV Street Lights Refurbishment Cluster B WIP	1,500,000.00	1,000,000.00			1,000,000.00	1,600,000.00		1,600,000.00	1,600,000.00	(800,000.00)	800,000.00	Electricity Administration (Dept 400)
2024	Whole of the Municipality	Museum Artifacts	450,000.00				-			-			-	Musuem (Dept 031)
2024	Whole of the Municipality	PMS System Implementation	246,857.00				-			-			-	Performance Management System (Dept 029)
2024	Whole of the Municipality	Implementation of KDM Scada System	6,500,365.00	-			-			-			-	Electricity Administration (Dept 400)
2024	Whole of the Municipality	Network Master Planning (Reticulation)	1,500,000.00	2,000,000.00			2,000,000.00	500,000.00		500,000.00			-	Electricity Administration (Dept 400)
2024	Whole of the Municipality	Implementation of KDM Scada System	6,000,000.00	10,000,000.00		(2,000,000.00)	8,000,000.00	5,000,000.00		5,000,000.00	5,000,000.00		5,000,000.00	Electricity Administration (Dept 400)
2024	Ward 29	Charlottedale Community Hall					-			-			-	Roads and Stormwater (Dept 170)
2024	Ward 15	Mini Park	250,000.00				-			-			-	Refuse Service (Dept 255)
2024	Ward 12	Informal Traders Facilities	250,000.00				-			-			-	Refuse Service (Dept 255)
2024	Whole of the Municipality	165 Halls Security Gates	200,000.00	150,000.00			150,000.00			-			-	165 Community Halls
2024	Whole of the Municipality	Law Enforcement Equipment	100,000.00	100,000.00			100,000.00			-			-	041 Law Enforcement
2024	Whole of the Municipality	NV Law Enforcement Bullet Proof Vests 0412428026	100,000.00				-			-			-	041 Law Enforcement
2024	Whole of the Municipality	NV Info Tech PC Printers Upgrades 210414504	1,500,000.00	1,500,000.00			1,500,000.00			-			-	Information Technology (Dept 210)
2024	Whole of the Municipality	Computer Equipment 215	900,000.00				-			-			-	Budget & Treasury Office (Dept 215)
2024	Whole of the Municipality	Laptops (FMG Interns)	126,000.00				-			-			-	Intergrated Development Plan (Dept 028)
2024	Whole of the Municipality	042 Computers & Projector	100,000.00				-			-			-	042 Fire and Emergency Services
2024	Whole of the Municipality	Electrical Capital Spares	14,000,000.00	15,000,000.00		(5,000,000.00)	10,000,000.00	15,000,000.00	(5,000,000.00)	10,000,000.00	15,000,000.00	(6,000,000.00)	9,000,000.00	Electricity Administration (Dept 400)
2024	Whole of the Municipality	Control Boxes in Eskom Areas		-			-	1,000,000.00		1,000,000.00	1,000,000.00		1,000,000.00	Electricity Administration (Dept 400)
2024	Whole of the Municipality	400 Furniture and Equipment	200,000.00	300,000.00			300,000.00	300,000.00		300,000.00	300,000.00		300,000.00	Electricity Administration (Dept 400)
2024	Whole of the Municipality	LED Unit projector		15,000.00			15,000.00			-			-	Economic Development and Planning (Dept 032)
2024	Whole of the Municipality	044 Office computers		40,000.00			40,000.00			-			-	Disaster Management (Dept 044)
2024	Whole of the Municipality	Risk Management Projector		10,000.00			10,000.00			-			-	Municipal Managers Office (Dept 022)
2024	Whole of the Municipality	042 Furniture	178,000.00	50,000.00			50,000.00			-			-	042 Fire and Emergency Services
2024	Whole of the Municipality	042 Aircons	100,000.00				-			-			-	042 Fire and Emergency Services
2024	Whole of the Municipality	035 Furniture & Equipment	60,000.00				-			-			-	035 Law Enforcement Administration
2024	Whole of the Municipality	Library Library Furniture 030422711	160,000.00	100,000.00			100,000.00			-			-	Library (Dept 030)
2024	Whole of the Municipality	Office Furn & Equipment 025400013	750,000.00	1,500,000.00		(500,000.00)	1,000,000.00			-			-	Administration General (Dept 025)
2024	Whole of the Municipality	Furniture & Equipment 160		100,000.00			100,000.00			-			-	Civic Building (Dept 160)
2024	Whole of the Municipality	Furniture & Equipment 044		40,000.00			40,000.00			-			-	Disaster Management (Dept 044)
2024	Whole of the Municipality	Furniture and Equipment 215	200,000.00	100,000.00			100,000.00			-			-	Budget & Treasury Office (Dept 215)
2024	Whole of the Municipality	Office Furn & Equipment	50,000.00	50,000.00			50,000.00			-			-	026 Human Settlements
2024	Whole of the Municipality	Community Halls Furniture 165422706	160,000.00	80,000.00			80,000.00			-			-	165 Community Halls
2024	Whole of the Municipality	360 Furniture and Equipment		250,000.00		(100,000.00)	150,000.00	200,000.00		200,000.00	200,000.00		200,000.00	Mechnical Workshop (Dept 360)
2024	Whole of the Municipality	Air conditioners		80,000.00			80,000.00			-			-	Vehicle Testing (Dept 046)
2024	Whole of the Municipality	Bulk Filers / Filing Cabinets	128,139.00				-			-			-	Town Planning (Dept 154)
2024	Ward 19	Museum Furniture & Specialised Fittings	250,000.00				-			-			-	Musuem (Dept 031)
2024	Whole of the Municipality	Air conditioning units		80,000.00			80,000.00			-			-	041 Law Enforcement
2024	Whole of the Municipality	KDM WI-FI Network		-	1,000,000.00		1,000,000.00			-			-	Information Technology (Dept 210)
2024	Whole of the Municipality	044 Storage container		20,000.00			20,000.00			-			-	Disaster Management (Dept 044)
2024	Whole of the Municipality	NV Mechnical Workshop Tools Equipment 360400027	200,000.00	200,000.00			200,000.00	200,000.00		200,000.00	200,000.00		200,000.00	Mechnical Workshop (Dept 360)
2024	Whole of the Municipality	CCTV Equipment		250,000.00			250,000.00			-			-	Vehicle Testing (Dept 046)
2024	Whole of the Municipality	NV Electricity Admin Safety Equip Fes PPE Port 400461472	100,000.00	260,000.00			260,000.00	260,000.00		260,000.00	260,000.00		260,000.00	Electricity Administration (Dept 400)
2024	Whole of the Municipality	NV Electricity Admin Tools Equip 400400027	800,000.00	520,000.00			520,000.00	700,000.00		700,000.00	700,000.00		700,000.00	Electricity Administration (Dept 400)
2024	Whole of the Municipality	Library Tools and Equipment	320,000.00	250,000.00			250,000.00			-			-	Library (Dept 030)
2024	Whole of the Municipality	Engineering Equipment	650,000.00	500,000.00			500,000.00			-			-	Civic Building (Dept 160)
2024	Whole of the Municipality	Speed Camera	100,000.00				-			-			-	Vehicle Testing (Dept 046)
2024	Whole of the Municipality	046428141 Motor Licencing Equipment		200,000.00			200,000.00			-			-	Law Enforcement (Dept 041)
2024	Whole of the Municipality	Elec Staff Attendance Register 021419516	500,000.00	60,000.00	500,000.00		560,000.00			-			-	Human Resources (Dept 021)
2024	Whole of the Municipality	Back-up Generators	1,610,568.00	-			-			-			-	Information Technology (Dept 210)
2024	Whole of the Municipality	Tools & Equipment	7,480.00	50,000.00			50,000.00			-			-	026 Human Settlements
2024	Whole of the Municipality	Emergency Equipment 042420509	200,000.00	200,000.00			200,000.00			-			-	042 Fire and Emergency Services
2024	Whole of the Municipality	Marine Safety Equipment 045418519	330,000.00				-			-			-	Marine Safety
2024	Administrative Offices	Professional Mark IV camera suits		200,000.00			200,000.00			-			-	Corporate Communications (Dept 024)
2024	Administrative Offices	Sound System		230,000.00			230,000.00			-			-	Corporate Communications (Dept 024)
2024	Whole of the Municipality	Law Enforcement Sirens Blue Lights 041428164	90,000.00	100,000.00			100,000.00			-			-	041 Law Enforcement
2024	Whole of the Municipality	Rescue Surfboards		216,000.00			216,000.00			-			-	Marine Safety
2024	Whole of the Municipality	Building Tools & Equipment		125,000.00			125,000.00			-			-	Civic Building (Dept 160)
2024	Administrative Offices	Chamber Audio visual (AV) Equipment	500,000.00	-			-			-			-	Information Technology (Dept 210)
2024	Whole of the Municipality	Security Cameras (North & South Fire Station)	171,691.00	200,000.00			200,000.00			-			-	042 Fire and Emergency Services
2024	Whole of the Municipality	065 CCTV	400,000.00				-			-			-	Executive Management (Dept 065)
2024	Whole of the Municipality	KDM 75 - water pump and hosepipe mechanism	119,934.00				-			-			-	Sports and Recreation
2024	Whole of the Municipality	015 Tools and equipment	38,657.00				-			-			-	Beach Amenities
2024	Whole of the Municipality	IDP Electronic Equipment	100,000.00	70,000.00			70,000.00			-			-	Intergrated Development Plan (Dept 028)
2024	Whole of the Municipality	CCTV Equipment	800,000.00	600,000.00			600,000.00			-			-	041 Law Enforcement
2024	Whole of the Municipality	042 Portable & Mobile Two Way Radios	97,625.00	100,000.00			100,000.00			-			-	042 Fire and Emergency Services
2024	Whole of the Municipality	Sporting Equipment	300,000.00				-			-			-	027 Youth Development
2024	Whole of the Municipality	Floor Scrubber/polishing Machine for Museum		60,000.00			60,000.00			-			-	Musuem (Dept 031)
2024	Whole of the Municipality	Digital cameras		10,000.00			10,000.00			-			-	Economic Development and Planning (Dept 032)
2024	Whole of the Municipality	Law Enforcement Firearms 041428085		180,000.00			180,000.00			-			-	041 Law Enforcement
2024	Whole of the Municipality	045 6 x Boat Safety Equipment Kits		15,000.00			15,000.00			-			-	Marine Safety
2024	Whole of the Municipality	045 5 x PTT Radios		25,000.00			25,000.00			-			-	Marine Safety
2024	Whole of the Municipality	045 5 x Shark Pods		25,000.00			25,000.00			-			-	Marine Safety

Financial Year	WARD	PROJECT	2023/24 Adjusted Budget	Business Unit Submission	Roll-overs	MANCO	2024/25 Draft Capital Budget	Business Unit Submission	07/08/2024 MANCO	Draft Budget 2025/2026	Business Unit Submission	07/08/2024 MANCO	Draft Budget 2026/2027	FunctionLv105
2024	Whole of the Municipality	Grader		2,500,000.00			2,500,000.00			-			-	Civic Building (Dept 160)
2024	Whole of the Municipality	045 1 x Motor Stand		5,000.00			5,000.00			-			-	Marine Safety
2024	Whole of the Municipality	045 10 x Sets Bathing Beacons		50,000.00			50,000.00			-			-	Marine Safety
2024	Whole of the Municipality	045 Nonoti Beach Equipment		200,000.00			200,000.00			-			-	Marine Safety
2024	Whole of the Municipality	Battery Operated Jaws of Life Combi Tool		250,000.00			250,000.00			-			-	042 Fire and Emergency Services
2024	Ward 4	Nokukhanya Luthuli Building Security Upgrade	385,000.00				-			-			-	Economic Development and Planning (Dept 032)
2024	Administrative Offices	Container Conversion		230,000.00			230,000.00			-			-	Corporate Communications (Dept 024)
2024	Whole of the Municipality	Recycling and Waste Buyback Centre	425,800.00				-			-			-	Refuse Service (Dept 255)
2024	Whole of the Municipality	Municipal Fleet	7,138,323.00	2,000,000.00			2,000,000.00	7,000,000.00	(5,000,000.00)	2,000,000.00	6,000,000.00	(4,000,000.00)	2,000,000.00	Mechnical Workshop (Dept 360)
2024	Whole of the Municipality	Vehicle (Double Cab)	503,471.00				-			-			-	Roads and Stormwater (Dept 170)
2024	Whole of the Municipality	4x4 double cab bakkie		900,000.00			900,000.00			-			-	042 Fire and Emergency Services
2024	Whole of the Municipality	Jet Ski	1,091,235.00				-			-			-	Marine Safety
2024	Whole of the Municipality	045 Quad Bikes	394,500.00				-			-			-	Marine Safety
2024	Whole of the Municipality	Fire Fleet	13,843,341.00	-	6,000,000.00		6,000,000.00			-			-	042 Fire and Emergency Services
2024	Whole of the Municipality	Risk Management 7 Seater		380,000.00		(380,000.00)	-			-			-	Municipal Managers Office (Dept 022)
2024	Whole of the Municipality	22 Seater Bus for councillors		900,000.00			900,000.00			-			-	Administration General (Dept 025)
2024	Whole of the Municipality	Outreach Mobile office/vehicle		1,000,000.00		(1,000,000.00)	-			-			-	027 Youth Development
2024	Whole of the Municipality	Code 10 truck and Bakkie		1,500,000.00		(1,500,000.00)	-			-			-	026 Human Settlements
2024	Whole of the Municipality	Steel Canopy 041428161		120,000.00			120,000.00			-			-	041 Law Enforcement
2024	Whole of the Municipality	Disaster 4 x 4 vehicle	685,000.00				-			-			-	Disaster Management (Dept 044)
2024	Whole of the Municipality	IDP Bakkie		100,000.00	400,000.00		500,000.00			-			-	Intergrated Development Plan (Dept 028)
2024	Whole of the Municipality	Print room Vehicle		270,000.00			270,000.00			-			-	Administration General (Dept 025)
2024	Whole of the Municipality	Compactor Truck -Single diff	2,212,187.00				-			-			-	Refuse Service (Dept 255)
2024	Whole of the Municipality	Compactor Truck - Double diff	2,842,646.00				-			-			-	Refuse Service (Dept 255)
2024	Whole of the Municipality	4 x Vehicles for Law Enforcement		2,400,000.00			2,400,000.00			-			-	041 Law Enforcement
2024	Whole of the Municipality	Marine Safety Fleet		1,750,000.00			1,750,000.00			-			-	Marine Safety
2024	Whole of the Municipality	New Traffic vehicle		1,800,000.00			1,800,000.00			-			-	041 Law Enforcement
2024	Whole of the Municipality	2 x Utility LDV		1,200,000.00			1,200,000.00			-			-	042 Fire and Emergency Services
2024	Whole of the Municipality	2 x 1 Ton Bakkie			685,000.00		685,000.00			-			-	Refuse Service (Dept 255)
2024	Whole of the Municipality	2 x Bakkies					-			-			-	070 Parks and Gardens
2024	Whole of the Municipality	255 Machinery & Equipment	-	2,000,000.00			2,000,000.00			-			-	Refuse Service (Dept 255)
2024	Ward 23	Construction of Low-Level Bridge Crossing & Road Rehabilitation in Wards 8 & 23-	-				-	1,826,250.00		1,826,250.00	11,956,521.00		11,956,521.00	Roads and Stormwater (Dept 170)
2024	Ward 20	Construction of Vehicular Bridge & Link Road between Ward 7 & 20 - Planning Phase	-				-	3,487,513.00		3,487,513.00	26,159,226.00		26,159,226.00	Roads and Stormwater (Dept 170)
2024	Ward 21	Construction Of Sport & Recreational Facility in Ismembe	-				-	7,669,461.00		7,669,461.00			-	Roads and Stormwater (Dept 170)
2024	Ward 16	Nyonlyamanzi Hall	-				-	12,800,579.00		12,800,579.00			-	Roads and Stormwater (Dept 170)
2024	Ward 19	Rocky Park link to Testing Station in Ward19/16 WIP	-				-	3,709,947.00		3,709,947.00	4,347,826.00		4,347,826.00	Roads and Stormwater (Dept 170)
2024	Ward 17	Ward 17 Dendethu Access Road - WIP	-				-	8,695,652.00		8,695,652.00			-	Roads and Stormwater (Dept 170)
2024	Ward 17	Ward 17 Dendethu Sport Field- WIP	-				-	9,012,555.00		9,012,555.00			-	Roads and Stormwater (Dept 170)
2024	Whole of the Municipality	Furniture and Equipment 220		70,000.00			70,000.00			-			-	Stores and Procurement (Dept 220)
2024	Whole of the Municipality	2 x Trolley		20,000.00			20,000.00			-			-	Stores and Procurement (Dept 220)
			1,159,928,424.00	306,016,693.00	80,240,000.00	(50,080,000.00)	286,226,693.00	280,585,067.00	(19,000,000.00)	211,585,067.00	188,101,216.00	(35,600,000.00)	152,501,216.00	

DRAFT TARIFF OF CHARGES

DRAFT TARIFF OF CHARGES

2024/2025

1. VALUE ADDED TAX MUST BE ADDED TO ALL TARIFFS LISTED BELOW (EXCEPT TO FINES, REFUNDABLE DEPOSITS, INTEREST CHARGES OR WHERE INDICATED AS INCLUSIVE OF VALUE ADDED TAX) 2. ALL APPROVALS OF APPLICATIONS FOR SERVICES LISTED BELOW SHALL BE SUBJECT TO THE APPLICANT OBTAINING A CLEARANCE TO THE EFFECT THAT KWADUKUZA MUNICIPAL ACCOUNTS IN THE NAME OF THE APPLICANT/OWNER ARE NOT IN ARREARS	2024/25 (EXCL VAT)	2024/25 (INCL VAT)	2023/24 (EXCL VAT)	2023/24 (INCL VAT)	COMMENTS
A 1 OUTDOOR ADVERTISING					
ALL APPLICATIONS SHALL BE IN TERMS OF THE KWADUKUZA MUNICIPALITY'S OUTDOOR ADVERTISING POLICY AND BY-LAWS.					
DISCLAIMER: 1.ALL DISPLAY FEES ARE A MINIMUM CHARGE AND MAY VARY IN TERMS OF PROPOSALS/ AGREEMENTS WITH SERVICE PROVIDERS FROM TIME TO TIME					
DISCLAIMER:2. ALL DISPLAY FEES OWED TO THE KWADUKUZA MUNICIPALITY WILL BE CHARGED AS PER THE TARRIFF STRUCTURE FOR THE SPECIFIC FINANCIAL YEAR.					
DISCLAIMER:3.NO FUTURE APPLICATIONS WILL BE ACCEPTED BY KWADUKUZA MUNICIPALITY FROM APPLICANTS THAT HAVE DEFAULTED IN PAYMENT OF ANNUAL/MONTHLY DISPLAY FEES, AND REFUSE TO SETTLE OUTSTANDING AMOUNTS.					
DISCLAIMER:4.RENEWAL OF APPLICATIONS FOR BILLBOARDS/GANTRY AND THIRD PARTY ADVERTISING , FULL APPLICATION FEES WILL APPLY.					
DISCLAIMER:5.NON-RENEWAL OF PREVIOUSLY APPROVED PERMANENT APPLICATIONS WITHIN THE RENEWAL PERIOD, FULL APPLICATION FEES WILL APPLY. (EXCLUDING BILLBOARDS/ GANTRY AND THIRD PARTY ADVERTISING).					
(a) Pre-strutiny for all applications excluding Billboards	764.17	878.80	734.78	300.00	
NON-PERMANENT SIGNS					
(b) **General advertisements of both commercial and non-commercial nature:**					
(i) Up to 50 posters, or part thereof	1,370.99	1,576.64	1,318.26	1,725.00	
(iii)) Each poster thereafter, an additional	36.17	41.60	34.78	40.00	
(iii) Refundable deposit (refer to note below)	500.00	500.00	500.00	500.00	

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	(c)	**General advertisements for non-profit organisations (subject to the submission of an NPO certificate from the relevant authority - eg government)**						
		(aa)	Up to 50 posters, or part thereof					
		(bb)	Each poster thereafter, an additional					
		(cc)	Refundable deposit (refer to note below)	**300.00**	**300.00**	**300.00**	**300.00**	
	(d)	**Election advertisements, per party/per candidate:**						
		(i)	Posters					
		(ii)	Refundable deposit (refer to note below)	**1,000.00**	**1,000.00**	**1,000.00**	**1,000.00**	
	(e)	**Non-election advertisements/general promotions:**						
		(i)	Application fee					
		(ii)	Refundable deposit (refer to note below)	**1,000.00**	**1,000.00**	**1,000.00**	**1,000.00**	
	(f)	**Banners:**						
		(i)	Per banner	**425.04**	**488.80**	**408.70**	**470.00**	
		(ii)	Refundable deposit (refer to note below)	**200.00**	**200.00**	**200.00**	**200.00**	
	(g)	**Flags:**						
		(i)	Per banner	**425.04**	**488.80**	**408.70**	**470.00**	
		(ii)	Refundable deposit (refer to note below)	**200.00**	**200.00**	**200.00**	**200.00**	
	(h)	**Advertising vehicles**						
		(i)	Per vehicle	**4,268.52**	**4,908.80**	**4,104.35**	**4,720.00**	
		(ii)	Refundable deposit (refer to note below)	**500.00**	**500.00**	**500.00**	**500.00**	
	(i)	**Private sale signs**						
		(i)	Application fee	**1,038.19**	**1,193.92**	**998.26**	**1,148.00**	
		(ii)	Refundable deposit (refer to note below)	**300.00**	**300.00**	**300.00**	**300.00**	
	(j)	**Brand Activations (excluding :Beaches)**						
		(i)	Application fee (off Peak Season)	**881.74**	**1,014.00**	**847.83**	**975.00**	
		(ii)	Application Fee(Peak Season)	**1,763.48**	**2,028.00**	**1,695.65**	**1,950.00**	

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		(iii)	Refundable deposit(refer to note below)	500.00	500.00	500.00	500.00	
	(k)	**Beach Events Activation**						
		i)	Application Fee(1- 3 days)	1,763.48	2,028.00	1,695.65	1,950.00	
		ii)	Application Fee(4-10 days)	2,934.61	3,374.80	2,821.74	3,245.00	
		iii)	Application Fee(more than 10 days)	5,880.07	6,762.08	5,653.91	6,502.00	
		iv)	Umbrella Fee(per umbrella, per day)	57.88	66.56	55.65	64.00	
	PERMANENT SIGNS							
	(a)	**Aerial Advertisements**						
		(i)	Application fee - first 5sqm	520.90	599.04	500.87	576.00	
		(ii)	Additional - per sqm	148.31	170.56	142.61	164.00	
		(iii)	Monthly display fee per sign	112.14	128.96	107.83	124.00	
		(iv)	Annual display fee per sign	978.50	1,125.28	940.87	1,082.00	
	(b)	**Advertising Vehicles**						
		(i)	Application fee	1,051.76	1,209.52	1,011.30	1,163.00	
		(ii)	Monthly display fee per sign	1,969.67	2,265.12	1,893.91	2,178.00	
		(iii)	Annual display fee per sign	19,693.08	22,647.04	18,935.65	21,776.00	
	(c)	**Building Attachment Signs**						
		(i)	Application fee - first 5sqm	520.90	599.04	500.87	576.00	
		(ii)	Additional - per sqm	148.31	170.56	142.61	164.00	
		(iii)	Monthly display fee per sign	111.23	127.92	106.96	123.00	
		(iv)	Annual display fee per sign	978.50	1,125.28	940.87	1,082.00	
	(d)	**Electric and Illuminated Signs (excluding digital billboards)**						
		(i)	Application fee - first 5sqm	520.90	599.04	500.87	576.00	
		(ii)	Additional - per sqm	148.31	170.56	142.61	164.00	

1. VALUE ADDED TAX MUST BE ADDED TO ALL TARIFFS LISTED BELOW (EXCEPT TO FINES, REFUNDABLE DEPOSITS, INTEREST CHARGES OR WHERE INDICATED AS INCLUSIVE OF VALUE ADDED TAX) 2. ALL APPROVALS OF APPLICATIONS FOR SERVICES LISTED BELOW SHALL BE SUBJECT TO THE APPLICANT OBTAINING A CLEARANCE TO THE EFFECT THAT KWADUKUZA MUNICIPAL ACCOUNTS IN THE NAME OF THE APPLICANT/OWNER ARE NOT IN ARREARS				2024/25 (EXCL VAT)	2024/25 (INCL VAT)	2023/24 (EXCL VAT)	2023/24 (INCL VAT)	COMMENTS
		(iii)	Monthly display fee per sign	132.94	152.88	127.83	147.00	
		(iv)	Annual display fee per sign	1,467.76	1,687.92	1,411.30	1,623.00	
	(e)	**Ground signs (excluding billboards)**						
		(i)	Application fee - first 5sqm	520.90	599.04	500.87	576.00	
		(ii)	Additional - per sqm	148.31	170.56	142.61	164.00	
		(iii)	Monthly display fee per sign	111.23	127.92	106.96	123.00	
		(iv)	Annual display fee per sign	978.50	1,125.28	940.87	1,082.00	
	(f)	**Projecting wall signs**						
		(i)	Application fee - first 5sqm	779.55	896.48	749.57	862.00	
		(ii)	Additional - per sqm	147.41	169.52	141.74	163.00	
		(iii)	Monthly display fee per sign	132.03	151.84	126.96	146.00	
		(iv)	Annual display fee per sign	1,399.03	1,608.88	1,345.22	1,547.00	
	(g)	**Pointer boards/Estate agents boards**						
		(i)	Application fee (per agent)	1,038.19	1,193.92	998.26	1,148.00	
		(ii)	Monthly display fee per 10 signs					
		(iii)	Annual display fee per 10 signs	2,928.28	3,367.52	2,815.65	3,238.00	
	(h)	**Estate agency signs**						
		(i)	Application fee	1,644.10	1,890.72	1,580.87	1,818.00	
		(ii)	Monthly display fee per 30 signs					
		(iii)	Annual display fee per 30 signs	7,304.42	8,400.08	7,023.48	8,077.00	
	(i)	**Portable/sandwich boards**						
		(i)	Application fee - first 5sqm	1,038.19	1,193.92	998.26	1,148.00	

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		(ii)	Additional - per sqm	148.31	170.56	142.61	164.00	
		(iii)	Monthly display fee per sign	262.26	301.60	252.17	290.00	
		(iv)	Annual display fee per sign	2,928.28	3,367.52	2,815.65	3,238.00	
	(j)	**Combination signs**						
		(i)	Application fee - first 5sqm	1,116.87	1,284.40	1,073.91	1,235.00	
		(ii)	Additional - per sqm	146.50	168.48	140.87	162.00	
		(iii)	Monthly display fee per sign	346.37	398.32	333.04	383.00	
		(iv)	Annual display fee per sign	3,824.49	4,398.16	3,677.39	4,229.00	
	(k)	**Neighbourhood watch/ Farm watch/Security signs and promotions**						
		(i)	Application fee - first 5sqm	782.26	899.60	752.17	865.00	
		(ii)	Additional - per sqm	148.31	170.56	142.61	164.00	
		(iii)	Monthly display fee per sign (not promotional)	135.65	156.00	130.43	150.00	
		(iv)	Annual display fee per sign (not promotional)	1,428.87	1,643.20	1,373.91	1,580.00	
		(v)	Monthly display fee per sign (promotional)	262.26	301.60	252.17	290.00	
		(vi)	Annual display fee per sign (promotional)	2,928.28	3,367.52	2,815.65	3,238.00	
	(l)	**Veranda/under canopy signs**						
		(i)	Application fee - first 5sqm	520.90	599.04	500.87	576.00	
		(ii)	Additional - per sqm	148.31	170.56	142.61	164.00	
		(iii)	Monthly display fee per sign	110.33	126.88	106.09	122.00	
		(iv)	Annual display fee per sign	977.60	1,124.24	940.00	1,081.00	
	(m)	**Wall signs/fascia signs**						
		(i)	Application fee - first 5sqm	520.90	599.04	500.87	576.00	

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		(ii)	Additional - per sqm	148.31	170.56	142.61	164.00	
		(iii)	Monthly display fee per sign	110.33	126.88	106.09	122.00	
		(iv)	Annual display fee per sign	977.60	1,124.24	940.00	1,081.00	
	(n)	**Wall signs on historical buildings for commercial use**						
		(i)	Application fee - first 5sqm	779.55	896.48	749.57	862.00	
		(ii)	Additional - per sqm	148.31	170.56	142.61	164.00	
		(iii)	Monthly display fee per sign	133.84	153.92	128.70	148.00	
		(iv)	Annual display fee per sign	1,399.93	1,609.92	1,346.09	1,548.00	
	(o)	**Advertisements on pylons**						
		(i)	Application fee - first 5sqm	779.55	896.48	749.57	862.00	
		(ii)	Additional - per sqm	148.31	170.56	142.61	164.00	
		(iii)	Monthly display fee per sign	133.84	153.92	128.70	148.00	
		(iv)	Annual display fee per sign	1,399.93	1,609.92	1,346.09	1,548.00	
	(p)	**Flags (permanent)**						
		(i)	Application fee	779.55	896.48	749.57	862.00	
		(ii)	Monthly display fee per sign	133.84	153.92	128.70	148.00	
		(iii)	Annual display fee per sign	1,399.93	1,609.92	1,346.09	1,548.00	
	(q)	**Wall Painted Advertisments (New as per bylaw)**						
		(i)	Application fee-first 5sqm	764.17	878.80	734.78	845.00	
		(ii)	Additional - per sqm	144.70	166.40	139.13	160.00	
		(iii)	Monthly display fee per sign	130.23	149.76	125.22	144.00	
		(iv)	Annual display fee per sign	1,370.99	1,576.64	1,318.26	1,516.00	
	(r)	**Sky Signs**						

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		(i)	Application fee-first 5sqm	764.17	878.80	734.78	845.00	
		(ii)	Additional - per sqm	144.70	166.40	139.13	160.00	
		(iii)	Monthly display fee per sign	130.23	149.76	125.22	144.00	
		(iv)	Annual display fee per sign	1,370.99	1,576.64	1,318.26	1,516.00	
	(s)	**Roof Signs**						
		(i)	Application fee-first 5sqm	764.17	878.80	734.78	845.00	
		(ii)	Additional - per sqm	144.70	166.40	139.13	160.00	
		(iii)	Monthly display fee per sign	130.23	149.76	125.22	144.00	
		(iv)	Annual display fee per sign	1,370.99	1,576.64	1,318.26	1,516.00	
	(t)	**Window Signs**						
		(i)	Application fee-first 5sqm	764.17	878.80	734.78	845.00	
		(ii)	Additional - per sqm	144.70	166.40	139.13	160.00	
		(iii)	Monthly display fee per sign	130.23	149.76	125.22	144.00	
		(iv)	Annual display fee per sign	1,370.99	1,576.64	1,318.26	1,516.00	
	(u)	**School Signs (Charge applied for advertising of a brand)**						
		(i)	Application fee-first 5sqm	510.96	587.60	491.30	565.00	
		(ii)	Additional - per sqm	144.70	166.40	139.13	160.00	
		(iii)	Monthly display fee per sign	107.62	123.76	103.48	119.00	
		(iv)	Annual display fee per sign	958.61	1,102.40	921.74	1,060.00	
	(v)	**Development Boards/ Development Advertising (Charge applied for advertising of a development)**						
		(i)	Application fee-first 5sqm	1,176.56	1,353.04	1,131.30	1,301.00	
		(ii)	Additional - per sqm	177.25	203.84	170.43	196.00	
		(iii)	Monthly display fee per sign	293.91	338.00	282.61	325.00	
		(iv)	Annual display fee per sign	3,527.86	4,057.04	3,392.17	3,901.00	
		Construction signs						
		(i)	Application fee	1,051.76	1,209.52	1,011.30	1,163.00	
		(ii)	Monthly Display Fee per sign	104.90	120.64	100.87	116.00	
		(iii)	Annual display fee per sign	923.34	1,061.84	887.83	1,021.00	

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	(w)	GANTRY SIGNS (Tarrif Excudes Electricity consumption fee. Electricity consumption fee will need to be paid as per electricity tariffs)						
		(i)	Pre-Scrutiny Fee-Non Illuminated	4,592.28	5,281.12	4,415.65	5,078.00	
		(ii)	Application Fee-Non Illuminated	30,114.78	34,632.00	28,956.52	33,300.00	
		(iii)	Annual Display Fee per m², upto 36m² -Single Sided Non-Illuminated (North)on Council property	437.70	503.36	420.87	484.00	
		(iv)	Annual Display Fee per m², upto 36m² -Single Sided Non-Illuminated (North)on private property	306.57	352.56	294.78	339.00	
		(v)	Annual Display Fee per m²,upto 36m²-Double Sided Non-Illuminated (North)on Council property	877.22	1,008.80	843.48	970.00	
		(vi)	Annual Display Fee per m²,upto 36m²-Double Sided Non-Illuminated (North)on private property	613.15	705.12	589.57	678.00	
		(vii)	Monthly Display Fee per m²,upto 36m²-Single Sided Non-Illuminated (North)on Council Property	36.17	41.60	34.78	40.00	
		(viii)	Monthly Display Fee per m²,upto 36m²-Single Sided Non-Illuminated (North)on private property	25.32	29.12	24.35	28.00	
		(ix)	Monthly Display Fee per m², upto 36m²-Double Sided Non-Illuminated (North)on Council property	73.25	84.24	70.43	81.00	
		(x)	Monthly Display Fee per m², upto 36m²-Double Sided Non-Illuminated (North) on privateproperty	51.55	59.28	49.57	57.00	
		(xi)	Annual Display Fee per m² upto 36m²-Single Sided Non-Illuminated (South)on Council property	836.52	962.00	804.35	925.00	
		(xii)	Annual Display Fee per m² upto 36m²-Single Sided Non-Illuminated (South)on private property	627.62	721.76	603.48	694.00	
		(xiii)	Annual Display Fee per m², upto 36m²-Double Sided Non-Illuminated (South)on Council property	1,673.04	1,924.00	1,608.70	1,850.00	
		(xiv)	Annual Display Fee per m², upto 36m²-Double Sided Non-Illuminated (South)on private property	1,172.03	1,347.84	1,126.96	1,296.00	
		(xv)	Monthly Display Fee per m²,upto 36m²-Single Sided Non-Illuminated(South)on Council property	69.63	80.08	66.96	77.00	

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		(xvi)	Monthly Display Fee per m²,upto 36m²-Single Sided Non-Illuminated(South)on private property	48.83	56.16	46.96	54.00	
		(xvii)	Monthly Display Fee per m², upto 36m²-Double Sided Non-Illuminated (South)on Council property	139.27	160.16	133.91	154.00	
		(xviii)	Monthly Display Fee per m², upto 36m²-Double Sided Non-Illuminated (South)on private property	97.67	112.32	93.91	108.00	
		(xix)	Annual Display Fee-Additional Charge Applied per m² for Gantry Sign larger than 36m²-Non Illuminated on Council property	852.80	980.72	820.00	943.00	
		(xx)	Annual Display Fee-Additional Charge Applied per m² for Gantry Sign larger than 36m²-Non Illuminated on private property	595.97	685.36	573.04	659.00	
		(xxi)	Monthly Display Fee-Additional Charge Applied per m² for Gantry larger than 36m²-Non Illuminated on Council property	70.54	81.12	67.83	78.00	
		(xxii)	Monthly Display Fee-Additional Charge Applied per m² for Gantry larger than 36m²-Non Illuminated on private property	48.83	56.16	46.96	54.00	
		(i)	Pre-Scrutiny Fee(Illuminated)	5,051.69	5,809.44	4,857.39	5,586.00	
		(ii)	Application Fee (Illuminated)	33,127.17	38,096.24	31,853.04	36,631.00	
		(iii)	Annual Display Fee per m², upto 36m² -Single Sided-Illuminated (North) on Council property	482.02	554.32	463.48	533.00	
		(iv)	Annual Display Fee per m², upto 36m² -Single Sided-Illuminated (North) on private property	3,140.80	3,611.92	3,020.00	3,473.00	
		(v)	Annual Display Fee per m²,upto 36m²-Double Sided-Illuminated (North)on Council property	964.03	1,108.64	926.96	1,066.00	
		(vi)	Annual Display Fee per m²,upto 36m²-Double Sided-Illuminated (North)on private property	674.64	775.84	648.70	746.00	
		(vii)	Monthly Display Fee per m²,upto 36m²-Single Sided-Illuminated (North) on Council property	38.89	44.72	37.39	43.00	
		(viii)	Monthly Display Fee per m²,upto 36m²-Single Sided-Illuminated (North) on private property	28.03	32.24	26.96	31.00	
		(ix)	Monthly Display Fee per m², upto 36m²-Double Sided-Illuminated (North) on Council property	80.49	92.56	77.39	89.00	

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		(x)	Monthly Display Fee per m², upto 36m²-Double Sided-Illuminated (North) on private property	57.88	66.56	55.65	64.00	
		(xi)	Annual Display Fee per m² upto 36m²-Single Sided -Illuminated (South) on Council property	921.53	1,059.76	886.09	1,019.00	
		(xii)	Annual Display Fee per m² upto 36m²-Single Sided -Illuminated (South) on private property	642.99	739.44	618.26	711.00	
		(xiii)	Annual Display Fee per m², upto 36m²-Double Sided-Illuminated (South) on Council property	1,839.44	2,115.36	1,768.70	2,034.00	
		(xiv)	Annual Display Fee per m², upto 36m²-Double Sided-Illuminated (South) on private property	1,310.40	1,506.96	1,260.00	1,449.00	
		(xv)	Monthly Display Fee per m²,upto 36m²-Single Sided-Illuminated (South) on Council property	75.06	86.32	72.17	83.00	
		(xvi)	Monthly Display Fee per m²,upto 36m²-Single Sided-Illuminated (South) on private property	53.36	61.36	51.30	59.00	
		(xvii)	Monthly Display Fee per m², upto 36m²-Double Sided -Illuminated (South) on Council property	153.74	176.80	147.83	170.00	
		(xviii)	Monthly Display Fee per m², upto 36m²-Double Sided -Illuminated (South) on private property	107.62	123.76	103.48	119.00	
		(xix)	Annual Display Fee-Additional Charge Applied per m² for Gantry Sign larger than 36m²- Illuminated on Council property	936.90	1,077.44	900.87	1,036.00	
		(xx)	Annual Display Fee-Additional Charge Applied per m² for Gantry Sign larger than 36m²- Illuminated on private property	656.56	755.04	631.30	726.00	
		(xxi)	Monthly Display Fee-Additional Charge Applied per m² for Gantry larger than 36m²- Illuminated on Council property	78.68	90.48	75.65	87.00	
		(xxii)	Monthly Display Fee-Additional Charge Applied per m² for Gantry larger than 36m²- Illuminated on private property	54.26	62.40	52.17	60.00	
		(i)	Pre-Scrutiny Fee(Digital)	5,559.93	6,393.92	5,346.09	6,148.00	
		(ii)	Application Fee (Digital)	36,438.89	41,904.72	35,037.39	40,293.00	
		(iii)	Annual Display Fee per m², upto 36m² -Single Sided-Digital (North)on Council property	1,387.27	1,595.36	1,333.91	1,534.00	
		(iv)	Annual Display Fee per m², upto 36m² -Single Sided-Digital (North) on private property	971.27	1,116.96	933.91	1,074.00	

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		(v)	Annual Display Fee per m²,upto 36m²-Double Sided-Digital (North)on Council property	2,773.63	3,189.68	2,666.96	3,067.00	
		(vi)	Annual Display Fee per m²,upto 36m²-Double Sided-Digital (North) on private property	1,941.63	2,232.88	1,866.96	2,147.00	
		(vii)	Monthly Display Fee per m²,upto 36m²-Single Sided-Digital (North)on Council property	115.76	133.12	111.30	128.00	
		(viii)	Monthly Display Fee per m²,upto 36m²-Single Sided-Digital (North) on private property	80.49	92.56	77.39	89.00	
		(ix)	Monthly Display Fee per m², upto 36m²-Double Sided-Digital(North)on Council property	230.61	265.20	221.74	255.00	
		(x)	Monthly Display Fee per m², upto 36m²-Double Sided-Digital(North) on private property	165.50	190.32	159.13	183.00	
		(xi)	Annual Display Fee per m² upto 36m²-Single Sided -Digital (South) on Council property	2,773.63	3,189.68	2,666.96	3,067.00	
		(xii)	Annual Display Fee per m² upto 36m²-Single Sided -Digital (South) on private property	1,941.63	2,232.88	1,866.96	2,147.00	
		(xiii)	Annual Display Fee per m², upto 36m²-Double Sided-Digital (South) on Council property	5,547.27	6,379.36	5,333.91	6,134.00	
		(xiv)	Annual Display Fee per m², upto 36m²-Double Sided-Digital (South)on private property	3,883.27	4,465.76	3,733.91	4,294.00	
		(xv)	Monthly Display Fee per m²,upto 36m²-Single Sided-Digital (South) on Council property	230.61	265.20	221.74	255.00	
		(xvi)	Monthly Display Fee per m²,upto 36m²-Single Sided-Digital (South) on private property	161.88	186.16	155.65	179.00	
		(xvii)	Monthly Display Fee per m², upto 36m²-Double Sided -Digital (South)on Council property	463.03	532.48	445.22	512.00	
		(xviii)	Monthly Display Fee per m², upto 36m²-Double Sided -Digital (South) on private property	323.76	372.32	311.30	358.00	
		(xix)	Annual Display Fee-Additional Charge Applied per m² for Gantry Sign larger than 36m²- Digital on Council property	1,030.96	1,185.60	991.30	1,140.00	
		(xx)	Annual Display Fee-Additional Charge Applied per m² for Gantry Sign larger than 36m²- Digital on private property	721.67	829.92	693.91	798.00	
		(xxi)	Monthly Display Fee-Additional Charge Applied per m² for Gantry larger than 36m²- Digital on Council property	85.91	98.80	82.61	95.00	
		(xxii)	Monthly Display Fee-Additional Charge Applied per m² for Gantry larger than 36m²- Digital on private property	60.59	69.68	58.26	67.00	
	(x)	**Litter bins**						

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		(i)	Application fee - North	737.95	848.64	709.57	816.00	
		(ii)	Application fee - South	1,473.18	1,694.16	1,416.52	1,629.00	
		(iii)	Monthly display fee per sign	129.32	148.72	124.35	143.00	
		(iv)	Monthly display fee per sign - South	258.64	297.44	248.70	286.00	
		(v)	Annual display fee per sign	1,425.25	1,639.04	1,370.43	1,576.00	
		(vi)	Annual display fee per sign - South	3,105.53	3,571.36	2,986.09	3,434.00	
	(y)	**Illuminated street name signs**						
		(i)	Application fee - North	1,055.37	1,213.68	1,014.78	1,167.00	
		(ii)	Application fee - South	1,977.81	2,274.48	1,901.74	2,187.00	
		(iii)	Monthly display fee per sign	144.70	166.40	139.13	160.00	
		(iv)	Monthly display fee per sign - South	289.39	332.80	278.26	320.00	
		(v)	Annual display fee per sign - North	1,858.43	2,137.20	1,786.96	2,055.00	
		(vi)	Annual display fee per sign - South	3,473.60	3,994.64	3,340.00	3,841.00	
	(aa)	**Street light/street pole signs, etc**						
		(i)	Application fee - North	976.70	1,123.20	939.13	1,080.00	
		(ii)	Application fee - South	1,951.58	2,244.32	1,876.52	2,158.00	
		(iii)	Monthly display fee per sign - North-Frame Size A0	58.78	67.60	56.52	65.00	
		(iv)	Monthly display fee per sign - South- Frame Size A0	116.66	134.16	112.17	129.00	
		(v)	Annual display fee per sign - North -A0 Frames)	701.77	807.04	674.78	776.00	
		(vi)	Annual display fee per sign - South -A0 Frames)	1,346.57	1,548.56	1,294.78	1,489.00	
			Monthly display fee per sign(North)- Frame Size 1,8	137.46	158.08	132.17	152.00	
			Monthly display fee per sign - South-Frame Size 1,8	239.65	275.60	230.43	265.00	
			Annual display fee per sign(North-1,8 Frames)	1,650.43	1,898.00	1,586.96	1,825.00	

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			Annual display fee per sign(South-1,8 Frames)	2,870.40	3,300.96	2,760.00	3,174.00	
			Monthly display fee per sign(North)- Frame Size 4sqm	260.00	299.00	250.00	287.50	
			Monthly display fee per sign - South-Frame Size 4sqm	520.00	598.00	500.00	575.00	
			Annual display fee per sign(North-4sqm Frames)	3,049.46	3,506.88	2,932.17	3,372.00	
			Annual display fee per sign(South-4sqm Frames)	4,869.91	5,600.40	4,682.61	5,385.00	
		(vii)	Street Pole Banners, first turn	964.94	1,109.68	927.83	1,067.00	
		(viii)	Street Pole Banners, per pole	178.16	204.88	171.30	197.00	
	(bb)	**BILLBOARDS (Tarrif Excudes Electricity consumption fee. Electricity consumption fee will need to be paid as per electricity tariffs)**						
		(i)	Pre-Scrutiny Fee-Non Illuminated	4,592.28	5,281.12	4,415.65	5,078.00	
		(ii)	Application Fee-Non Illuminated	30,114.78	34,632.00	28,956.52	33,300.00	
		(iii)	Annual Display Fee per m², upto 36m² -Single Sided Non-Illuminated (North)on Council property	441.32	507.52	424.35	488.00	
		(iv)	Annual Display Fee per m², upto 36m² -Single Sided Non-Illuminated (North)on private property	306.57	352.56	294.78	339.00	
		(v)	Annual Display Fee per m²,upto 36m²-Double Sided Non-Illuminated (North)on Council property	877.22	1,008.80	843.48	970.00	
		(vi)	Annual Display Fee per m²,upto 36m²-Double Sided Non-Illuminated (North)on private property	613.15	705.12	589.57	678.00	
		(vii)	Monthly Display Fee per m²,upto 36m²-Single Sided Non-Illuminated (North)on Council Property	36.17	41.60	34.78	40.00	
		(viii)	Monthly Display Fee per m²,upto 36m²-Single Sided Non-Illuminated (North)on private property	25.32	29.12	24.35	28.00	
		(ix)	Monthly Display Fee per m², upto 36m²-Double Sided Non-Illuminated (North)on Council property	73.25	84.24	70.43	81.00	
		(x)	Monthly Display Fee per m², upto 36m²-Double Sided Non-Illuminated (North) on privateproperty	52.45	60.32	50.43	58.00	
		(xi)	Annual Display Fee per m² upto 36m²-Single Sided Non-Illuminated (South)on Council property	835.62	960.96	803.48	924.00	
		(xii)	Annual Display Fee per m² upto 36m²-Single Sided Non-Illuminated (South)on private property	585.11	672.88	562.61	647.00	
		(xiv)	Annual Display Fee per m², upto 36m²-Double Sided Non-Illuminated (South)on Council property	1,673.04	1,924.00	1,608.70	1,850.00	

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		(xv)	Annual Display Fee per m², upto 36m²-Double Sided Non-Illuminated (South)on private property	1,171.13	1,346.80	1,126.09	1,295.00	
		(xvi)	Monthly Display Fee per m²,upto 36m²-Single Sided Non-Illuminated(South)on Council property	69.63	80.08	66.96	77.00	
		(xvii)	Monthly Display Fee per m²,upto 36m²-Single Sided Non-Illuminated(South)on private property	48.83	56.16	46.96	54.00	
		(xviii)	Monthly Display Fee per m², upto 36m²-Double Sided Non-Illuminated (South)on Council property	139.27	160.16	133.91	154.00	
		(xix)	Monthly Display Fee per m², upto 36m²-Double Sided Non-Illuminated (South)on private property	97.67	112.32	93.91	108.00	
		(xx)	Annual Display Fee-Additional Charge Applied per m² for Billboard larger than 36m²-Non Illuminated on Council property both North & South	852.80	980.72	820.00	943.00	
		(xxi)	Annual Display Fee-Additional Charge Applied per m² for Billboard larger than 36m²-Non Illuminated on private property both North & South	595.97	685.36	573.04	659.00	
		(xxii)	Monthly Display Fee-Additional Charge Applied per m² for Billboard larger than 36m²-Non Illuminated on Council property both North & South	70.54	81.12	67.83	78.00	
		(xxxiii)	Monthly Display Fee-Additional Charge Applied per m² for Billboard larger than 36m²-Non Illuminated on private property both North & South	48.83	56.16	46.96	54.00	
		(i)	Pre-Scrutiny Fee(Illuminated)	5,051.69	5,809.44	4,857.39	5,586.00	
		(ii)	Application Fee (Illuminated)	33,127.17	38,096.24	31,853.04	36,631.00	
		(iii)	Annual Display Fee per m², upto 36m² -Single Sided-Illuminated (North) on Council property	482.02	554.32	463.48	533.00	
		(iv)	Annual Display Fee per m², upto 36m² -Single Sided-Illuminated (North) on private property	337.32	387.92	324.35	373.00	
		(v)	Annual Display Fee per m²,upto 36m²-Double Sided-Illuminated (North)on Council property	964.03	1,108.64	926.96	1,066.00	
		(vi)	Annual Display Fee per m²,upto 36m²-Double Sided-Illuminated (North)on private property	674.64	775.84	648.70	746.00	
		(vii)	Monthly Display Fee per m²,upto 36m²-Single Sided-Illuminated (North) on Council property	38.89	44.72	37.39	43.00	
		(viii)	Monthly Display Fee per m²,upto 36m²-Single Sided-Illuminated (North) on private property	28.03	32.24	26.96	31.00	
		(ix)	Monthly Display Fee per m², upto 36m²-Double Sided-Illuminated (North) on Council property	80.49	92.56	77.39	89.00	

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		(x)	Monthly Display Fee per m², upto 36m²-Double Sided-Illuminated (North) on private property	57.88	66.56	55.65	64.00	
		(xi)	Annual Display Fee per m² upto 36m²-Single Sided -Illuminated (South) on Council property	921.53	1,059.76	886.09	1,019.00	
		(xii)	Annual Display Fee per m² upto 36m²-Single Sided -Illuminated (South) on private property	642.99	739.44	618.26	711.00	
		(xiv)	Annual Display Fee per m², upto 36m²-Double Sided-Illuminated (South) on Council property	1,839.44	2,115.36	1,768.70	2,034.00	
		(xv)	Annual Display Fee per m², upto 36m²-Double Sided-Illuminated (South) on private property	1,309.50	1,505.92	1,259.13	1,448.00	
		(xvi)	Monthly Display Fee per m²,upto 36m²-Single Sided-Illuminated (South) on Council property	76.87	88.40	73.91	85.00	
		(xvii)	Monthly Display Fee per m²,upto 36m²-Single Sided-Illuminated (South) on private property	53.36	61.36	51.30	59.00	
		(xviii)	Monthly Display Fee per m², upto 36m²-Double Sided -Illuminated (South) on Council property	153.74	176.80	147.83	170.00	
		(xix)	Monthly Display Fee per m², upto 36m²-Double Sided -Illuminated (South) on private property	107.62	123.76	103.48	119.00	
		(xx)	Annual Display Fee-Additional Charge Applied per m² for Billboard larger than 36m²- Illuminated on Council property	936.90	1,077.44	900.87	1,036.00	
		(xxi)	Annual Display Fee-Additional Charge Applied per m² for Billboard larger than 36m²- Illuminated on private property	656.56	755.04	631.30	726.00	
		(xxii)	Monthly Display Fee-Additional Charge Applied per m² for Billboard larger than 36m²- Illuminated on Council property	78.68	90.48	75.65	87.00	
		(xxxiii)	Monthly Display Fee-Additional Charge Applied per m² for Billboard larger than 36m²- Illuminated on private property	54.26	62.40	52.17	60.00	
		(i)	Pre-Scrutiny Fee(Digital)	5,559.93	6,393.92	5,346.09	6,148.00	
		(ii)	Application Fee (Digital)	36,439.79	41,905.76	35,038.26	40,294.00	
		(iii)	Annual Display Fee per m², upto 36m² -Single Sided-Digital (North)on Council property	1,387.27	1,595.36	1,333.91	1,534.00	
		(iv)	Annual Display Fee per m², upto 36m² -Single Sided-Digital (North) on private property	971.27	1,116.96	933.91	1,074.00	
		(v)	Annual Display Fee per m²,upto 36m²-Double Sided-Digital (North)on Council property	2,773.63	3,189.68	2,666.96	3,067.00	
		(vi)	Annual Display Fee per m²,upto 36m²-Double Sided-Digital (North) on private property	1,941.63	2,232.88	1,866.96	2,147.00	
		(vii)	Monthly Display Fee per m²,upto 36m²-Single Sided-Digital (North)on Council property	114.85	132.08	110.43	127.00	
		(viii)	Monthly Display Fee per m²,upto 36m²-Single Sided-Digital (North) on private property	80.49	92.56	77.39	89.00	

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		(ix)	Monthly Display Fee per m², upto 36m²-Double Sided-Digital(North)on Council property	230.61	265.20	221.74	255.00	
		(x)	Monthly Display Fee per m², upto 36m²-Double Sided-Digital(North) on private property	161.88	186.16	155.65	179.00	
		(xi)	Annual Display Fee per m² upto 36m²-Single Sided -Digital (South) on Council property	2,773.63	3,189.68	2,666.96	3,067.00	
		(xii)	Annual Display Fee per m² upto 36m²-Single Sided -Digital (South) on private property	1,941.63	2,232.88	1,866.96	2,147.00	
		(xiv)	Annual Display Fee per m², upto 36m²-Double Sided-Digital (South) on Council property	5,547.27	6,379.36	5,333.91	6,134.00	
		(xv)	Annual Display Fee per m², upto 36m²-Double Sided-Digital (South)on private property	3,883.27	4,465.76	3,733.91	4,294.00	
		(xvi)	Monthly Display Fee per m²,upto 36m²-Single Sided-Digital (South) on Council property	230.61	265.20	221.74	255.00	
		(xvii)	Monthly Display Fee per m²,upto 36m²-Single Sided-Digital (South) on private property	161.88	186.16	155.65	179.00	
		(xviii)	Monthly Display Fee per m², upto 36m²-Double Sided -Digital (South)on Council property	463.03	532.48	445.22	512.00	
		(xix)	Monthly Display Fee per m², upto 36m²-Double Sided -Digital (South) on private property	323.76	372.32	311.30	358.00	
		(xx)	Annual Display Fee-Additional Charge Applied per m² for Billboard larger than 36m²- Digital on Council property	1,030.96	1,185.60	991.30	1,140.00	
		(xxi)	Annual Display Fee-Additional Charge Applied per m² for Billboard larger than 36m²- Digital on private property	721.67	829.92	693.91	798.00	
		(xxii)	Monthly Display Fee-Additional Charge Applied per m² for Billboard larger than 36m²- Digital on Council property	85.91	98.80	82.61	95.00	
		(xxxiii)	Monthly Display Fee-Additional Charge Applied per m² for Billboard larger than 36m²- Digital on private property	60.59	69.68	58.26	67.00	
	(cc)	**Other signs on Council Property**						
		(i)	Application fee	489.25	562.64	470.43	541.00	
		(ii)	Monthly display fee per sign	102.19	117.52	98.26	113.00	
		(iii)	Annual display fee per sign	921.53	1,059.76	886.09	1,019.00	
	(dd)	**Penalties**						
		(i)	For the erection of any sign without approval, per week, Excluding Billboard & Gantry	638.47	734.24	613.91	706.00	

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		(ii)	For the erection of any billboard and Gantry Signage without approval, per week	1,276.03	1,467.44	1,226.96	1,411.00	
		(iii)	For the erection of any sign without approval, per week					
		(iv)	For the erection of any billboard without approval, per week					
		(v)	For the erection of posters without approval, per week	79.58	91.52	76.52	88.00	
		(vi)	Removal of posters by the municipality, per poster	79.58	91.52	76.52	88.00	
	(ee)	**Additional**						
		(i)	Approved Estate Agency Stickers: Per additional sticker , damaged/Lost stickers	122.99	141.44	118.26	136.00	
		(ii)	Renewal of Previously approved permanent applications within renewal period.(excluding Gantry, Billboards and Third Party Advertising)	1,560.00	1,794.00	1,500.00	1,725.00	
	(ff)	**Exemption of Tariffs**						
		(i)	Government Departments(proof must be provided)					
		(ii)	Non-Profit Organisations, refundable deposits payable-Provide NPO Certificate					
		(iii)	Semi-Private schools 50% of fees applicable, proof must be provided of government funding					
		(iv)	NGOs, refundable deposits payable as per NPOs-Provide NGO Certificate					
		(v)	**Exempted Areas-Applicable as Approved by Council (50% of tarriff applicable) This exemption excludes Billboard Signage & Gantry Signs**					
B 1	**BEACH MANAGEMENT**							
	DEPOSIT: In repect of (a), (b), (c) and (d) below, the following deposit is payable by all applicants to safeguard the Municipality against damages. In addition, should damges be in excess of the specified deposit, a recovery of cost + 10% will be claimed from the applicant.							
	a)	Beach Entertainment/Promotion						
		(i)	Approved events (KDCPA & Council per day or part thereof)	4,510.99	5,187.64	4,255.65	4,894.00	
		(ii)	Other events (non-Council)	5,960.89	6,855.02	5,623.48	6,467.00	
	b)	Film Shoot						

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		(i)	Commercial per day or part thereof	5,707.41	6,563.52	5,384.35	6,192.00	
		(ii)	Feature film per day or part thereof	2,894.26	3,328.40	2,730.43	3,140.00	
	c)	Promotions, per day or part thereof						
	d)	Wedding ceremonies						
		(i)	Wedding ceremony, only permitted if no closure is required, per day or part thereof	1,965.15	2,259.92	1,853.91	2,132.00	
		(ii)	Wedding ceremony and reception, only permitted if no closure is required, per day or part thereof	6,835.62	7,860.96	6,448.70	7,416.00	
		(iii)	Wedding reception, only permitted if no closure is required, per day or part thereof					
	e)	Approved educational /training events if no closure is required						
	f)	Approved religious services if no closure is required						
	g)	Sports						
		(i)	Sporting events, per day or part thereof	3,227.93	3,712.12	3,045.22	3,502.00	
		(ii)	Stopover sporting events, per day or part thereof	1,613.04	1,855.00	1,521.74	1,750.00	
		(iii)	Sporting events / team building per day or part thereof	3,227.93	3,712.12	3,045.22	3,502.00	
		(iii)	Refundable deposit in respect of sporting events					
	h)	Where temporary closure is required, per day or part thereof		13,659.25	15,708.14	12,886.09	14,819.00	
	i)	Any other event not prescribed above, per day or part thereof - a 50% refundable deposit is included in the tariff		3,039.90	3,495.88	2,867.83	3,298.00	
	Any reduction of the above tariffs is subject to Council approval and agreement							
B 2	**BENCHES**							
	a)	Erection of memorial benches						
		(i)	Supply & installation of bench	3,419.65	3,932.60	3,226.09	3,710.00	
		(ii)	Installation of bench	488.52	561.80	460.87	530.00	
	b)	Beach lockers						

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B 3	BUILDING PLANS & SPECIFICATIONS:							
*DISCLAIMER: The following applications are exempt from the payment of scrunity fees								
1	Applications in respect of any building to be erected by or on behalf of the State. In this context "State" means an "organ of State" as defined in Section 239 of the Constitution. This is interpreted as those institutions which are an intrinsic part of government and those institutions outside the public service which are controlled by the State – ie where the majority of the members of the controlling body are appointed by the State or where the functions of that body and their exercise is prescribed by the State to such extent that it is effectively in control.							
2.	Building Plans for all buildings and structures, including Housing projects managed by the Local Authority, erected for and by the Local Authority. (Plans must be submitted and approved prior to construction.)							
3.	Applications in respect of alterations and/or additions to any building older than 60 years and of special heritage significance subject to the following provisos: The exemption will be applicable for internal alterations and external, including renovations and repairs, where at least two thirds of the heritage fabric is retained as determined by the Municipality's Heritage Resource officials. The exemption will not apply to applications where only the shell of the original building is retained. The exemption will be applicable for additions to existing buildings on condition that the architectural floor area of the additions is less than 25% of the architectural floor area of the original building. The exemption will not apply to applications for new separate buildings on the same Erf.							
4.	Applications from organisations providing residential facilities to the elderly and homeless children who qualify for rates relief in terms of: (a) the criteria mentioned in Item 6.7 of the Rates Policy and; (b) accreditation obtained from the Homeless Agency Committee (HOMAC) as stipulated in the Children's Act No. 38 of 2005. It will be required from the owner of the property on which the building plans is to be submitted to provide sufficient proof that he/she has been relieved from the payment of rates by the City's Revenue Department in terms of (a) or has obtained accreditation from HOMAC in terms of (b).							
5.	All Applications required to address/give effect to success full resettlement claims in terms of the Restitution of Land Rights Act, as well as in cases where land has been allocated to a successful claimant, such claimant is allowed to submit only one application (building plan), for residential development only which application(s) will be exempted from building plan fees as per normal fees.							
6	The Planning & Building Development Management may authorise exemption from building plan application tariffs in cases where a building plan decision was set aside in a court of law and is required in terms of a court to be resubmitted to the City for decision, subject there to that it is the same plan as originally submitted.							
	No plan shall be deemed lodged unless the appropriate fee has been paid and the application form properly completed.							
	a)	Upon lodgment thereof or their examination and inspection of the intended work:						
		(i)	For the first 20 sq.m of floor area (Combined Drainage and Plan Fees.)		1,670.33	1,920.88	1,606.09	1,847.00
		(ii)	Thereafter per 20 sq.m		571.55	657.28	549.57	632.00
		(iii)	Application for lapsed approvals where the Applicant Intends Submitting Anew With Proposed Amendments. The Applicable Fee Is 100%, excl. Street & Verge Fee		-	-		
	b)	Earthworks submission fee			-	-		

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		(i)	For the first 20 sq.m of exavated area	1,670.33	1,920.88	1,606.09	1,847.00	
		(ii)	Thereafter R15 per sq.m	-	-			
	c)	Sewer plan submitted under separate application		1,160.28	1,334.32	1,115.65	1,283.00	
	d)	Structural alterations where the floor area is not increased a fee of		-	-			
	e) 1	Amended Plans/Deviations where the floor area is not increased a fee of		1,670.33	1,920.88	1,606.09	1,847.00	
		(i)	Deviations penalties for commercial R48 per sq.m					
		(ii)	Deviations penalties for residential R27 per sq.m					
	e)2	**As-Built Plans Penality (Built Without Any Previously Approved Plans)**						
		(i)	As-Built Plans penalties for commercial / Industrial @ R75 / sq.m					
		(ii)	As-Built Plans penalties for Residential / Multi-Units @ R40 / sq.m					
		(iii)	As-Built Swimming Pool, Boundary / Retaining Walls @ R500 fixed amount					
	f)	Swimming pools		1,160.28	1,334.32	1,115.65	1,283.00	
	g)	Minor building works		617.67	710.32	593.91	683.00	
	h)	Minimum Plan Fees payable in respect of Alterations / Additions except as otherwise specified.		1,670.33	1,920.88	1,606.09	1,847.00	
	i)	Pre-Scrutiny of Plan						
		(i)	For the first 20 sqm of floor area (Combined Drainage and Plan Fees.)	1,510.26	1,736.80	1,452.17	1,670.00	
		(ii)	Thereafter per 20 sqm	258.64	297.44	248.70	286.00	
	j)	Retaining / Boundary wall		1,160.28	1,334.32	1,115.65	1,283.00	
	k)	Cancellation of plans prior to Approval -The 25% Deduction for Administration cost shall be						
	l)	Application for Building Plan Approval Extension (1 month prior to expiry- extension		RE-ARRANGED HEADING		~~1,015.65~~	~~1,168.00~~	TARIFF DELETED
		(i)	First Request for Plan Aproval Extension up to 6 months	1,016.00	1,168.40			NEW

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		(ii)		Second Request for Plan Aproval Extension for additional 6 months	1,016.00	1,168.40			NEW
		(iii)		Third Request for Plan Aproval Extension	1,606.09	1,847.00			NEW
	m)			Revalidation of Expired Plans (1 day post expiry)					
		(i)	Quar ter	25% of the Total Applicable Submission Fee					
		(ii)	Quar ter	50% of the Total Applicable Submission Fee					
		(iii)	Quar ter	75% of the Total Applicable Submission Fee					
		(iv)	Quar ter	100% of the Total Applicable Submission Fee					
	n)			Application for Demolitions Permit	1,075.27	1,236.56	1,033.91	1,189.00	
	o)			Department of Human Settlements: Subsidised Housing -The % Discount of the full payable fee shall be					
				For any addition and alteration to an existing building where the additional area is:-					
		(i)		0 to 36 m2 -The % Discount on the Payable Fee shall be	100%	100%	100%	100%	
		(ii)		37 to 74 m2 - The % Discount on the Payable Fee shall be	50%	50%	50%	50%	
		(iii)		75 to 100 m2 - The % Discount on the Payable Fee shall be	25%	25%	25%	25%	
		(iv)		101m2 plus - The % Discount on the Payable Fee shall be	0%	0%	0%	0%	
	p)			Land Reform projects -The % Discount of the full payable fee shall be	100%	100%	100%	100%	
				For any addition and alteration to an existing building where the additional area is:-					
		(i)		0 to 36 m2 -The % Discount on the Payable Fee shall be	100%	100%	100%	100%	
		(ii)		37 to 74 m2 - The % Discount on the Payable Fee shall be	50%	50%	50%	50%	
		(iii)		75 to 100 m2 - The % Discount on the Payable Fee shall be	25%	25%	25%	25%	

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		(iv)	101m2 plus - The % Discount on the Payable Fee shall be	0%	0%	0%	0%	
	q)	LED/KDM: Projects		No charge	No charge	No charge	No charge	
	r)	Any Place of Worship where permission has been granted for public assembly and where buildings are used for worship purposes		Amount	No charge	Amount	No charge	
		(i)	50% exemption will will be granted subject to the discetion of council.					
		(ii)	100% exemption will will be granted subject to the discetion of council.	No charge	No charge	No charge	No charge	
	s)	Non profit Organisation		No charge	No charge	No charge	No charge	
	t)	Public / Government Schools		No charge	No charge	No charge	No charge	
	u)	Factories / Warehouses,						
		(i)	for the 1st 20m2 of floor area-	1,670.33	1,920.88	1,606.09	1,847.00	
		(ii)	Thereafter per m2	31.65	36.40	30.43	35.00	
	v)	Re-inspection fees:		473.88	544.96	455.65	524.00	
	w)	Search Fee : Building Plan		89.41	102.82	84.35	97.00	
	x)	Research Fee : Engineering Services		247.03	284.08	233.04	268.00	
	y 1)	Copy of Plans/Paper copies						
		(i)	A4 copy	6.45	7.42	6.09	7.00	
		(ii)	A3 copy	11.06	12.72	10.43	12.00	
		(iii)	A2 copy	55.30	63.60	52.17	60.00	
		(iv)	A1 copy	82.03	94.34	77.39	89.00	
		(v)	A0 copy	146.56	168.54	138.26	159.00	
	y 2)	Copy of Plans/Paper copies (Colours)						
		(i)	A4 copy	8.30	9.54	7.83	9.00	
		(ii)	A3 copy	15.67	18.02	14.78	17.00	
		(iii)	A2 copy	77.43	89.04	73.04	84.00	
		(iv)	A1 copy	107.84	124.02	101.74	117.00	

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		(v)	A0 copy	185.27	213.06	174.78	201.00	
	y 3)	Scanning of plans (colour or black and white)						
		(i)	A4 copy	0.97	1.11	0.91	1.05	
		(ii)	A3 copy	1.94	2.23	1.83	2.10	
		(iii)	A2 copy	11.06	12.72	10.43	12.00	
		(iv)	A1 copy	15.67	18.02	14.78	17.00	
		(v)	A0 copy	25.81	29.68	24.35	28.00	
	y4)	Printing of plans (colour or black and white)						
		(i)	A4 copy	5.53	6.36	5.22	6.00	
		(ii)	A3 copy	31.34	36.04	29.57	34.00	
		(iii)	A2 copy	71.90	82.68	67.83	78.00	
		(iv)	A1 copy	133.65	153.70	126.09	145.00	
		(v)	A0 copy	153.93	177.02	145.22	167.00	
	z)	Rental of hoarding, sidewalk,parking bay, per sqm per week		1,141.29	1,312.48	1,097.39	1,262.00	
	aa)	Early commencement request for minor building works and swimming pool, retaining wall and boundary wall		1,070.43	1,231.00	1,070.43	1,231.00	
	bb)	Early commencement						
	cc)	(i)	~~Request for Minor building works, domestic swimming pool, retaining wall and boundary wall - less than 1.8 metres in height.~~			~~1,185.22~~	~~1,363.00~~	DELETE
		(ii)	Request per square metre, other building works.	16.52	19.00	16.52	19.00	
		(iii)	Request for earthworks (per m2).Area to be calculated according to the building platform area(Excludes roads)	13.04	15.00	13.04	15.00	
		Early Commencement Penalty: An additional 50% to the normal fee will be imposed as a penalty to all applications received post the commencement of construction.Change 50% to 30%						
	dd)	Masts Applications: Radio, Cellular and Television		4,119.30	4,737.20	3,960.87	4,555.00	
	ee)	Waiver of tariffs: Building plan fees for Human Settlements projects, social amenities or related developments may be waived in terms of Council's relevant						

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B4	**OCCUPATION CERTIFICATES**							
	a)	Request for an Occupancy Certificate		1,591.65	1,830.40	1,530.43	1,760.00	
	Where an application for Occupancy Certificate is lodged for: (a) an existing building where such certificate was not issued on completion of building works and prior to occupancy, (b) all buildings that lodge applications 9 months and more after the buildings had been deemed completed by Council and/or occupied. In these instances, an "As Built Plan" is required in both circumstances.							
	b)	Application for a Temporary Occupation Certificate						
		(i)	Unit per Temporary structure : Application for permission to occupy a building before issuing the certificate of occupancy	1,297.74	1,492.40	1,247.83	1,435.00	
		(ii)	Minumum fee per square metre: Application for permission to occupy building early prior to issuing of O/C. This fee is only applicable to addition/ deviations / As Built applications	15.37	17.68	14.78	17.00	
	c)	**Tarrifs Applicable for Buildings**						
	(i) - (iv) The application for permission to occupy a building before issuing the certificate of occupancy - Valid For 60 days Only or at the discretion of the Council							
		(i)	Buildings from 0m2 to 600m2	1,592.56	1,831.44	1,531.30	1,761.00	
		(ii)	Buildings from 601m2 to 1000m2	2,389.29	2,747.68	2,297.39	2,642.00	
		(iii)	Buildings from1001m2 to 5000m2	7,166.05	8,240.96	6,890.43	7,924.00	
		(iv)	Buildings from 5001m2 and above	9,553.53	10,986.56	9,186.09	10,564.00	
	d).	Extension of Temporary Occupatiom - per application/ unit : Extension of temporal Occupation can be up to 90 days or at the discretion of the Council		477.50	549.12	459.13	528.00	
	d)	~~Extension of Validity - per application :For consideration of extending plan validity extension must be applied for prior to lapse date of the plan~~				~~1,177.39~~	~~1,354.00~~	DELETE
	f)	**Penalties For Failure To Request Applicable Milestone Inspections**						
	f)1	**For Commercial / Industrial**						
		(i)	Milestone Inspection No. 01 _ Commencement & Trenches	1,654.05	1,902.16	1,590.43	1,829.00	
		(ii)	Milestone Inspection 02 _ Open Drainage	1,654.05	1,902.16	1,590.43	1,829.00	

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		(ii)	Failure To Call For Both *(Milestone 01 & 02)*	3,307.20	3,803.28	3,180.00	3,657.00	
	f)2		**For Residential / Multi-Units**					
		(i)	Milestone Inspection No. 01 _ Commencement & Trenches	551.65	634.40	530.43	610.00	
		(ii)	Milestone Inspection 02 _ Open Drainage	551.65	634.40	530.43	610.00	
		(ii)	Failure To Call For Both *(Milestone 01 & 02)*	1,102.40	1,267.76	1,060.00	1,219.00	
	*** NB - It must be noted that the KwaDukuza Municipality and all its entities and departments are exempted from the above tariffs as per the Finance Guidelines however, compliance with the National Building Regulations and Standards Act, (Act No. 3 of 1977), is still a requirement.**							
B 5	**VERGE / PLAN DEPOSITS:**							
	(a)		On approval of a building plan, prior to the commencement of any work, the owner of the site shall pay a verge and plan deposit as follows:					
		(i)	New dwelling	1,789.70	2,058.16	1,720.87	1,979.00	
		(ii)	Swimming pool	1,789.70	2,058.16	1,720.87	1,979.00	
		(iii)	For alterations, additions	1,789.70	2,058.16	1,720.87	1,979.00	
		(iv)	Multi Units (town houses)	15,206.61	17,487.60	14,621.74	16,815.00	
		(v)	Boundary/retaining walls	1,527.44	1,756.56	1,468.70	1,689.00	
			The % deposit refundable shall be	**50%**	**50%**	**50%**	**50%**	
			The payment of verge deposits does not apply to properties situated in gated estates					
B 6	**BID DOCUMENTS (NON REFUNDABLE)**							
	a)		Technical tenders					
		(i)	Projects in the value between R200 000 to R2 000 000	354.87	408.10	334.78	385.00	
		(ii)	Projects in the value between R2 000 000 to R10 000 000	710.66	817.26	670.43	771.00	

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		(iii)	Projects over R10 000 000		1,244.35	1,431.00	1,173.91	1,350.00	
	b)	Non-technical tenders							
		(i)	Projects in the value between R200 000 to R2 000 000		156.70	180.20	147.83	170.00	
		(ii)	Projects in the value between R2 000 000 to R10 000 000		248.87	286.20	234.78	270.00	
		(iii)	Projects over R10 000 000		406.49	467.46	383.48	441.00	
	c)	Other - closed quotations							
		(i)	Projects in the value between R30 000 to R200 000		25.81	29.68	24.35	28.00	
B 7	**BUSINESS LICENSES, INFORMAL TRADING AND FILMING TARRIFS**								
	a)	**Sale or supply of meals or perishable foodstuffs as per Item 1 of Schedule 1 of Act 71 of 1991**							
		(i)	**Business Licence Application for Restuaruants, takeaways, tuckshops of any food outlet**						
			(aa)	Application Fee	604.66	695.36	570.43	656.00	
			(bb)	Licence Issue Fee(upon approval)	424.00	487.60	400.00	460.00	
			(cc)	Renewal Application Fee	424.00	487.60	400.00	460.00	
			(dd)	Licence Issue Fee(Renewal)	274.68	315.88	259.13	298.00	
	(b)	**Provision of Health Facility or entertainment as per Item 2 of Schedule 1 of Act 71 of 1991**							
		(i)	**Business Licence Application for Restuarants, nightclubs,massage parlour, cinemas , funeral parlours (mortuary) or any other**						
			(aa)	Application Fee	1,849.93	2,127.42	1,745.22	2,007.00	
			(bb)	Licence Issue Fee(upon approval)	617.57	710.20	582.61	670.00	
			(cc)	Renewal Application Fee	988.10	1,136.32	932.17	1,072.00	
			(dd)	Licence Issue Fee(Renewal)	493.13	567.10	465.22	535.00	
	(c)	**Sale or supply of meals or perishable foodstuffs as per Item 3 of Schedule 1 of Act 71 of 1991**							
		(i)	**Business Licence Application for food vending or hawking facilities.**						

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			(aa)	Application Fee	493.13	567.10	465.22	535.00	
			(bb)	Licence Issue Fee(upon approval)	370.54	426.12	349.57	402.00	
			(cc)	Renewal Application Fee	308.78	355.10	291.30	335.00	
			(dd)	Licence Issue Fee(Renewal)	280.21	322.24	264.35	304.00	
	(d)	**Sale or supply of meals and Liquor for consumption on and off premises as per the Liqour Act 6 of 2010**							
		(i)	**Business Licence Application for Restuarants , accommodation , club , nightclub, gaming premises , sports ground , pub , tavern , theatre and special events**						
			(aa)	Application Fee	925.43	1,064.24	873.04	1,004.00	
			(bb)	Licence Issue Fee(upon approval)	493.13	567.10	465.22	535.00	
			(cc)	Renewal Application Fee	617.57	710.20	582.61	670.00	
			(dd)	Licence Issue Fee(Renewal)	370.54	426.12	349.57	402.00	
	(e)	**Accomodation Establishment**							
		(i)	**Business Licence Application for guest houses, Bed and Breakfast, Lodges and Hotels**						
			(aa)	Application Fee	617.57	710.20	582.61	670.00	
			(bb)	Licence Issue Fee(upon approval)	432.30	497.14	407.83	469.00	
			(cc)	Renewal Application Fee	432.30	497.14	407.83	469.00	
			(dd)	Licence Issue Fee(Renewal)	280.21	322.24	264.35	304.00	
	(f)	**Issuing of duplicate licence**							
		(i)	**Food Licence, entertainment licence and hawkers**						
			(aa)	Issue of Duplicate Licence	247.03	284.08	233.04	268.00	
	(g)	**Amendment of Licence Issued**							
		(i)	**Food Licence, entertainment licence and hawkers**						
			(aa)	Amendment of Licence	617.57	710.20	582.61	670.00	

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	(h)	**Amendment of Condition of Licence**								
		(i)	**Food Licence, entertainment licence and hawkers**							
			(aa)	Amendment of Condition of Licence		**247.03**	**284.08**	**233.04**	**268.00**	
	(i)	**Re-inspection of food premises for the removal of a prohibition**								
		(i)	**Food Licence, entertainment licence and hawkers**							
			(aa)	Re-Inspection Fee		**617.57**	**710.20**	**582.61**	**670.00**	
	(j)	**Transfer of food licence or business ownership**								
		(i)	**Food Licence, entertainment licence and hawkers**							
			(aa)	Transfer Fee		**617.57**	**710.20**	**582.61**	**670.00**	
	(k)	**Special Events/Seasonal Licence**								
		(i)	**Special Events/Seasonal Licence**							
			(aa)	Application Fee		**617.57**	**710.20**	**582.61**	**670.00**	
			(bb)	Special Events/ Seasonal Licence Issue		**432.30**	**497.14**	**407.83**	**469.00**	
	(l)	**Flea Market Trading (month and annual)**				**185.27**	**213.06**	**174.78**	**201.00**	
			(a)	Per day Fee						
	(m)	**Informal Trading Permits**								
			(aa)	Application Fee		**130.89**	**150.52**	**123.48**	**142.00**	
			(bb)	Renewal Fee		**130.89**	**150.52**	**123.48**	**142.00**	
	(n)	**Informal Traders with Facilities/Shelters**								
		(aa)	Application Fee			**303.25**	**348.74**	**286.09**	**329.00**	
		(bb)	Renewal Fee			**303.25**	**348.74**	**286.09**	**329.00**	
	(o)	**Container (6m) operated on Council Property**								

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	(aa)	Annual Rental Fee		1,396.43	1,605.90	1,317.39	1,515.00	
(p)	**Madundube Trading Stalls**							
	(aa)	Rental Fee per month		175.13	201.40	165.22	190.00	
(q)	**Groutville Market**							
	(aa)	Rental Fee per month		291.27	334.96	274.78	316.00	
(r)	**Shakashead Business Hive**							
	(aa)	Rental Fee per month		291.27	334.96	274.78	316.00	
(s)	**Informal Trading - Food Vending Trailers on Council Land**							
	(aa)	Annual Rental Fee		872.89	1,003.82	823.48	947.00	
	(bb)	Application Fee		582.54	669.92	549.57	632.00	
	(cc)	Licence Issue Fee(upon approval)		407.41	468.52	384.35	442.00	
(t)	**Filming and Photography Permits**							
	Tier 1	(aa)	Application Fee	925.43	1,064.24	873.04	1,004.00	
		(bb)	Micro Shoot 1-3 vehicles and/or less than 8 people					
		(cc)	Small scale shoot 4-6 vehicles and or 9 people					
		(dd)	No road closure involved					
		(ee)	Minimum noise and/or liighting involved					
		(ff)	**Shoot lasts less than 24hrs**					
	Tier 2	(aa)	Application Fee	1,234.21	1,419.34	1,164.35	1,339.00	
		(bb)	Medium shoot size 7 - 15 vehicles and/or 16 - 30 people					
		(cc)	Partial Road Closure					
		(dd)	Shoots last for 24hrs - 48hrs					
		(ee)	Moderate noise and/or lighting will be generated					
	Tier 3	(aa)	Application Fee	1,849.93	2,127.42	1,745.22	2,007.00	

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			(bb)	Large shoot 16 - 30 vehicles and 31 - 60 people					
			(cc)	Very large shoot more than 31 vehicles and 60 people					
			(dd)	Full Road Closure and /or modification of road involved					
			(ee)	Special effects and/or stunts involved					
			(ff)	Shoots occur between 22:00 to 06:00 (extention of hours)					
			(gg)	Shoots last more than 48hrs					
			(hh)	High degree of noise and lighting will be generated					
			(ii)	Structures and/or sets will be generated					
			(jj)	Landform modification and?or vegetation removal is required					
	(u)	**Cancellation Fees (7 Days before the event)**			**617.57**	**710.20**	**582.61**	**670.00**	
	(v)	**Informal Trading Permits**							NEW
			(aa)	Special Events Informal Trading Permits	**304.35**	**350.00**			
			(bb)	Seasonal Informal Trading Permits	**434.78**	**500.00**			
	(w)	**Business Licence Approvals**							NEW
			(aa)	Special Consent Letter-with liquor license requirements	**652.17**	**750.00**			
			(bb)	Special Consent Letter-without liquor license requirements	**434.78**	**500.00**			
			(cc)	Special Consent Letter-more then 5 days,with liquor requirements	**1,304.35**	**1,500.00**			
			(dd)	Special Consent Letter-more then 5 days,without liquor requirements	**869.57**	**1,000.00**			
C 1	**CEMETERY**								
	(a)	Single interment of :-							
		(i)		An adult	**1,377.08**	**1,583.64**	**1,299.13**	**1,494.00**	
		(ii)		A child up to the age of ten (10) years	**483.91**	**556.50**	**456.52**	**525.00**	
	(b)	An indigent burial fee, applicable only if the following are complied with:			**136.42**	**156.88**	**128.70**	**148.00**	

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		(i)	The grave is dug and filled by the applicant or his agent					
		(ii)	The grave is dug within the demarcated indigent area.					
		(iii)	The correct depth is supervised by the Council's official or Agent					
		(iv)	The deceased is certified by a Councilor or					
		(v)	Development Committee Member as a Local Resident.					
		(vi)	The deceased must be a permanent resident of KwaDukuza Municipality for at least six months					
	(c)		For permission to erect a tombstone on an occupied grave	277.44	319.06	261.74	301.00	
	(d)		Provision of extra depth for second interment	691.30	795.00	652.17	750.00	
	(e)		Reservation of a grave (non-refundable)	1,528.24	1,757.48	1,441.74	1,658.00	
	(f)		For the burial of ashes in an existing grave	260.85	299.98	246.09	283.00	
	(g)		For internment's on Saturday, Sunday or outside normal working hours an additional	523.55	602.08	493.91	568.00	
	(h)		Wall of remembrance cubicle	1,221.30	1,404.50	1,152.17	1,325.00	
	(i)		The digging of a grave previously paid for					
	(j)		Plague	353.03	405.98	333.04	383.00	
	(k)		Exhumation of bodies	1,692.31	1,946.16	1,596.52	1,836.00	
	(l)		Self dug grave					
		(i)	Adult	694.07	798.18	654.78	753.00	
		(ii)	Child up to 10 years	260.85	299.98	246.09	283.00	
	(m)		A premium of 200% in respect of all the above mentioned tariffs, excluding (b), will be levied on non-residents of Kwa-Dukuza Municipality					
	(n)		Back filling (Weekends only)					
		(i)	Adult	700.52	805.60	660.87	760.00	
		(ii)	Child up to 10 years	350.26	402.80	330.43	380.00	
	(o)		Cancelation Fees					
C 2	CREMATORIUM							

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	(a)	Cremation fee :						
		(i)	Adult: without casket	960.45	1,104.52	906.09	1,042.00	
		(ii)	Adult: (provided that the lid of the casket is excluded and non-wooden handles removed)	1,465.57	1,685.40	1,382.61	1,590.00	
		(i)	Child up to 10 years:	701.44	806.66	661.74	761.00	
		(ii)	Child up to 10 years: with casket/polished (provided that the lid of the casket is excluded and non-wooden handles are removed)	1,044.33	1,200.98	985.22	1,133.00	
		(iii)	Additional fees (Over weekend & public holiday to all)	244.26	280.90	230.43	265.00	
	(b)	Cremation fee - indigent :						
		(i)	Adult:	365.93	420.82	345.22	397.00	
		(ii)	Child up to 10 years:	125.36	144.16	118.26	136.00	
		An indigent cremation fee will be applicable only if the following are complied with:						
		(i)	Cremations must be without caskets.					
		(ii)	A request, approved by the Ward Councillor, must be submitted to the cemetery section.					
		(iii)	A death certificate or burial order must be submitted.					
	(c)	A premium of 100% in respect of the above mentioned tariffs shall be levied on non-residents of Kwa-Dukuza Municipality						
C 3	**CERTIFICATE IN TERMS OF SECTION 265 OF ORDINANCE 25/1974**			11.98	13.78	11.30	13.00	
C 4	**COPIES**							
	(a)	Any copies of documents, including copies of accounts rendered in respect of any service rendered by the Council, per A4 page, with the exception of C5 and C6 below		3.48	4.00	3.48	4.00	
C 5	**COPY OF BUDGET**			357.63	411.28	337.39	388.00	

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C 6	**COPY OF AUDITED FINANCIAL STATEMENTS**					**238.73**	**274.54**	**225.22**	**259.00**	
	Electronic copies of the Budget and Audited Financial Statements may be downloaded by the applicant from the municipality's website, www.kwadukuza.gov.za, at no cost.									
D 1	**DEVELOPER'S CONTRIBUTION**									
	(a)	Roads								
		(i)	All new developments with more than 4 units are required to contribute towards a Roads Master Plan Fund as follows:							
			(aa)	for the first ten (10) units: per unit.		**2,320.87**	**2,669.00**	**2,320.87**	**2,669.00**	
			(bb)	11 to 50 units: additional per unit >10		**1,520.87**	**1,749.00**	**1,520.87**	**1,749.00**	
			(cc)	51 units and more : additional per unit >50		**931.30**	**1,071.00**	**931.30**	**1,071.00**	
	(b)	Residential Units								
		(i)	All new developments with more than 4 units are required to contribute towards a Roads Master Plan Fund as follows:							
			(aa)	for the first ten (10) units: per unit.		**2,413.70**	**2,775.76**	**2,320.87**	**2,669.00**	
			(bb)	11 to 50 units: additional per unit >10		**1,581.70**	**1,818.96**	**1,520.87**	**1,749.00**	
			(cc)	51 units and more : additional per unit >50		**968.56**	**1,113.84**	**931.30**	**1,071.00**	
	(c)	Commercial Properties								
		(i)	All new developments with more than 4 units are required to contribute towards a Roads Master Plan Fund as follows:							
			(aa)	for the first ten (10) units: per unit.		**2,413.70**	**2,775.76**	**2,320.87**	**2,669.00**	
			(bb)	11 to 50 units: additional per unit >10		**1,581.70**	**1,818.96**	**1,520.87**	**1,749.00**	
			(cc)	51 units and more : additional per unit >50		**968.56**	**1,113.84**	**931.30**	**1,071.00**	
	(d)	Storage Units								
		(i)	All new developments with more than 4 units are required to contribute towards a Roads Master Plan Fund as follows:							
			(aa)	for the first ten (10) units: per unit.		**1,206.40**	**1,387.36**	**1,160.00**	**1,334.00**	
			(bb)	11 to 50 units: additional per unit >10		**791.30**	**910.00**	**760.87**	**875.00**	
			(cc)	51 units and more : additional per unit >50		**484.73**	**557.44**	**466.09**	**536.00**	

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	(e)	Warehouses							
		(i)	All new developments with more than 4 units are required to contribute towards a Roads Master Plan Fund as follows:						
			(aa)	for the first ten (10) units: per unit.	1,809.60	2,081.04	1,740.00	2,001.00	
			(bb)	11 to 50 units: additional per unit >10	1,186.50	1,364.48	1,140.87	1,312.00	
			(cc)	51 units and more : additional per unit >50	726.19	835.12	698.26	803.00	
	(f)	Housing related waivers where KwaDukuza Municipality is the developer of projects funded by the Department of Human Settlements							
		(i)	% waiver of developers' contribution in respect of the following types of housing schemes:						
			(aa)	Low Income Housing	100%	100%	100%	100%	
			(bb)	Community Residential Unit (CRU)	100%	100%	100%	100%	
			(cc)	Social Housing	100%	100%	100%	100%	
			(dd)	Affordable Housing (FLISP)	50%	50%	50%	50%	
D 2	**DISHONOURED NEGOTIABLE INSTRUMENT**								
	(a)	A penalty charged if a rejected debit order / stop order by the bank			138.26	159.00	138.26	159.00	
D 3	**DUPLICATE RECEIPTS**								
	(a)	Per receipt			5.22	6.00	5.22	6.00	
E 1	**ENCROACHMENT FEES (ANNUAL FEES)**								
	(Subject to Council approval and encroachment agreement)								
	(a)	Fixed tariff irrespective of area, per annum							
		(i)	Residential		2,568.73	2,954.04	2,493.91	2,868.00	
		(ii)	Residential Buildings, Medium Density, group Housing etc		3,307.64	3,803.79	3,211.30	3,693.00	
		(iii)	Non-residential -Encroachment		5,504.68	6,330.38	5,344.35	6,146.00	

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	(iv)	Commercial / Mixed Use - Encroachment		5,504.68	6,330.38	5,344.35	6,146.00	
F 1	**FACSIMILE OF ANY DOCUMENT**							
	(a)	Outgoing calls: per document/page		6.96	8.00	6.96	8.00	
	(b)	Incoming : per document/page		5.22	6.00	5.22	6.00	
F 2	**FIRE AND RESCUE CHARGES**							
F 2.1	**CALL OUT CHARGES**							
	(a)	Call out charges per hour or portion thereof for manpower, vehicles, equipment, material, water and traveling		Cost plus 15%	Cost plus 15% + VAT	Cost plus 15%	Cost plus 15% + VAT	
	(b)	For services rendered outside the Municipality boundaries the charges shall be as follows:-						
	(i)	Fire fighting and lifesaving operations, per hour						
	(ii)	Traveling costs: Fire tenders, per kilometer or part thereof						
	(iii)	Call out charges per hour or portion thereof for manpower, vehicles, equipment, material, water and traveling		Cost + 50% + VAT	Cost + 50% + VAT	Cost + 50% + VAT	Cost + 50% + VAT	
	(iv)	Subsidised vehicles: The rate per km as paid by Council plus 10%.		Cost plus 10%	Cost plus 10%	Cost plus 10%	Cost plus 10%	
F 2.2	**ATTENDANCE CHARGES**							
(a)	Attendance for the inspection by the Chief Fire Officer or his/her deligated authority to conduct an inspection at an Event, Public gatherings in order to ensure compliance with safety requirements prior to granting approval			2,153.18	2,476.16	2,031.30	2,336.00	
(b)	For the attendance of a member or members of Fire & Emergency Services to perform fire protection duties and or any other associated duty or duties at a place used for any Event or Public gathering.			R500.00 deposit + cost + 15%	R500.00 deposit upfront + cost + 15% + VAT	R500.00 deposit + cost + 15%	R500.00 deposit upfront + cost + 15% + VAT	
(c)	For the attendance of a member or members of Fire & Emergency Services to perform fire protection duties and or any other associated duty or duties at a place used for any controlled burning.			R500.00 deposit + cost + 15%	R500.00 deposit upfront + cost + 15% + VAT	R500.00 deposit + cost + 15%	R500.00 deposit upfront + cost + 15% + VAT	

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	(d)	Use of chemicals						
	(e)	To provide any of the services listed in section F 2 2 above outside the Municipal Area		R1 000.00 deposit + cost + 15%	R1 000.00 deposit upfront + cost + 15% + VAT	R1 000.00 deposit + cost + 15%	R1 000.00 deposit upfront + cost + 15% + VAT	
F 2.3	FLAMMABLE LIQUIDS AND GAS CHARGES							
	(a)	(i)	Application & issuing of certificate of registration - premises	1,598.30	1,838.04	1,507.83	1,734.00	
		(ii)	Application & issuing of certificate of registration - vehicle	1,598.30	1,838.04	1,507.83	1,734.00	
		(iii)	Application & issuing of transfer of certificate of registration	886.71	1,019.72	836.52	962.00	
		(iv)	Annual renewal of certificate of registration	1,598.30	1,838.04	1,507.83	1,734.00	
F 2.4	FIRE PREVENTION CHARGES							
	(a)	Submissions of Plans and Issuing of Fire Prevention Documents for						
		(i)	L.P.G storage & distribution - not exceeding 500 litres	2,574.42	2,960.58	2,428.70	2,793.00	
		(ii)	LPG Storage sites - not exceeding 500 litres					
		(iii)	LPG Storage & distribution sites exceeding 500 litres.	5,406.92	6,217.96	5,100.87	5,866.00	
		(iv)	Fuel distribution sites - not exceeding 1,500 litres	4,426.19	5,090.12	4,175.65	4,802.00	
		(v)	Fuel storage sites not exceeding 1,500 litres	4,425.27	5,089.06	4,174.78	4,801.00	
		(vi)	Bulk fuel storage/distribution sites	14,805.90	17,026.78	13,967.83	16,063.00	
		(vii)	Nitrogen /Hydrogen storage tanks not exceeding5,000 litres	6,638.37	7,634.12	6,262.61	7,202.00	
		(viii)	Nitrogen/Hydrogen storage tanks exceeding 5,000 litres	10,332.70	11,882.60	9,747.83	11,210.00	
		(ix)	Dry cleaning rooms	3,218.71	3,701.52	3,036.52	3,492.00	
		(x)	Spraying rooms	4,145.98	4,767.88	3,911.30	4,498.00	
		(xi)	Fuel pipeline	14,805.90	17,026.78	13,967.83	16,063.00	
		(xii)	Ventilation systems					
	(b)	Issuing of Fire Prevention Documents						
		(i)	Inspection of high risk premises (per hour part thereof)	1,236.97	1,422.52	1,166.96	1,342.00	

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		(ii)	Issuing a report on the condition of a premises following an inspection	551.20	633.88	520.00	598.00	
		(iii)	Issuing a certificate of fire compliance - valid for one year	1,051.70	1,209.46	992.17	1,141.00	
	(c)	Fireworks and Explosive Charges						
		(i)	Application for fireworks display	1,165.08	1,339.84	1,099.13	1,264.00	
		(ii)	Application and certificate for the storage of fireworks- less than 500 kg, per inspection	2,130.14	2,449.66	2,009.57	2,311.00	
		(iii)	Application and certificate for the storage of fireworks- more than 500 kg, per inspection	5,591.27	6,429.96	5,274.78	6,066.00	
F 2.5	MISCELLANEOUS CHARGES							
	(a)	Application to perform a controlled fire burn within the municipal boundaries - non agricultural		991.79	1,140.56	935.65	1,076.00	
	(b)	Rental of space on a council high site for radio repeater, telemetry system, radio paging system, or any other equipment, per month		2,030.59	2,335.18	1,915.65	2,203.00	
	(c)	Escort by the Fire and Emergency Services of an abnormal load by road or rail transport through the Municipal area (per hour or part thereof)		551.20	633.88	520.00	598.00	
	(d)	Written report pertaining to any emergency incident attended to by Fire Department personnel		593.60	682.64	560.00	644.00	
	(e)	Performing any of the duties in section F 2 5 outside the Municipal boundary		Applicable deposit + cost + 50%	Applicable deposit + cost + 50% + VAT	Applicable deposit + cost + 50%	Applicable deposit + cost + 50% + VAT	
	(f)	Population Certificate, 30 minutes or part thereof - Where premises are required to have a population certication, the account is to be rendered to the premises owner with a clear indication of the service received : NB: It is compulsory for all night clubs to be in possession of a population certificate.		Cost plus 10%	Cost plus 10%	Cost plus 10%	Cost plus 10%	
	(g)	Evacuation (per hour or part thereof)		1,437.91	1,653.60	1,356.52	1,560.00	
	(h)	Offsite Fire Awareness Presentation (per hour or part thereof)		2,396.52	2,756.00	2,260.87	2,600.00	
F 2.6	GENERAL NOTES AND CONDITIONS OF BILLING							
	(a)	General notes:						

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(i) All certifictes issued are valid for a period of one (1) year unless otherwise indicated.					
(ii) Hazardous materials are grouped as per the definitions given in the Hazardous Substances Act, 1973.					
(b) Conditions of billing:					
The following persons shall be jointly and severally liable to the Municipality for the charges payable in terms of this section:					
(i) The owners of all property damaged or destroyed or under threat of damage or destruction by the fire, accident or other mishap in respect of which the service is rendered or the materials are supplied.					
(ii) The owners, or their representatives, requesting or requiring a service from the Municipality.					
(iii) Any person whose wrongful act or omission was the direct or indirect cause of the circumstances which made the rendering of the service necessary in the opinion of the chief of the fire section or any person action with his authority.					
(iv) The person responsible for whose alarm system was responsible for the summoning of the Fire Department where, in the opinion of the chief of the fire section, such summoning was unwarranted, or there was no reasonable justification therefore.					
Services rendered by the Fire Department in terms of this section shall be subject to the following conditions:					
(i) In assessing the charges for services rendered in terms of this section, the period shall be calculated from the time of departure from the fire station up to the time of return to the fire station, due allowance being made for:-					
Breakdown or mishap on route, excluding traffic congestion, time occupied by relief personnel in transit; provided that where the fireman or appliance concerned does not for any reason unconnected with the service, return directly to the fire station, the period of assessing the charge shall be calculated up to the time of departure from the site of the service and 15 minutes shall be added.					
All deposits are non-refundable, however the amount of the deposit will be deducted from the final billable amount.					

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G 1.1	**GENERAL**							
	(a)	Interest/administration on arrear accounts:						
		(i)	Interest charged on all overdue accounts (except rates)	**10% per annum**	**10% per annum**	**10% per annum**	**10% per annum**	
		(ii)	Administration charge in respect of arrear rates	**10%**	**10%**	**10%**	**10%**	
		(iii)	Interest in respect of arrear rates accounts	**10% per annum**	**10% per annum**	**10% per annum**	**10% per annum**	
		(iv)	Interest charges on under/over collection of rates in terms of Section 55 (2) of the Municipal Property Rates Act	**As per Chapter 9 of the Municipal Property Rates Regulations read with Section 22 of the Local Government: Municipal Rates Amendment Act**	**As per Chapter 9 of the Municipal Property Rates Regulations read with Section 22 of the Local Government: Municipal Rates Amendment Act**	**As per Chapter 9 of the Municipal Property Rates Regulations read with Section 22 of the Local Government: Municipal Rates Amendment Act**	**As per Chapter 9 of the Municipal Property Rates Regulations read with Section 22 of the Local Government: Municipal Rates Amendment Act**	
	(b)	Protection duties at functions and gatherings		**Cost plus10%**	**Cost plus10% + VAT**	**Cost plus10%**	**Cost plus10% + VAT**	
G 1.2	**GENERAL RECOVERY CHARGES**							
		Recovery charges for outstanding accounts for which administration charges have not been charged:						
	a)	Normal letter or fax		**17.39**	**20.00**	**17.39**	**20.00**	
	b)	Registered letter		**47.83**	**55.00**	**43.48**	**50.00**	
	c)	Telephone calls						
		(i)	Local calls (<100km) per call	**21.74**	**25.00**	**21.74**	**25.00**	
		(ii)	National calls (>100km) per call	**43.48**	**50.00**	**43.48**	**50.00**	
	d)	E-mails, per e-mail		**19.13**	**22.00**	**19.13**	**22.00**	
	e)	Short messaging services (SMS), per SMS		**Cost plus10%**	**Cost plus10% + VAT**	**Cost plus10%**	**Cost plus10% + VAT**	

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	f)	Multi-media messaging services (MMS), per MMS	Cost plus10%	Cost plus10% + VAT	Cost plus10%	Cost plus10% + VAT	
H 1	**HIRING OUT OF GROUP ACTIVITIES ROOMS - LIBRARIES**						
	When reservations are made, applicants shall pay a deposit of R500.00 which is refundable after the event (after a deduction has been made for breakages etc.)						
	(a)	Use for the promotion of culture (Book discussions, art evaluations, musical evenings and similar activities)	No charge	No charge	No charge	No charge	
	(b)	Use for any other purpose (excluding parties, discos and other similar functions of a purely social nature) : commercial & other undertakings					
		(i) Evening sessions	433.18	498.16	416.52	479.00	
		(ii) Day time session (between 08am - 17h00)	237.84	273.52	228.70	263.00	
		(iii) One hour or less	98.57	113.36	94.78	109.00	
	(c)	Religious services and charitable institutions: per session (provide a session shall not exceed four hours)	225.18	258.96	216.52	249.00	
		(ii) One hour or less	61.50	70.72	59.13	68.00	
	(e)	The Municipal Manager or ED: Community Services may at his/her discretion authorise the use of the Library Group Activities Room free of charge for activities he/she considers of a deserving nature or in the interest of the community					
	(f)	Application for the hire of Activities Rooms must be made on a prescribed form, and motivation for the exemption from payment must also be made on a prescribed form.					
	(g)	Sector departments hosting public events shall be exempted from paying tariff; this excludes year-end function; parties and social gathering.					
H 2	**HIRE OF TOWN HALLS, SUPPER ROOM AND COMMUNITY HALLS/CENTRES**						
H 2.1	**DEPOSITS**						
	The following refundable deposits are payable by all applicants to safeguard the Municipality against damages						

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		(i)	**Grade A (Town Hall)**						
			(aa)	Entertainment for own profit	6,000.00	6,000.00	6,000.00	6,000.00	
			(bb)	Social gathering, weedings, parties, etc (use without profit motive)	5,000.00	5,000.00	5,000.00	5,000.00	
			(cc)	Cultural/religious activities and other purposes	2,000.00	2,000.00	2,000.00	2,000.00	
		(ii)	**Grade B (Mellowood Park Hall)**						
			(aa)	Entertainment for own profit	5,000.00	5,000.00	5,000.00	5,000.00	
			(bb)	Social gathering, weedings, parties, etc (use without profit motive)	4,000.00	4,000.00	4,000.00	4,000.00	
			(cc)	Cultural/religious activities and other purposes	1,500.00	1,500.00	1,500.00	1,500.00	
		(iii)	**Grade C (Community Halls/Centres and Supper Room) NEW**						
			(aa)	Entertainment for own profit	1,304.35	1,500.00	1,304.35	1,500.00	
			(bb)	Social gathering, weedings, parties, etc (use without profit motive)	869.57	1,000.00	869.57	1,000.00	
			(cc)	Cultural/religious activities and other purposes	434.78	500.00	434.78	500.00	
		(iv)	**Grade D (Community Support Halls/Centres)**						
			(aa)	Entertainment for own profit	1,304.35	1,500.00	1,304.35	1,500.00	
			(bb)	Social gathering, weedings, parties, etc (use without profit motive)	869.57	1,000.00	869.57	1,000.00	
			(cc)	Cultural/religious activities and other purposes	434.78	500.00	434.78	500.00	
H 2.2	**ENTERTAINMENT FOR OWN PROFIT**								
		(i)	**Grade A (Town Hall)**						
			(aa)	Evening per Session	8,748.70	10,061.00	8,748.70	10,061.00	
			(bb)	Daytime per session	7,339.48	8,440.00	7,339.48	8,440.00	
			(cc)	One hour or less	2,711.00	3,118.00	2,711.00	3,118.00	
		(ii)	**Grade B (Mellowood Park Hall)**						

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			(aa)	Evening per Session	7,748.70	8,911.00	7,748.70	8,911.00	
			(bb)	Daytime per session	6,500.87	7,476.00	6,500.87	7,476.00	
			(cc)	One hour or less	2,401.74	2,762.00	2,401.74	2,762.00	
		(iii)	**Grade C (Community Halls/Centres and Supper Room)**						
			(aa)	Evening per Session	1,953.91	2,247.00	1,953.91	2,247.00	
			(bb)	Daytime per session	1,761.74	2,026.00	1,761.74	2,026.00	
			(cc)	One hour or less	534.78	615.00	534.78	615.00	
		(iv)	**Grade D (Community Support Halls/Centres)**						
			(aa)	Evening per Session	1,185.22	1,363.00	1,185.22	1,363.00	
			(bb)	Daytime per session	1,071.30	1,232.00	1,071.30	1,232.00	
			(cc)	One hour or less	326.09	375.00	326.09	375.00	
H 2.3	**SOCIAL GATHERINGS, WEDDINGS, PARTIES, ETC (USE WITHOUT PROFIT MOTIVE)**								
		(i)	**Grade A (Town Hall)**						
			(aa)	Evening per Session	4,020.00	4,623.00	4,020.00	4,623.00	
			(bb)	Daytime per session	2,775.65	3,192.00	2,775.65	3,192.00	
			(cc)	One hour or less	1,221.74	1,405.00	1,221.74	1,405.00	
		(ii)	**Grade B (Mellowood Park Hall)**						
			(aa)	Evening per Session	2,976.52	3,423.00	2,976.52	3,423.00	
			(bb)	Daytime per session	2,458.26	2,827.00	2,458.26	2,827.00	
			(cc)	One hour or less	1,082.61	1,245.00	1,082.61	1,245.00	
		(iii)	**Grade C (Community Halls/Centres and Supper Room)**						
			(aa)	Evening per Session	925.22	1,064.00	925.22	1,064.00	
			(bb)	Daytime per session	746.96	859.00	746.96	859.00	
			(cc)	One hour or less	260.87	300.00	260.87	300.00	
		(iv)	**Grade D (Community Support Halls/Centres)**						

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			(aa)	Evening per Session	792.17	911.00	792.17	911.00	
			(bb)	Daytime per session	667.83	768.00	667.83	768.00	
			(cc)	One hour or less	215.65	248.00	215.65	248.00	
H 2.4	**CULTURAL/RELIGIOUS ACTIVITIES AND OTHER PURPOSES**								
		(i)	**Grade A (Town Hall)**						
			(aa)	Evening per Session	2,137.39	2,458.00	2,137.39	2,458.00	
			(bb)	Daytime per session	1,429.57	1,644.00	1,429.57	1,644.00	
			(cc)	One hour or less	772.17	888.00	772.17	888.00	
		(ii)	**Grade B (Mellowood Park Hall)**						
			(aa)	Evening per Session	1,513.04	1,740.00	1,513.04	1,740.00	
			(bb)	Daytime per session	1,266.96	1,457.00	1,266.96	1,457.00	
			(cc)	One hour or less	684.35	787.00	684.35	787.00	
		(iii)	**Grade C (Community Halls/Centres and Supper Room)**						
			(aa)	Evening per Session	454.78	523.00	454.78	523.00	
			(bb)	Daytime per session	454.78	523.00	454.78	523.00	
			(cc)	One hour or less	128.70	148.00	128.70	148.00	
		(iv)	**Grade D (Community Support Halls/Centres)**						
			(aa)	Evening per Session	343.48	395.00	343.48	395.00	
			(bb)	Daytime per session	343.48	395.00	343.48	395.00	
			(cc)	One hour or less	98.26	113.00	98.26	113.00	
		(v)	**Long term use , only applicable to Grade C & D Halls (Minimum of 4 days with maximum 3 hrs per day until maximum of 7 days without profit making motives & no charge to participants)**		869.57	1,000.00			NEW
			~~(aa)~~	~~Commercial use per session~~			1,569.57	1,805.00	DELETE
			~~(bb)~~	~~Religious use per session~~			837.39	963.00	DELETE
		(vi)	~~**Community programmes / upliftment per month**~~				313.91	361.00	DELETE

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H 2.5	PREPARATION TIME/REHEARSALS							
		25% of the applicable tariff						
H 2.6	SPECIAL CONDITIONS							
	(i)	The Municipal Manager or ED: Community Services may at his/her discretion authorise the use of a hall free of charge for activities he/she considers of a deserving nature or in the interest of the community.						
	(ii)	Application for the hire of a hall must be made on a prescribed form, and motivation for the exemption from payment must also be made on a prescribed form.						
	(iii)	Sector departments hosting public events shall be exempted from paying tariff; this excludes year-end function; parties and social gathering.						
	(iv)	For any cancellation 25% less from hire fees will be refunded to the hirer						
H 2.7	FITNESS AND WELLNESS TRAINING SESSION / EDUCATIONAL ACTIVITIES PER SESSION							
	(i)	per session with charge per day - session shall not exceed 4 hours - Applicable for Grade C & D Halls			86.96	100.00	73.04	84.00
H 3	HIRE OF MUNICIPAL SPORTS/PLAYGROUNDS/PARKS/OPEN SPACES							
H 3.1	SPORTS/PLAYGROUNDS							
	a)	Charitable organisations (Non -profitable) : Schools, religious,organisations,Child Welfare ect ; Fund raising events : 2 Days & more						
		(i)	Basic Charge (Non- Refundable) (Event Day) per day per ground		579.13	666.00	579.13	666.00
		(ii)	Ground Preparation / Restoration Days - per day per ground		261.74	301.00	261.74	301.00
		(iii)	Refundable deposit (On condition that the ground is maintained in a neat and tidy condition and upon termination of the function the ground be restored to its original conditions)		1,000.00	1,000.00	1,000.00	1,000.00
	b)	Charitable organisations (Non -profitable) : Schools, religious,organisations,Child Welfare etc ; One day event : i.e. Sports, Fun run etc						

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		(i)	Basic Charge (Non- Refundable) (Event Day) per day per ground	260.87	300.00	257.39	296.00	
		(ii)	Refundable deposit (On condition that the ground is maintained in a neat and tidy condition and upon termination of the function the ground be restored to its original conditions)	1,000.00	1,000.00	1,000.00	1,000.00	
	(c)	Profit making organisations / Individuals : Making profit for themselves						
		(i)	Basic Charge (Non- Refundable) (Event Day) per day per ground	4,489.79	5,163.26	4,235.65	4,871.00	
		(ii)	Ground Preparation / Restoration Days - per day per ground	449.81	517.28	424.35	488.00	
		(iii)	Refundable deposit (Proportionate to damages and on condition that the ground is maintained in a neat and tidy condition and upon termination of the function the ground be restored to its original conditions)	5,000.00	5,000.00	5,000.00	5,000.00	
H 3.2	OPEN SPACES/ PARKS							
	Hire fee, per day, for the use of municipal open spaces/vacant lots where any structure or marquee is fixed to the ground							
	(a)	Religious organisations or non profit organisations or individuals		260.87	300.00	261.74	301.00	
	(b)	Refundable deposit in respect of (a) above		500.00	500.00	520.00	598.00	
	(c)	Commercial and other organisations (Events)		3,190.14	3,668.66	3,009.57	3,461.00	
	(d)	Commercial and other organisations (Events) - 2 days or more (fee per day)		2,198.35	2,528.10	2,073.91	2,385.00	
	(e)	Hire of open space / Project site camps (1000 per month)		1,000.00	1,150.00			NEW
	(f)	Refundable deposit in respect of (c) , ((d) and (e) above		5,000.00	5,000.00	5,000.00	5,000.00	
H 3.3	KWADUKUZA PEOPLE PARK							
	(a)	Events / Entertainment - exclusive use of the park - hire of the entire park		3,420.00	3,933.00	3,420.00	3,933.00	
	(b)	Events / Entertainment - partial use of park		1,150.00	1,000.00	1,150.00	1,000.00	
	(c)	Refundable deposit (events / entertainment) in respect of (a) and (b) above		5,000.00	5,000.00	5,000.00	5,000.00	
	(d)	Partial use of the park - fitness / wellness - use per month		260.87	300.00	488.70	562.00	

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	(e)	Full use of park - Fitness & wellness per month		434.78	500.00	977.39	1,124.00	
	(f)	Refundable deposit (Fitness / Wellness) in respect of (d) and (e) above		1,000.00	1,000.00	1,000.00	1,000.00	
	(g)	Religon / Non Profit Organasation (NPO) - Partial use only		347.83	400.00	434.78	500.00	
	(h)	Refundable deposit		1,000.00	1,000.00	1,000.00	1,000.00	
H 3.4	**CARAVAN PARK SPACE**							
	(a)	Hire fee per day for open space & toilet		978.26	1,125.00	978.26	1,125.00	
	(b)	Refundable deposit in respect of (c) above		2,246.96	2,584.00	2,246.96	2,584.00	
	(c)	Hire fee per day for the house with a pool		2,932.17	3,372.00	2,932.17	3,372.00	
	(d)	Refundable deposit in respect of (e) above		5,618.26	6,461.00	5,618.26	6,461.00	
	(e)	Hire fee per day for the hall		978.26	1,125.00	978.26	1,125.00	
	(f)	Refundable deposit in respect of (g) above		2,246.96	2,584.00	2,246.96	2,584.00	
	(g)	Hire fee per day for the hall & open space		4,885.22	5,618.00	4,885.22	5,618.00	
	(h)	Refundable deposit in respect of (i) above		3,370.43	3,876.00	3,370.43	3,876.00	
	(i)	Hire fee per day for the whole facilities (Hall , house & open space)		4,885.22	5,618.00	4,885.22	5,618.00	
	(j)	Refundable deposit in respect of (k) above		7,420.00	8,533.00	7,420.00	8,533.00	
H 4.1	**SHAKASHEAD SWIMMING POOL**							
	(a)	Entrance fees : Adult & Child						
H 4.2	**USE OF MUNICIPAL SWIMMING POOL**							
	(a)	Entrance fees						
		(i)	Adult	6.96	8.00	6.96	8.00	
		(ii)	Child	3.48	4.00	3.48	4.00	
	(b)	Baptisms						
		(i)	Hire fees, per person up to 30 people	5.53	6.00	5.53	6.00	
		(ii)	Hire fees, more than 30 people	172.78	163.00	172.78	163.00	

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	(c)	Monthly fee						
		(i)	Per person	120.87	139.00	120.87	139.00	
		(ii)	Schools	180.87	208.00	180.87	208.00	
		(iii)	Swimming clubs	266.96	307.00	266.96	307.00	
	(d)	Annual fee						
		(i)	Per person	608.70	700.00	608.70	700.00	
		(ii)	Swimming clubs	1,722.61	1,981.00	1,722.61	1,981.00	
	(e)	Tuck shop rental		As determined by Council	As determined by Council	As determined by Council	As determined by Council	
H 5	**FEE FOR USE OF PUBLIC TOILET**							
	(a)	Entrance fees						
		(i)	Adult & Children	R 1.74	R 2.00	R 1.74	R 2.00	
I 1	**IMPOUNDING OF MOTOR VEHICLES**							
	(a)	Towing of a motor vehicle		Actual cost + 10%	Actual cost + 10% + VAT	Actual cost + 10%	Actual cost + 10% + VAT	
	(b)	(i)	Pound fees per day (vehicle not exceeding 3 500 kg)	231.36	266.06	R 218.26	251.00	
		(ii)	Pound fees per day (vehicle between 3 500 kg and 9 000 kg)	463.63	533.18	R 437.39	503.00	
	(c)	Pound fees - use of breakdown services				R 0.00	R 0.00	
I 2	**INFORMAL TRADING TARIFFS**							
	(a)	Permits for trading in designated areas as determined by the Municipality, per annum (valid for one year from date of issue)		281.13	323.30	265.22	305.00	
	(b)	Permits for trading at special events as determined by the Municipality, per day or part thereof		281.13	323.30	265.22	305.00	
	(c)	Permits for seasonal trading at designated beaches as determined by the Municipality, per annum (valid for one year from date of issue)		281.13	323.30	265.22	305.00	

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L 1	**LIBRARIES**								
	(a)	**Membership fee: Non - resident members: payable by borrowers who reside outside the area of jurisdiction of the Municipality**							
		(i)	Adults		**52.17**	**60.00**	**40.00**	**40.00**	
		(ii)	Scholars and pre-school		**17.39**	**20.00**	**10.00**	**10.00**	
	(b)	**Membership cards**							
		(i)	New membership card						
		(ii)	Replacement of lost membership card		**15.00**	**15.00**	**15.00**	**15.00**	
	(c)	**Visitors - temporary**							
		Bonafide holiday makers to KwaDukuza who are not ratepayers/residents of the KwaDukuza Municipal area per annum							
		(i)	A non-refundable deposit of (limited to 1 book at a time)		**100.00**	**100.00**	**100.00**	**100.00**	
		(ii)	An admin fee of		**15.00**	**15.00**	**15.00**	**15.00**	
	(d)	**Fines**							
		(i)	Videos per day		**1.00**	**1.00**	**1.00**	**1.00**	
		(ii)	Overdue/Lost books, Art Reproductions and CD's per week (Maximum of R20.00)		**1.00**	**1.00**	**1.00**	**1.00**	
		(iii)	Project books and best sellers per day						
		(iv)	CDs and DVDs per day						
	(e)	**Photostat Copies**							
		Library material							
		(i)	Size A4, per sheet - black		**0.50**	**0.50**	**0.50**	**0.50**	
		(ii)	Size A3, per sheet - black		**1.00**	**1.00**	**1.00**	**1.00**	
	(f)	**Other**							
		(i)	Special requests						
		(ii)	Internet:						
			(aa)	Search (per 30 minute)					

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			(bb)	Printing (per page)	1.00	1.00	1.00	1.00	
			(cc)	Printing (per page) - colour	5.00	5.00	5.00	5.00	
		(iii)		Printing from PC (per page)	1.00	1.00	1.00	1.00	
		(iv)		Printing from PC (per page) - colour	5.00	5.00	5.00	5.00	
		~~(v)~~		~~Faxes - per page - within KZN~~	DELETE		4.00	4.00	
		~~(vi)~~		~~Faxes - per page - outside KZN~~	DELETE		6.00	6.00	
		(vii)		Sale of old books - hard cover	10.00	10.00	10.00	10.00	
		(viii)		Sale of old books - paper back	5.00	5.00	5.00	5.00	
		(viii)		Scanning of information (per page)	1.00	1.00	1.00	1.00	
		(v)		Printing A3 black and white	2.00	2.00	2.00	2.00	
		(iv)		Printing A3 page - colour	10.00	10.00	10.00	10.00	
P 1	**PARKING FUND CONTRIBUTION**								
	Calculated as follows:								
		Cost per bay = (P x M) + C							
		P = Size of parking bay ie. 23 sqm							
		M =Market value (as at application date)							
		C = Actual construction cost per bay 23 sqm			23,930.87	27,520.50	22,791.30	26,210.00	
P 2	**PAY PARKING**								
	(a)	**Parking Court at Civic Centre**							
		(i)		Staff members of the Kwa-Dukuza Municipality					

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			(aa)	Parking in allocated under cover parking bays for staff members of the Municipality, per month	10.87	12.50	10.87	12.50	
	(b)	**Beach Parking Permits: Per permit: valid from 1 July to 30 June**							
		(i)		Daily parking permits: per permit (Valid for one day only)	14.75	16.96	13.91	16.00	
		(ii)		Weekly Beach Pay parking permits: per permit. (Valid for 7 days only)	40.56	46.64	38.26	44.00	
		(iii)		Annual Beach parking permits: valid from 1 July to 30 June each year	134.57	154.76	126.96	146.00	
		(iv)		Annual Hospitality Beach Pay Parking Permits: For tourist related business valid from 1 July to 30 June each year.	325.37	374.18	306.96	353.00	
	(c)	**Parking management system; per hour or part thereof**							
		(i)		Per hour or part thereof	5.53	6.36	5.22	6.00	
		(ii)		Per half hour	2.77	3.18	2.61	3.00	
	(d)	**Disabled parking discs**							
		(i)		Valid for period of 3 years from date of issue	101.74	117.00	101.74	117.00	
P 3	**PLOT CLEARING**								
	(a)	Cutting down and removal of tall grass, weeds, undergrowth, etc.							
		(i)		Per square metre	R2.25 per sqm + 10%	R2.25 per sqm + 10% + VAT	R2.12 per sqm + 10%	R2.12 per sqm + 10% + VAT	
	(b)	Noxious weeds: as per tariff (a) (i), plus a surcharge of 50%							
	(c)	Cutting down and removing trees where necessary			Cost plus 10%	Cost plus 10% + VAT	Cost plus 10%	Cost plus 10% + VAT	
	(c)	Removal of litter & other unwanted debris			Cost plus 10%	Cost plus 10% + VAT	Cost plus 10%	Cost plus 10% + VAT	
R 1	**RATES CLEARANCE CERTIFICATES**								
	(a)	Certificate fee, per certificate - manual			372.38	428.24	351.30	404.00	
	(b)	Certificate fee, per certificate - electronic			207.39	238.50	195.65	225.00	

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R 2	**REFUSE REMOVAL**								
	Minimum monthly charges per unit/otto bin/wheelie bin/skip for the amount of services deemed necessary by Council								
	Number of bags per container :								
		bags	**3**	**240 Litre Poly Cart container**					
		bags	**10**	**1 M3 Bulk container**					
		bags	**36**	**8 M3 bulk container**					
		bags	**40**	**14 M3 Bulk Container**					
R 2.1		**NORTHERN REGION - INCLUDING LIMITED GARDEN REFUSE REMOVAL - applicable to domestic customers only**							
	(a)	**Domestic includes dumping surcharge**							
		(i)		1 X Weekly Domestic	**R216.48**	**R248.95**	**202.31**	**232.66**	
		(ii)		2 X Weekly Domestic	**R251.40**	**R289.11**	**234.95**	**270.20**	
		(iii)		Additional refuse charge/s where more than one dwelling exists on a special residential property, per additional dwelling, a further	**R251.40**	**R289.11**	**234.95**	**270.19**	
	(b)	**Skip Removal - all categories**							
		(i)		Bulk removal by application per Skip - 1 M3 bulk container	**R524.02**	**R602.62**	**480.75**	**552.86**	
		(ii)		Bulk removal by application per Skip - 1.75 M3 bulk container	**R684.20**	**R786.83**	**627.71**	**721.86**	
		(iii)		Bulk removal by application per Skip - 8 M3 bulk container	**R2,474.79**	**R2,846.01**	**2,270.45**	**2,611.02**	
		(iv)		Bulk removal by application per Skip - 14 M3 bulk container	**R4,348.90**	**R5,001.24**	**3,989.82**	**4,588.29**	
	(c)	**EXCLUDING LIMITED GARDEN REFUSE REMOVAL - commercial customers**							
		Commercial includes dumping surcharge							

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		(i)	1 X Weekly	R304.36	R350.01	279.23	321.11	
		(ii)	2 X Weekly Commercial; Bed and Breakfast	R356.97	R410.52	327.50	376.62	
		(iii)	Otto Bin (Poley Cart) * 2 weekly	R1,067.49	R1,227.61	979.35	1,126.25	
		(iv)	3 X Weekly	R420.13	R483.15	385.44	443.26	
		(v)	Otto Bin (Poley Cart) * 3 weekly	R1,252.03	R1,439.84	1,148.66	1,320.95	
		(vi)	4 X Weekly	R500.10	R575.11	458.81	527.63	
		(vii)	Otto Bin (Poley Cart) * 4 weekly	R1,496.71	R1,721.22	1,373.13	1,579.10	
		(viii)	5 X Weekly	R540.68	R621.78	496.04	570.44	
		(ix)	Otto Bin (Poley Cart) * 5 weekly	R1,612.49	R1,854.36	1,479.35	1,701.25	
		(x)	Hotels	R420.13	R483.15	385.44	443.26	
		(xi)	6 X Weekly	R654.45	R752.62	600.41	690.48	
		(xii)	Otto Bin (Poley Cart) * 6 weekly	R1,957.64	R2,251.28	1,796.00	2,065.40	
		(xiii)	7 X Weekly	R732.25	R842.09	671.79	772.56	
		(xiv)	Otto Bin (Poley Cart) * 7 weekly	R2,177.31	R2,503.91	1,997.53	2,297.16	
		(xv)	R700 wheely bin to be paid at R58.33 a month for period of 12 months					
			(a) Total price payable to municipality a month per Wheely Bin	R50.72	R58.33	50.72	58.33	
	(d)	**EXCLUDING LIMITED GARDEN REFUSE REMOVAL - applicable to domestic customers only**						
		Domestic includes dumping surcharge						
		(i)	1 X Weekly : Old age Homes	R151.37	R174.07	142.80	164.22	
		(ii)	1 X Weekly : Designated areas (Subsidised areas)	R151.37	R174.07	142.80	164.22	
	(e)	**SPECIAL REMOVAL**						
		(i)	Special removal by application	Cost plus 20%	Cost plus 20% + VAT	Cost plus 20%	Cost plus 20% + VAT	

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		(ii)	Garden refuse per load..	Cost plus 20%	Cost plus 20% + VAT	Cost plus 20%	Cost plus 20% + VAT	
		(iii)	Builders, dry industrial and other.. by agreement	Cost plus 20%	Cost plus 20% + VAT	Cost plus 20%	Cost plus 20% + VAT	
		(iv)	Skip - 6 cubic metres, per removal	Cost plus 20%	Cost plus 20% + VAT	Cost plus 20%	Cost plus 20% + VAT	
R2.2		**SOUTHERN REGION - INCLUDING LIMITED GARDEN REFUSE REMOVAL - applicable to domestic customers only**						
	(a)	**Domestic includes dumping surcharge**						
		(i)	1 X Weekly Domestic	R216.48	R248.95	202.31	232.66	
		(ii)	2 X Weekly Domestic	R256.08	R294.49	239.32	275.22	
		(iii)	Special rate for Gated Estates(Zimbali) : 2 X Weekly Domestic/Bed and Breakfast	R322.35	R370.70	301.26	346.45	
		(iv)	Additional refuse charge/s where more than one dwelling exists on a special residential property, per additional dwelling, a further	R256.08	R294.49	239.32	275.22	
	(b)	**Skip Removal - all categories**						
		(i)	Bulk removal by application per Skip - 1 M3 bulk container	R533.59	R613.63	489.53	562.96	
		(ii)	Bulk removal by application per Skip - 1.75 M3 bulk container	R696.70	R801.20	639.17	735.05	
		(iii)	Bulk removal by application per Skip - 8 M3 bulk container	R2,519.99	R2,897.99	2,311.92	2,658.71	
		(iv)	Bulk removal by application per Skip - 14 M3 bulk container	R4,428.34	R5,092.59	4,062.69	4,672.10	
	(c)	**EXCLUDING LIMITED GARDEN REFUSE REMOVAL - commercial customers**						
		Commercial includes dumping surcharge						
		(i)	1 X Weekly	R309.91	R356.40	284.33	326.97	
		(ii)	2 X Weekly Commercial; Bed and Breakfast	R363.49	R418.02	333.48	383.50	

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		(iii)	Otto Bin (Poley Cart) * 2 weekly		R1,086.99	R1,250.04	997.24	1,146.82	
		(iv)	3 X Weekly		R427.80	R491.97	392.48	451.35	
		(v)	Otto Bin (Poley Cart) * 3 weekly		R1,274.90	R1,466.14	1,169.64	1,345.08	
		(vi)	4 X Weekly		R509.23	R585.62	467.19	537.26	
		(vii)	Otto Bin (Poley Cart) * 4 weekly		R1,524.05	R1,752.66	1,398.21	1,607.94	
		(viii)	5 X Weekly		R550.55	R633.14	505.10	580.86	
		(ix)	Otto Bin (Poley Cart) * 5 weekly		R1,641.94	R1,888.23	1,506.37	1,732.32	
		(x)	Hotels		R427.80	R491.97	392.48	451.35	
		(xi)	6 X Weekly		R666.41	R766.37	611.38	703.09	
		(xii)	Otto Bin (Poley Cart) * 6 weekly		R1,993.39	R2,292.40	1,828.80	2,103.12	
		(xiii)	7 X Weekly		R745.63	R857.47	684.06	786.67	
		(xiv)	Otto Bin (Poley Cart) * 7 weekly		R2,217.08	R2,549.64	2,034.02	2,339.12	
		(xv)	R700 wheely bin to be paid at R58.33 a month for period of 12 months						
			(a)	Total price payable to municipality a month per Wheely Bin	R50.72	R58.33	50.72	58.33	
	(d)	**EXCLUDING LIMITED GARDEN REFUSE REMOVAL - applicable to domestic customers only**							
		Domestic includes dumping surcharge							
		(i)	1 X Weekly : Old age Homes		R151.37	R174.07	142.80	164.22	
		(ii)	1 X Weekly : Designated areas (Subsidised areas)		R151.37	R174.07	142.80	164.22	
	(e)	**SPECIAL REMOVAL**							
		(i)	Special removal by application		Cost plus 20%	Cost plus 20% + VAT	Cost plus 20%	Cost plus 20% + VAT	
		(ii)	Garden refuse per load..		Cost plus 20%	Cost plus 20% + VAT	Cost plus 20%	Cost plus 20% + VAT	

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		(iii)	Builders, dry industrial and other.. by agreement	Cost plus 20%	Cost plus 20% + VAT	Cost plus 20%	Cost plus 20% + VAT	
		(iv)	Skip - 6 cubic metres, per removal	Cost plus 20%	Cost plus 20% + VAT	Cost plus 20%	Cost plus 20% + VAT	
R2.3	DEAD ANIMALS			No Charge	No Charge	No Charge	No Charge	
R2.4	ABANDONED THINGS INCLUSIVE OF VEHICLES.							
			Removal in terms of section 131 of Ordinance 21 of 1966	Actual cost plus 10%	Actual cost plus 10% + VAT	Actual cost plus 10%	Actual cost plus 10% + VAT	
R2.5	STORAGE FOR A PERIOD NOT EXCEEDING FOUR MONTHS - per day							
	(a)		Use of disposal facility in respect of refuse emanating from property within the Council's area of jurisdiction	Actual cost plus 10%	Actual cost plus 10% + VAT	Actual cost plus 10%	Actual cost plus 10% + VAT	
	(b)		Refuse other than that referred to above per cubic metre	R283.89	R326.48	260.45	299.52	
			- Refuse that referred to one unit per cubic metre					
R 3.1	ROAD TRAFFIC							
	(a)		**Public Motor Vehicles Fees for the issue of renewal or a permit to use as public motor vehicle stand, public buses including school buses;**					
		(i)	Buses per annum for each bus	141.03	162.18	133.04	153.00	
		(ii)	Taxis per annum	76.50	87.98	72.17	83.00	
	(b)		Escort duties for abnormal loads and/or abnormal vehicles per Traffic Officer per hour or part thereof shall be	Actual cost plus 10%	Actual cost plus 10% + VAT	Actual cost plus 10%	Actual cost plus 10% + VAT	
	(c)		**Issue of Summonses**					
		(i)	On behalf of other authorities	59.91	68.90	56.52	65.00	
		(ii)	Execution of a warrant	59.91	68.90	56.52	65.00	
		(iii)	Non-execution of a warrant	18.43	21.20	17.39	20.00	
		(iv)	Execution of a warrant	59.91	68.90	56.52	65.00	
		(v)	Non-execution of a warrant	18.43	21.20	17.39	20.00	
R 3.2	ROAD RACING SPORT AND RELATED ACTIVITIES							

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	(a)	Assistance fee		Cost plus 10%	Cost plus 10% + VAT	Cost plus 10%	Cost plus 10% + VAT	
R 3.3	**ROAD REINSTATEMENT AND REPAIRS AS STIPULATED IN MEMORANDUM OF AGREEMENT BETWEEN ILEMBE DISTRICT & KWADUKUZA MUNICIPALITY**							
	(a)	Tarred road		R417+per sqm + 10%	R480 per sqm + 10%	R417+per sqm + 10%	R480 per sqm + 10%	
	(b)	Kerbing		R181 per sqm + 10%	R208 per sqm + 10%	R181 per sqm + 10%	R208 per sqm + 10%	
	(c)	Contrete pavement		R499 per sqm + 10%	R574 per sqm + 10%	R499 per sqm + 10%	R574 per sqm + 10%	
	(d)	Reinstatement of driveway (Tarred, paved contrete etc..)		Cost plus 10%	Cost plus 10%	Cost plus 10%	Cost plus 10%	
S 1	**BOAT LAUNCHES, PER LAUNCH**							
	(a)	(i)	Persons who are not residents or ratepayers of the Municipality	671.03	771.68	633.04	728.00	
		(ii)	Ratepayers or residents of the Municipality	415.70	478.06	392.17	451.00	
		(iii)	Members of licensed launch clubs in KwaDukuza	165.91	190.80	156.52	180.00	
	(b)	Temporary Permits						
		(i)	7 Days or part thereof	158.54	182.32	149.57	172.00	
S 2	**SEARCH FEE**							
	(a)	Search fee for the inspection of any document, other than the minutes of the council, which in the opinion of the Municipal Manager may be released, per document		40.87	47.00	40.87	47.00	
	(b)	Copy of accounts, per document		40.87	47.00	40.87	47.00	
	(c)	Search fee not covered		40.87	47.00	40.87	47.00	
	(d)	Surveillance footage (Per Disc)		203.48	234.00	203.48	234.00	
S 3	**SERVICES IN RESPECT OF WORK NOT PROVIDED FOR:**							
		Any work undertaken or tariffs for which no specific provision exists in the Tariff of Charges		Cost plus 10%	Cost plus 10% + VAT	Cost plus 10%	Cost plus 10% + VAT	

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		NOTE:						
		The Chief Financial Officer shall have the right to require payment in advance of any amount estimated to be the cost of the service of work, provided that when the final cost is known, any shortfall shall be recovered by the Chief Financial Officer, or any amount by which the sum deposited exceeds the final cost shall be refunded.					
T 1	**TOWN PLANNING (A)**						
		(i)	Section 53 Compliance Certificate Application	510.96	587.60	491.30	565.00
	(a)	Fee for resubmission of same application after disapproval		293.04	337.00	293.04	337.00
		(ii)	Town Planning Scheme Documents - Hardcopy	2,254.78	2,593.00	2,254.78	2,593.00
		(iii)	DFA Judgements (per judgement) - Hardcopy				
	(b)	Town Planning Scheme maps, per Sheet A-O (Colour)		376.52	433.00	376.52	433.00
		(i)	A1 (Colour)	194.78	224.00	194.78	224.00
		(ii)	A2 (Colour)	106.09	122.00	106.09	122.00
		(iii)	A3 (Colour)	52.17	60.00	52.17	60.00
		(iv)	A4 (Colour)	22.61	26.00	22.61	26.00
	(c)	Town Planning Zoning Certificate		315.65	363.00	315.65	363.00
	(d)	Spluma Certificate		303.48	349.00	303.48	349.00
	(e)	Environmental levy					
			Payable before opening of township register or alernatively as per service agreement for each additional subdivision created	543.48	625.00	543.48	625.00
	(f)	Encroachment Applications (processing)		1,981.18	2,278.36	1,923.48	2,212.00
	(g)	Site Development Application (SDP)					
		(i)	Under one (1) ha	1,657.85	1,906.53	1,609.57	1,851.00
		(ii)	1 ha but less than 5 ha	2,437.97	2,803.66	2,366.96	2,722.00
		(iii)	greater than 5 ha	3,537.83	4,068.50	3,434.78	3,950.00

1. VALUE ADDED TAX MUST BE ADDED TO ALL TARIFFS LISTED BELOW (EXCEPT TO FINES, REFUNDABLE DEPOSITS, INTEREST CHARGES OR WHERE INDICATED AS INCLUSIVE OF VALUE ADDED TAX) 2. ALL APPROVALS OF APPLICATIONS FOR SERVICES LISTED BELOW SHALL BE SUBJECT TO THE APPLICANT OBTAINING A CLEARANCE TO THE EFFECT THAT KWADUKUZA MUNICIPAL ACCOUNTS IN THE NAME OF THE APPLICANT/OWNER ARE NOT IN ARREARS				2024/25 (EXCL VAT)	2024/25 (INCL VAT)	2023/24 (EXCL VAT)	2023/24 (INCL VAT)	COMMENTS
	(h)	GIS copies						
		Search fee, per document		103.23	118.72	97.39	112.00	
		Line map - full colour, cadastral and polygon shape with hatch (This is to include PDF or other digital format)						
		(i)	Paper - A4 copy	68.21	78.44	64.35	74.00	
			Film - A4 copy					
			Digital map (PDF or other digital format)	68.21	78.44	64.35	74.00	
		(ii)	Paper - A3 copy	93.10	107.06	87.83	101.00	
			Film - A3 copy					
			Digital map (PDF or other digital format)	68.21	78.44	64.35	74.00	
		(iii)	Paper - A2 copy	167.76	192.92	158.26	182.00	
			Film - A2 copy					
			Digital map (PDF or other digital format)	68.21	78.44	64.35	74.00	
		(iv)	Paper - A1 copy	242.42	278.78	228.70	263.00	
			Film - A1 copy					
			Digital map (PDF or other digital format)	68.21	78.44	64.35	74.00	
		(v)	Paper - A0 copy	374.23	430.36	353.04	406.00	
			Film - A0 copy					
			Digital map (PDF or other digital format)	68.21	78.44	64.35	74.00	
		(vi)	Digital map of LUMS Mapping (per sheet)	75.58	86.92	71.30	82.00	
		Digital						
		(i)	Cadastral only					
		(aa)	Up to 100 ha, per 10 ha					
		(bb)	Up to 200 ha, per 10 ha					
		(cc)	Up to 300 ha, per 10 ha					
		(dd)	More than 300 ha, per 10 ha					

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		(ii)	Cadastral with datasets eg. zoning, land use, etc (excluding air photo)						
		(aa)	Up to 100 ha, per 10 ha						
		(bb)	Up to 200 ha, per 10 ha						
		(cc)	Up to 300 ha, per 10 ha						
		(dd)	More than 300 ha, per 10 ha						
		(iii)	Air photo						
		(aa)	Up to 100 ha, per 10 ha						
		(bb)	Up to 200 ha, per 10 ha						
		(cc)	Up to 300 ha, per 10 ha						
		(dd)	More than 300 ha, per 10 ha						
		(iv)	Digital extract of CAD/GIS Shapefile data						
			(aa) 0 - 999KB or part thereof		**105.08**	**120.84**	**99.13**	**114.00**	
			(bb) 1MB - 5MB (Per MB)		**210.16**	**241.68**	**198.26**	**228.00**	
			(cc) More than 5MB (Per MB)		**139.18**	**160.06**	**131.30**	**151.00**	
	(i)	Issuing of SG diagram			**103.23**	**118.72**	**97.39**	**112.00**	
	(j)	Kwadukuza Municipality By-Laws (Hardcopy Only) :							
		(i)	Spatial Planning and Land Use Management By-Laws		**1,489.47**	**1,712.89**	**1,446.09**	**1,663.00**	
		(ii)	Cellular Telecommunication Infrastructure Policy		**744.29**	**855.93**	**722.61**	**831.00**	
		(iii)	Tavern Policy		**744.29**	**855.93**	**722.61**	**831.00**	
		(iv)	Human Settlement Plan (currently being prepared)		**1,032.69**	**1,187.59**	**1,002.61**	**1,153.00**	
	(k)	Street / place naming application fee (excl. advertising)			**912.67**	**1,049.57**	**886.09**	**1,019.00**	
T 2	**TOWN PLANNING (B)**								
	Tariffs in terms of relevant planning legislation								
	(a)	**Development Applications**							

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		(i)	Submission of Pre-Submission Application : fee to be charged to the applicant or agent or agent on behalf of applicant	1,325.74	1,524.60	1,262.61	1,452.00	
		(ii)	Re-submission of a Pre-submission Application referred back to applicant/agent : fee to be charged to the applicant or agent on behalf of applicant	821.31	944.51	797.39	917.00	
	(b)	**Schemes (The adoption, replacement and amendment of schemes, rezoning of land)**						
		(i)	Addition of new scheme area or replacement of scheme (per application)					
		(ii)	Scheme amendment(s) - (per application)					
		(iii)	In the case where the application applies to a lease area, the calcultations for the application fee shall be based on the extent of the lease area.					
		(aa)	Under half a ha	11,753.64	13,516.69	11,411.30	13,123.00	
		(bb)	Half a ha but under one ha - as per under half a ha	11,753.64	13,516.69	11,411.30	13,123.00	
		(cc)	1 ha but less than 5 ha	14,053.68	16,161.73	13,644.35	15,691.00	
		(dd)	5 ha but less than 10 ha	15,158.91	17,432.75	14,717.39	16,925.00	
		(ee)	10 ha	16,459.40	18,928.31	15,980.00	18,377.00	
		(ff)	Per ha greater than 10 ha	699.50	804.43	679.13	781.00	
		(iii)	Consent i.t.o. scheme(s) - per application					
		(aa)	Land use consent	5,572.30	6,408.15	5,306.96	6,103.00	
		(bb)	Relaxation consent	2,049.78	2,357.25	1,952.17	2,245.00	
	c)	**Township establishments (Subdivision and consolidation or extension of township boundary)**						
		(i)	Consolidation, subdivision and approval of layout - township approval					
		(aa)	Basic Fees	1,649.79	1,897.26	1,601.74	1,842.00	
		(bb)	Plus charge, per subdivision (including the remainder)	513.21	590.19	498.26	573.00	

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		(cc)	Consolidation (per application)	1,567.39	1,802.50	1,521.74	1,750.00	
		(dd)	Amendment to an existing subdivision before approval of layout plan by SG (per subdivision)	1,649.79	1,897.26	1,601.74	1,842.00	
		(ii)	Amendment, phasing, cancellation of approved layout plan					
		(aa)	Basic Fees	1,649.79	1,897.26	1,601.74	1,842.00	
		(bb)	Plus charge, per extra subdivision created	513.21	590.19	498.26	573.00	
		(cc)	Amendment to an existing subdivision	1,649.79	1,897.26	1,601.74	1,842.00	
	(d)	**Boundary Adjustment**						
		(i)	Basic Fees	1,649.79	1,897.26	1,601.74	1,842.00	
		(aa)	1-2 boundaries	294.67	338.87	286.09	329.00	
		(bb)	3-5 boundaries	587.55	675.68	570.43	656.00	
		(cc)	10 and over	1,176.89	1,353.42	1,142.61	1,314.00	
	(e)	**Alteration, suspension and deletion of restrictions relating to land**						
		(i)	Alterations, suspension and removal restrictive Title conditions (Title Deeds)	7,665.97	8,815.86	7,515.65	8,643.00	
		(ii)	Cancellation or phasing of approved layout plans	7,665.97	8,815.86	7,515.65	8,643.00	
		(iii)	Removal,amendment or suspension of a servitude condition (Title Deeds)	7,665.97	8,815.86	7,515.65	8,643.00	
	(f)	**Development of land in terms of condition of title**						
		(i)	Under half a ha	11,518.02	13,245.72	11,292.17	12,986.00	
		(ii)	Half a ha but under one ha - as per under half a ha	11,518.02	13,245.72	11,292.17	12,986.00	
		(iii)	1 ha but less than 5 ha	13,787.74	15,855.90	13,517.39	15,545.00	
		(iv)	5 ha but less than 10 ha	14,867.17	17,097.24	14,575.65	16,762.00	
		(v)	10 ha	16,153.25	18,576.24	15,836.52	18,212.00	
		(vi)	Per ha greater than 10 ha	692.71	796.62	679.13	781.00	

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	(g)		**Permanent closure of a municipal road or a public place;**	7,758.21	8,921.94	7,606.09	8,747.00	
	(h)		**Authorisation of an unlawful activity results in a special consent/ Relaxation, Encroachment application**					
	The fee must be calculated as follows: penalty fee + 5% of the Penalty fee							
		(i)	**PENALTY FEE**	19,356.52	22,260.00	18,434.78	21,200.00	
		(aa)	**RELAXATION (OTHER)**	2,719.04	3,126.90	2,589.57	2,978.00	
		(bb)	**ENCROACHMENTS**					
		(i)	Residential - Encroachment	1,631.61	1,876.35	1,553.91	1,787.00	
		(ii)	Residential Buildings, Medium Density, group Housing etc - Encroachment	2,719.04	3,126.90	2,589.57	2,978.00	
		(iii)	Non-Residential - Encroachment	2,719.04	3,126.90	2,589.57	2,978.00	
		(iv)	Commercial / Mixed Use - Encroachment	2,719.04	3,126.90	2,589.57	2,978.00	
	(i)		**Authorisation of an unlawful activity where the activity results in a removal of condition of title application**					
	~~**(aa) & (bb) - The fee must be calculated as follows: penalty fee + 5% of the penalty fee + fee based on the site size, and penalty + 10% of the penalty fee + fee based on the site size**~~			DELETE				
		(i)	PENALTY FEE	19,356.52	22,260.00	18,434.78	21,200.00	
		~~(aa)~~	~~Residential - Land Use~~			~~5%~~	~~5%~~	DELETE
		~~(bb)~~	~~Non Residential - Land Use~~			~~10%~~	~~10%~~	DELETE
		~~(ii)~~	~~Under half a ha~~			~~11,292.17~~	~~12,986.00~~	DELETE
		~~(iii)~~	~~Half a ha but under one ha - as per under half a ha~~			~~11,292.17~~	~~12,986.00~~	DELETE
		~~(iv)~~	~~1 ha but less than 5 ha~~			~~13,517.39~~	~~15,545.00~~	DELETE
		~~(v)~~	~~5 ha but less than 10 ha~~			~~14,575.65~~	~~16,762.00~~	DELETE
		~~(vi)~~	~~10 ha~~			~~15,836.52~~	~~18,212.00~~	DELETE
		~~(vii)~~	~~Per ha greater than 10 ha~~			~~679.13~~	~~781.00~~	DELETE

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	(j)	**Authorisation of an unlawful activity where the activity results in an application for development of land or that result in a scheme amendment (rezoning and amendment of scheme clauses**						
~~(aa) & (bb) - The fee must be calculated as follows: penalty fee + 5% of the penalty fee + fee based on the site size, and penalty + 10% of the penalty fee + fee based on the site size~~								
		(i)	PENALTY FEE	18,991.30	21,840.00	18,086.96	20,800.00	
		~~(aa)~~	~~Residential - Land Use~~			~~5%~~	~~5%~~	DELETE
		~~(bb)~~	~~Non-Residential - Land Use~~			~~10%~~	~~10%~~	DELETE
		~~(ii)~~	~~Under half a ha~~			~~11,292.17~~	~~12,986.00~~	DELETE
		~~(iii)~~	~~Half a ha but under one ha - as per under half a ha~~			~~11,292.17~~	~~12,986.00~~	DELETE
		~~(iv)~~	~~1 ha but less than 5 ha~~			~~13,517.39~~	~~15,545.00~~	DELETE
		~~(v)~~	~~5 ha but less than 10 ha~~			~~14,575.65~~	~~16,762.00~~	DELETE
		~~(vi)~~	~~10 ha~~			~~15,836.52~~	~~18,212.00~~	DELETE
		~~(vii)~~	~~Per ha greater than 10 ha~~			~~679.13~~	~~781.00~~	DELETE
	(k)	**Access to information**						
		(i)	Search fee, per document					
		(ii)	Printing/copying, per page					
		(iii)	Re-issuing of Decision Notices, RoD's and Compliance Certificates,	313.48	360.50	304.35	350.00	
	(l)	**Appeal fees**		11,025.00	12,678.75	10,500.00	12,075.00	
			~~The following non-refundable fees for the following categories shall apply~~					
			~~(i) Relaxation consent~~			~~11,489.57~~	~~13,213.00~~	DELETE
			~~(ii) Land use consent~~			~~15,320.00~~	~~17,618.00~~	DELETE
			~~(iii) Subdivisions Only (less than 20 subdivisions including portions)~~			~~15,320.00~~	~~17,618.00~~	DELETE
			~~(iv) Subdivisions Only (more than 20 subdivisions including portions)~~			~~19,150.43~~	~~22,023.00~~	DELETE
			~~(v) Scheme amendment(s)~~			~~22,980.87~~	~~26,428.00~~	DELETE
			~~(vi) Rezoning~~			~~30,639.13~~	~~35,235.00~~	DELETE
			~~(vii) The following amount will be added on appeals emanating from applications for Authorisation of unlawful activity~~			~~7,660.87~~	~~8,810.00~~	DELETE

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		(viii)	Intervention Status Application Fee			3,613.04	4,155.00	DELETE
	(o)	**Amendment of approved Conditions of Establishment (and any related documentation) approved for a development application, in terms of the KZN PDA,2008, TOWN PLANNING ORDNANCE,1949 (or any 'previous' legislation)**						
		(i)	Amendment of documentation relating to development application approval (Conditions of Establishment)	376.52	433.00	376.52	433.00	
		(ii)	Amendment of any and all documentation relating to lodging of deeds, plans and or documents with Registrar of Deeds	376.52	433.00	376.52	433.00	
	(p)	The extention or replacement of a building on a property that is used for the purpose defined in Schedule 3, nothwithstanding that municipal planning approval was not required at the time that the use of the original building for that purpose commenced		5,255.65	6,044.00	5,255.65	6,044.00	
	(q)	Notarial tying adjecent properties		1,549.48	1,781.90	1,504.35	1,730.00	
	(r)	The extention of a sectional title scheme by the addition of land to common property in terms of section 26 of the Sectional Titles Act		1,504.35	1,730.00	1,504.35	1,730.00	
	(s)	A material change to a Municipality's decision on an application for municipal approval		1,696.37	1,950.82	1,646.96	1,894.00	
	(t)	A non-material change to a Municipality's decision on an application for a municipal planning approval		789.07	907.43	766.09	881.00	
	(u)	The cancellation of a municipality's decision on an application for municipal planning approval, except a decision to adopt or amend a land use scheme		2,012.53	2,314.41	1,953.91	2,247.00	
	NOTE: Penalties for the non-compliance of legislation and bylaws of KwaDukuza Municipality shall be payable on a fee structure as endorsed by the Magistrate's Court							
V 1	**VALUATION ROLL RELATED TARIFFS**							
	(a)	Valuation roll per township per copy - electronic copy		225.83	259.70	213.04	245.00	
	(b)	Valuation roll for whole KwaDukuza area per copy - electronic copy		848.00	975.20	800.00	920.00	
	(c)	Valuation appeal fee, per property, non-refundable		791.77	910.54	746.96	859.00	

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	(d)	Prescribed fee, in terms of S53 (2) of the Municipal Property Rates Act		1,172.45	1,348.32	1,106.09	1,272.00	
	(e)	Section 78 valuation review		1,074.75	1,235.96	1,013.91	1,166.00	
	(f)	Valuation Certificate		29.50	33.92	27.83	32.00	
	(g)	Returns of property transfers, as supplied by the Registrar of Deeds						
		(i)	First inspection by any ratepayer in connection with any appeal which he may contemplate	11.98	13.78	11.30	13.00	
		(ii)	For inspection other than as provided above	22.12	25.44	20.87	24.00	
		(iii)	For copies, per property transferred	11.98	13.78	11.30	13.00	
W 1	WEIGHBRIDGE OPERATIONS TARIFFS COSTS							
	(a)	Weight cost for the Vehicles						
		(i)	Vehicles up to 2000kg	149.57	172.00	149.57	172.00	
		(ii)	Vehicles 2001 to 10000 kg	183.48	211.00	183.48	211.00	
		(iii)	Vehicles 10001kg and Over (per standard weigh)	346.96	399.00	346.96	399.00	
	(b)	**Free Disposal at Disposal Sites**						
		(ii)	Free Disposal of clean recyclables (FREE)					
	(c)	**General Waste : Emanating from inside the Municipal Area**						
		(i)	Disposal Charge based on actual mass, per ton	483.48	556.00	483.48	556.00	
		(ii)	Disposal Charge based on carrying capacity, per ton	483.48	556.00	483.48	556.00	
		(iii)	Disposal Charge based on actual mass, per quarter of a metric ton	120.87	139.00	120.87	139.00	
	(d)	**General Waste: Received from outside the Municipal Area**						
		(i)	Disposal Charge based on actual mass, per ton	628.70	723.00	628.70	723.00	
		(ii)	Disposal Charge based on carrying capacity,per ton	628.70	723.00	628.70	723.00	
		(iii)	Disposal Charge based on actual mass, per quarter of a metric ton	157.39	181.00	157.39	181.00	
	(e)	**Special Waste: Based on Actual Mass**						
		(i)	Disposal of special waste generated inside of KDM, per metric ton	640.87	737.00	640.87	737.00	
		(ii)	Disposal of special waste generated outside of KDM. Per metric ton	706.96	813.00	706.96	813.00	

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		(iii)	Disposal of special waste generated inside of KDM, per quarter of a metric ton	160.00	184.00	160.00	184.00	
		(iv)	Disposal of special waste generated outside of KDM, per quarter of metric ton	176.52	203.00	176.52	203.00	
X1	**SUPPLY OF ELECTRICITY**							
	Designated electrical installations shall mean electrical wiring installations within dwelling units, community halls, or such like public facilities, subsidized by National, Provincial, or Local Government							
X1.1	**INSTALLATION OF ELECTRICITY SERVICES:**							
X1.1.1	(a)		The charges payable to the KwaDukuza Municipality ("KDM") for the "installation" of services shall be as per the tariffs listed hereunder.					
	(b)		Any and all headings used in this section are for convenience only. Although the heading of this section contains the word "Installation", this section does not only deal with installation but contains the KDM's charges for both the provision and installation of electrical and allied services.					
	(c)		All the charges referred to in this section, whether estimated or final, shall be paid to KDM prior to any connection or installation.					
	(d)		All the charges listed hereunder must be paid unless exempted in terms of a written agreement concluded with the municipality.					
	(e)		In the case of a proposed sectional title development, or a proposed share block scheme, or a proposed commercial development, only the registered owner at the time (and not any future owner(s) or "developer") may apply for and be granted electrical services.					
X1.1.2			**Standard Services**					
			Only prepayment or electronic meters with online reading facilities will be installed in farm areas					
X1.1.3			**DEMAND BASED COMPONENT ("DBC")**					
	(a)	(i)	Indigent persons: The DBC charge is not applicable to any dwelling or unit occupied by person(s) registered as being indigent with the KDM / its Council. In the case of dwelling units within which persons registered with Council as being indigent residence, the circuit breaker capacity shall be limited to 20 Ampere Single Phase.					
		(ii)	**NEW Installations (Council Developed)**					

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			Low Income Unit	**Exempt**	**Exempt**	**Exempt**	**Exempt**	
			Community Residential Unit	**Exempt**	**Exempt**	**Exempt**	**Exempt**	
			Social Housing Units	**Exempt**	**Exempt**	**Exempt**	**Exempt**	
			Affordable/ Gap Unit (Approved as FLISP)	**50% OF THE FEES PAID BY NORMAL DEVELOPMENT**	**50% OF THE FEES PAID BY NORMAL DEVELOPMENT**	**50% OF THE FEES PAID BY NORMAL DEVELOPMENT**	**50% OF THE FEES PAID BY NORMAL DEVELOPMENT**	
	(b)		Irrespective of any payment made by the developer for the provision of a firm bulk electrical supply in terms of a services agreement entered into between the Municipality and the developer concerned, the DBC charge shall be payable as stated in X1.1.3 (c) below unless exempted by written agreement concluded with KDM.					
	(c)		The DBC charge is levied and payable by and in respect of –					
		(i)	each unit / dwelling / flat on a property (owner occupied or owner let properties);					
		(ii)	each and every unit / dwelling unit / section in a sectional title or shareblock development, irrespective of whether or not there is a change in the erf number.					
	(d)	**The charges for the DBC are-**						
			The charge per kVA applied for as recorded on the official supply application document PER kVA shall be	**R4,871.58**	**R5,602.32**	**R4,595.83**	**R5,285.21**	
		(i)	Single phase *60 Amp = 13.8 kVA Load - KVA (admin) = 4.7 kVA*					
			Basic Demand Based Component	**R22,896.95**	**R26,331.50**	**R21,600.90**	**R24,841.03**	
			Plus: Complete Service Connection Component including cables etc	**Cost + 10%**	**Cost + 10%**	**Cost + 10%**	**Cost + 10%**	
			OR Partial Service connection (Not including cables)	**Cost + 10%**	**Cost + 10%**	**Cost + 10%**	**Cost + 10%**	
			Places of worship: (a) 50% rebate be applicable at the time of application					
			(b) Demand contribution is payable over six months without attracting interest					
			(c) The rebate structure is only granted once to a religious organisation					
			(d) Should the premises be sold off at a later stage and should the use of the premises change, the new owner will be compelled to pay in the difference between the full approved tariff of charges at that point in time and what was paid in as a charge at the time of application for electricity by the religious organisation.					
		(ii)	Three Phase *(Maximum 60A) - (1.73x4.7 = 8.131kVA)*					

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			Basic Demand Based Component	R39,610.94	R45,552.58	R37,368.81	R42,974.14	
			Plus: Complete Service Connection Component including cables etc	Cost + 10%	Cost + 10%	Cost + 10%	Cost + 10%	
			OR Partial Service connection (Not including cables)	Cost + 10%	Cost + 10%	Cost + 10%	Cost + 10%	
			Places of worship: (a)75% rebate be applicable at the time of application					
			(b)Demand contribution is payable over six months without attracting interest					
			(c)The rebate structure is only granted once to a religious organisation					
			(d)Should the premises be sold off at a later stage and should the use of the premises change, the new owner will be compelled to pay in the difference between the full approved tariff of charges at that point in time and what was paid in as a charge at the time of application for electricity by the religious organisation.					
		(iii)	Three Phase *(Maximum 150A) - 1.73x2.5x4.7=20.33kVA)*					
			Basic Demand Based Component	R99,039.34	R113,895.25	R93,433.34	R107,448.35	
			Plus: Service Connection Component	Cost + 10%	Cost + 10%	Cost + 10%	Cost + 10%	
			Places of worship: (a)75% rebate be applicable at the time of application					
			(b)Demand contribution is payable over six months without attracting interest					
			(c)The rebate structure is only granted once to a religious organisation					
			(d)Should the premises be sold off at a later stage and should the use of the premises change, the new owner will be compelled to pay in the difference between the full approved tariff of charges at that point in time and what was paid in as a charge at the time of application for electricity by the religious organisation.					
		(iv)	Three Phase (Maximum 80 A) - (1.73x1.33*4.7=10.81)					
			Basic Demand Based Component	R52,661.97	R60,561.26	R49,681.10	R57,133.27	
			Plus: Complete Service Connection Component including cables etc	Cost + 10%	Cost + 10%	Cost + 10%	Cost + 10%	
			OR Partial Service connection (Not including cables)	Cost + 10%	Cost + 10%	Cost + 10%	Cost + 10%	
			Places of worship: (a)75% rebate be applicable at the time of application					
			(b)Demand contribution is payable over six months without attracting interest					
			(c)The rebate structure is only granted once to a religious organisation					
			(d)Should the premises be sold off at a later stage and should the use of the premises change, the new owner will be compelled to pay in the difference between the full approved tariff of charges at that point in time and what was paid in as a charge at the time of application for electricity by the religious organisation.					

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		(v)	Basic Demand Based Component for every 3X25A or part thereof (= 17.25kVA) - (1.73x0.42x4.7=3.42)	R16,661.46	R19,160.68	R15,718.36	R18,076.12	
			Plus: Service Connection Component	Cost + 10%	Cost + 10%	Cost + 10%	Cost + 10%	
			Places of worship: (a)75% rebate be applicable at the time of application					
			(b)Demand contribution is payable over six months without attracting interest					
			(c)The rebate structure is only granted once to a religious organisation					
			(d)Should the premises be sold off at a later stage and should the use of the premises change, the new owner will be compelled to pay in the difference between the full approved tariff of charges at that point in time and what was paid in as a charge at the time of application for electricity by the religious organisation.					
X1.1.4			**Service Connection Component**	Cost + 10%	Cost + 10%	Cost + 10%	Cost + 10%	
X1.1.5			**Network connection charge**	Cost + 10%	Cost + 10%	Cost + 10%	Cost + 10%	
			The fees calculated must be paid upfront by the developer prior to any electrical supply being made available					
X1.1.6		**Bulk Supplies and Internal Services for Developments**						
		(a)	KDM's charges for bulk supplies and internal services for developments are usually regulated by a written agreement between a party and the KDM in accordance with the Council approved policy in respect of Developer contribution as may be amended from time to time.					
		(b)	The developer / registered owner is liable for all wiring and reticulation costs from any bulk meter to the individual units, and also liable for all "internal" wiring and reticulation costs.					
X1.1.7			Ad Hoc 11kV/420 V Installations for Commercial and Service Industry (excluding residential developments)					
			Basic Demand Based Component .... Per kVA	R4,871.58	R5,602.32	R4,595.83	R5,285.21	
			Plus: Service Connection Component As indicated below	Cost + 10%	Cost + 10%	Cost + 10%	Cost + 10%	
X1.1.8			**General**					
		(a)	Where the requirements of any one or more consumers / Applicant(s) ("consumer") necessitate, in the opinion of the KDM, the specific installation of one or more transformers together with associated switchgear, such consumer shall be responsible for the cost of such installation.					

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		(b)	In designing such an installation, as provided for above, it shall be competent for the Council to install a transformer with a larger capacity than that called for by the Applicant(s), provided that :-					
			(aa) The amount payable by the Applicant(s) shall be pro-rated accordingly; and council shall have the right to use any such excess capacity for such other needs as it deems fit.					
			(bb) In respect of all such installations, the Applicant(s) shall be required to provide a chamber, to the Council's requirements, in which any such transformers, switchgear and equipment shall be accommodated.					
		(c)	Where application is made for an increased supply and sufficient spare capacity exists on the transformer of greater capacity, the consumer(s) shall in addition to the charges as provided for in these bylaws, be charged the pro-rata cost of the addition					
		(d)	**Approved unmetered supplies for Floodlighting. Telephone Booth Lighting, Illuminated Displays, Streetlights, traffic control installation, Electronic boom controllers, Levels indicators, Security Cameras, and Two Way Radio Installations:-**					
			Basic Demand Based Component per luminaire	**R175.84**	**R202.22**	**R165.89**	**R190.77**	
			Basic Demand Based Component per signal head	**R175.84**	**R202.22**	**R165.89**	**R190.77**	
			Basic Demand Based Component Per Installation/site	**R175.84**	**R202.22**	**R165.89**	**R190.77**	
			Plus Supply Connection Component					
X1.1.9		**Conversion of existing connection**						
		(a)	It is recorded that to the conversion charge in X1.1.9(b) below, must be added the charges in X1.1.3, X1.1.4, X1.1.5, X1.1.6, and X1.1.7 above.					
		(b)	The conversion of any existing supply shall be	**Cost + 10% plus difference between existing kVA and conversion kVA plus the difference in the demand based component**	**Cost + 10% plus difference between existing kVA and conversion kVA plus the difference in the demand based component**	**Cost + 10% plus difference between existing kVA and conversion kVA plus the difference in the demand based component**	**Cost + 10% plus difference between existing kVA and conversion kVA plus the difference in the demand based component**	
		Installation of Subsidised Budget Energy Controller						
		(i)	A complete service connection inclusive of conventional ready board payable prior to connection, applicable in designated areas only, via a single span connection in areas approved by Council shall be	**R 0.00**	**R 0.00**	**R 0.00**	**R 0.00**	

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		(ii)	A complete service connection inclusive of conventional ready board payable prior to connection, applicable in designated areas only, via a single span connection in areas approved by Council shall be	**R78.79**	**R90.60**	**R74.33**	**R85.48**	
		(iii)	Conversion of existing conventional metering installation to BEC after the approval of an application received for indigent support (excluding hot plate)	**No Charge**		**No Charge**		
		(iv)	Duplicate Meter Identity Access Cards for the buying of power from Validators	**R27.85**	**R32.02**	**R26.27**	**R30.21**	
X1.2	**TESTING OF SERVICE METERS**							
	a)		Installation inside municipal area payable prior to the service being rendered	**Cost plus 10%**	**Cost plus 10%**	**Cost plus 10%**	**Cost plus 10%**	
X1.3	**ADDITIONAL METERS:**							
	a)		Where an extra single phase meter is required on premises already connected to the Council's mains and where the load can, in the opinion of the Engineer, be safely carried on the existing service connection, the charge shall be	**Cost plus 10%**	**Cost plus 10%**	**Cost plus 10%**	**Cost plus 10%**	
			Subject to a deposit calculated to cover the full estimated cost of work, which payment shall be adjusted either way, on completion of the work.					
	b)		Where off-peak metering equipment is required by a consumer such installation shall be carried out at the consumer's expense	**Cost plus 10%**	**Cost plus 10%**	**Cost plus 10%**	**Cost plus 10%**	
			Subject to a deposit calculated to cover the full estimated cost of work, which payment shall be adjusted either way, on completion of the work.					
			The Council shall by resolution, determine the hours during which the off-peak tariffs shall be effective.					
X1.4	**DISCONNECTION AND RECONNECTION CHARGES**							
	a)		If any person neglects to pay any charge for electricity or any other sum due to the council in respect of the supply thereof or the rendering of any service including refuse removal or of the installation or supply of fittings, apparatus, appliances or other items in connection therewith, by the date stipulated on the account rendered, the Council may cut off such supply and for that purpose may cut or disconnect any pipe, electric wire, line or other work through which the electricity or water may be supplied, and may, until such charge or other sum together with the cost incurred by the Council in cutting off and reconnecting such supply of electricity or water, is fully paid, discontinue the supply thereof to such person					

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	b)	The charges where a written notice for the non-payment of an account have been issued shall be		**Cost of registered letter**	**Cost of registered letter**	**Cost of registered letter**	**Cost of registered letter**	
	c)	The charges where a written notice for non-compliances of an installation shall be		**Cost of registered letter**	**Cost of registered letter**	**Cost of registered letter**	**Cost of registered letter**	
	d)	The charge for disconnection/reconnection of any premises from the mains for the non-payment of an account by a meter reader personnel /contractor shall be		**R824.96**	**R948.70**	**R778.26**	**R895.00**	
	e)	The charge for any disconnection or reconnection of any premises for any reason, which involves or necessitates the services of Council's Electrical maintenance personnel shall be		**Cost plus 10%**	**Cost plus 10%**	**Cost plus 10%**	**Cost plus 10%**	
	f)	(i) The charge for meter tampering for domestic properties:						
		(aa)	First offence plus averaged consumption monitored over a 6 month period	**R9,656.23**	**R11,104.66**	**R8,778.39**	**R10,095.15**	
		(bb)	Second offence in terms of the Credit Control Policy	**R13 278.43 + New services connection fee as determined by the Technical Services Dept**	**R15 270.20 + New services connection fee as determined by the Technical Services Dept**	**R12 071.30 + New services connection fee as determined by the Technical Services Dept**	**R13 881.99 + New services connection fee as determined by the Technical Services Dept**	
		(ii) The charge for illegal connection to the electricity supply network for residential properties:						
		(aa)	First offence without legal connection from Council (where demand based component is not raised)	**R13 278.43 + New services connection fee as determined by the Technical Services Dept**	**R15 270.20 + New services connection fee as determined by the Technical Services Dept**	**R12 071.30 + New services connection fee as determined by the Technical Services Dept**	**R13 881.99 + New services connection fee as determined by the Technical Services Dept**	

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	(bb)	Second offence without legal connection from Council (where demand based component is not raised)		**R17 455.86 + New services connection fee as determined by the Technical Services Dept + Demand Based Component**	**R20 074.23 + New services connection fee as determined by the Technical Services Dept + Demand Based Component**	**R15 686.96 + New services connection fee as determined by the Technical Services Dept + Demand Based Component**	**R18 040.000 + New services connection fee as determined by the Technical Services Dept + Demand Based Component**	
g)	(i) The charge for meter tampering for commercial properties will be (In case of sub letting, fine is per household or per business), Residential sub letting of more than 4 household is clasiffied commercial :-							
	(aa)	First offence plus averaged consumption monitored over a 6 month period		**R14,520.00**	**R16,698.00**	**R13,200.00**	**R15,180.00**	
	(bb)	Second offence in terms of the Credit Control Policy		**R19 312.65 + New services connection fee as determined by the Technical Services Dept**	**R22 209.54 + New services connection fee as determined by the Technical Services Dept**	**R17 556.95 + New services connection fee as determined by the Technical Services Dept**	**R20 190.50 + New services connection fee as determined by the Technical Services Dept**	869
	(ii) The charge for illegal connection to the electricity supply network for commercial properties (In case of sub letting, fine is per household or per business), Residential sub letting of more than 4 household is clasiffied commercial:							
	(aa)	First offence without legal connection from Council (where demand based component is not raised)		**R19 312.65 + New services connection fee as determined by the Technical Services Dept**	**R22 209.54 + New services connection fee as determined by the Technical Services Dept**	**R17 556.95 + New services connection fee as determined by the Technical Services Dept**	**R20 190.50 + New services connection fee as determined by the Technical Services Dept**	

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		(bb)		Second offence without legal connection from Council (where demand based component is not raised)	**R22 937.39 + New services connection fee as determined by the Technical Services Dept + Demand Based Component**	**R26 378.00 + New services connection fee as determined by the Technical Services Dept + Demand Based Component**	**R20 852.17 + New services connection fee as determined by the Technical Services Dept + Demand Based Component**	**R23 979.99 + New services connection fee as determined by the Technical Services Dept + Demand Based Component**	
	h)			The charge for blocking/unblocking of pre-paid meters, for the non-payment of an account, by an official	**R0.00**	**R0.00**	**R0.00**	**R0.00**	
				Electricity metering and connection equipment remain the property of the Municipality at all times and anyone involved in instances of tampering, damaging or theft thereof is committing a criminal offence and will be liable for prosecution					
X1.5	**CONSUMER COMPLAINTS CALL OUTS**								
	a)			The charge in the case of call outs to repairs and restore a consumer's supply which has not resulted from defects in the Council's service apparatus, which charge shall be a charge against the monthly account of the consumer and for which the supply of power may be disconnected	**Cost plus 10%**	**Cost plus 10%**	**Cost plus 10%**	**Cost plus 10%**	
X1.6	**TESTING OF INSTALLATIONS:**								
				The charge to be paid in advance to the Town Treasurer for a test on any installation shall be.	**Cost plus 10%**	**Cost plus 10%**	**Cost plus 10%**	**Cost plus 10%**	
				The distance covered in all cases shall be assessed on both the outward and inward journeys and calculated to the nearest kilometer.					
X1.7	**CHARGES FOR ELECTRICITY SUPPLIED**								
				TARIFFS 1 TO 11 AS APPROVED BY NERSA					
	a)	**TARIFF 1**							
		Industrial, commercial and other consumers, excluding the use of electricity of farmers for irrigation purposes and domestic consumers with a notified maximum demand of 65KVA or more, but not exceeding 1000KVA:							
		(i)		A Service/basic/availability charge as approved by the National Electricity Regulator from time to time, which shall be payable whether or not any electricity is consumed;	**R1,610.28**	**R1,851.82**	**R1,533.60**	**R1,763.64**	
				PLUS					

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		(ii)	A kilovolt ampere (kVA) charge as approved by the National Electricity Regulator from time to time, for kilovolt ampere (kVA) registered during the standard period on a standard Maximum Demand(MD) meter. A minimum monthly charge of 46kva will apply for any demand registered less than 46kva. Demand greater than 46kva will be charged according to the demand	**R164.71**	**R189.41**	**R149.05**	**R171.41**	
			PLUS					
		(iii)	An energy charge (Kwh) as approved by the National Electricity Regulator from time to time	**R2.5818**	**R2.9691**	**R2.3365**	**R2.6870**	
			Meters are read at least once after every 2 months. Estimated charges are raised in months where no meter readings are obtained and are adjusted when actual consumption is charged for. If estimated charges are applicable, this is calculated based on a six month prior billing daily average. A security deposit to cover at least 2.5 months' consumption is required					
			Deposit calculated on the required maximum demand, multiplied by the tariff, multiplied by 2.5					
	a)	**TARIFF 2**						
		Domestic consumers, excluding the use of electricity of farmers for irrigation purposes and industrial/commercial consumers with a notified maximum demand not exceeding 1000KVA:						
		(i)	A Service/basic/availability charge as approved by the National Electricity Regulator from time to time, which shall be payable whether or not any electricity is consumed.	**R979.16**	**R1,126.04**	**R932.54**	**R1,072.42**	
			PLUS					
		(ii)	A kilovolt ampere (kVA) charge as approved by the National Electricity Regulator from time to time, for kilovolt ampere (kVA) registered during the standard period on a standard Maximum Demand(MD) meter. A minimum monthly charge of 46kva will apply for any demand registered less than 46kva. Demand greater than 46kva will be charged according to the demand	**R164.69**	**R189.40**	**R149.04**	**R171.40**	
			PLUS					
		(iii)	An energy charge (kWh)as approved by the National Electricity Regulator from time to time.	**R2.4419**	**R2.8082**	**R2.2099**	**R2.5414**	
			Meters are read at least once after every 2 months. Estimated charges are raised in months where no meter readings are obtained and are adjusted when actual consumption is charged for. If estimated charges are applicable, this is calculated based on a six month prior billing daily average. A security deposit to cover at least 2.5 months' consumption is required					

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Deposit calculated on the required maximum demand, multiplied by the tariff, multiplied by 2.5					
b) **TARIFF 3:**					
Industrial and commercial consumers with a notified maximum demand of less than 65 kVA and all other consumers not incorporated in pursuant of these tariffs.					
(i) Service/basic/availability charge per point of connection:					
a) A Single Phases connection not exceeding 60 Ampere which shall be payable whether or not any electricity is consumed;	**R376.23**	**R432.67**	**R358.32**	**R412.07**	
b) A Three phase connection not exceeding 3 X 80 Ampere which shall be payable whether or not any electricity is consumed;	**R376.23**	**R432.67**	**R358.32**	**R412.07**	
PLUS					
(ii) An energy charge as approved by the National Electricity Regulator from time to time.	**R3.2515**	**R3.7392**	**R2.9425**	**R3.3839**	
(iii) Whenever a circuit breaker is replaced with one of the reduced/increased capacity, the consumer requesting such exchange shall be liable for	**Cost plus 10%**	**Cost plus 10%**	**Cost plus 10%**	**Cost plus 10%**	
Meters are read at least once after every 2 months. Estimated charges are raised in months where no meter readings are obtained and are adjusted when actual consumption is charged for. If estimated charges are applicable, this is calculated based on a six month prior billing daily average. A security deposit to cover at least 2.5 months' consumption is required	**R 5,000.00**		**R 5,000.00**		
c) **TARIFF 4:**					
1A **Domestic consumers.**					
There shall be payable					
(i) A monthly service/basic/availability charge per connection point - as approved by the National Electricity Regulator from time to time, which shall be payable whether or not any electricity is consumed;	**R55.44**	**R63.76**	**R52.80**	**R60.72**	
PLUS					
(ii) An energy charge as approved by the National Electricity Regulator from time to time.	**R2.8871**	**R3.3202**	**R2.6128**	**R3.0047**	
a) Energy consumed between .....0 to 50					
Energy consumed between .....50 to 350					
Energy consumed between .....351 to 600					
Energy consumed between .....more than 600					

1. VALUE ADDED TAX MUST BE ADDED TO ALL TARIFFS LISTED BELOW (EXCEPT TO FINES, REFUNDABLE DEPOSITS, INTEREST CHARGES OR WHERE INDICATED AS INCLUSIVE OF VALUE ADDED TAX) 2. ALL APPROVALS OF APPLICATIONS FOR SERVICES LISTED BELOW SHALL BE SUBJECT TO THE APPLICANT OBTAINING A CLEARANCE TO THE EFFECT THAT KWADUKUZA MUNICIPAL ACCOUNTS IN THE NAME OF THE APPLICANT/OWNER ARE NOT IN ARREARS	2024/25 (EXCL VAT)	2024/25 (INCL VAT)	2023/24 (EXCL VAT)	2023/24 (INCL VAT)	COMMENTS
1B **Domestic consumers - Indigent**					
(i) First ~~75 kWh~~ 100kWh free for Indigent Customers and 250 kWh for child headed households qualifying in terms of policies set by Council	**R1.7298**	**R1.9892**	**R1.5654**	**R1.8002**	
(ii) Thereafter the cost per kWh shall be as approved by the National Electricity Regulator from time to time	**R2.3657**	**R2.7205**	**R2.1409**	**R2.4620**	
a) Energy consumed between .....0 to 50					
Energy consumed between .....50 to 350					
Energy consumed between .....351 to 600					
Energy consumed between .....more than 600					
In the case of the initial exchange of circuit breakers and in the case of any subsequent replacement by circuit breakers of increased or reduced capacity, the cost of exchange shall be	**Cost plus 10%**	**Cost plus 10%**	**Cost plus 10%**	**Cost plus 10%**	
2 Meters are read at least once after every 2 months. Estimated charges are raised in months where no meter readings are obtained and are adjusted when actual consumption is charged for. If estimated charges are applicable, this is calculated based on a six month prior billing daily average. A security deposit to cover at least 2.5 months' consumption is required	**R 2,500.000**		**R 2,500.000**		
d) **TARIFF 5:**					
1A **Religious and other organizations registered in terms of the act as welfare organizations**					
There shall be payable					
(i) A monthly service/basic/availability charge per connection point - as approved by the National Electricity Regulator from time to time, which shall be payable whether or not any electricity is consumed;	**R 0.000**	**R 0.000**	**R 0.000**	**R 0.000**	
PLUS					
(ii) An energy charge as approved by the National Electricity Regulator from time to time.	**R3.3051**	**R3.8008**	**R2.9910**	**R3.4397**	
a) Energy consumed between .....0 to 50					
Energy consumed between .....50 to 350					
Energy consumed between .....351 to 600					
Energy consumed between .....more than 600					

1. VALUE ADDED TAX MUST BE ADDED TO ALL TARIFFS LISTED BELOW (EXCEPT TO FINES, REFUNDABLE DEPOSITS, INTEREST CHARGES OR WHERE INDICATED AS INCLUSIVE OF VALUE ADDED TAX) 2. ALL APPROVALS OF APPLICATIONS FOR SERVICES LISTED BELOW SHALL BE SUBJECT TO THE APPLICANT OBTAINING A CLEARANCE TO THE EFFECT THAT KWADUKUZA MUNICIPAL ACCOUNTS IN THE NAME OF THE APPLICANT/OWNER ARE NOT IN ARREARS					2024/25 (EXCL VAT)	2024/25 (INCL VAT)	2023/24 (EXCL VAT)	2023/24 (INCL VAT)	COMMENTS
		1B		**Religious and other organizations registered in terms of the act as welfare organizations with a notified maximum demand of 65KVA or more, but not exceeding 1000KVA:**					
		(i)		A Service/basic/availability charge as approved by the National Electricity Regulator from time to time, which shall be payable whether or not any electricity is consumed;	**R0.000**	**R0.000**	**R0.000**	**R0.000**	NEW
				PLUS					
		(ii)		A kilovolt ampere (kVA) charge as approved by the National Electricity Regulator from time to time, for kilovolt ampere (kVA) registered during the standard period on a standard Maximum Demand(MD) meter. A minimum monthly charge of 46kva will apply for any demand registered less than 46kva. Demand greater than 46kva will be charged according to the demand registered.	**R164.99**	**R189.73**	**R149.31**	**R171.70**	
				PLUS					
		(iii)		An energy charge (Kwh) as approved by the National Electricity Regulator from time to time	**R2.5818**	**R2.9691**	**R2.3365**	**R2.6870**	
				In the case of the initial exchange of circuit breakers and in the case of any subsequent replacement by circuit breakers of increased or reduced capacity, the cost of exchange shall be	**Cost plus 10%**	**Cost plus 10%**	**Cost plus 10%**	**Cost plus 10%**	
				Meters are read at least once after every 2 months. Estimated charges are raised in months where no meter readings are obtained and are adjusted when actual consumption is charged for. If estimated charges are applicable, this is calculated based on a six month prior billing daily average. A security deposit to cover at least 2.5 months' consumption is required	**R 2,500.000**		**R 2,500.000**		
				Energy consumed .....more than 600					
	e)	**TARIFF 6:**							
		Approved un-metered supplies for floodlighting, telephone booth lighting and street lighting.							
		A security deposit to cover at least 2 months' consumption is required							
		The following formula and tariffs shall apply to all unmetered supplies for floodlighting, street lighting,							
				Monthly Charge = W x 4000 x Tariff Divide by 1000 x 12					
				W = Total lamp wattage of the installation					
				4000 = Annual burning hours					
				1000 = Converting watt to kW					

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1. VALUE ADDED TAX MUST BE ADDED TO ALL TARIFFS LISTED BELOW (EXCEPT TO FINES, REFUNDABLE DEPOSITS, INTEREST CHARGES OR WHERE INDICATED AS INCLUSIVE OF VALUE ADDED TAX) 2. ALL APPROVALS OF APPLICATIONS FOR SERVICES LISTED BELOW SHALL BE SUBJECT TO THE APPLICANT OBTAINING A CLEARANCE TO THE EFFECT THAT KWADUKUZA MUNICIPAL ACCOUNTS IN THE NAME OF THE APPLICANT/OWNER ARE NOT IN ARREARS				2024/25 (EXCL VAT)	2024/25 (INCL VAT)	2023/24 (EXCL VAT)	2023/24 (INCL VAT)	COMMENTS
			12 = Converting annual hours to monthly hours					
		(i)	Installation Maintained by customer					
			Energy charge per kWh	R3.4848	R4.0076	R3.1537	R3.6268	
			Per pole - new	R130.57	R150.15	R118.16	R135.89	
			Per pole up to 200kW	R469.62	R540.06	R425.00	R488.74	
			Per pole greater than 200Kw	R549.72	R632.18	R497.49	R572.11	
			Per Traffic Controller per signal head	R549.72	R632.18	R497.49	R572.11	
		(ii)	Installation Maintained by Municipality					
			Energy charge per kWh	R3.4848	R4.0076	R3.1537	R3.6268	
			Per pole up to 200kW	R469.62	R540.06	R425.00	R488.74	
			Per pole up greater than 200Kw	R549.72	R632.18	R497.49	R572.11	
			Per Traffic Controller per signal head	R549.72	R632.18	R497.49	R572.11	
		(iii)	A charge per floodlight, telephone booth lighting and street lighting where the maintenance is maintained by Council as approved by the National Electricity Regulator from time to time, per pole shall be	R549.72	R632.18	R497.49	R572.11	
		(iv)	These lights shall operate with the Council's streetlights and any expenses incurred by the Council on the maintenance of such installation shall be recoverable from the consumer . The consumer may, at the discretion of the Engineer be required to provide material (spares)	Cost plus 10%	Cost plus 10%	Cost plus 10%	Cost plus 10%	
		(v)	A charge per floodlight, telephone booth lighting and street lighting where the maintenance is maintained by the customer as approved by the National Electricity Regulator from time to time, per pole shall be	R549.72	R632.18	R497.49	R572.11	
		(vi)	A charge per traffic controller installation per signal head, shall be	R549.72	R632.18	R497.49	R572.11	
	f)	Approved unmetered low consumption installations.						
		(i)	A security deposit to cover at least 2 months' consumption is required					
			Such as 2 way radio installations; road traffic counter installation; water reservoir level indicators; security cameras, boom controls;					
			Per installation	R549.72	R632.18	R497.49	R572.11	
		(ii)	Illuminated advertising signs					
			Basic monthly charge	R385.69	R443.54	R367.32	R422.42	
			Energy charge as approved by the National Electricity Regulator from time to time	R3.2160	R3.6984	R2.9104	R3.3470	
	g)	TARIFF 7:						

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1. VALUE ADDED TAX MUST BE ADDED TO ALL TARIFFS LISTED BELOW (EXCEPT TO FINES, REFUNDABLE DEPOSITS, INTEREST CHARGES OR WHERE INDICATED AS INCLUSIVE OF VALUE ADDED TAX) 2. ALL APPROVALS OF APPLICATIONS FOR SERVICES LISTED BELOW SHALL BE SUBJECT TO THE APPLICANT OBTAINING A CLEARANCE TO THE EFFECT THAT KWADUKUZA MUNICIPAL ACCOUNTS IN THE NAME OF THE APPLICANT/OWNER ARE NOT IN ARREARS					2024/25 (EXCL VAT)	2024/25 (INCL VAT)	2023/24 (EXCL VAT)	2023/24 (INCL VAT)	COMMENTS
		(aa)	Sappi Fine Paper by agreement		By agreement - aligned to Eskom tariffs.		By agreement - aligned to Eskom tariffs.		
			1	Basic Monthly Charge					
			(i)	**HIGH Seasons:** Demand tariff per month as approved by the National Electricity Regulator from time to time.	R61.22	R70.40	R54.32	R62.46	
			(ii)	**LOW Season:** Demand tariff per month as approved by the National Electricity Regulator from time to time.	R61.22	R70.40	R54.32	R62.46	
				PLUS					
			2	A Kwh energy charge as approved by the National Electricity Regulator from time to time.					
			(i)	Energy Charge : **Low Season : Off Peak**	R0.8977	R1.0324	R0.7964	R0.9158	
			(ii)	Energy Charge : **Low Season : Standard**	R1.4152	R1.6275	R1.2555	R1.4438	
			(iii)	Energy Charge : **Low Season : Peak**	R2.0565	R2.3650	R1.8244	R2.0980	
			(iv)	Energy Charge : **High Season : Off Peak**	R1.0368	R1.1923	R0.9200	R1.0579	
			(v)	Energy Charge : **High Season : Standard**	R1.9094	R2.1958	R1.6939	R1.9480	
			(vi)	Energy Charge : **High Season : Peak**	R6.3030	R7.2485	R5.5918	R6.4305	
			3	**Other chrges**					
			(i)	TX Network capacity charge (per KVA)	R16.31	R18.76	R14.46	R16.63	
			(ii)	Network capacity charge (per KVA)	R32.29	R37.13	R28.65	R32.95	
			(iii)	Network demand charge (per KVA)	R61.22	R70.40	R54.32	R62.47	
			(iv)	Reactive Energy charge (per KVAR) - **(High Season)**	R0.2830	R0.3255	R0.2511	R0.2887	
			(v)	Ancilliary service charge (per KwH)	R0.0080	R0.0092	R0.0071	R0.0082	
			(vi)	Electrification and Rural Network Subsidy Charge	R0.1567	R0.1802	R0.1390	R0.1598	

1. VALUE ADDED TAX MUST BE ADDED TO ALL TARIFFS LISTED BELOW (EXCEPT TO FINES, REFUNDABLE DEPOSITS, INTEREST CHARGES OR WHERE INDICATED AS INCLUSIVE OF VALUE ADDED TAX) 2. ALL APPROVALS OF APPLICATIONS FOR SERVICES LISTED BELOW SHALL BE SUBJECT TO THE APPLICANT OBTAINING A CLEARANCE TO THE EFFECT THAT KWADUKUZA MUNICIPAL ACCOUNTS IN THE NAME OF THE APPLICANT/OWNER ARE NOT IN ARREARS					2024/25 (EXCL VAT)	2024/25 (INCL VAT)	2023/24 (EXCL VAT)	2023/24 (INCL VAT)	COMMENTS
			(vii)	Surcharge (5% of Total (i), (ii), (iii) & (iv))					
			(viii)	Surcharge (15% of Total kwh - Off Peak , Standard & Peak) + (Electrification & Rural Subsidy) + (Ancilliary Service Charge)					
			(ix)	Distribution Loss Charge (0,5% of Total Kwh - Off Peak , Standard & Peak) + (Electrification & Rural Subsidy) + (Ancilliary Service Charge)					
			(ii)	KvA high demand					
			(ii)	Energy low demand					
			(iii)	KvA low demand					
		(bb)	Supplies to large consumers exceeding 1 000 kVA						
			(i)	Basic Monthly charge	**R1,610.28**	**R1,851.82**	**R1,533.60**	**R1,763.64**	
			(ii)	A Demand tariff per month as approved by the National Electricity Regulator from time to time, for kilovolt ampere (kva) registered. A minimum monthly charge of 700kva will apply for any demand registered less than 700kva. Demand registered greater than 700kva will be charged according to the demand.	**R143.34**	**R164.84**	**R129.72**	**R149.18**	
				PLUS					
			(iii)	an energy charge during the off peak/Low demand period as approved by the National Electricity Regulator from time to time	**R2.4891**	**R2.8625**	**R2.2526**	**R2.5905**	
				PLUS					
			Meters are read at least once after every 2 months. Estimated charges are raised in months where no meter readings are obtained and are adjusted when actual consumption is charged for. If estimated charges are applicable, this is calculated based on a six month prior billing daily average. A security deposit to cover at least 2.5 months' consumption is required						
			Deposit calculated on the required maximum demand, multiplied by the tariff, multiplied by 2.5						
	H	**TARIFF 8:**							
				Premises equipped with Budget Energy Control Metering system					
		(i)	First ~~75 kWh~~ 100kWh free for Indigent Customers and 250 kWh for child headed households qualifying in terms of policies set by Council		**R1.8060**	**R2.0769**	**R1.6344**	**R1.8796**	

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1. VALUE ADDED TAX MUST BE ADDED TO ALL TARIFFS LISTED BELOW (EXCEPT TO FINES, REFUNDABLE DEPOSITS, INTEREST CHARGES OR WHERE INDICATED AS INCLUSIVE OF VALUE ADDED TAX) 2. ALL APPROVALS OF APPLICATIONS FOR SERVICES LISTED BELOW SHALL BE SUBJECT TO THE APPLICANT OBTAINING A CLEARANCE TO THE EFFECT THAT KWADUKUZA MUNICIPAL ACCOUNTS IN THE NAME OF THE APPLICANT/OWNER ARE NOT IN ARREARS					2024/25 (EXCL VAT)	2024/25 (INCL VAT)	2023/24 (EXCL VAT)	2023/24 (INCL VAT)	COMMENTS
		(ii)		Thereafter the cost per kWh shall be as approved by the National Electricity Regulator from time to time, and shall be payable in advance.	R2.7345	R3.1447	R2.4747	R2.8459	
			a)	Energy consumed between .....0 to 50					
				Energy consumed between .....50 to 350					
				Energy consumed between .....351 to 600					
				Energy consumed between .....more than 600					
		(iii)		Domestic other than registered indigent customers - the cost per kWh shall be as approved by the National Electricity Regulator from time to time and shall be payable in advance per kWh be	R2.7345	R3.1447	R2.4747	R2.8459	
			a)	Energy consumed between .....0 to 50					
				Energy consumed between .....50 to 350					
				Energy consumed between .....351 to 600					
				Energy consumed between .....more than 600					
		(iv)		Commercial Prepaid metering	R3.5485	R4.0808	R3.2113	R3.6930	
				Customers on conventional type Maximum Demand metering cannot convert to prepaid metering					
	I	**TARIFF 9:**							
		1A		**TOU Industrial, Commercial and other customers with a notified maximum demand greater than 65kVa including shops, factories, hostels, boarding houses, restaurants, office buildings and residential buildings in which individual units are not separetely metered.**					
		(i)		Basic Monthly charge	R1,610.28	R1,851.82	R1,533.60	R1,763.64	
		(ii)		Peak	R7.1010	R8.1662	R6.4263	R7.3902	
		(iii)		Standard	R2.9161	R3.3535	R2.6390	R3.0349	
		(iv)		Off peak	R1.5799	R1.8169	R1.4298	R1.6442	
		(v)		Demand tariff per kVa as approved by the National Electricity Regulator from time to time,	R125.66	R144.51	R113.72	R130.78	
		1B		**Seasonal - TOU Industrial, Commercial and other customers with a notified maximum demand greater than 65kVa including shops, factories, hostels, boarding houses, restaurants, office buildings and residential buildings in which individual units are not separetely metered.**					

1. VALUE ADDED TAX MUST BE ADDED TO ALL TARIFFS LISTED BELOW (EXCEPT TO FINES, REFUNDABLE DEPOSITS, INTEREST CHARGES OR WHERE INDICATED AS INCLUSIVE OF VALUE ADDED TAX) 2. ALL APPROVALS OF APPLICATIONS FOR SERVICES LISTED BELOW SHALL BE SUBJECT TO THE APPLICANT OBTAINING A CLEARANCE TO THE EFFECT THAT KWADUKUZA MUNICIPAL ACCOUNTS IN THE NAME OF THE APPLICANT/OWNER ARE NOT IN ARREARS					2024/25 (EXCL VAT)	2024/25 (INCL VAT)	2023/24 (EXCL VAT)	2023/24 (INCL VAT)	COMMENTS
		(i)		Basic Monthly charge	R1,610.28	R1,851.82	R1,533.60	R1,763.64	
		(ii)		HIGH Season: Demand tariff per kVa as approved by the National Electricity Regulator from time to time,	R125.66	R144.51	R113.72	R130.78	
		(iii)		LOW Season: Demand tariff per kVa as approved by the National Electricity Regulator from time to time.	R125.66	R144.51	R113.72	R130.78	
				PLUS					
		2		an energy charge during the off peak/**Low demand period** as approved by the National Electricity Regulator from time to time					
		(i)		Energy charge: Low Season: Off Peak	R1.2571	R1.4457	R1.1376	R1.3083	
		(ii)		Energy charge: Low Season: Standard	R1.9126	R2.1995	R1.7309	R1.9905	
		(iii)		Energy charge: Low Season: Peak	R2.9123	R3.3491	R2.6356	R3.0309	
		(iv)		Energy charge: High Season: Off Peak	R1.5799	R1.8169	R1.4298	R1.6442	
		(v)		Energy charge: High Season: Standard	R2.9161	R3.3535	R2.6390	R3.0349	
		(vi)		Energy charge: High Season: Peak	R7.1011	R8.1663	R6.4264	R7.3903	
				Meters are read at least once after every 2 months. Estimated charges are raised in months where no meter readings are obtained and are adjusted when actual consumption is charged for. If estimated charges are applicable, this is calculated based on a six month prior billing daily average. A security deposit to cover at least 2.5 months' consumption is required					
				Any meter conversions relating to Tariff 9 shall be for the account of the applicant.					
				Deposit calculated on the required maximum demand, multiplied by the tariff, multiplied by 2.5					
	Where no consumer agreements exist, the registered owner/owners of the property concerned shall be responsible for a minimum monthly charge as defined in the tariffs 1 to 7 above								
	J	**TARIFF 10:**							

1. VALUE ADDED TAX MUST BE ADDED TO ALL TARIFFS LISTED BELOW (EXCEPT TO FINES, REFUNDABLE DEPOSITS, INTEREST CHARGES OR WHERE INDICATED AS INCLUSIVE OF VALUE ADDED TAX) 2. ALL APPROVALS OF APPLICATIONS FOR SERVICES LISTED BELOW SHALL BE SUBJECT TO THE APPLICANT OBTAINING A CLEARANCE TO THE EFFECT THAT KWADUKUZA MUNICIPAL ACCOUNTS IN THE NAME OF THE APPLICANT/OWNER ARE NOT IN ARREARS					2024/25 (EXCL VAT)	2024/25 (INCL VAT)	2023/24 (EXCL VAT)	2023/24 (INCL VAT)	COMMENTS
				TOU Industrial, Commercial and other customers with a notified maximum demand of less than 65kVa including shops, factories, hostels, boarding houses, restaurants, office buildings and residential buildings in which individual units are not separetely metered.					
		(i)		Basic Monthly charge	**R1,610.28**	**R1,851.82**	**R1,533.60**	**R1,763.64**	
				PLUS					
				A kilovolt ampere (kVA) charge as approved by the National Electricity Regulator from time to time, for kilovolt ampere (kVA) registered during the standard period on a standard Maximum Demand(MD) meter. A minimum monthly charge of 46kva will apply for any demand registered less than 46kva. Demand greater than 46kva will be charged according to the demand registered.	**R164.71**	**R189.41**	**R149.05**	**R171.41**	NEW
				PLUS					
				an energy charge of:					
		(ii)		Energy charge: Off Peak	**R0.9539**	**R1.0970**	**R0.8633**	**R0.9927**	
		(iii)		Energy charge: Standard	**R1.9332**	**R2.2232**	**R1.7495**	**R2.0119**	
		(iv)		Energy charge: Peak	**R6.1265**	**R7.0455**	**R5.5444**	**R6.3760**	
				Any meter conversions relating to Tariff 10 shall be for the account of the applicant.					
				Meters are read at least once after every 2 months. Estimated charges are raised in months where no meter readings are obtained and are adjusted when actual consumption is charged for. If estimated charges are applicable, this calculated based on a six month prior billing daily average. A security deposit to cover at least 2.5 months' consumption is required					
				Deposit calculated on the required maximum demand, multiplied by the tariff, multiplied by 2.5					
	K	**TARIFF 11: (Domestic Customers with Single and Three Phase meter types)**							
				TOU : RESIDENTIAL					
		(i)		Basic Monthly charge	**R98.57**	**R113.35**	**R93.87**	**R107.96**	

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				PLUS					
				an energy charge during the off peak/Low demand period as approved by the National Electricity Regulator from time to time					
		(i)		Energy charge: Off Peak	R1.6445	R1.8912	R1.4882	R1.7115	
		(ii)		Energy charge: Standard	R2.2212	R2.5543	R2.0101	R2.3116	
		(iii)		Energy charge: Peak	R4.4426	R5.1090	R4.0204	R4.6235	
				Any meter conversions relating to Tariff 11 shall be for the account of the applicant.					
				Meters are read at least once after every 2 months. Estimated charges are raised in months where no meter readings are obtained and are adjusted when actual consumption is charged for. If estimated charges are applicable, this is calculated based on a six month prior billing daily average. A security deposit to cover at least 2.5 months' consumption is required					
				Deposit calculated on the required maximum demand, multiplied by the tariff, multiplied by 2.5					
X1.8	ELECTRICITY AVAILABILITY CHARGE								
				In respect of any approved subdivision, with or without improvements, which is not connected to the Council's electricity scheme and which can reasonably be so connected, the owner shall pay to the Council an electricity availability charge as stipulated hereunder, in accordance with the Electricity By-Laws Item 18(1) provided that					
	a)			No charge shall be made against any subdivision which exceeds 2 ha;					
	b)			No charge shall be made against any property complying with the requirements of Section 17 (1) (i) of the Municipal Property Rates Act, No 6 of 2004					
	c)			No charge shall be made against one subdivision which is used for bona fide gardening purposes in conjunction with an adjoining subdivision on which there is erected a dwelling house which is connected to the Council's electricity scheme, if such subdivision is owned by the same person or the spouse of the person who owns such dwelling house;					
	d)			In any area where no town planning scheme in terms of the Ordinance 27 of 1949 is in existence, the charge shall be levied as if such property is zoned for special residential use.					

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	e)		Depending on the zoning of such subdivision in terms of any town planning scheme in force from time to time, the monthly charges per subdivision shall be as follows:					
		(I)	Irrespective of the zoning of the property there shall be payable a monthly charge of	**R146.56**	**R168.54**	**R138.26**	**R159.00**	
			If zoned for other purposes	**R146.56**	**R168.54**	**R138.26**	**R159.00**	
X1.9	**GENERAL PROVISIONS**							
	a)		**Notified maximum demand:**					
		(i)	Every existing consumer with an installed load in excess of 60 A shall, when called upon to do so, notify the Council in writing of the maximum which he requires the Council to supply.					
		(ii)	Every new consumer requiring a supply of electricity in excess of 60A single phase or 20A three-phase shall give three months prior written notice of his requirements; provided that the period of notice may be reduced at the discretion of the Engineer.					
		(iii)	Every existing consumer who wishes to increase his installed load shall give the Council three months prior written notice of his requirements, provided that the period of notice may be reduced at the discretion of the Engineer.					
		(iv)	With effect from the date on which the Council is in a position to meet the notified requirements or the date stipulated in the notice given under paragraph (bb) or (cc), whichever is the later, the amperage charge or the maximum demand charge applicable to such consumer shall be adjusted accordingly.					
		(v)	In the event of the actual consumption of any consumer exceeding his notified maximum demand, the Engineer may call upon such consumer to negotiate an increased notified maximum demand in terms of this Bylaw. Should such consumer fail to notify the Board of his increased requirements within thirty (30) days of being called upon to do so, the Engineer, after inspection of the consumer's installation may notify the Town Treasurer of such increased notified maximum demand as should, in his opinion apply to such consumer for accounting purposes and the charges therefore shall be adjusted accordingly.					
	b)		**Bulk Supply Installation**					

1. VALUE ADDED TAX MUST BE ADDED TO ALL TARIFFS LISTED BELOW (EXCEPT TO FINES, REFUNDABLE DEPOSITS, INTEREST CHARGES OR WHERE INDICATED AS INCLUSIVE OF VALUE ADDED TAX) 2. ALL APPROVALS OF APPLICATIONS FOR SERVICES LISTED BELOW SHALL BE SUBJECT TO THE APPLICANT OBTAINING A CLEARANCE TO THE EFFECT THAT KWADUKUZA MUNICIPAL ACCOUNTS IN THE NAME OF THE APPLICANT/OWNER ARE NOT IN ARREARS				2024/25 (EXCL VAT)	2024/25 (INCL VAT)	2023/24 (EXCL VAT)	2023/24 (INCL VAT)	COMMENTS
		(I)	Where the joint requirements of any two or more consumers necessitate, in the opinion of the Engineer, the specific installation of one or more transformers together with associated switch gear , such consumers shall jointly be responsible for the cost of such installation, in proportion to their individual requirements.					
		(ii)	In designing such a bulk supply installation, as provided for under item (i) above, it shall be competent for the Council to install a transformer with a larger capacity than that called for by the applicant, provided that					
		(iii)	The amount payable by the Applicant shall be pro-rated accordingly : and Council shall have the right to use any such excess capacity for such other needs as it deems fit.					
		(iv)	In respect of all bulk installations the applicant shall be required to provide a chamber, to the Council's requirements, in which any such transformers, switch gear and equipment shall be accommodated.					
		(v)	Where application is made for an increased supply and sufficient spare capacity exists on the transformer of greater capacity, the consumer shall in addition to the charges as provided for in these by-laws, be charged the pro-rata cost of the additional transformer capacity based upon the cost of a new transformer or Mini Sub Station of that capacity at that time, plus 10%.					
X1.10	REDUNDANT STREETLIGHT POLES							
	a)	Whole poles, as is, per meter		**R56.40**	**R64.86**	**R51.04**	**R58.70**	
			(Maximum of 60 meters per person)					
Z 1	SURCHARGE							
		The Council may, by resolution, in respect of all consumers enforce a surcharge by means of a percentage on the total of the various tariffs, provided that such surcharge shall at no time exceed 50 (fifty) percentum.						
			COMPILED BY :					

1. VALUE ADDED TAX MUST BE ADDED TO ALL TARIFFS LISTED BELOW (EXCEPT TO FINES, REFUNDABLE DEPOSITS, INTEREST CHARGES OR WHERE INDICATED AS INCLUSIVE OF VALUE ADDED TAX) 2. ALL APPROVALS OF APPLICATIONS FOR SERVICES LISTED BELOW SHALL BE SUBJECT TO THE APPLICANT OBTAINING A CLEARANCE TO THE EFFECT THAT KWADUKUZA MUNICIPAL ACCOUNTS IN THE NAME OF THE APPLICANT/OWNER ARE NOT IN ARREARS	2024/25 (EXCL VAT)	2024/25 (INCL VAT)	2023/24 (EXCL VAT)	2023/24 (INCL VAT)	COMMENTS
T P GUMEDE					
N SINGH					
CHECKED BY:					
T M NENE					

713

[redacted]

PER DEPARTMENT	PER CAPITAL PROJECT	2024/25 DRAFT BUDGET	M01	M02	M03	M04	M05
Electricty Administration (Dept 400)	Implementation of Energy Efficiency on Buildings	1,500,000				500,000	500,000
Roads and Stormwater (Dept 170)	Rehabilitation of Kenny Khanyayo Street and Pigogo Street	10,386,169				1,000,000	1,000,000
Roads and Stormwater (Dept 170)	OHLANGA HALL	1,043,681					
Cemetry (Dept 056)	056 Cemetery Fencing	1,000,000					500,000
042 Fire and Emergency Services	Upgrade Avondale Repeater Site	200,000				200,000	
Roads and Stormwater (Dept 170)	Charlotdale Community Hall - WIP	721,768			500,000	221,768	
Vehicle Testing (Dept 046)	Build ramps to toilet for Disabled people	80,000			80,000		
Sports and Recreation	Upgrade Darnall Sportsfield	8,000,000				1,000,000	1,000,000
Electricty Administration (Dept 400)	Metering Kiosk - WIP	3,155,000		1,000,000	1,000,000	1,000,000	155,000
Electricty Administration (Dept 400)	MV Substations New Lavouplerre Subst WIP	8,053,478			1,000,000	1,000,000	1,000,000
Roads and Stormwater (Dept 170)	WOODMEAD TAXI RANK	4,000,000					
026 Human Settlements	Ablution Facilities (VIP)	1,700,000					
Intergrated Development Plan (Dept 028)	ABM Infrastructure Upgrades	5,850,000					
070 Parks and Gardens	Upgrade to the ablution facility and a guard house KwaDukuza	2,000,000			500,000	500,000	500,000
LED (Dept 032)	Informal Traders Facilities WIP	2,000,000					1,000,000
Electricty Administration (Dept 400)	LV Network Upgrades Cluster E WIP	750,000			250,000	250,000	250,000
Executive Management (Dept 065)	Refurbishment of KwaDukuza Taxi rank	7,000,000			1,000,000	1,000,000	1,000,000
Executive Management (Dept 065)	Upgrade of Ballito Taxi Rank	5,000,000				1,000,000	1,000,000
Cemetry (Dept 056)	Rehab. parking area in Vlakspruit cemetery	6,300,000				1,000,000	1,000,000
Administration General (Dept 025)	Upgrade to Council Chambers	3,500,000					
Electricty Administration (Dept 400)	Buildings refurbishment - Mechanical workshop	260,000		100,000	160,000		
Electricty Administration (Dept 400)	Buildings refurbishment - Electrical workshop Lavoipierre	260,000			100,000	160,000	
Electricty Administration (Dept 400)	Buildings refurbishment - Electrical workshop Ballito	260,000				100,000	160,000
Electricty Administration (Dept 400)	MV Substations Upgrades and Refurbishment: Sheffield Substat	1,000,000					
Roads and Stormwater (Dept 170)	Chris Hani Sport field - WIP	3,000,000			1,000,000	1,000,000	1,000,000
Information Technology (Dept 210)	Network Upgrade WIP	500,000		250,000	250,000		
Roads and Stormwater (Dept 170)	Ward 3 Nonoti Beach Road Access - WIP	5,919,960			1,000,000	1,000,000	1,000,000
Electricty Administration (Dept 400)	Public building services electrical infrastructure refurbish	3,000,000					1,000,000
Electricty Administration (Dept 400)	Simbiti Infrastructure Refurbishment	4,000,000					
Electricty Administration (Dept 400)	Zimbali Infrastructure Refurbishment	4,000,000					
Roads and Stormwater (Dept 170)	Charlotdale Community Hall - WIP	3,250,246					
026 Human Settlements	Etete Housing Retaining Walls and Access Roads(Ward 7	2,000,000					
026 Human Settlements	Steve Biko Housing Retaining Walls and Access Roads(Ward 13	2,000,000					
Roads and Stormwater (Dept 170)	Nsikeni Community Hall	5,732,879					
Roads and Stormwater (Dept 170)	Lindelani Creche 170461933 Council Funds	1,739,130					
Budget & Treasury Office (Dept 215)	Upgrade to Finance Building (WIP)	2,000,000					
Stores and Procurement (Dept 220)	Upgrade to SCM Building (WIP)	2,000,000					
026 Human Settlements	Relocation of Infrastructure services	500,000				500,000	

PER DEPARTMENT	PER CAPITAL PROJECT	2024/25 DRAFT BUDGET	M01	M02	M03	M04	M05
026 Human Settlements	Office Internal Improvements	500,000				500,000	
Sports and Recreation	Upgrade to Beach Facilities 075422743 WIP	2,000,000				500,000	500,000
Roads and Stormwater (Dept 170)	Sokesimbone Access Road & Stormwater (Ward 1) - WIP	5,144,043		1,000,000		1,000,000	1,000,000
Roads and Stormwater (Dept 170)	Ward 3 Nonoti Beach Road Access - WIP	2,190,354					
Electricty Administration (Dept 400)	NV Street Lights Refurbishment Cluster C WIP	1,600,000					
Electricty Administration (Dept 400)	NV Street Lights Refurbishment Cluster D WIP	1,600,000					
Electricty Administration (Dept 400)	NV Street Lights Refurbishment Cluster E WIP	1,600,000					
Electricty Administration (Dept 400)	NV Street Lights Refurbishment Cluster F WIP	1,600,000					
Electricty Administration (Dept 400)	NV Street Lights Refurbishment Cluster G WIP	1,600,000					
Roads and Stormwater (Dept 170)	Melville Hall MIG - WIP	9,305,546			305,546	1,000,000	1,000,000
026 Human Settlements	Renov to Compounds 026414505 WIP	2,000,000					
Roads and Stormwater (Dept 170)	NV Roads Stormwater Traffic Calming Measures 170461528 WIP	1,000,000					
Roads and Stormwater (Dept 170)	Groutville Surface Roads and Stormwater MIG in Ward 12 WIP	10,279,896		279,896	1,000,000	1,000,000	1,000,000
Roads and Stormwater (Dept 170)	Ward 14 Retaining of lloyds Housing Pr(Walls (Gabion Guard) WIP	5,400,000				1,000,000	1,000,000
Electricty Administration (Dept 400)	Electricity Admin Housing Elect Project WIP	1,500,000					
Electricty Administration (Dept 400)	Electricity Admin Housing Elect Project WIP	8,053,479				1,000,000	1,000,000
Electricty Administration (Dept 400)	LV Network Upgrades Cluster A WIP	1,100,000			550,000		
Electricty Administration (Dept 400)	LV Network Upgrades Cluster B WIP	1,300,000			650,000		
Electricty Administration (Dept 400)	LV Network Upgrades Cluster C WIP	550,000			275,000		
Electricty Administration (Dept 400)	LV Network Upgrades Cluster D WIP	750,000			375,000		
Electricty Administration (Dept 400)	LV Network Upgrades Cluster F WIP	750,000			375,000		
Electricty Administration (Dept 400)	LV Network Upgrades Cluster G WIP	750,000			375,000		
Electricty Administration (Dept 400)	MV Network Upgrades Cluster A WIP	750,000			375,000		
Electricty Administration (Dept 400)	MV Network Upgrades Cluster B WIP	2,500,000			1,250,000		
Electricty Administration (Dept 400)	MV Network Upgrades Cluster C WIP	750,000			375,000		
Electricty Administration (Dept 400)	MV Network Upgrades Cluster D WIP	2,000,000			1,000,000		
Electricty Administration (Dept 400)	MV Network Upgrades Cluster E WIP	2,500,000			1,250,000		
Roads and Stormwater (Dept 170)	Melville Hall - WIP	2,080,064			80,064	1,000,000	1,000,000
165 Community Halls	Community Halls Fencing 165422527 WIP	500,000					500,000
Electricty Administration (Dept 400)	Electricity Admin New Dukuza 80MVA Bulk 400452153 WIP	5,000,000				2,000,000	1,000,000
Electricty Administration (Dept 400)	MV Network Upgrades Cluster F WIP	1,950,000					1,000,000
Electricty Administration (Dept 400)	MV Network Upgrades Cluster G WIP	3,500,000					
Electricty - Rural North (Dept 430)	NV Replace Grid Prot Relays 11K P3 430452146 WIP	2,000,000					
Electricty Administration (Dept 400)	MV Substations Upgrades and Refurbishment: Stanger Substatio WI	4,500,000					
Electricty Administration (Dept 400)	MV Substations Upgrades and Refurbishment: Glenhills Substat WIP	2,000,000					
Electricty Administration (Dept 400)	MV Substations Rebuild: SAPPI Substations - KDM WIP	10,000,000				2,000,000	1,000,000
Electricty Administration (Dept 400)	MV Substations Upgrades and Refurbishment: Shakarock Substat W	3,000,000					
Electricty Administration (Dept 400)	MV Substations Upgrades and Refurbishment: Business Park Sub WI	1,000,000					

PER DEPARTMENT	PER CAPITAL PROJECT	2024/25 DRAFT BUDGET	M01	M02	M03	M04	M05
Electricty Administration (Dept 400)	MV Substations Upgrades and Refurbishment: Ballito Substatio WIP	2,000,000					
Electricty Administration (Dept 400)	MV Substations Upgrades and Refurbishment: Shakaskraal Subst WI	4,000,000					
Electricty Administration (Dept 400)	NV Street Lights Cluster A 100 SL 400452122 WIP	500,000					
Electricty Administration (Dept 400)	NV Street Lights Cluster B 37SL 400452123 WIP	750,000					750,000
Electricty Administration (Dept 400)	NV Street Lights CLuster C 100SL 400452124 WIP	1,000,000					
Electricty Administration (Dept 400)	NV Street Lights Cluster D 100SL 400452125 WIP	1,250,000					
Electricty Administration (Dept 400)	NV Street Lights Cluster E 100 SL 400452126 WIP	1,000,000					
Electricty Administration (Dept 400)	NV Street Lights Cluster F 50 SL 400452127 WIP	250,000					
Electricty Administration (Dept 400)	NV Street Lights Cluster G 50 SL 400452128 WIP	1,250,000					
Electricty Administration (Dept 400)	NV Street Lights Refurbishment Cluster A WIP	1,000,000					
Electricty Administration (Dept 400)	NV Street Lights Refurbishment Cluster B WIP	1,000,000					
Electricty Administration (Dept 400)	Network Master Planning (Reticulation)	2,000,000		1,000,000		1,000,000	
Electricty Administration (Dept 400)	Implementation of KDM Scada System	8,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
165 Community Halls	165 Halls Security Gates	150,000			150,000		
041 Law Enforcement	Law Enforcement Equipment	100,000				100,000	
Information Technology (Dept 210)	NV Info Tech PC Printers Upgrades 210414504	1,500,000	200,000	200,000	200,000	200,000	200,000
Electricty Administration (Dept 400)	Electrical Capital Spares	10,000,000			2,500,000		
Electricty Administration (Dept 400)	400 Furniture and Equipment	300,000		50,000	50,000	50,000	50,000
Economic Development and Planning (Dept 0	LED Unit projector	15,000		15,000			
Disaster Management (Dept 044)	044 Office computers	40,000				40,000	
Municipal Managers Office (Dept 022)	Risk Management Projector	10,000		10,000			
042 Fire and Emergency Services	042 Furniture	50,000					50,000
Library (Dept 030)	Library Library Furniture 030422711	100,000		20,000	20,000	20,000	20,000
Administration General (Dept 025)	Office Furn & Equipment 025400013	1,000,000	100,000	100,000	100,000	100,000	100,000
Civic Building (Dept 160)	Furniture & Equipment 160	100,000			20,000	20,000	20,000
Disaster Management (Dept 044)	Furniture & Equipment 044	40,000				40,000	
Budget & Treasury Office (Dept 215)	Furniture and Equipment 215	100,000		20,000	20,000	20,000	20,000
026 Human Settlements	Office Furn & Equipment	50,000			50,000		
165 Community Halls	Community Halls Furniture 165422706	80,000	10,000	10,000	10,000	10,000	10,000
Mechnical Workshop (Dept 360)	360 Furniture and Equipment	150,000					
Vehicle Testing (Dept 046)	Air conditioners	80,000				80,000	
041 Law Enforcement	Air conditioning units	80,000					80,000
Information Technology (Dept 210)	KDM Wi-Fi Network	1,000,000		500,000	500,000		
Disaster Management (Dept 044)	044 Storage container	20,000				20,000	
Mechnical Workshop (Dept 360)	NV Mechnical Workshop Tools Equipment 360400027	200,000		50,000	50,000	50,000	50,000
Vehicle Testing (Dept 046)	CCTV Equipment	250,000		50,000	50,000	50,000	50,000
Electricty Administration (Dept 400)	NV Electricity Admin Safety Equip Fas PPE Port 400461472	260,000	50,000	50,000	50,000	50,000	50,000
Electricty Administration (Dept 400)	NV Electricity Admin Tools Equip 400400027	520,000	50,000	50,000	50,000	50,000	50,000

PER DEPARTMENT	PER CAPITAL PROJECT	2024/25 DRAFT BUDGET	M01	M02	M03	M04	M05
Library (Dept 030)	Library Tools and Equipment	250,000	50,000	50,000	50,000	50,000	50,000
Civic Building (Dept 160)	Engineering Equipment	500,000		250,000	250,000		
Law Enforcement (Dept 041)	Speed Camera	200,000		200,000			
Human Resources (Dept 021)	Elec Staff Attendance Register 021419516	560,000	500,000	60,000			
026 Human Settlements	Tools & Equipment	50,000			50,000		
042 Fire and Emergency Services	Emergency Equipment 042420509	200,000	100,000	100,000			
Corporate Communications (Dept 024)	Professional Mark IV camera suits	200,000		100,000	100,000		
Corporate Communications (Dept 024)	Sound System	230,000				230,000	
041 Law Enforcement	Law Enforcement Sirens Blue Lights 041428164	100,000		100,000			
Marine Safety	Rescue Surfboards	216,000				216,000	
Civic Building (Dept 160)	Building Tools & Equipment	125,000					125,000
042 Fire and Emergency Services	Security Cameras (North & South Fire Station)	200,000		200,000			
Intergrated Development Plan (Dept 028)	IDP Electronic Equipment	70,000			70,000		
041 Law Enforcement	CCTV Equipment	600,000		500,000		100,000	
042 Fire and Emergency Services	042 Portable & Mobile Two Way Radios	100,000					100,000
Musuem (Dept 031)	Floor Scrubber/polishing Machine for Museum	60,000					
Economic Development and Planning (Dept 0	Digital cameras	10,000					
041 Law Enforcement	Law Enforcement Firearms 041428085	180,000					100,000
Marine Safety	045 6 x Boat Safety Equipment Kits	15,000		15,000			
Marine Safety	045 5 x PTT Radios	25,000			25,000		
Marine Safety	045 5 x Shark Pods	25,000			25,000		
Civic Building (Dept 160)	Grader	2,500,000				2,500,000	
Marine Safety	045 1 x Motor Stand	5,000		5,000			
Marine Safety	045 10 x Sets Bathing Beacons	50,000				50,000	
Marine Safety	045 Nonoti Beach Equipment	200,000			200,000		
042 Fire and Emergency Services	Battery Operated Jaws of Life Combi Tool	250,000			250,000		
Corporate Communications (Dept 024)	Container Conversion	230,000				230,000	
Mechnical Workshop (Dept 360)	Municipal Fleet	2,000,000					1,000,000
042 Fire and Emergency Services	4x4 double cab bakkie	900,000					900,000
042 Fire and Emergency Services	Fire Fleet	6,000,000		6,000,000			
Administration General (Dept 025)	22 Seater Bus for councillors	900,000			900,000		
041 Law Enforcement	Steel Canopy 041428161	120,000			120,000		
Intergrated Development Plan (Dept 028)	IDP Bakkie	500,000				500,000	
Administration General (Dept 025)	Print room Vehicle	270,000		270,000			
041 Law Enforcement	4 x Vehicles for Law Enforcement	2,400,000					1,000,000
Marine Safety	Marine Safety Fleet	1,750,000					
041 Law Enforcement	New Traffic vehicle	1,800,000					1,000,000
042 Fire and Emergency Services	2 x Utility LDV	1,200,000			600,000	600,000	

PER DEPARTMENT	PER CAPITAL PROJECT	M06	M07	M08	M09	M10	M11	M12
Electricty Administration (Dept 400)	Implementation of Energy Efficiency on Buildings	500,000						
Roads and Stormwater (Dept 170)	Rehabilitation of Kenny Khanyayo Street and Pigogo Street	2,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,386,169
Roads and Stormwater (Dept 170)	OHLANGA HALL	1,043,681						
Cemetry (Dept 056)	056 Cemetery Fencing	500,000						
042 Fire and Emergency Services	Upgrade Avondale Repeater Site	-						
Roads and Stormwater (Dept 170)	Charlotdale Community Hall - WIP							
Vehicle Testing (Dept 046)	Build ramps to toilet for Disabled people							
Sports and Recreation	Upgrade Darnall Sportsfield	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	
Electricty Administration (Dept 400)	Metering Kiosk - WIP							
Electricty Administration (Dept 400)	MV Substations New Lavoupierre Subst WIP	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	53,478	
Roads and Stormwater (Dept 170)	WOODMEAD TAXI RANK		1,000,000	1,000,000	1,000,000	1,000,000		
026 Human Settlements	Ablution Facilities (VIP)				1,000,000	700,000		
Intergrated Development Plan (Dept 028)	ABM Infrastructure Upgrades	850,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	
070 Parks and Gardens	Upgrade to the ablution facility and a guard house KwaDukuza	500,000						
LED (Dept 032)	Informal Traders Facilities WIP	1,000,000						
Electricty Administration (Dept 400)	LV Network Upgrades Cluster E WIP							
Executive Management (Dept 065)	Refurbishment of KwaDukuza Taxi rank	1,000,000	1,000,000	1,000,000	1,000,000			
Executive Management (Dept 065)	Upgrade of Ballito Taxi Rank	1,000,000	1,000,000	1,000,000				
Cemetry (Dept 056)	Rehab. parking area in Vlaksprult cemetery	1,000,000	1,000,000	1,000,000	1,000,000	300,000		
Administration General (Dept 025)	Upgrade to Council Chambers			1,000,000	1,000,000	1,000,000	500,000	
Electricty Administration (Dept 400)	Buildings refurbishment - Mechanical workshop							
Electricty Administration (Dept 400)	Buildings refurbishment - Electrical workshop Lavoipierre							
Electricty Administration (Dept 400)	Buildings refurbishment - Electrical workshop Ballito							
Electricty Administration (Dept 400)	MV Substations Upgrades and Refurbishment: Sheffield Substat	500,000	500,000					
Roads and Stormwater (Dept 170)	Chris Hani Sport field - WIP							
Information Technology (Dept 210)	Network Upgrade WIP							
Roads and Stormwater (Dept 170)	Ward 3 Nonoti Beach Road Access - WIP	1,000,000	1,000,000	919,960				
Electricty Administration (Dept 400)	Public building services electrical infrastructure refurbish	1,000,000	1,000,000					
Electricty Administration (Dept 400)	Simbiti Infrastructure Refurbishment		1,000,000	1,000,000	1,000,000	1,000,000		
Electricty Administration (Dept 400)	Zimbali Infrastructure Refurbishment		1,000,000	1,000,000	1,000,000	1,000,000		
Roads and Stormwater (Dept 170)	Charlotdale Community Hall - WIP		1,000,000	1,000,000	1,000,000	250,246		
026 Human Settlements	Etete Housing Retaining Walls and Access Roads(Ward 7				1,000,000	1,000,000		
026 Human Settlements	Steve Biko Housing Retaining Walls and Access Roads(Ward 13					1,000,000	1,000,000	
Roads and Stormwater (Dept 170)	Nsikeni Community Hall		732,879	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Roads and Stormwater (Dept 170)	Lindelani Creche 170461933 Council Funds					1,000,000	739,130	
Budget & Treasury Office (Dept 215)	Upgrade to Finance Building (WIP)					1,000,000	1,000,000	
Stores and Procurement (Dept 220)	Upgrade to SCM Building (WIP)					1,000,000	1,000,000	
026 Human Settlements	Relocation of infrastructure services							

PER DEPARTMENT	PER CAPITAL PROJECT	M06	M07	M08	M09	M10	M11	M12
026 Human Settlements	Office Internal Improvements							
Sports and Recreation	Upgrade to Beach Facilities 075422743 WIP	500,000	500,000					
Roads and Stormwater (Dept 170)	Sokesimbone Access Road & Stormwater (Ward 1) - WIP	1,000,000	144,043	1,000,000				
Roads and Stormwater (Dept 170)	Ward 3 Nonoti Beach Road Access - WIP	1,000,000	1,000,000	190,354				
Electricty Administration (Dept 400)	NV Street Lights Refurbishment Cluster C WIP		600,000	500,000	500,000			
Electricty Administration (Dept 400)	NV Street Lights Refurbishment Cluster D WIP		600,000	500,000	500,000			
Electricty Administration (Dept 400)	NV Street Lights Refurbishment Cluster E WIP			600,000	500,000	500,000		
Electricty Administration (Dept 400)	NV Street Lights Refurbishment Cluster F WIP				600,000	500,000	500,000	
Electricty Administration (Dept 400)	NV Street Lights Refurbishment Cluster G WIP				600,000	500,000	500,000	
Roads and Stormwater (Dept 170)	Melville Hall MIG - WIP	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
026 Human Settlements	Renov to Compounds 026414505 WIP	1,000,000	1,000,000					
Roads and Stormwater (Dept 170)	NV Roads Stormwater Traffic Calming Measures 170461528 WIP			500,000	500,000			
Roads and Stormwater (Dept 170)	Groutville Surface Roads and Stormwater MIG in Ward 12 WIP	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Roads and Stormwater (Dept 170)	Ward 14 Retaining of lloyds Housing Pr(Walls (Gabion Guard) WIP	1,000,000	1,000,000	1,000,000	400,000			
Electricty Administration (Dept 400)	Electricity Admin Housing Elect Project WIP			1,000,000		500,000		
Electricty Administration (Dept 400)	Electricity Admin Housing Elect Project WIP	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	53,479
Electricty Administration (Dept 400)	LV Network Upgrades Cluster A WIP		550,000					
Electricty Administration (Dept 400)	LV Network Upgrades Cluster B WIP		650,000					
Electricty Administration (Dept 400)	LV Network Upgrades Cluster C WIP		275,000					
Electricty Administration (Dept 400)	LV Network Upgrades Cluster D WIP		375,000					
Electricty Administration (Dept 400)	LV Network Upgrades Cluster F WIP		375,000					
Electricty Administration (Dept 400)	LV Network Upgrades Cluster G WIP		375,000					
Electricty Administration (Dept 400)	MV Network Upgrades Cluster A WIP		375,000					
Electricty Administration (Dept 400)	MV Network Upgrades Cluster B WIP		1,250,000					
Electricty Administration (Dept 400)	MV Network Upgrades Cluster C WIP		375,000					
Electricty Administration (Dept 400)	MV Network Upgrades Cluster D WIP		1,000,000					
Electricty Administration (Dept 400)	MV Network Upgrades Cluster E WIP		1,250,000					
Roads and Stormwater (Dept 170)	Melville Hall - WIP							
165 Community Halls	Community Halls Fencing 165422527 WIP							
Electricty Administration (Dept 400)	Electricity Admin New Dukuza 80MVA Bulk 400452153 WIP	1,000,000	1,000,000					
Electricty Administration (Dept 400)	MV Network Upgrades Cluster F WIP	950,000						
Electricty Administration (Dept 400)	MV Network Upgrades Cluster G WIP		1,000,000	1,000,000	1,000,000	500,000		
Electricty - Rural North (Dept 430)	NV Replace Grid Prot Relays 11K P3 430452146 WIP				1,000,000	1,000,000		
Electricty Administration (Dept 400)	MV Substations Upgrades and Refurbishment: Stanger Substatio WI		1,000,000	1,000,000	1,000,000	500,000	500,000	500,000
Electricty Administration (Dept 400)	MV Substations Upgrades and Refurbishment: Glenhills Substat WIP				1,000,000	500,000	500,000	
Electricty Administration (Dept 400)	MV Substations Rebuild: SAPPI Substations - KDM WIP	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Electricty Administration (Dept 400)	MV Substations Upgrades and Refurbishment: Shakarock Substat W				1,000,000	1,000,000	1,000,000	
Electricty Administration (Dept 400)	MV Substations Upgrades and Refurbishment: Business Park Sub WI			1,000,000				

PER DEPARTMENT	PER CAPITAL PROJECT	M06	M07	M08	M09	M10	M11	M12
Electricty Administration (Dept 400)	MV Substations Upgrades and Refurbishment: Ballito Substatio WIP					1,000,000	1,000,000	
Electricty Administration (Dept 400)	MV Substations Upgrades and Refurbishment: Shakaskraal Subst WI		1,000,000	1,000,000	1,000,000	1,000,000		
Electricty Administration (Dept 400)	NV Street Lights Cluster A 100 SL 400452122 WIP	500,000						
Electricty Administration (Dept 400)	NV Street Lights Cluster B 37SL 400452123 WIP							
Electricty Administration (Dept 400)	NV Street Lights CLuster C 100SL 400452124 WIP	500,000	500,000					
Electricty Administration (Dept 400)	NV Street Lights Cluster D 100SL 400452125 WIP						250,000	1,000,000
Electricty Administration (Dept 400)	NV Street Lights Cluster E 100 SL 400452126 WIP							1,000,000
Electricty Administration (Dept 400)	NV Street Lights Cluster F 50 SL 400452127 WIP						250,000	
Electricty Administration (Dept 400)	NV Street Lights Cluster G 50 SL 400452128 WIP						250,000	1,000,000
Electricty Administration (Dept 400)	NV Street Lights Refurbishment Cluster A WIP							1,000,000
Electricty Administration (Dept 400)	NV Street Lights Refurbishment Cluster B WIP							1,000,000
Electricty Administration (Dept 400)	Network Master Planning (Reticulation)							
Electricty Administration (Dept 400)	Implementation of KDM Scada System	1,000,000	1,000,000	1,000,000				
165 Community Halls	165 Halls Security Gates							
041 Law Enforcement	Law Enforcement Equipment							
Information Technology (Dept 210)	NV Info Tech PC Printers Upgrades 210414504	200,000	200,000		100,000			
Electricty Administration (Dept 400)	Electrical Capital Spares	2,500,000			2,500,000			2,500,000
Electricty Administration (Dept 400)	400 Furniture and Equipment	50,000	50,000					
Economic Development and Planning (Dept 0	LED Unit projector							
Disaster Management (Dept 044)	044 Office computers							
Municipal Managers Office (Dept 022)	Risk Management Projector							
042 Fire and Emergency Services	042 Furniture							
Library (Dept 030)	Library Library Furniture 030422711	20,000						
Administration General (Dept 025)	Office Furn & Equipment 025400013	100,000	100,000	100,000	100,000	100,000		
Civic Building (Dept 160)	Furniture & Equipment 160	20,000	20,000					
Disaster Management (Dept 044)	Furniture & Equipment 044							
Budget & Treasury Office (Dept 215)	Furniture and Equipment 215	20,000						
026 Human Settlements	Office Furn & Equipment							
165 Community Halls	Community Halls Furniture 165422706	10,000	10,000	10,000				
Mechnical Workshop (Dept 360)	360 Furniture and Equipment	150,000						
Vehicle Testing (Dept 046)	Air conditioners							
041 Law Enforcement	Air conditioning units							
Information Technology (Dept 210)	KDM Wi-Fi Network							
Disaster Management (Dept 044)	044 Storage container							
Mechnical Workshop (Dept 360)	NV Mechnical Workshop Tools Equipment 360400027							
Vehicle Testing (Dept 046)	CCTV Equipment	50,000						
Electricty Administration (Dept 400)	NV Electricity Admin Safety Equip Fas PPE Port 400461472	10,000						
Electricty Administration (Dept 400)	NV Electricity Admin Tools Equip 400400027	50,000	50,000	50,000	50,000	50,000	20,000	

PER DEPARTMENT	PER CAPITAL PROJECT	M06	M07	M08	M09	M10	M11	M12
Library (Dept 030)	Library Tools and Equipment							
Civic Building (Dept 160)	Engineering Equipment							
Law Enforcement (Dept 041)	Speed Camera							
Human Resources (Dept 021)	Elec Staff Attendance Register 021419516							
026 Human Settlements	Tools & Equipment							
042 Fire and Emergency Services	Emergency Equipment 042420509							
Corporate Communications (Dept 024)	Professional Mark IV camera suits							
Corporate Communications (Dept 024)	Sound System							
041 Law Enforcement	Law Enforcement Sirens Blue Lights 041428164							
Marine Safety	Rescue Surfboards							
Civic Building (Dept 160)	Building Tools & Equipment							
042 Fire and Emergency Services	Security Cameras (North & South Fire Station)							
Intergrated Development Plan (Dept 028)	IDP Electronic Equipment							
041 Law Enforcement	CCTV Equipment							
042 Fire and Emergency Services	042 Portable & Mobile Two Way Radios							
Musuem (Dept 031)	Floor Scrubber/polishing Machine for Museum	60,000						
Economic Development and Planning (Dept 0	Digital cameras	10,000						
041 Law Enforcement	Law Enforcement Firearms 041428085	80,000						
Marine Safety	045 6 x Boat Safety Equipment Kits							
Marine Safety	045 5 x PTT Radios							
Marine Safety	045 5 x Shark Pods							
Civic Building (Dept 160)	Grader							
Marine Safety	045 1 x Motor Stand							
Marine Safety	045 10 x Sets Bathing Beacons							
Marine Safety	045 Nonoti Beach Equipment							
042 Fire and Emergency Services	Battery Operated Jaws of Life Combi Tool							
Corporate Communications (Dept 024)	Container Conversion							
Mechnical Workshop (Dept 360)	Municipal Fleet	1,000,000						
042 Fire and Emergency Services	4x4 double cab bakkie							
042 Fire and Emergency Services	Fire Fleet							
Administration General (Dept 025)	22 Seater Bus for councillors							
041 Law Enforcement	Steel Canopy 041428161							
Intergrated Development Plan (Dept 028)	IDP Bakkie							
Administration General (Dept 025)	Print room Vehicle							
041 Law Enforcement	4 x Vehicles for Law Enforcement	1,000,000	400,000					
Marine Safety	Marine Safety Fleet	1,000,000	750,000					
041 Law Enforcement	New Traffic vehicle	800,000						
042 Fire and Emergency Services	2 x Utility LDV							

PER DEPARTMENT	PER CAPITAL PROJECT	2024/25 DRAFT BUDGET	M01	M02	M03	M04	M05
Refuse Service (Dept 255)	2 x 1 Ton Bakkie	685,000		685,000			
Refuse Service (Dept 255)	255 Machinery & Equipment	2,000,000					
Stores and Procurement (Dept 220)	Furniture and Equipment 220	70,000	70,000				
Stores and Procurement (Dept 220)	2 x Trolley	20,000	20,000				
BUSINESS UNITS	**TOTAL CAPITAL PROJECTS**	**286,226,693**	**2,150,000**	**14,289,896**	**22,535,610**	**29,807,768**	**28,840,000**

PER DEPARTMENT	PER CAPITAL PROJECT	M06	M07	M08	M09	M10	M11	M12
Refuse Service (Dept 255)	2 x 1 Ton Bakkie							
Refuse Service (Dept 255)	255 Machinery & Equipment			500,000	500,000	500,000	500,000	
Stores and Procurement (Dept 220)	Furniture and Equipment 220							
Stores and Procurement (Dept 220)	2 x Trolley							
BUSINESS UNITS	**TOTAL CAPITAL PROJECTS**	**33,473,681**	**37,006,922**	**28,870,314**	**30,850,000**	**27,400,246**	**17,562,608**	**13,439,648**

7.12 CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS

CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS

The following contract imposes financial obligations on KDM beyond the duration of the MTREF:

- REFUSE REMOVAL SERVICES
- SHARKS CONTROL

Dolphin Coast Waste Management organisation is contracted for the period of the MTREF for refuse removal services. Dolphin Coast Waste Management attends to waste removal within KDM's jurisdiction, such as:

- White Goods (usual household appliances)
- Domestic Waste (general household waste produced on residential premises)
- Commercial Waste (excludes special refuse)
- Industrial Waste (light, medium and heavy industry)
- Garden Refuse (grass cuttings; hedge trimmings; etc)

The final terms and conditions of the contract have been negoiatated as a Public Private Parternship.

2.13 CAPITAL EXPENDITURE DETAILS

PER FUNCTION	2024/25 DRAFT BUDGET	2025/26 DRAFT BUDGET	2026/27 DRAFT BUDGET	TOTAL OVER MTREF
Community and Social Services	8,540,000.00	2,000,000.00	-	10,540,000.00
Energy Sources	125,521,957.00	122,384,783.00	93,215,217.00	341,121,957.00
Executive and Council	12,010,000.00	-	-	12,010,000.00
Finance and Administration	19,655,000.00	4,900,000.00	2,400,000.00	26,955,000.00
Housing	8,800,000.00	-	-	8,800,000.00
Planning and Development	8,445,000.00	5,850,000.00	-	14,295,000.00
Public Safety	14,480,000.00	-	-	14,480,000.00
Road Transport	71,803,736.00	52,419,348.00	56,885,999.00	181,109,083.00
Sport and Recreation	14,286,000.00	24,030,936.00	-	38,316,936.00
Waste Management	2,685,000.00	-	-	2,685,000.00
TOTAL CAPITAL BUDGET	**286,226,693.00**	**211,585,067.00**	**152,501,216.00**	**650,312,976.00**

PER FUNCTION	2023/24 ADJUSTED BUDGET	2024/25 DRAFT BUDGET	2025/26 DRAFT BUDGET	2026/27 DRAFT BUDGET
Community and Social Services	11,584,169	8,540,000	2,000,000	-
Energy Sources	163,682,354	125,521,957	122,384,783	93,215,217
Executive and Council	19,726,015	12,010,000	-	-
Finance and Administration	13,998,891	19,655,000	4,900,000	2,400,000
Housing	4,757,481	8,800,000	-	-
Planning and Development	9,487,132	8,445,000	5,850,000	-
Public Safety	16,838,457	14,480,000	-	-
Road Transport	890,537,861	71,803,736	52,419,348	56,885,999
Sport and Recreation	23,230,431	14,286,000	24,030,936	-
Waste Management	6,080,633	2,685,000	-	-
TOTAL CAPITAL BUDGET	**1,159,923,424**	**286,226,693**	**211,585,067**	**152,501,216**

2.14 LEGISLATION COMPLIANCE STATUS

LEGISLATION COMPLIANCE STATUS

KDM conducts its daily, monthly, and annual tasks and duties in full compliance with all relevant legislation, which includes:

1. The Constitution 1996 (Act No. 108 of 1996)
2. The Local Government: Transition Act 1993 (Act No. 209 of 1993)
3. The MSA
4. The MFMA.
5. The Municipal Structures Act 1998 (Act No. 117 of 1998)
6. Municipal Budget & Reporting Regulations issued by NT.
7. MFMA Circulars published by NT.
8. Government Gazettes

KDM is classified as a high capacity Municipality, in terms of the MFMA and has made significant progress in implementation of the MFMA. KDM is successfully complying with all MFMA requirements in terms of the DORA; Asset Management Regulations; Minimum Competency Levels of municipal officials and the MPRA. However, given the increased compliance requirements and enforcement the municipality must increase capacity within the Budget & Treasury Office to ensure that these continue to be achieved.

IDP

The 2024/2025 IDP review process is currently underway. All comments made by the community and key stakeholders are considered in reviewing the IDP.

ANNUAL FINANCIAL STATEMENTS

The 2022/23 AFS are fully GRAP-compliant, and an unqualified audit opinion with no material changes was received from the Auditor-General.

AUDIT COMMITTEE

An Audit Committee has been established and comprises of external members.

The Audit Committee's work is guided and regulated by an Audit Committee Charter, which was ratified by Council.

BUDGET AND TREASURY OFFICE

As required by the MFMA and NT, a BTO internally referred to the Finance Business Unit has been established.

IN-YEAR REPORTING

Several reports are to be submitted throughout the municipal year. Reports are submitted, in accordance with the deadlines and rules set by the MFMA and other legislation, to Statistics SA; NT; PT; Council; MANCO and EXCO, respectively.

INTERNSHIP PROGRAMMES

The municipality encourages local youth development and has an internship programme in place.

2.15 OTHER SUPPORTING DOCUMENTATION

NATIONAL AND PROVINCIAL TREASURY BUDGET CIRCULARS

NATIONAL TREASURY

MFMA Circular No. 128

Municipal Finance Management Act No. 56 of 2003

Municipal Budget Circular for the 2024/25 MTREF

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Introduction

This budget circular is a follow-up to MFMA Circular No. 126 that was issued on 07 December 2023. It aims to provide further guidance to municipalities with the preparation of their 2024/25 Medium Term Revenue and Expenditure Framework (MTREF) budgets and should be read together with the budget circulars that have been issued previously.

The grant allocations as per the 2024 Budget Review and the 2024 Division of Revenue Bill are also key focus areas in this circular. Municipalities are reminded to refer to the annual budget circulars of the previous years for guidance in areas of the budget preparation that are not covered in this circular.

1. The South African economy and inflation targets

Over the next three years, South Africa's economy is forecast to grow at an average of 1.6 per cent, a moderate improvement on the 1.4 per cent average expected at the time of the 2023 MTBPS. The outlook is supported by an expected recovery in household spending as inflation declines, and an increase in energy-related fixed investments.

Power cuts and operational problems in freight rail and ports continue to disrupt economic activity and limit the country's export potential. Comprehensive reforms are underway in these sectors, although it will take time to see recovery in growth. Household consumption is under pressure from high living costs, and investment remains low due to weak confidence and challenging business conditions linked to structural constraints.

South Africa has experienced over a decade of weak economic growth, GDP has averaged only 0.8 per cent annually since 2012, entrenching high levels of unemployment and poverty. To turn the tide and raise economic growth sustainably, government is prioritising energy and logistics reforms, along with measures to arrest the decline in state capacity. Successful efforts to improve the fiscal position, complete structural reforms and bolster the capacity of the state will, in combination, reduce borrowing costs, raise confidence, increase investment and employment, and accelerate economic growth.

The National Treasury estimates real economic growth of 0.6 per cent in 2023. This is a decrease from growth of 0.8 per cent projected in the 2023 MTBPS due to weaker than expected outcomes in the third quarter of 2023, resulting in downward revisions to household spending growth and spending on gross fixed investment. GDP growth is projected to average 1.6 per cent from 2024 to 2026 as the frequence of power cuts declines, lower inflation supports household consumption, and employment and credit extensions recover gradually. New energy projects will improve fixed investments and business sentiment.

To accelerate GDP growth after an extended period of weak economic performance, South Africa needs large-scale private investment. Government is working to improve the fiscal position, complete structural reforms and bolster the capacity of the state to reduce borrowing costs, raise confidence, increase investment, and put the economy on a higher job creating growth path.

The following macro-economic forecasts must be considered when preparing the 2024/25 MTREF municipal budgets.

Table 1: Macroeconomic performance and projections, 2022 – 2027

Fiscal year	2022/23	2023/24	2024/25	2025/26	2026/27
	Actual	Estimate	Forecast		
CPI Inflation	6.9%	6.0%	4.9%	4.6%	4.6%

Source: 2024 budget review.

Note: the fiscal year referred to is the national fiscal year (April to March) which is more closely aligned to the municipal fiscal year (July to June) than the calendar year inflation.

Headline inflation is projected to moderate from 6 per cent in 2023 to 4.9 per cent in 2024 and 4.6 per cent in 2025 and 2026 as food and fuel inflation continue to decline. In 2023 food inflation slowed less than expected due to power cuts and rand depreciation, keeping imported food costs high. An avian influenza outbreak also increased the costs for poultry and eggs. These factors are expected to dissipate over the medium term.

The current economic challenges in the country place pressure on households' ability to pay municipal accounts, therefore municipal own revenue generation gets affected.

It is noted that variations in regional specifics are possible, however, any variation of assumptions must be explicitly set out and well explained in the budget narratives, in the absence of which the Treasuries will refer the budget back to council for alignment to the macroeconomic performance projections.

Fiscal strategy to contain debt (fiscal consolidation) through reduction of budgets and reprioritisation

The 2024 budget balances development and sustainable public finances. In the context of persistent low economic growth, government will protect critical services, support economic growth through reforms and public investment and stabilise public debt. Although South Africa continues to confront difficult economic conditions, a moderate recovery is forecast in the economic outlook. Broad reforms are underway in energy, freight, water and telecommunications. Yet it will take time to reverse the consequences of operational, maintenance and government failures at state owned companies responsible for electricity, rail and ports. Rapid growth in debt- service costs choke the economy and the public finances. Government is staying the course to narrow the budget deficit and stabilise debt. This year, for the first time since 2008/09, government will achieve a primary budget surplus. Debt will stabilise in 2025/26.

The balances approach to fiscal consolidation includes expenditure restraint and moderate revenue increases, while continuing to support the social wage and ensuring additional funding for critical services. Government will after extensive consultation propose a binding fiscal anchor for future sustainability. In the interim, the debt stabilisation primary surplus will anchor fiscal policy.

The consolidate budget includes the main budget framework and spending by provinces, social security funds, public entities including municipalities finances from their own revenue sources. Government remains committed to fiscal consolidation that balances the needs of the most vulnerable in society and protests the public finances for future generations.

2. Key focus areas for the 2024/25 budget process

2.1. Local government conditional grants and unconditional grants allocations

Net reductions of R80.6 billion to main budget non-interest expenditure are identified across the three spheres of government over the MTEF in comparison to the 2023 budget estimates. Among these 2024 MTEF fiscal consolidation reductions, local government has the smallest contribution. Over the 2024 MTEF, the local government equitable share and direct conditional grants will be reduced by a total of R15.5 billion, made up of R9.6 billion in the local government equitable share and R5.9 billion in direct conditional grants. Despite reduction, local government equitable share growth remains high with transfers to local government significantly increasing by 5.2 per cent annually, driven mainly by the strong growth of local government equitable share by 6.1 per cent. National revenue share increases by 2.6 per cent annually, while transfers to provinces grow by 3.8 per cent annually, with the equitable share growing faster than conditional grants. There were no proposed reductions on the sharing of the general fuel levy to the metropolitan municipalities.

Notable changes to the conditional grants system

Given the ongoing review of the conditional grants system, very minimal changes were proposed to local government conditional grants. The proposed changes indicate a continued focus on enabling municipalities to improve service delivery to communities.

New conditional grant for smart prepaid meters

A new indirect grant, which will be managed by the National Treasury will be introduced in 2024/25. This grant will present an important opportunity for municipalities in the debt relief programme. While debt relief is a critical component of supporting struggling municipalities, it is important to also provide the municipalities with the tools and the necessary funding to improve their operations and long-term sustainability.

This new indirect conditional grant for smart prepaid meters is a meaningful step towards providing municipalities with the financial support they need to better manage their utilities, by ensuring timely and accurate billing; reducing losses; and enhancing operational sustainability. Municipalities will be able to manage their utility services and provide to water and electricity services effectively and efficiently. The grant will initially focus on providing debt relief for Eskom and will be implemented targeting specific municipalities in its initial years.

Improving regulatory levers and reforms

By enhancing the usage of regulatory frameworks in the conditional grants system, the government is taking steps to ensure that municipalities prioritise critical projects and utilise resources effectively. The use of results from the Department of Water and Sanitation's Watch Reports in the prioritisation of water and sanitation projects funded from general-purpose grants such as the integrated urban development grant (IUDG), and municipal infrastructure grant (MIG), will improve the quality and impact of these projects. Further, requiring municipalities to use the results of green drop, blue drop and no drop assessments in planning and prioritising projects will drive greater accountability and transparency in the use of grant funds, promoting sustainable and effective service delivery.

2.2. Post 2023 MTBPS changes

A number of reductions that were proposed in the 2023 MTBPS have been reversed but revised downwards, and several further cuts and other reprioritisations effected to make funds available for other government priorities. These include:

Reductions reversed: Previous reductions proposed on the sharing of the general fuel levy to the metropolitan municipalities, the rural roads asset management systems and the water services infrastructure grants have been reversed.

Reductions revised downwards: The previous reduction of R218 million to the integrated national electrification programme municipal grant is revised to R204 million; the previous reduction of R49 million to the municipal disaster response grant is revised to R35 million; and the previous reduction of R48 million to the municipal systems improvement grant is revised to R27 million.

Further reductions: To make funds available for other government priorities, reductions have been made to some municipal conditional grants over the 2024 MTEF period. These include an additional reduction of R3.5 billion to the integrated national electrification programme Eskom grant; an additional reduction of R73 million to the integrated urban development grant; an additional reduction of R14 million to the energy efficiency and demand-side management grant; an additional reduction of R4 million to the public transport network grant; an additional reduction of R127 million to the direct component of the regional bulk infrastructure grant; and an additional reduction of R852 million to the indirect component of the regional bulk infrastructure grant.

Reprioritisations: Reprioritisations over the MTEF period include the following: R58.3 million from the direct component of the municipal infrastructure grant is converted to the indirect component of the grant; R587 million from the direct component of the regional bulk infrastructure grant is converted to the indirect component; R91 million from the integrated urban development grant and R1.4 billion from the municipal infrastructure grant are shifted to the municipal disaster recovery grant to fund the repair and reconstruction of municipal infrastructure damaged by the floods that occurred between February and March 2023; R400 million from the first two years of the MTEF period are shifted to the outer year in the public transport network grant; R2 billion is reprioritised from the integrated national electrification programme municipal grant to fund the baseline for the new smart meters grant; and R432 million is reprioritised from the integrated national electrification programme Eskom grant to fund other priorities in the energy sector.

2.3. Review of the local government fiscal framework

Government's five-year programme of action to improve local governance, as endorsed by the Budget Forum, includes efforts to improve the funding model for local government. The National Treasury is reviewing a draft report for regulating municipal surcharges on electricity and identifying alternative sources of revenue to replace these. The next step will be consultation with external stakeholders.

The local government equitable share formula is being updated in various ways, including improving its responsiveness to the different functions assigned to district and local municipalities. In addition, the formula will be refined with reforms such as exploring the feasibility of introducing a cost differential model, community services components for health services and firefighting functions, objective criteria for benchmarking municipalities in relation to their administrative functions. The Department of Cooperative Governance, the National Treasury, the South African Local Government Association, the Financial and Fiscal Commission and statistics South Africa are identifying areas for refinement over the 2024 MTEF period.

2.4. Update on the review of the conditional grants

The South African government initiated a review of the existing grant system amid concerns of its effectiveness, including underspending on infrastructure grants and fragmentation in

the provincial and municipal grant systems. The review involved stakeholder consultations and literature reviews of conditional grant programmes to gain insights and make evidence-based recommendations for reform.

In April and May 2024, multiple consultation platforms will be set up to share the preliminary findings with the multi-stakeholder team. While some changes resulting from the review were reflected in the 2024 Budget, further proposed reforms are likely to be considered in the 2025 budget process and implemented gradually in a phased manner.

2.5. Funding for Local Economic Development (LED) Programmes

National Treasury is mindful of the essential role played by municipalities in driving economic development and job creation to mitigate inequality and attract private investment. In addition to the infrastructure grants, municipalities also receive about 66 per cent of their allocations in unconditional grants, which can be utilised to fund operational parts of the LED initiatives. However, it is important to note that economic development does not rely solely on a single funding pot, but on various forms of government programmes and grants. This includes support and initiatives from the Department of Trade, Industry and competition funded by provinces through their equitable share.

Whilst there is a call for creation of conditional grant, it is worth noting that the creation of a dedicated grant for LED initiatives comes with its challenges. In the past, when such grants were introduced, government institutions reprioritised funds that were initially funding the LED programmes, leading to over-reliance on conditional grants. This dependence undermines the purpose and sustainability of these programmes, as their funding is primarily dependent on the availability of funds from the fiscus and the performance of the economy. Therefore, there is a need to align conditional grants with economic development areas while also ensuring their integration with other government spheres to support the developmental mandate effectively.

In addition, it is also crucial for municipalities to provide essential services such as electricity, water, and sanitation efficiently. The efficient provision of these services is crucial for attracting private investment, fostering economic growth, and promoting a conducive environment for businesses to thrive. Therefore, National Treasury urges municipalities to prioritise the provision of these services to enhance economic development and improve the quality of life for their residents.

2.6. Reforms to improve the efficiency and financial sustainability of metro's trading services

Due to years of neglect and inadequate infrastructure maintenance, South Africa's municipalities face severe utility services issues, including in water, wastewater, and electricity. A loss of essential management and technical skills has also contributed to the decline in service quality and reliability. Metro water services alone suffer from an investment gap of R9 billion per year. These inefficiencies threaten economic growth and job creation and increases poverty. Government transferred substantial monetary allocations to local government in the successive Budgets to support water services, but the outcome and value for money of these transfers is low. To address this, an incentive grant system is being explored for 2025/26 to increase investments, change management and governance structures, promote professional management, and ensure transparency, starting with metros.

These reforms are commencing in the 2024/25 municipal financial year with the conditions being introduced in the Urban Settlement Development Grant (USDG). Thereafter, the reform will be extended to other revenue-generating trading services.

2024/25 USDG Financing Component for Trading Services

Municipalities must submit the following to the transferring officer and the National Treasury to qualify for making an application for the financing component:

- A council approved turnaround strategy to the Department of Human Settlement (DHS) and the National Treasury by 31 July 2024;
- A roadmap on the institutional reforms for improved management and governance to be submitted to DHS and National Treasury by 30 September 2024; and
- A business and investment plan that is consistent with the services development plan by 30 September 2024.

In support of these conditions, National Treasury will issue a guidance note by 1 April 2024, on requirements for turnaround strategies, institutional reforms and business plans for the financing component on trading services.

2025/26 onwards Improving the efficiency of urban utility services

Beyond 2024/25, the intention is to extend the reform agenda beyond water services to other revenue-generating trading services, including electricity and solid waste management. The Explanatory Memorandum, **Annexure W1**, to the 2024 Division of Revenue Bill provides the following direction on future work on municipal fiscal frameworks linked to trading/ utility services.

The grant reforms will aim to:

- Increase the level of investments in utility services (water, wastewater, electricity and solid waste) by leveraging grant finance with loan finance, linked to improved operational and financial performance of services providers;
- Catalyse changes in the structure, management, and governance of utility services businesses to support improvements in operational, technical and financial performance;
- Promote professional management with a single point of management accountability for utility services in cities, suitable managerial autonomy and the technical skills necessary to manage an effective service; and
- Promote and ensure full financial transparency, including by making the financial relationship between municipalities and the utility services explicit.

2.7. Criteria for the release of the Equitable Share:

- The criteria for the release of the equitable share were covered in Circulars No. 122 remains relevant and are still applicable for the release of equitable share instalments in the 2024/25 financial year.
- Failure to comply with the criteria will result in National Treasury invoking Section 38 of the MFMA which empowers National Treasury to withhold a municipality's equitable share if the municipality commits a serious or persistent breach of the measures established in terms of Section 216(2) of the Constitution which includes reporting obligations set out in the MFMA and National Treasury requests for information in terms of Section 74 of the MFMA.

3. Revenue Management

3.1. Update on Municipal Debt Relief (MFMA Circular No. 124)

Accounting Guidance

Municipalities whose Municipal Debt Relief applications were approved must fully account for and correctly report on the write-off of their Eskom arrear debt and related benefits. Municipalities should note the guidance in this regard provided in *MFMA Circular No. 124: Supplementary Guide on the accounting- and mSCOA reporting requirements that* can be accessed on the MFMA website at the following link: http://mfma.treasury.gov.za/Circulars/Pages/default.aspx.

It is recommended that all municipalities familiarise themselves with the guidance as far as it relates to correctly budgeting- and accounting for free basic services as well as raising and paying their bulk accounts.

Debt relief reporting requirements

Municipalities approved for debt Relief (in terms of their National Treasury approvals), must ensure that their MFMA s.71 statements, over-and-above the normal MFMA s.71 requirements, include the following as a minimum:

- The municipality's self-assessment in the format of the compliance certificate issued in MFMA Circular No. 124: Annexure A2 (signed by the Municipal Manager) – municipalities should use the latest format of the compliance certificate issued during February 2024 available under MFMA Circular No. 124 and included as **Annexure B** to this circular;
- The municipality's progress towards restricting free basic services to the national policy limits (condition 6.6) and in the format included as **Annexure C** to this circular;
- The municipality's progress towards achieving a minimum average quarterly collection of 80 per cent (condition 6.7) and in the format included as **Annexure D** to this circular;
- If the municipality's 2023/24 and/ or 2024/25 MTREF is not funded, the MFMA Section 71 statement must monthly include the municipality's progress against its approved Budget Funding Plan – if the municipality has an approved the Financial Recovery Plan (FRP), the monthly FRP progress report must include the municipality's progress against the components of the FRP aimed to achieve a funded budget and revenue enhancement initiatives;
- The high-level summary of its monthly property rates reconciliation (in the National Treasury template format already shared with the municipality during the application process); and
- The municipality's progress in addressing any variances evident from its monthly property rates reconciliation; etc.

3.2. Smart Meter Grant

With regard to the smart meter grant referred under 2.1 above, the National Treasury has targeted MFMA Circular No. 124 debt relief applicants for the initial implementation of this grant.

The potential beneficiaries of the smart meter grant will be invited by National Treasury and a compulsory template will be circulated for completion by municipalities. This invitation will be sent out before 15 March 2024. Furthermore, the grant conditions require a council resolution endorsing the application.

A completed template with supporting documentation and council resolution must be submitted to revenuemanagement@treasury.gov.za and sadesh.ramjathan@treasury.gov.za before 30 April 2024.

The applications will be evaluated before 31 May 2024 and allocations will be completed determined the commencement of the municipal budget year.

3.3. Transversal tender RT-29

The National Treasury is finalising the RT-29 transversal tender for a smart metering solution, and the appointed panel is available to all municipalities from March 2024. The transversal tender is targeting smart meter solutions for the water and electricity functions, STS meters compliance and load reduction systems. It will also enable municipalities to implement bi-directional smart metering systems. Municipalities are once again cautioned not to contract any smart metering systems or solutions without considering the RT-29 transversal tender which provides a competitive pricing comparison and cost saving on procurement. Municipalities wishing to participate in the RT-29 transversal must make their interest known to the Office of the Chief Procurement Officer (OCPO) on the email TCcontract1@treasury.gov.za. These municipalities must show evidence of a budget allocation in the current budget as well as future budgets for participation.

4. Conditional Grant Transfers to Municipalities

4.1. Criteria for the rollover of conditional grant funds

In terms of Section 21 of the Division of Revenue Act, 2023 (Act No.5 of 2023) (DoRA) in conjunction with the Division of Revenue Amendment Act, 2023 (Act No. 24 of 2023), the Act requires that any conditional allocation or a portion thereof that is not spent at the end of the 2023/24 financial year reverts to the National Revenue Fund (NRF), unless the rollover of the allocation is approved in terms of subsection (2). Furthermore, the receiving officer, provincial treasury and national transferring officer is required to prove to National Treasury that the unspent allocation is committed to identifiable projects, in which case the funds may be rolled over.

When requesting a rollover in terms of Section 21(2) of the 2023 DoRA, municipalities must include the following information with their submission to National Treasury:

1. A formal letter, signed by the accounting officer addressed to the National Treasury requesting the rollover of unspent conditional grants in terms of Section 21(2) of the 2023 DoRA;
2. A list of all the projects that are linked to the unspent conditional grants and a breakdown of how much was allocated, spent and the balance per project;
3. The following evidence indicating that work on each of the projects has commenced, as applicable to the specific rollover(s):

    a) Proof that the service provider was appointed for delivery of the project before 29 March 2024; or
    b) Proof of project tender and tender submissions published and closed before 31 March 2024 or with the appointment of contractor or service provider for delivery of service before 30 June 2024 in cases where additional funding was allocated during the course of the financial year of the project;
    c) Incorporation of the Appropriation Statement; and
    d) Evidence that all projects linked to an allocation will be fully utilised by 30 June 2024 (attach cash flow projection for the applicable grant).

4. A progress report (also reflecting percentages) on the status of each project's implementation that includes an attached legible implementation plan);
5. The value of the committed project funding and the conditional allocation from the funding source;
6. Reasons why the grants were not fully spent during the year on the original allocation per the DoRA;
7. Rollover of rollovers will not be considered. Municipalities must therefore not include previous year's unspent conditional grants as rollover request;
8. An indication of the time period within which the funds are to be spent if the rollover is approved; and
9. Proof that the Municipal Manager and Chief Financial Officer are permanently appointed.

No rollover requests will be considered for municipalities with vacant or acting Chief Financial Officers and Municipal Managers for a period exceeding 6 months from the date of vacancy; this also includes acting appointments because of suspensions of either MM or CFO that are more than 12 months.

If any of the above information is not provided or the application is received by National Treasury (Intergovernmental Relations Division) after 31 August 2024, the application will be declined.

In addition, National Treasury will also consider the following information when assessing rollover applications; and reserves the right to decline an application should there be non-performance by the municipality in any of these areas:

1. Compliance with the in-year reporting requirements in terms of Sections 71 and 72 of the MFMA and Section 12 of the 2023 DoRA, **including the Municipal Manager and Chief Financial Officer signing-off on the information** sent to National Treasury;
2. Submission of the pre-audited Annual Financial Statements to National Treasury by 31 August 2024;
3. Accurate disclosure of grant performance in the 2023/24 pre-audited Annual Financial Statements, (i.e. correct disclosure of grant receipts and spending in the notes to the AFS);
4. Despite the fact that local government is required to comply with different norms and standards prescribed by different legislations, municipalities are expected to fully comply with the provisions of DoRA that relate to rollover processes and disclose conditional grant performance in the 2023/24 pre-audited Annual Financial Statements (i.e. Cash coverage and unspent conditional grants in the Statement of Financial Position) in order to verify grant expenditure; and
5. Cash available reflected in the Statement of Financial Position and Cash Flow Statements and the bank (net position including short term investments) as at 30 June 2024 is equivalent to the unspent amount at the end of the financial year. If the amount that is requested for rollover is not entirely cash-backed, such a rollover will not be approved. National Treasury will also not approve portions of rollover requests.

It should be noted that under no circumstances will the National Treasury consider requests to rollover:

1. The entire 2023/24 allocation to the municipality. In cases where the rollover request is more than 50 per cent of the total allocation, National Treasury will approve the rollover amount up to 50 per cent of the 2023/24 allocation;

2. Rollover request of the same grant for the third consecutive time. In a case where a municipality is applying for rollover as a result of additional funding, the application will be carefully considered;
3. Funding for projects procured through Regulation 32 and 37 of the Municipal Supply Chain Management Regulations (Gazette No.27636) – Projects linked to additional funding and disasters are exempted; and
4. A portion of an allocation where the proof of commitment for the rollover application is linked to invoices that were issued before or on 31 March 2024. All invoices issued to the municipality before 31 March 2024 should be paid within the same year against the allocated conditional grants. i.e invoices must be paid within 30 days.

4.2. Unspent conditional grant funds for 2023/24

The process to ensure the return of unspent conditional grants for the 2023/24 financial year will be managed in accordance with Section 21 of the DoRA. In addition to the previous MFMA Circulars, the following practical arrangements will apply:

Step 1: Municipalities must submit their June 2024 conditional grant expenditure reports according to Section 71 of the MFMA reflecting all accrued expenditure on conditional grants and further ensure that expenditure reported to both National Treasury and national transferring officers reconciles;
Step 2: When preparing the Annual Financial Statements, a municipality must determine the portion of each national conditional grant allocation that remained unspent as at 30 June 2024. The unspent grant values must be determined based on the guidance that was provided in *m*SCOA Circular No. 13 in as far as VAT, retention and interest is concerned; and
Step 3: If the receiving officer wants to motivate in terms of Section 21(2) of the 2023 DoRA that the unspent funds are committed to identifiable projects, the rollover application pack must be submitted to National Treasury by no later than 31 August 2024.

National Treasury will not consider any rollover requests that are incomplete or received after this deadline.

Step 4: National Treasury will confirm in writing whether or not the municipality may retain any of the unspent funds as a rollover based on criteria outlined above by 22 October 2024;
Step 5: National Treasury will communicate the unspent conditional grants amount by 12 November 2024. A municipality must return the remaining unspent conditional grant funds that are not subject to a specific repayment arrangement to the National Revenue Fund by 18 November 2024; and
Step 6: Any unspent conditional grant funds that should have but has not been repaid to the National Revenue Fund by 18 November 2024, and for which a municipality has not requested a repayment arrangement, will be offset against the municipality's 04 December 2024 equitable share allocation.

All other issues pertaining to Appropriation Statement and reporting on approved rollovers are addressed in the Annexure to MFMA Circular No. 86.

5. Funding choices and management issues

Given the current economic crisis the country faces, Municipalities are under pressure to generate revenue. The ability of customers to pay for services is declining and this means that less revenue will be collected. Municipalities are advised to consider all the advice

provided in MFMA Circular No 126, 123 and other previous circulars under this topic to ensure the adoption of surplus and funded budgets.

5.1. Employee related costs

The *Salary and Wage Collective Agreement* for the period 01 July 2021 to 30 June 2024 has come to an end and a new agreement is under consultation, which is anticipated to consider the current fiscal constraints faced by government. Therefore, in the absence of any information in this regard from the South African Local Government Bargaining Council (SALGBC), municipalities are advised to consider their financial sustainability when considering salary increases. It has been observed over the previous years that salary increases were above inflation and this has posed challenges to most municipalities' sustainability. In addition, municipalities that could not afford such increases did not apply for exemption as provided by SALGBC.

Therefore, municipalities are urged to consider projecting salary and wage increases that would reflect their affordability given the current economic challenges. The 2022 State of Local Government Finance Report revealed that 157 municipalities are in financial distress. These municipalities need to ensure that they seek an early exemption from this dispensation of this salary agreement. Municipalities should also avoid paying out leave in cash while having major financial challenges.

5.2. Remuneration of Councillors

Municipalities are advised to budget for the actual costs approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published annually between December and January by the Department of Cooperative Governance. It is anticipated that this salary determination will also consider the fiscal constraints. Municipalities should also consider guidance provided above on salary increases for municipal officials during this process. Any overpayment to councilors contrary to the upper limits as published by the Minister of Cooperative Governance and Traditional Affairs will be irregular expenditure in terms of Section 167 of the MFMA and must be recovered from the councilor(s) concerned.

5.3 Governance, performance, and investment matters

South Africa has reached a stage where all of government including municipalities need to play in pivotal role in igniting the economy of the country. There is a need for a concerted effort to put initiatives that will attract the investments which will stimulate the economy. The investments take place in the local government and municipalities in particular as the custodian of the spatial planning and enabling infrastructure.

Critical infrastructure such as water, sanitation and electricity to stimulate the economy is owned, maintained and developed by the municipalities. In the last 30 years, there has been investment in ensuring that access to basic services – water, electricity and refuse - is improved markedly.

However, there has been little to no investment on bulk infrastructure such as water treatment works, wastewater treatment works and electrical substations which are the backdrop for enabling investment in municipalities.

Of concern is that budget for operation and maintenance have been negligible. If the trends continue without arresting the decline, the municipalities will in all likelihood not experience

growth. This will reduce the prospect for economic growth leading to high unemployment and less economic activities in general.

As such, the municipalities need to take the responsibility to create initiatives which will attract more investment. Key initiatives to improve this are investing in bulk and connector infrastructure as well as strengthening good governance.

The budget allocation to address infrastructure requirements are not sufficient. As such, the municipalities should improve governance and the overall financial health which will allow for the financier to be attracted to borrow municipalities to finance enabling infrastructure.

Urban management and in particular cleaning of the environment is critical for ensuring that municipal area is attractive. Thus, ability to attract investment should also include clearly defined initiatives that ensure the city is continuously clean. This will retain existing investors and also enable the municipalities to attract new investors who wishes to locate in the municipal area.

A firm's decision to invest is influenced by factors such as infrastructure and land availability, the institutional and regulatory environment, skills availability and innovation levels and the availability of enterprise support and finance. Municipalities have key roles that influence a decision to invest and expand in a particular space. Poorly performing spaces – such as industrial parks, CBDs, logistics hubs, townships – discourage investment and encourage disinvestment. Poorly performing economic assets, such as roads, ports, rail, communications, do the same. Many of the reasons for poor performing spaces and assets lie within the ambit of the public sector, but not all within the local sphere. In some instances, municipalities are directly responsible for what needs to be done, in other areas the municipality needs to mediate inter-governmental solutions.

To turnaround these spaces and unlock their economic potential the immediate focus must be on getting the basics right first –

- Ensure reliable and sustainable service delivery – water, sanitation, stormwater, roads, lighting and waste management;
- Ensure effective land governance – urgently resolve inter-governmental issues that inhibit performance;
- Undertake bulk infrastructure repair and maintenance;
- Address business and community safety issues;
- Operationalise and manage public open spaces and assets; and
- Manage the spaces – at minimum put in place municipal transversal teams responsible for ensuring the basics are in place.

The quality and transparency of municipal governance has a direct impact on economic performance. Dysfunctional municipalities discourage new investment and result in job loss. Ensuring the effective management of municipal businesses through evidenced-based decision making and sound financial management is essential to attract and retain firms. Improving the efficiency and transparency of municipal business processes that impact on the private sector – such as registering property, getting electricity connections, construction permits, obtaining wayleaves, getting a water connection, and issuing an informal trader permit – goes a long way to building business confidence and municipal credibility.

5.4 Environmental Pollution

The deteriorating quality of water resources in urban and rural areas due to pollution, failing infrastructure such as wastewater treatment and the lack of enforcement of by-laws, legislation and urban management, exacerbates water scarcity, and increases costs of providing potable water.

Municipalities are urged to anticipate the imminent approval of the water pricing strategy, which introduces a waste discharge charge. This penalty underscores the need for municipalities to ensure that they comply with and enforce all legislation and by-laws governing urban and environmental management. This requires municipalities to prioritise effective and efficient service delivery, including sufficient investment in asset maintenance, expansion and renewal for solid waste management, wastewater treatment, as well as by-law enforcement to mitigate the continuous pollution of streams and rivers.

Collaboration among municipalities, sector departments, NGOs, citizens, and the private sector are essential for mobilising resources to prevent further deterioration and restoration of water resources. Such efforts need to only prevent pollution at source but also safeguard water quality for future generations, making the strategic investment in water resources a cornerstone of sustainability, economic growth and healthy environments.

6. Municipal Standard Chart of Accounts (*m*SCOA)

6.1. Go Live on Version 6.8 of the Chart

*m*SCOA version 6.8 will go live on 20 March 2024, whereafter municipalities will be able to upload their tabled budget (TABB) and tabled project files (PRTA) data strings for the 2024/25 MTREF on the GoMuni portal.

After going live on version 6.8 of the chart, all the reports available on the LGDRS will be aligned to *m*SCOA chart version 6.8. This includes the format of the Section 71 report for Q3 and Q4 of 2023/24.

The Municipal Budget and Reporting Regulations (MBRR) Schedules (A to F) and non-financial data string (A1S) was also aligned to version 6.8 of the chart. A **protected** version of the MBRR Schedules for version 6.8 of the chart and A1S is available on the on the MFMA Webpage on the link below:

http://mfma.treasury.gov.za/RegulationsandGazettes/Municipal%20Budget%20and%20Reporting%20Regulations/Pages/default.aspx

The reports on the Local Government and Reporting System (LGDRS) are populated from financial and non-financial data strings. Municipalities must use the linkages on GoMuni referred to above and not the formulas in the regulated Municipal Budget and Reporting (MBRR) Schedules when generating their A schedule from the financial system.

In terms of the *m*SCOA Regulations, municipalities must generate the regulated MBRR schedules that is tabled and adopted by Council directly from their financial ERP systems and not import or captured it on the system at a later stage. This is necessary to ensure that there is 'one version of the truth', namely the data in the financial ERP system is the same as the report tabled and adopted by Council and the information submitted to the National Treasury and other stakeholders.

6.2. *m*SCOA data strings credibility

Municipalities must verify the credibility and accuracy of the tabled budget (TABB) and project file (PRTA) data strings **prior and post** to uploading it to the National Treasury Local Government Database and Reporting System (LGDRS). These data strings will be the sole source used by National and Provincial Treasuries to analyse and determine if the municipality's budget is funded and the credibility is therefore of utmost importance.

Registered users from municipalities, provincial treasuries and National Treasury have full access to their data on the LGDRS and can draw the information to verify the accuracy of the figures for their respective municipalities or province (in the case of provincial treasuries). The LGDRS reports can be accessed by registered users on the following link:

https://lg.treasury.gov.za/ibi_apps/signin

From 2025/26, the National Treasury will open the access to all reports available on the LGDRS to the public. Municipalities should make a concerted effort to resolve their *m*SCOA data strings credibility issues as soon as possible to avoid facing the consequences of financial misconduct in terms of Section 171(1)(d) of the MFMA.

The LGDRS also provides information on municipal budgets and performance to the public through the Municipal Money portal. The information on the Municipal Money portal is sourced from the Consolidated Section 71 Reports published quarterly by the National Treasury. The Municipal Money portal is part of South Africa's Open Government Partnership (OGP) 5th National Action Plan to improve transparency and public participation in government processes and a link to the Municipal Money portal is available on the OGP website (76 countries and 104 municipalities are members).

6.3. Regulating the minimum business processes and system specifications for *m*SCOA

The National Treasury commenced with the work to regulate the minimum business processes and system specifications for *m*SCOA towards the end of 2025/26. The following working groups will be established to ensure that relevant stakeholders are consulted during the review processes:

a. **Corporate governance** including internal and external audit, oversight committees, performance management, IT system requirements and management, municipal websites, document management, reporting mechanisms;
b. **Municipal budgeting, planning and financial modelling** including IDP, Budgets Management, Revenue, Human Resources (HR) /Payroll, Assets;
c. **Financial accounting** including general ledger, accounts receivables and payables, financial reporting, AFS reporting, insurance management, consolidation reporting;
d. **Costing and reporting** including cost planning and cost management and reporting;
e. **Project accounting** including project creation and planning, project management and reporting, contract management;
f. **Treasury and cash management** including cash management and reporting, grant management and reporting, investment management and reserves, borrowings management, provisions and contingent liabilities;
g. **Supply chain management** including supply chain management and inventory;
h. **Full asset life cycle management** including maintenance management and asset management;
i. **Real estate management** including property register and rental management and general processes;
j. **Human resource and payroll management** including human resources, time management, payroll management and reporting;
k. **Revenue management**, customer care, credit control and debt collection including revenue management and billing, credit control, customer management, debt collection, indigent management;
l. **Valuation roll management**; and
m. **Land use building control** including land use and building control.

Municipalities are urged to ensure that the officials that participate in the working groups have the technical knowledge and experience to participate meaningfully in these forums. Integrated Consultative Forums will also be held quarterly to keep **all** stakeholders informed and provide them with an opportunity to provide inputs on the business processes and system specification that will be regulated. A dedicated email address will be created for comment and inputs relating to the review processes underpinning these Regulations.

7. Submitting documents to the GoMuni Upload Portal

7.1. Submissions to the National Treasury

Municipalities are reminded to submit documents and queries to the correct portals/ mailboxes. These portals/ mailboxes are:

- **https://lg.treasury.gov.za/ibi_apps/welcome** (GoMuni Upload Portal) – All documents required in terms of legislation by approved registered users, including: • *m*SCOA Data Strings; • Budget-related, in-year and year-end documents and schedules (A, B and C); and • Revenue and MFRS Documents (as per MFMA Circular No. 126);

- **lgdataqueries@treasury.gov.za** – Database related and submission queries; and

- **lgdocuments@treasury.gov.za** – Only Provincial Treasuries may send contact details to lgdocuments@treasury.gov.za.

Any document/ queries that are submitted to the incorrect portal/ mailbox will not be processed and the submission status report will continue to reflect the documents as outstanding.

7.2. Updating of contact details on GoMuni

From 1 April 2024, municipalities (registered users) will be able to make changes/ additions to their own contact details directly on the LGDRS. To municipalities and their respective provincial treasury must select and update the relevant details on GoMuni under Database/Contacts/Reporting/Contact information on the following link:

https://lg.treasury.gov.za/ibi_apps/signin

Municipalities must ensure that their contact details on GoMuni are updated as soon as changes occur.

7.3. Submission of additional reports

From 14 March 2024, municipalities whose debt relief applications were approved will be required to submit reports to the GoMuni Upload portal as indicated in MFMA Circular No 124 dated 31 March 2024. The list of the required debt relief reports is attached as **Annexure A.**

7.4. Procurement spend reporting

In order for government to fulfil its social responsibility to channel procurement spending towards certain designated groups and to unlock economies of scale in government procurement expenditure, a single standardised view needs to be created into the

procurement spend information across all spheres of government on a transactional level for spend and trend analysis purposes.

The OCPO designed and built a Data Warehouse that serves as common repository for procurement related data with the necessary capabilities to produce standardised information in a dashboard format via various Business Intelligence tools. Currently procurement spend data of all National and Provincial departments from 2017 to date is hosted and analysed in the Data Warehouse.

From 1 March 2024, municipalities must on monthly basis report all goods and services related payments at a transactional level monthly. Towards this end, municipalities must complete and submit the template attached as **Annexure E** and submit it to the GoMuni Upload portal under the folder Documents/ Other. These reports are due by the 15th of the month that follows the reporting month. The first report is therefore due on 15 April 2024. This information is only required for municipalities and not for municipal entities.

A Data Upload Tool is also available that allows municipalities to capture their spending data manually or extract the relevant information from the municipality's payment system automatically. Information captured on the Data Upload Tool will be submitted directly into the OCPOs Data Warehouse once the various online input validations to ensure the accuracy and completeness of the data has been passed. To access the tool, an email request must be sent to **ocpodatarequest@treasury.gov.za** to obtain a User ID and Password that is institution specific. Training on the use of the OCPO Data Upload Tool as well as technical integration information will be provided after the institution has received a User ID and Password.

The submission status of the OCPO Spend Report will be included on the status report of document submissions available on the LGDRS. Municipalities that opt to use the Data Upload Tool instead of submitting the excel template to GoMuni must submit a 'not applicable form' to the GoMuni Upload portal for their non-submission is not classified as outstanding.

8. The Municipal Budget and Reporting Regulations

8.1 Assistance with the compilation of budgets

If municipalities require advice with the compilation of their respective budgets, specifically the budget documents or **Schedule A**, they should direct their enquiries to their respective provincial treasuries or to the following National Treasury officials:

Province	Responsible NT officials	Tel. No.	Email
Eastern Cape	Matjatji Mashoeshoe	012-315 5553	Matjatji.Mashoeshoe@treasury.gov.za
	Pitso Zwane	012-315 5171	Pitso.Zwane@Treasury.gov.za
Buffalo City	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
Free State	Sifiso Mabaso	012-315 5952	Sifiso.mabaso@treasury.gov.za
	Cethekile Moshane	012-315 5079	Cethekile.moshane@treasury.gov.za
Gauteng	Matjatji Mashoeshoe	012-315 5553	Matjatji.Mashoeshoe@treasury.gov.za
	Pitso Zwane	012-315 5171	Pitso.Zwane@Treasury.gov.za
	Oreal Tshidino		Oreal.Tshidino@Treasury.gov.za
City of Tshwane and City of Johannesburg	Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za
	Makgabo Mabotja	012-315 5156	Makgabo.Mabotja@treasury.gov.za
	Enock Ndlovu	012-315 5385	Enock.Ndlovu@treasury.gov.za
City of Ekurhuleni	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za
	Lunathi Dumani		Lunathi.dumani@treasury.gov.za
KwaZulu-Natal	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za
Msunduzi	Lunathi Dumani	012-315 5866	Lunathi.dumani@treasury.gov.za
eThekwini	Sifiso Mabaso	012-315 5952	Sifiso.mabaso@treasury.gov.za
uMhlathuze	Kevin Bell	012-315 5725	Kevin.bell@treasury.gov.za
Limpopo	Sifiso Mabaso	012-315 5952	Sifiso.Mabaso@treasury.gov.za
	Jabulile Ngwenya		Jabulile.ngwenya@treasury.gov.za
Mpumalanga	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
	Sibusisiwe Mchani	012-315 5539	Sibusisiwe.Mchani@treasury.gov.za
Northern Cape	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
	Sibusisiwe Mchani	012-315 5539	Sibusisiwe.Mchani@treasury.gov.za
North West	Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za
	Makgabo Mabotja	012-315 5156	Makgabo.Mabotja@treasury.gov.za
Western Cape	Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za
	Enock Ndlovu	012-315 5385	Enock.Ndlovu@treasury.gov.za
Cape Town	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za
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08 March 2024

ANNEXURE A – LIST OF REQUIRED REPORTS TO BE SUBMITTED TO NATIONAL TREASURY FOR DEBT RELIEF PROGRAMME (TEMPLATE)

ANNEXURE B – MUNICIPAL CERTIFICATE OF COMPLIANCE FOR DEBT RELIEF PROGRAMME (TEMPLATE)

ANNEXURE C – MUNICIPAL DEBT RELIEF – MONTHLY REPORTING – INDIGENT HOUSEHOLDS INFORMATION (TEMPLATE)

ANNEXURE D – MUNICIPAL DEBT RELIEF – MONTHLY REVENUE COLLECTION REPORTING (TEMPLATE)

ANNEXURE D – PROCUREMENT SPENT REPORTING (TEMPLATE)

NATIONAL TREASURY

MFMA Circular No. 126

Municipal Finance Management Act No. 56 of 2003

Municipal Budget Circular for the 2024/25 MTREF

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Introduction

This budget circular provides guidance to municipalities with their compilation of the 2024/25 Medium Term Revenue and Expenditure Framework (MTREF). It is linked to the Municipal Budget and Reporting Regulations (MBRR) and the Municipal Standard Chart of Accounts (*m*SCOA) and strives to support municipalities' budget preparation processes so that the minimum requirements are achieved.

Among the objectives of this budget circular is to demonstrate how municipalities should undertake annual budget preparation in accordance with the budget and financial management reform agenda by focussing on key "game changers". These game-changers include ensuring that municipal budgets are funded, revenue management is optimised, assets are managed efficiently, supply chain management processes are adhered to, *m*SCOA is implemented correctly and that audit findings are addressed.

Municipalities are reminded to refer to the annual budget circulars of the previous years for guidance in areas of the budget preparation that is not covered in this circular.

1. The South African economy and inflation targets

The National Treasury forecasts real GDP growth of 0.8 per cent in 2023, compared with 0.9 per cent projected in the 2023 Budget Review. Growth is projected to average 1.4 per cent from 2024 to 2026. Relative to the 2023 Budget, the weaker projection for 2023 mainly reflects lower household consumption expenditure due to higher inflation and interest rates, and lower net exports. Power cuts are expected to continue for the remainder of this year and to gradually ease in 2024. Faster, determined implementation of energy and logistics reforms remains critical to boosting economic growth.

In the context of weaker global growth and risks to the domestic outlook, government is working to position the economy for sustained growth and resilience to shocks. A combination of a stable macroeconomic framework, the rapid implementation of economic and structural reforms, and improvements in state capability remains central to achieving higher growth, employment, and competitiveness.

Employment growth continues to lag South Africa's post-COVID-19 economic recovery, with 74 000 fewer people in employment in the second quarter of 2023 than in the fourth quarter of 2019. Improving employment growth sustainably over the long term requires faster GDP growth and improved education and skills development.

Headline inflation is expected to decelerate as the energy and food price shocks associated with global supply chain disruptions and the war in Ukraine dissipate. Headline consumer prices are expected to fall from an expected 6 per cent in 2023 to 4.9 per cent in 2024. Fuel prices have fallen since June 2023, largely reflecting base effects. Food price inflation, which peaked at 14.4 per cent in March 2023, slowed to 8.2 per cent by August 2023. However, the pace of deceleration has been slow relative to global food prices. This can be attributed to a weaker rand exchange rate and elevated production costs. Core inflation has remained near 5 per cent for most of 2023 due mainly to higher insurance and vehicle price inflation. Headline inflation is projected to return towards the mid-point of the 3 to 6 per cent target range in 2025.

Household consumption expenditure is expected to slow from 2.5 per cent in 2022 to 0.8 per cent in 2023 due to the cumulative effect of interest rate increases, elevated inflation and falling real disposable income, and generally weak consumer confidence. Growth in credit

extended to households continues to decelerate for both secured and unsecured credit. National Credit Regulator data shows that in the first quarter of 2023, banks rejected 70 per cent of credit applications – the highest rate on record – reflecting concerns over households' ability to repay loans. Household consumption expenditure is expected to average 1.6 per cent from 2024 to 2026.

The following macro-economic forecasts must be considered when preparing the 2024/25 MTREF municipal budgets.

Table 1: Macroeconomic performance and projections, 2022 - 2027

Fiscal year	2022/23	2023/24	2024/25	2025/26	2026/27
	Actual	Estimate	Forecast		
CPI Inflation	6.9%	6.0%	4.9%	4.6%	4.5%

Source: Medium Term Budget Policy Statement 2023.

Note: the fiscal year referred to is the national fiscal year (April to March) which is more closely aligned to the municipal fiscal year (July to June) than the calendar year inflation.

The above economic challenges will place pressure on households' ability to pay municipal accounts and Eskom power cuts affect sustainability of small and large businesses. Both these factors have placed pressure on municipal own revenues.

It is therefore noted that variations in regional specifics are possible, however, any variation of assumptions must be explicitly set out and well explained in the budget narratives, in the absence of which the Treasuries will refer the budget back to council for alignment to the macroeconomic performance projections.

2. Key focus areas for the 2024/25 budget process

2.1 Local government conditional grants allocations

Over the 2024 MTEF, the local government equitable share and conditional grants will be reduced by a total of R12.8 billion, made up of R9.6 billion in the local government equitable share and R3.2 billion in direct conditional grants. The general fuel levy sharing with municipalities will be reduced by R5.1 billion. These reductions form part of the government's efforts to drive fiscal consolidation. The implication of these changes will be outlined in more detail in the 2024 Budget Review.

Notable changes to the conditional grants system

While the review of the conditional grants system is on-going and reforms envisaged to be implemented from 2025/26, changes will be considered for the *urban settlements development grant*; *integrated urban development grant*; and *the municipal infrastructure grant* to make better use of regulatory frameworks and improve the water business of urban municipalities from 2024/25.

We kindly advise municipalities to utilise the indicative numbers that were presented in the 2023 Division of Revenue Act when developing their 2024/25 MTREF calculations. It is crucial to also make considerations to the proposed reductions to baselines that were presented in the 2023 MTBPS, as they may have a significant impact. We recommend this be prioritised in all budgetary planning for the upcoming fiscal year. In terms of the outer year allocations (2026/27 financial year), it is proposed that municipalities conservatively limit funding allocations to the indicative numbers as presented in the 2023 Division of Revenue Act for 2024/25. The Division of Revenue Bill, 2023, which includes the annexures outlining allocations to each municipality is available at:
http://www.treasury.gov.za/documents/national%20budget/2023/default.aspx

Division Of Revenue Amendment Bill, 2023 (DoRAB)

Declared underspending in the local government equitable share – In January 2023, the National Energy Regulator of South Africa (NERSA) approved a bulk electricity tariff increase of 18.7 per cent for the 2023/24 financial year. The subsidy for free basic electricity in 2023/24 was calculated to include an additional 2 per cent in anticipation of higher municipal tariff increases than that published in January, due to the difference in the financial years of Eskom customers and municipalities. A further R1.4 billion was left unallocated in the local government equitable share to enable additional funding for municipalities should the final municipal tariff increase that was expected to be published between March and June 2023, exceed the 20.7 per cent increase provided for. In June 2023, NERSA approved a municipal tariff increase of 15.1 per cent. The unallocated amount of R1.4 billion in the local government equitable share is therefore surrendered as declared under-expenditure.

Fiscal consolidation reductions – There is a total downward adjustment of R3.4 billion to direct municipal conditional grants. This is made up of reductions of R9 million from the *infrastructure skills development grant*; R58 million from the *programme and project preparation support grant*; R32 million from the *expanded public works programme integrated grant for municipalities*; R1.2 billion from the *municipal infrastructure grant*; R306 million from the informal settlements upgrading partnership grant for municipalities; R553 million from the *urban settlements development grant*; R180 million from the *integrated national electrification programme grant for municipalities*; R40 million from the *neighbourhood development partnership grant;* R600 million from the *public transport network grant*; R237 million from the *regional bulk infrastructure grant*; and R244 million from the *water services infrastructure grant.*

Funds for post disaster repair and recovery – An amount of R1.2 billion is added to the *municipal disaster recovery grant* to fund the reconstruction and rehabilitation of municipal infrastructure damaged by the floods that occurred between February and March 2023.

Top-up of the municipal disaster response grant – Due to the floods that occurred between February and March 2023, the *municipal disaster response grant* was depleted by June 2023. R372 million is added to this grant to enable immediate response by municipalities in the event that a disaster occurs in the remaining months of the 2023/24 financial year.

Conversion of municipal infrastructure grant allocations – R10 million from uThukela Local Municipality's allocation is converted to an indirect allocation for implementation of the Ekuvukeni Water Supply Project by the Department of Cooperative Governance on the municipality's behalf. The project entails the replacement of an asbestos rising main from the Oliphanskop water treatment works. Similarly, R20 million from Emfuleni Local Municipality's allocation is converted to an indirect allocation to address the outfall of sewer in Evaton and Sebokeng.

Conversion of neighbourhood development partnership grant allocations – R88 million in the neighbourhood development partnership grant is converted from the direct to the indirect component of the grant. This is to expedite project implementation in municipalities that are experiencing administrative and financial challenges.

Reduction in the integrated national electrification programme (Eskom) grant – As part of the fiscal consolidation reductions, the integrated national electrification programme (Eskom) grant is reduced by R250 million.

Reprioritisation from the integrated national electrification (Eskom) grant – An amount of R53 million is reprioritised from the integrated national electrification (Eskom) grant to the vote

of the national Department of Mineral Resources and Energy to fund the rehabilitation of derelict and ownerless mines.

Shift of funds from the regional bulk infrastructure grant to the water services infrastructure grant – R309 million has been shifted from the indirect component of the regional bulk infrastructure grant to the indirect component of the water services infrastructure grant. This is to enable the Department of Water and Sanitation to manage contractual obligations, budget pressures, accruals and payables for projects in several municipalities.

Changes to the municipal disaster recovery grant framework – The framework of the municipal disaster recovery grant is amended to ring-fence the additional funds for the repair and reconstruction of municipal infrastructure damaged by the floods that occurred between February and March 2023.

Correction of an error in the indirect allocations of the regional bulk infrastructure grant – An amount of R20 million for the Kirkwood Water project that was erroneously allocated to Dr Beyers Naude Local Municipality is corrected to an allocation to Sundays River Valley Local Municipality.

Amendment to the framework of the *municipal disaster recover grant* – Parliament has approved that the National Treasury amend the framework of the *municipal disaster recover grant* to ring-fence and conditionalize the fund added for the repair and recovery of infrastructure damaged by the floods that occurred in February and March 2023.

Correction of an error in the indirect allocations of the regional bulk infrastructure grant – Parliament has approved that the National Treasury correct an oversight in the indirect allocations of the *regional bulk infrastructure grant*. An amount of R20 million for the Kirkwood Water project that was erroneously allocated to Dr Beyers Naude Local Municipality is corrected to an allocation to Sundays River Valley Local Municipality.

2.2 Publication of allocations from the municipal disaster response grant and changes from the stopping and reallocation process

National Treasury has through Government Gazette No. 49584 dated 30 October 2023 published in terms of the Division of Revenue Act, 2023, (Act No. 5 of 2023) (DoRA), and provided information regarding the disaster allocations and the conversion of disaster grants to municipalities in the 2023/24 financial year. The Gazette further provided for the stopping and reallocation of funds to municipalities and reallocated to their districts.

Allocation of disaster response funding

Transfers in terms of section 27 of the 2022 DoRA

Section 27 of the 2022 DoRA provides:

"(1) Despite the Division of Revenue Act for the 2023/24 financial year not having commenced on 1 April 2023, the National Treasury may determine that an amount, not exceeding 45 per cent of the total amount of each —
(a) equitable share in terms of section 4(1), be transferred to the relevant province;
(b) equitable share in terms of section 5(1), be transferred to the relevant municipality;
(c) allocation made in terms of section 7(1) or 8(1), as the case may be, be transferred to the relevant province or municipality.

(2) An amount transferred in terms of subsection (1)(c) is, with the necessary changes, subject to the applicable framework for the 2022/23 financial year and the other requirements of this Act, as if it is an amount of an allocation for the 2022/23 financial year."

Using this section of the DoRA, immediate relief funds were transferred to municipalities from the 2023/24 Municipal Disaster Response Grant (MDRG) baseline in June 2023 (before the start of the 2023/24 municipal financial year). Section 27(2) requires that these funds be subject to the 2022/23 MDRG framework and the DoRA as if these were allocations for the 2022/23 financial year. The implications of this:

MDRG condition 1: Funds from this grant must be utilised within six calendar months following the date of the transfer of the funds to the municipality

By approving the release of these funds in June 2023, National Treasury implicitly approved the roll-over of these funds to the 2023/24 financial year. Therefore, the immediate relief funds transferred to municipalities on 15 June 2023 must be spent by 15 December 2023.

In terms of section 25(3)(d) of the Division of Revenue Act, 2023 (Act No. 5 of 2023 – herein referred to as "2023 DoRA"), which is now applicable to the immediate relief funds, the National Treasury may approve that, funds allocated in Schedule 7 be used at any time. In terms of section 25(3)(e) of the 2023 DoRA, funds approved in terms of paragraph (d) must be included in either the provincial adjustments appropriation legislation, municipal adjustments budgets or other appropriate legislation.

Expenditure need not wait for the passing of such adjustments budget as this is emergency spending or unforeseen and unavoidable expenditure, which is provided for in section 29 of the Municipal Finance Management Act, 2003 ("MFMA").

Municipalities must ensure that the disaster funding and expenditure are ring fenced (isolated) and classified correctly in terms of the *m*SCOA when budgeting and transacting, as per the guidance provided in *m*SCOA Circular No. 14 dated 16 May 2022.

3. Revenue Management

The weak economic growth continues to impact municipal finances and as communicated in MFMA Circular No. 89 this has strained consumers' ability to pay for services. Coupled with this conundrum is the marginal growth in national transfers as compared to the past. These two critical factors necessitate municipalities to function optimally suggesting that municipal operations, processes and procedures must be efficient. Inefficiencies in this space are guaranteed to manifest on municipal finances. Although some municipalities have managed these challenges well, others have fallen into financial distress and face liquidity challenges. Subsequently, municipalities are unable to meet their payment obligations to Eskom, water boards and other creditors. Therefore, municipalities must maximise their revenue generating potential and collect what is due to them and concurrently, eliminate wasteful and non-core spending. Municipal budgets will be scrutinised to ensure that municipalities adequately provide for their core mandate and to service their debt obligations. Municipalities must ensure that expenditure is limited to the maximum revenue collected and not spend on money that they do not have.

National Treasury encourages municipalities to maintain tariff increases at levels that reflect an appropriate balance between the affordability to poorer households and other customers while ensuring the financial sustainability of the municipality. The Consumer Price Index (CPI) inflation is forecasted to be within the the 4 to 6 per cent target band; therefore, municipalities are required to justify all increases in excess of the projected inflation target for 2024/25 in

their budget narratives and pay careful attention to the differential incidence of tariff increases across all consumer groups. In addition, municipalities should include details of their revenue growth assumptions for the different service charges in the budget narrative.

3.1 Maximizing the revenue generation of the municipal revenue base

Property Rates

Reference is made to MFMA Circulars No. 93, paragraph 3, 98 paragraph 4.1 and 123 paragraph 5.1. The emphasis in the above mentioned MFMA Circulars is to ensure that municipalities are using their entire revenue base as the basis for the revenue budget projections. The status quo remains. It is essential that municipalities reconcile their most recent consolidated valuation roll data to that of the current billing system data to ensure that revenue anticipated from property rates is realistic. The municipalities should implement a data management strategy and develop internal capacity to perform these reconciliations and investigations to improve completeness of billing.

Requirements of a billing report

The Billing report must at a minimum provide the following per each property:

- Market value;
- Property category;
- Amount billed;
- Unique property identifier (linked to the Valuation Roll);
- Property owner;
- Rebate value;
- Exemption value; and
- Reduction value.

Although the format of the billing reports will vary across municipalities, the billing report will always have the above-mentioned specifics for any municipality regardless of the financial system used as they all use the valuation roll as the basis to update the municipal financial system. Municipalities are advised to engage their service providers in ensuring that there is a standardized billing report that considers the minimum billing report requirements.

Part A and Part B Register

Reference is made to the Municipal Property Rates Act – section 23 of the MPRA reads as follows:

1. A municipality must draw up and maintain a register in respect of properties situated within that municipality, consisting of a Part A and a Part B;
2. Part A of the register consists of the current valuation roll of the municipality, including any supplementary valuation rolls of the municipality prepared in terms of section 78;
3. Part B of the register must specify which properties on the valuation roll or any supplementary valuation rolls are subject to – (a) an exemption from the rate in terms of section 15; (b) a rebate on or a reduction in the rate in terms of section 15; (c) a phasing-in of the rate in terms of section 21; or (d) an exclusion referred to in section 17 (1) (a), (e), (g), (h) and (i); and
4. The register must be open for inspection by the public during office hours. If the municipality has an official website or another website available to it, the register must be displayed on that website. (5) A municipality must at regular intervals, but at least annually, update Part B of the register. Part A of the register must be updated in accordance with the provisions of this Act relating to the updating and supplementing of valuation rolls.

Based on the cited section, municipalities are expected to comply with the provisions of section 23 of the MPRA to ensure that the latest information is used in the reconciliation process. All revenue foregone as supported by municipal policies due to municipal reductions rebates and exemptions must be accounted for in the Part B register and all subsequent supplementary rolls performed are accounted for using a Part A register.

Furthermore, municipalities are also advised and expected to comply with section 8(1) of the MPRA in terms of the billing methodology that should be specified within their policies to ensure that the correct categories (based on the selection made by the municipality) are used in the reconciliation process. A further test would be to reconcile this information with the Deeds Office registry.

In accordance with the MFMA Circular No. 93, municipalities are once more requested to submit their reconciliation of the Valuation roll/ Part A register to the billing system to the National Treasury on a quarterly basis by no later than the 10th working day after the end of the quarter. A detailed action plan must accompany the reconciliation where variances are noted.

The information must be uploaded by the municipality's approved registered user(s) using the GoMuni Upload Portal at: https://lg.treasury.gov.za/ibi_apps/signin.

3.2 Setting the Cost reflective tariffs

Municipalities must ensure that the capital repayment of loans are included in the cost when determining the tariff. In addition, they must ensure that the consumption charges for services are only based on consumption and all other variable costs. Therefore, fixed costs such as salary and wages, etc. should be covered by a fixed charge.

During the budgeting process, provision must be made for revenue to be generated by the tariffs levied for services to address the maintenance of infrastructure. New infrastructure developments in a municipal area of jurisdiction should be obliged to consider and incorporate energy efficiency sources of energy available such as solar or wind to respond to the ongoing global energy crisis.

3.3 Consumer Deposits and securities

Credit control policies should be reviewed and amended to include the raising of consumer deposits, the authority to raise deposits should be deleted where it is still in the Electricity and Water by-laws, this should be included in the credit control and debt collection by-laws. Deposits should be equal or more than two months bulk accounts from water services authorities and Eskom.

3.4 Contracts with customers

All municipalities should ensure that their service agreements with customers address the following matters:

- Requirements of POPIA;
- Digital and Physical Domiciluim for the delivery of notices;
- Acceptance of liability in the case of proven tampering of services;
- Acceptance of Magistrates Court Jurisdiction if in arrears and legal action has been taken;
- Acceptance to adhere to Municipal policies and by-laws;

- Acceptance and approval to be handed over to third party if in arrears inclusive of credit bureau;
- Acceptance to give access to meter readers to read meters;
- Municipality accept to render promptly bills; and
- Municipality accept to limit the estimation of consumption on meters.

3.5 Indigent Management

It is critical to progressively manage the restriction of free basic services to national policy limits. Therefore, free basic services to indigent households must be restricted. Where any unlimited supply or supply above national policy limits is provided, the budget narrative must explicitly articulate how this is funded also in a context of facilitating adequate asset management and adequate provision for related debt impairment and ability to maintain payment of Eskom, bulk water and other creditors.

Establishing and maintaining credible indigent register – It is important that the municipalities undertake the following actions to conduct quality control and monitor the indigents:

- Check accuracy and identify any overstatement of the indigent debtor which will enable municipalities to confirm the accuracy of the reported number of indigent debtors;
- Proactively identify indigent citizens and accelerate the registration process through data-driven indigency status verification, as a precursor to tabling applications to Council for approval;
- Verify the status of indigents on the current indigent register thereby reducing the risk of citizens benefiting from the indigent subsidy when they do not qualify for it anymore;
- Create a verifiable indigent register which reduces performance audit risk through the provision of monthly controls and credible, third party, data-driven evidence to support the validity of households registered as indigent;
- Utilise the insight provided regarding indigents to possibly make any necessary amendments to current Indigent Policy; and
- Municipalities are advised to work closely with their respective DCoG (also provincially) to simplify its indigent management registration processes – even considering qualifying criteria that can be independently checked without requiring a hefty administration burden on indigent households that are already financially constrained, including facilitating such on-site close to where indigents may reside. It is noted that the municipality needs to report on all indigent households for water and energy within its demarcation also in the Eskom supplied areas since the LGES: Free basis services (FBS) allocation is targeted at the demarcation as a whole. The municipality must therefore focus in its 2024/25 MTREF Schedule A submission to report on ALL indigent households (also in Eskom supplied areas).

3.6 Voluntary restriction of notified maximum demand (NMD)

Municipalities are advised that Eskom agreed with NT that once a municipality in principle agreed to a Notified Maximum Demand (NMD) restriction with NT, Eskom will within 30 days of NT request advise on its ability to restrict the NMD at bulk supply points in that municipality. Eskom will restrict the NMD or not charge any NMD exceedance charges and penalties to the municipality until 30 June 2027 or earlier as may be agreed between NT and the municipality. Should any municipality with the electricity function not be able to maintain its Eskom bulk account, it is strongly urged to make an application to the National Treasury for such a

voluntary restriction of its NMD by Eskom. The application must include a council resolution to the effect that council approves and agrees to such a voluntary restriction and the effective date thereof. National Treasury will then make an application to Eskom for this purpose.

3.7 Pro-actively managing collection of municipal revenue in Eskom supplied areas

NT notes that in the context of the Electricity Regulation Act, 2006 (ERA) existing section 21(5) prohibiting Eskom to cut supply in their areas to assist municipalities to collect on rates, water, wastewater and refuse removal – municipalities have no other tool but the restriction of water to collect in Eskom supply areas. Until ERA is amended it is critical that municipalities update their By-laws and policies to facilitate and legally allow the restriction of water as part of proper credit control for municipal revenue collection in Eskom supplied areas. The process before the supply of water is restricted/ limited, must honour the water supply rights of the indigent as well as the administrative processes and procedures, as contained in the municipal by-laws and policies read with section 4(3)(a) of the Water Services Act.

3.8 Maximising the revenue generation of the municipal revenue base Revenue on Property rates

(This section should be read in addition to the information provided on MFMA Circular No. 123 and previous circulars pertaining to this matter).

It is important that municipalities who are performing a general valuation (GV) to implement a new valuation roll on 1 July 2024. Furthermore, it must as a best practice compare the current consolidated roll to the new valuation roll. This can identify any anomalies and errors of category of property and market values for review and investigation and the option of lodging an objection by the municipality, where applicable. This process should also identify outliers and shifts in market values by category and area so that tariffs on the new roll can be modelled and determined in an equitable manner to avoid rates shocks.

Municipalities should undertake this exercise as a routine practice during the budget process so that supplementary adjustments to the valuation roll are kept up to date. In order to ensure that the most updated information is used for the reconciliations, municipalities are reminded to adhere and comply with section 23(1) and section 23(2) of the MPRA and therefore use the Part A register as the basis for performing the reconciliations going forward.

3.9 Setting the Cost reflective tariffs

Municipalities must ensure that when tariffs are designed, the capital repayment of loans are also included in the cost to determine the tariff.

Municipalities must ensure that when tariffs are designed that consumption charges for services are only based on consumption and all other variable costs. Fixed costs e.g. salary and wages, etc. should be covered by a fixed charge. The municipality must ensure its budgeting process address the requirement to maintain its infrastructure. New developments in/ a municipality should mandatorily make provision for alternative energy such as solar or wind or any other energy option available.

3.10 Critical Notice Affecting STS Meters and the RT29 Transversal Tender for Smart Meters

As highlighted in MFMA Circulars No. 115 and 123 (dated 04 March 2022 and 03 March 2023 respectively) municipalities are once again alerted that there is still a pending business risk to the prepayment metering industry that requires urgency of action. The token identifiers (TID) used to identify each credit token will run out of available numbers in November 2024, at which point all STS meters will stop accepting credit tokens. The remedy is to enter a special set of key change tokens in order to reset the meter memory. Municipalities are advised that

the National Treasury, through the Office of the Chief Procurement Officer (OCPO), have issued a transversal contract for the provision of auditing, re-calibration and re-configuration services for standard transfer specification compliant prepayment meters that align to minimum and critical technical specifications for local government. In this respect the development of the transversal contract for smart prepaid meters as per NRS 049 (per latest approved version) is at an advanced stage.

Municipalities are cautioned against issuing their own tender to address the STS TID rollover and a smart solution for electricity and water meters as the RT29 tender should be available for municipalities to participate as early as January 2024 for participation.

3.11 Eskom Bulk Tariff increases

The National Energy Regulator of South Africa (NERSA) is responsible for the price determination of the bulk costs of electricity. In the municipal financial year 2023/24, bulk electricity costs increased significantly at 15.1 per cent, compared to 8.61 per cent in the 2022/23 municipal financial year. There has been no change to the second year of the Multi-Year Price Determination (MYPD 5), as such bulk electricity costs are to be calculated using an increase of 12.7 per cent as per MYPD-5 in the 2024/25 financial year.

Given the absence of an approved tariff increase for the outer year of the MTEF, the increase is projected to be 15.7 per cent in 2025/26. This is the average of the approved increases for the two years of the MYPD-5 period. Municipalities in arrears with Eskom should ensure that their payment arrangements are included in the 2024/25 MTREF budget.

3.12 Consumer Deposits and securities

Credit control policies should be reviewed and amended to include the raising of consumer deposits, the authority to raise deposits should be deleted where it is still in the Electricity and Water by-laws, this should be included in the credit control and debt collection by-laws. Deposits should be equal or more than two months bulk accounts from water services authorities and Eskom.

4. Funding choices and management issues

Given the current economic crisis the country faces, Municipalities are under pressure to generate revenue. The ability of customers to pay for services is declining and this means that less revenue will be collected. Municipalities are advised to consider all the advice provided in MFMA Circular No 123 and other previous circulars under this topic to ensure the adoption of surplus and funded budgets.

4.1 Employee related costs

The *Salary and Wage Collective Agreement* for the period 01 July 2021 to 30 June 2024 has come to an end and a new agreement is under consultation, which is anticipated to consider the current fiscal constraints faced by government. Therefore, in the absence of any information in this regard from the South African Local Government Bargaining Council (SALGBC), municipalities are advised to consider their financial sustainability when considering salary increases. It has been observed over the previous years that salary increases were above inflation and has posed challenges to most municipalities' sustainability. In addition, municipalities that could not afford such increases did not apply for exemption as provided by SALGBC.

Therefore, municipalities are urged to consider projecting salary and wage increases that would reflect their affordability given the current economic challenges. Municipalities that are

already not in a position to afford the current wage cost, would have to limit the increase in the 2024/25 MTREF and to exercise the option for exemption for any negotiated increase above the level of their affordability.

4.2 Remuneration of Councillors

Municipalities are advised to budget for the actual costs approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published annually between December and January by the Department of Cooperative Governance. It is anticipated that this salary determination will also take into account the fiscal constraints. Municipalities should also consider guidance provided above on salary increases for municipal officials during this process. Any overpayment to councilors contrary to the upper limits as published by the Minister of Cooperative Governance and Traditional Affairs will be irregular expenditure in terms of section 167 of the MFMA and must be recovered from the councilor(s) concerned.

5. FUNDING MUNICIPAL BUDGETS

5.1 Approval of deficit budgets

National/ Provincial Treasuries encourage municipalities to prepare a surplus budget to avoid placing the municipality's resources in financial difficulties. The adoption of a credible budget starts with the preparation of a surplus budget. With effect from 1 July 2024 all municipal Councils are advised not to approve a deficit budget, as such Mayors who table budgets to Council must be aware of the implications of a deficit budget.

Accounting Officers and their Chief Financial Officers are responsible for preparing budgets and accordingly are tasked with ensuring that the Mayor is guarded against submitting a deficit budget to Council for adoption. Failure thereof may result in Councils implementing section 171 of the MFMA to both the Accounting Officer and Chief Financial Officer.

5.2 Funded Budget

Subsequently, the National Treasury would like to re-emphasise that municipalities must not adopt an unfunded budget. The emphasis is on municipalities to comply with section 18 of the MFMA and ensure that they fund their MTREF budgets from realistically anticipated revenues to be collected. Municipalities are cautioned against assuming collection rates that are unrealistic and unattainable as this is a fundamental reason for municipalities not attaining their desired collection rates. Municipalities are encouraged to limit expenditure according to the anticipated revenue projections. Should their collection rate improve during the financial year, municipalities may bring back initial expenditure items omitted. Municipalities should note that the Office of the Auditor General will soon start auditing those municipalities that have tabled and adopted unfunded budgets over an extended period given that this practice is not only illegal but also compromise their financial sustainability.

5.3 Credible Funding Plans

Municipalities must adopt a credible funding plan in cases where the budget is unfunded (an unfunded budget is not encouraged). Where a funding plan lacks credibility, they will be required to correct the funding plan and ensure that it is credible. The credible funding plan must be immediately adopted by the Municipal Council and the changes to budget must be effected in the mid-year adjustments budget to ensure compliance with section 18 of the MFMA. The funding plan must show progressive improvement in the funding of the budget.

5.4 Budgeting for Debt Impairment Loss, Write Off of irrecoverable debt and Reversal of Impairment Loss

Assessment of the funding position of 2023/24 tabled and adopted municipal budgets revealed that a large number of municipalities incorrectly accounted for debt impairment and the write off of irrecoverable debt with the result that their budgets were assessed as unfunded. The two common mistakes made by most municipalities were:

- Provision for impairment losses was budgeted as Irrecoverable Debt Written Off on Table A4; and
- Provision to write off irrecoverable debt was budgeted for on Table A4 without any adjustment to the Accumulated Provision for Debt Impairment by way of a concomitant reversal of the impairment loss.

Any write off of irrecoverable debt previously impaired and accounted for as an impairment loss should be adjusted as a reversal of impairment loss when the write-off takes place. Failure to adjust the previous impairment loss by the reversal will impact negatively on the net receivables and therefore the funding of the budget. The receivables will be reduced by the amount of the debt written off whilst still providing for the impairment of the receivables already written off.

Municipalities should consider the following when budgeting for the annual Debt Impairment Loss, Write Off of Irrecoverable Debt and Reversal of Impairment Loss. The *m*SCOA chart includes data strings for:

- ***Impairment loss*** – contribution to the provision for annual non-payment based on the realistic collection rate for the municipality. Any increase in impairment is accounted for per debt type. This is treated as a loss in the Statement of Financial Performance;

- ***Reversal of Impairment loss*** – used to facilitate the reversal of overstated impairment losses. Any decrease in impairment is accounted for per debt type. This is treated as a gain in the Statement of Financial Performance. The reversal of impairment loss enables the reduction of debt impairment provision. Therefore, the data strings for impairment loss and reversal of impairment loss are aggregated to populate debt impairment on table A4; and

- ***Irrecoverable Debts Written Off*** – this is no longer written off against the Accumulated Provision for Debt Impairment but is expensed in the Statement of Financial Performance. Therefore, municipalities must record the reversal of impairment loss to reduce the Accumulated Provision for Debt Impairment with the irrecoverable Debts Written Off. The previous versions of the *m*SCOA chart provided for a single expenditure account for the recognition of any bad/ irrecoverable debt written off. However, in version 6.8 the *m*SCOA chart was expanded to include the write off of irrecoverable debt by debt type.

5.5 Burial of councillors using public funds

In terms of National Treasury's Budget Circulars No. 122 and 123 municipalities were urged to ensure that public funds are not used for burial of councillors. The issuance of this requirement in both circulars would have required in certain cases amendment of Council approved policies dealing with these matters.

Therefore, municipalities are reminded to ensure that any policies to this effect are rescinded as this matter will be referred to the Auditor General South Africa (AGSA) to verify during the 2023/24 audit if there have been no instances where public funds are utilised for burial of councillors. If such activities occurred in the municipality w.e.f. the 2023/24 financial year,

each Accounting Officer and Chief Financial Officer will be held responsible, and each Council can deal with such instances in terms of section 171 of the MFMA.

5.6 The use of mayoral discretionary accounts and any other council discretionary accounts

In the previous Budget Circulars municipalities were cautioned against the tendency of utilising Mayoral Discretionary accounts. The risk or danger herein is that public funds are availed/ allocated or given out to other bodies or institutions or individuals by the Mayors of a municipality outside the budget process.

These allocations are at times not known by the Council as they were not disclosed in the budget approved by Council, meaning that there was a lack of transparency during the budgeting processes. Municipalities are reminded that this practice of utilising "Mayoral Discretionary Accounts is not supported by the National Treasury. Therefore, if there are policies developed by municipalities allowing or promoting such activities, those policies must be rescinded when the Council approves the 2024/25 MTREF budget.

Any further use of public funds in that manner will be audited by the AGSA with effect from 1 July 2024 with an intention of ensuring that Accounting Officers/ Executive Mayors and Chief Financial Officers, that allow such practices to continue in their municipalities will be held personally responsible.

5.7 Development charges

Development charges are important components of a sustainable municipal infrastructure financing system, especially for cities and large urban municipalities, as they are used to finance land intensification. Despite their potential as an alternative option for financing infrastructure, municipalities have not fully used development charges due to uncertainty surrounding the regulatory frameworks. To address this uncertainty, amendments to the Municipal Fiscal Powers and Functions Act (2007) are proposed. The Municipal Fiscal Powers and Functions Amendment Bill proposes new, uniform regulations for levying development charges, so strengthening municipalities' revenue-raising framework. This will allow municipalities to mobilise own revenue resources to fund their infrastructure needs and support economic growth.

Once enacted, these amendments will create legal certainty for municipalities to levy development charges, regulate their applicability and create a more standardised, equitable, and sustainable framework for development charges. The Bill was approved by Cabinet for tabling in Parliament on 17 August 2022 and subsequently introduced in Parliament on 08 September 2022. The Bill is currently being processed in line with the Parliamentary processes. Once the Bill has been enacted, the amendments will take effect from the next municipal financial year (commencing 1 July) or on a date prescribed by the President.

The National Treasury will clearly articulate the budgeting and accounting requirements upon the completion of the Parliamentary processes.

6. Municipal Standard Chart of Accounts (*m*SCOA)

6.1 Release of Version 6.8 of the Chart

On an annual basis, the *m*SCOA chart is reviewed to address implementation challenges and correct chart related errors. Towards this end, Version 6.8 is released with this circular. Version 6.8 of the chart will be effective from 2024/25 and must be used to compile the 2024/25 MTREF. The linkages to chart version 6.8 can be downloaded from GoMuni on the following link under the *m*SCOA/ List *m*SCOA WIP account linkages menu option:

https://lg.treasury.gov.za/ibi_apps/signin

The reports on the Local Government and Reporting System (LGDRS) are populated from financial and non-financial data strings. Municipalities must use of the linkages on GoMuni referred to above and not the formulas in the regulated Municipal Budget and Reporting MBRR) Schedules when generating their data strings.

The Municipal Budget and Reporting Regulations (MBRR) Schedules (A to F) and non-financial data string (A1S) was also aligned to chart version 6.8. A protected version of the MBRR Schedules for version 6.8 of the chart and A1S is available on the MFMA Webpage on the link below:

http://mfma.treasury.gov.za/RegulationsandGazettes/Municipal%20Budget%20and%20Reporting%20Regulations/Pages/default.aspx

Municipalities must verify that the A1S data string does not contain spaces and special characters prior to submission to the GoMuni Upload portal as this will result in the data not pulling through on table A10 of the A1 system generated schedule.

All municipalities must prepare their 2024/25 MTREF budgets using the budget modules of their ERP systems, generate their financial and non-financial data string and produce the Schedule A1 directly from the ERP system. The manual preparation of these documents outside the ERP system is not allowed in terms of the *m*SCOA Regulations.

For the National Treasury to consider a new chart change in version 6.9 of the chart, the issue must be logged with all relevant detail, supporting documents and screenshots (where applicable) on the *m*SCOA Frequently Asked Question (FAQ) portal by 31 August 2024. The *m*SCOA FAQ portal can be accessed by all registered GoMuni users on the following link:

https://lg.treasury.gov.za/ibi_apps/signin

Importantly, when a FAQ is logged, it is considered by the FAQ committee after it has been investigated. If the FAQ members do not find grounds for a chart change, the FAQ will be closed with an explanation. If there is merit for a chart change in the next version of the chart, the matter is referred to the *m*SCOA Technical and Steering Committees for recommendation and approval. This process only concludes by the end of October annually. The FAQ process will therefore not provide quick responses to queries.

If a query pertains to GoMuni related issues (such as the **A**, **B** and **C** Schedules) and not a chart change, then an email with all relevant detail, supporting documents and screenshots must be send to lgdataqueries@treaury.gov.za.

Please note the following errata in MFMA Circular No.123 on page 5 in relation to property categories that were approved by the Minister of Cooperative Governance for Bitou and Drakenstein municipalities. It was **incorrectly** indicated that the approval was in accordance with section 8(2)(j) of the Municipal Property Rates Act (MPRA) as amended in 2014, and that municipalities may apply for categories other than the categories in 8(2)(a) to (i).

The paragraph is corrected as follows:

Kindly note that, in accordance with section **8(4)** of the Municipal Property Rates Act (MPRA) as amended in 2014, municipalities may apply to the Minister for the authorisation to sub-categorise the property categories in subsection (2). Towards this end the Minister of Cooperative Governance and Traditional Affairs approved the following categories:

- Sports Clubs and Fields for Bitou Municipality and

- Residential sectional title garages for Drakenstein Municipality.

6.2 Improving *m*SCOA data strings credibility

The credibility of the *m*SCOA data strings that have been submitted by municipalities to the GoMuni Upload portal has improved over the last financial year. However, the following areas of concern remain:

- Municipalities continue to **transact against line items without budgets** and as a result exceed the annual budget already in month 1 to 3 (quarter 1) of the new financial year;
- **Opening balances** for the previous year are **not transferred** in the first month (M01) of the current year, and all adjustments made during the preparation of the annual financial statements in periods 14 and 15 are not transferred through journals to the opening balances of the current year in the month of the current year that the adjustments are done;
- **Cash flow tables** (Tables A7, B7 and C7) are still **not populating correctly** and fully. This can be attributed to the fact that several municipalities still do not use balance sheet budgeting and movement accounting. Guidance on the use of balance sheet budgeting and movement accounting to populate tables A7, B7, and C7 correctly was provided in MFMA Budget Circular No. 107 (dated 04 December 2020) and *m*SCOA Circular No. 11 (dated 04 December 2020);
- Budget and transacting for **water inventory** is **not done correctly** in terms of the guidance given in MFMA Budget Circular No.115 (dated 04 March 2022) and MFMA Budget Circular No. 122 (dated 12 December 2022); and
- Some municipalities **do not budget and transact correctly** or completely **for irrecoverable debt written off and impairment loss** as well as the reversal of impairment loss of consumer debtors that have a significant impact on the funding of budgets.

National and provincial treasuries analyse the data strings of municipalities monthly to identify errors and communicate these findings to municipalities. Municipalities must use the feedback received to correct recurring errors in subsequent periods. Going forward, the National Treasury will not allow data string errors made in a previous month to be corrected in the next open period as this skew the monthly figures on the National Treasury Local Government Database and Reporting System (LGDRS). Municipalities must therefore **verify** the credibility and accuracy of the information in their financial system **prior** to submitting the *m*SCOA data strings to the LGDRS. The data on the LGDRS is used by various stakeholders such as the South African Reserve Bank (SARB), STATSSA, SARS, Department of Water Affairs (DWA), NERSA, DCoG, SALGA, AGSA, World Bank universities and the public.

6.3 *m*SCOA reporting on Value Added Tax (VAT)

In terms of the VAT Act, 1991 (Act No. 89 of 1991) and its amendments, municipalities must be VAT registered and must declare Output tax on the taxable supply of goods and services and claim Input tax credits on expenses incurred in the course or furtherance of the enterprise (the taxable supplies). The output tax is declared, and the input tax claimed by completing a VAT 201 return.

The guidance provided in *m*SCOA Circular No. 12 must be followed when reporting on VAT. It should be noted that the South African Revenue Services (SARS) will be using the data on the LGDRS submitted by municipalities to verify the VAT 201 return in 2024/25. It is therefore

crucial that municipalities report their VAT transaction correctly on their ERP systems and in their *m*SCOA data strings.

6.4 Use of function segment to achieve GRAP 18 segmental reporting

GRAP 18 is applicable to all entities on the accrual basis of accounting. The standard applies to separate (or individual) financial statements of an entity, as well as to consolidated financial statements of an economic entity. Municipalities control significant public resources and provide a wide variety of goods or services in different geographic areas with different socio-economic conditions. Consolidated financial statements provide an overview of assets, liabilities, revenues and costs etc. of an entity, but a greater level of aggregation is necessary to provide information which is relevant for accountability and decision-making purposes.

The objective of the disclosures is to enable users of the financial statements to evaluate the nature and financial effects of the activities in which it engages and the economic environment in which it operates. To achieve the objective, disclosures are required on two levels, namely:

- Specific segment disclosures
- Geographic disclosures

Detailed guidance on GRAP 18 reporting was provided by the National Treasury in the Accounting Guideline on GRAP 18 Segment Reporting (February 2020) which is available on the following link:

https://ag.treasury.gov.za/

The *m*SCOA function and region segments must be used to comply with the GRAP 18 reporting requirements.

The function segment records the major activities that generate the most economic benefits or service potential of the municipality. The implication will be that all income and expenditure transactions related to a specific trading service (function) must be budgeted for and transacted within that function. Therefore, where grants are allocated to trading services, the grant must be budgeted for and transacted in the Trading Services function. Municipalities must review their classification of the function segment as to whether the function is correctly identified as a core or non-core function.

The region segment identifies the lowest relevant geographical regional indicator of the intended contributor or beneficiaries that will contribute/ benefit directly from the given service or capital investment. Municipalities must ensure that they identify the lowest geographical regional indicator in the region segment when they budget, transact and report to provide data on the geographic disclosures required in GRAP 18.

Municipalities are also reminded to include the GPS Longitude for capital projects on supporting table SA36 on the A Schedule.

6.5 Period closure and reconciliation of General Ledger

Section 65 (2)(j) of the MFMA states that the accounting officer must take all reasonable steps to ensure that all financial accounts of the municipality are closed at the end of each month and reconciled with its records.

Annexure B of MFMA Circular No. 80 (08 March 2016) provides guidance on the minimum system requirements in this regard, namely that the ERP system must contain the functionality for:

- Period closures (i.e. budget process, month-end and year-end) and certification within the statutory reporting dates;
- Reconciliations and balancing of the sub-system and the General Ledger of the core ERP System with control accounts as a condition of all period closures;
- System generated transfer of opening balance to month 1 in the following year subsequent to the year-end closures period 12 as at 30 June (of the current year);
- Automated roll-over of the closing balance from month 12 into period 13 of the current financial year and month 01 of the new financial year; and
- Automated roll-over of the closing balance from period 13 to 14 and 15 of the current financial year and the corresponding month in the new financial year.

Guidance on the required period closures will be provided in *m*SCOA Circular No. 15 that will be issued in 2024.

6.6 *m*SCOA governance and implementation

Municipalities that have not yet achieved the required level of *m*SCOA implementation, must develop and implement a road map (action plan) to fast track the implementation of *m*SCOA. The focus areas that should be considered (at a minimum) when developing the road map are articulated in **Annexure A** attached to this circular.

6.7 Regulating the minimum business processes and system specifications for *m*SCOA

The National Treasury will regulate the minimum business processes and system specifications for *m*SCOA towards the end of 2025/26. This project will also include the following outputs:

- Review and update the set of minimum business processes and system specifications for *m*SCOA (currently articulated in MFMA Circular No. 80) to incorporate new legislative requirements that have been issued since the circular was published;
- Update and develop the standard operating procedures (SOPs) for *m*SCOA;
- Align the current ICT due diligence assessment for *m*SCOA to the new Regulations;
- Consultation with key stakeholders on draft regulations; and
- Training on the new Regulations to ensure that there is a fair understanding of the new regulation by stakeholders.

Further communication will be issued on the consultation processes and training in due course.

6.8 Training Initiatives

The National Treasury has introduced several training initiatives to capacitate municipalities, government departments, system vendors and other stakeholders on *m*SCOA. In 2024, these training initiatives will include:

- **Virtual Master classes:** This training is hosted by CIGFARO at no cost via zoom on a monthly basis and deals with technical and accounting aspects of the use of *m*SCOA chart;

- **Provincial training on *m*SCOA:** This is a new training initiative and will be hosted at a physical venue by CIGFARO at a cost (to cover expenses) and will include the fundamentals (part 1) and technical and accounting aspects (part 2) of *m*SCOA. Delegates will be required to pass a test on each part of the training to receive a certificate of completion;
- ***m*SCOA eLearning:** This self-paced web-based course hosted by the National School of Government (NSG) at no cost (until further notice) aims to equip learners with the fundamental of *m*SCOA. Municipal and government officials can register for the course at on the following link:

  https://www.thensg.gov.za/elearning

- **Annual CIGFARO/*m*SCOA workshop:** This annual workshop provides a platform to share lessons learnt, best practices, technical aspects of *m*SCOA implementation and planned new developments by the National Treasury.

The full training program for 2024 is available on the GoMuni/ Go Training portal) on the following link:

https://lg.treasury.gov.za/ibi_apps/portal

7. The Municipal Budget and Reporting Regulations

7.1 Assistance with the compilation of budgets

If municipalities require advice with the compilation of their respective budgets, specifically the budget documents or Schedule A, they should direct their enquiries to their respective provincial treasuries or to the following National Treasury officials:

Province	Responsible NT officials	Tel. No.	Email
Eastern Cape	Matjatji Mashoeshoe	012-315 5553	Matjatji.Mashoeshoe@treasury.gov.za
	Pitso Zwane	012-315 5171	Pitso.Zwane@Treasury.gov.za
Buffalo City	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
Free State	Sifiso Mabaso	012-315 5952	Sifiso.mabaso@treasury.gov.za
	Cethekile Moshane	012-315 5079	Cethekile.moshane@treasury.gov.za
Gauteng	Matjatji Mashoeshoe	012-315 5553	Matjatji.Mashoeshoe@treasury.gov.za
	Pitso Zwane	012-315 5171	Pitso.Zwane@Treasury.gov.za
	Oreal Tshidino		Oreal.Tshidino@Treasury.gov.za
City of Tshwane and City of Johannesburg	Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za
	Makgabo Mabotja	012-315 5156	Makgabo.Mabotja@treasury.gov.za
	Enock Ndlovu	012-315 5866	Enock.Ndlovu@treasury.gov.za
City of Ekurhuleni	Kgomotso Baloyi		Kgomotso.Baloyi@treasury.gov.za
KwaZulu-Natal	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za
	Kevin Bell	012-315 5725	Kevin.Bell@treasury.gov.za
eThekwini	Sifiso Mabaso	012-315 5952	Sifiso.mabaso@treasury.gov.za
Limpopo	Sifiso Mabaso	012-315 5952	Sifiso.Mabaso@treasury.gov.za
Mpumalanga	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
	Lesego Leqasa		Lesego.Leqasa@treasury.gov.za
Northern Cape	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
	Sibusisiwe Mchani	012-315 5539	Sibusisiwe.Mchani@treasury.gov.za
North West	Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za
	Makgabo Mabotja	012-315 5156	Makgabo.Mabotja@treasury.gov.za
Western Cape	Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za
	Enock Ndlovu	012-315 5385	Enock.Ndlovu@treasury.gov.za
Cape Town	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za
George	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
Technical issues on GoMuni Website	Data management		lgdataqueries@treasury.gov.za

8. Submitting budget documentation and A schedules for the 2024/25 MTREF

8.1 Time frames for submission

The LGDRS will be locked at 00:00 on the 10th working day of every month for the submission of data strings due, as required in terms of section 71 of the MFMA. Closed periods will not be opened to correct errors or to accommodate non-submission of data strings, regardless of whether a Schedule G application was done or not.

Municipalities must therefore verify the credibility and accuracy of the information in their financial system prior to closing the month on the ERP system and submitting the *m*SCOA data strings to the LGDRS.

Annexure A (attached) provides a list of the deadline dates for the submission of *m*SCOA data strings and documents to the GoMuni Upload portal in the 2024/25 MTREF. The GoMuni Upload portal can be accessed by registered users on the following link:

https://lg.treasury.gov.za/ibi_apps/signin

Since the 2020/21 MTREF, municipalities are no longer required to submit hard copies of all required documents including budget related, Annual Financial Statements and Annual Reports to National Treasury via post or courier services. PDF versions of documents must be submitted to the GoMuni Upload portal.

8.2 Updating of contact details on GoMuni

Municipalities must ensure that their contact details on GoMuni are updated as soon as changes occur. Often emails containing important information and deadlines do not reach the intended GoMuni users due to outdated users contact information.

To update the contact details, municipalities (registered users) must download the excel report from GoMuni under Database/Contacts/Reporting/Contact information on the following link:

https://lg.treasury.gov.za/ibi_apps/signin

Changes/ additions made must be forwarded to lgdocuments@treasury.gov.za.

8.3 Submission of monthly sign-off

From 2024/25, municipalities will be required to sign off on the *m*SCOA data strings submitted for section 71 and grant reporting monthly. Currently this is being done manually on a quarterly basis. These monthly sign-off certificates will be system generated from the LGDRS and must be uploaded monthly with the data string submission to the GoMuni Upload portal.

8.4 Training on GoMuni

The training schedule and GoMuni links for 2024 to assist those users that require new or refresher training on how to draw reports on the LGDRS, is available on the GoMuni/ Go Training portal on the following link:

https://lg.treasury.gov.za/ibi_apps/portal

Contact

national treasury
Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Post	Private Bag X115, Pretoria 0001
Phone	012 315 5009
Fax	012 395 6553
Website	http://www.treasury.gov.za/default.aspx

JH Hattingh
Chief Director: Local Government Budget Analysis
07 December 2023

Annexure A

The following focus areas should be considered (at a minimum) when developing the road map and the road map should detail action steps, assign responsibilities, and specify time frames to address the implementation gap:

a. **ICT Architecture,** which includes the hardware, servers, software, licences required to run the ERP management systems.

b. **Governance and Institutional Requirements** - which includes:

- A functioning *m*SCOA steering committee or equivalent structure to monitor and report on progress against the road map. This committee consist of the heads of all business units and meet regularly (at least quarterly).
- Regular reporting on *m*SCOA implementation to Management and Executive Committees and Council.
- Appointment of a *m*SCOA champion to drive the *m*SCOA implementation at the municipality.
- Appointment of a suitably qualified System Administrator.
- The development and adoption of the required IT policies and securities.
- Establishment of data back-up and disaster recovery procedures.

c. **System Functionality** - which includes:

- The ERP modules and 3rd party systems used. These must give effect to the minimum business processes and system requirements specified in MFMA Circular No. 80. Municipalities must budget adequately to procure the required functionality and upgrade to the mSCOA enabling version of the ERP.
- Seamless and full integration of data in the ERP system, including 3rd party systems used by the municipality and its entities. The ERP system vendor sets the requirements for the integration.

An ICT due diligence assessment must be conducted 6 months before the Service Level Agreements (SLA) with an existing system vendor comes to an end to determine if an ERP system changes or extension of the existing SLA is required. Municipalities must follow the due diligence processes set out in MFMA Budget Circulars No. 93, 98, 123 and *m*SCOA Circulars No. 5 and 6 prior to procuring a new ERP system. Guidance on procurement processes were also provided in MFMA Circular No. 107 (4 December 2020).

The ERP system represents the General Ledger. Any 3rd-party system with a direct impact on the General Ledger must integrate fully and seamlessly with the ERP system in terms of the mSCOA Regulations. This means that data contained in the 3rd party system must synchronise without any human or manual intervention integrate to the ERP system without human or manual intervention in real time or at least daily and drill down from the ERP system to the General Ledger of the 3rd party system must be possible.

d. **User Proficiency and Training**

- The relevant municipal officials and interns must be sufficiently capacitated on the

mSCOA chart, basic accounting, balance sheet budgeting and movement accounting and all system modules and functionalities to use the ERP systems solution. Consideration should be given to training, the establishment of User Support Groups and the availability of user manuals on the system.

- Change management initiatives to ensure that mSCOA is institutionalised as an organisational reform and not only a financial reform.

Annexure B

SUBMISSION CHECKLIST 2024/25 MTREF BUDGET DOCUMENTS:

Category	Documents Required	*m*SCOA Data Strings Required	Due Date	Date for Closing LGDRS Submission
BUDGET DOCUMENTS				
Tabled Budget	1. A1 Schedule Draft 2. Budget Document Draft 3. Council Resolution Draft 4. Quality Certificate Draft 5. IDP Draft 6. SDBIP Draft 7. Spatial Development Framework Draft 8. Long Term Financial Strategies Draft 9. Service Standards Draft 10. Rates Billing Draft 11. Tariff List Draft 12. Property Rates and Tariffs List Draft 13. Draft Tariff Policies on: a. Property Rates and Service charges b. Borrowing c. Budget Implementation and Management d. Cash Management and Investment e. Credit Control and Debt Collection f. Funding and Reserves g. Indigents h. Long-term Financial Planning i. Management and Disposal of Assets Draft j. Infrastructure Investment & Capital Projects k. Supply Chain Management 14. *m*SCOA Road Map Draft 15. Fixed Asset Register Draft	1. TABB – Tabled Budget 2. PRTA – Tabled Project Details 3. A1D – Tabled non-financial data	Immediately (within 24 hours) after tabling by council	15 April 2024

Category	Documents Required	*m*SCOA Data Strings Required	Due Date	Date for Closing LGDRS Submission
	16. Funding Plan Draft 17. Indigent Register Draft 18. General Valuation Roll (GVR) Draft			
Adopted Budget	1. A1 Schedule Final 2. Budget Document Final 3. Council Resolution Final 4. Quality Certificate Final 5. Budget locking certificate Final 6. IDP Final 7. SDBIP Final 8. Spatial Development Framework Final 9. Long Term Financial Strategies Final 10. Service standards Final 11. Rates Billing Final 12. Tariff List Final 13. Property Rates and Tariffs List Final 14. Final Tariff Policies on: a. Property Rates and Service charges b. Borrowing c. Budget Implementation and Management d. Cash Management and Investment e. Credit Control and Debt Collection f. Funding and Reserves g. Indigents h. Long-term Financial Planning i. Management and Disposal of Assets j. Infrastructure Investment & Capital Projects k. Supply Chain Management 15. *m*SCOA Road Map Final 16. Fixed Asset Register Final	1. ORGB – Original (adopted) Budget 2. PROR – Project Details Original Budget 3. A1F – Final non-financial data	10 working days after approval by council	12 July 2024

Category	Documents Required	*m*SCOA Data Strings Required	Due Date	Date for Closing LGDRS Submission
	17. Funding Plan Final 18. Indigent Register Final 19. General Valuation Roll (GVR) Final 20. D Schedule (entities) 21. MTREF Budget Schedule Time Table			
Adjustment Budget	1. Mid-Year Budget Perform Assessment S72 2. Resolution Mid-Year Budget Perf Assess S72 3. Adjusted Budget 4. B Schedule 5. Council Resolution 6. Quality Certificate 7. Budget locking certificate Revised 8. E schedule (entities)	1. ADJB - Adjusted Budget 2. PRAD - Project details Adjusted Budget	10 working days after approval by council	14 March 2024
In-year Reporting	1. S71 monthly report 2. Monthly C Schedule 3. Monthly Quality Certificate 4. Monthly Primary Bank Statements 5. Monthly Primary Bank Recon 6. Monthly Trial Balance 7. Signed S71 Monthly Report to Council 8. Signed Conditional Grant Monthly Report to Council 9. Monthly F Schedule (entities) 10. Quarterly mSCOA Implementation Progress Reports 11. Quarterly S52d Performance Reports	1. M01 – M12 - Monthly Actuals 2. CR01 – CR12 - Monthly Creditors 3. DB01 – DB12 - Monthly Debtors 4. BMQ1 – BMQ4 – Quarterly Borrowing Monitoring 5. IMQ1 – IMQ4 - Quarterly Investment Monitoring	10 working days after the end of month/quarter	15 August 2024 13 September 2024 14 October 2024 14 November 2024 13 December 2024 15 January 2025 14 February 2025 14 March 2025 14 April 2025 15 May 2025 13 June 2025 14 July 2025
YEAR-END DOCUMENTS				
Pre-audit	1. Pre-audited AFS	PAUD - Pre-audited AFS CRPA – Creditors DBPA - Debtors	Immediately (within 24 hours) after submission to AGSA	13 September 2024
Audit	2. Audited AFS	1. AUDA - Audited AFS 2. CRAU – Creditors	Immediately (within 24 hours) after conclusion of audit	14 March 2025

Category	Documents Required	*m*SCOA Data Strings Required	Due Date	Date for Closing LGDRS Submission
		3.DBAU - Debtors		
Restated	4. Restated AFS	RAUD - Restated AFS	Immediately (within 24 hours) after approved by Council	2022/23: 15 August 2024
Annual Report	5. Annual Report 6. Council Oversight Report	Not applicable	Within nine months after the end of a financial year deal	15 May 2025
REVENUE MANAGEMENT DOCUMENTS				
Revenue	1. Tariff Tool Draft and Final 2. Tariff Tool Final 3. Bulk Suppliers (water and electricity) proof of payment-M01 to M12 4. Proof of payment 3rd party (Staff benefits, SARS)-M01 to M12 5. Bulk Suppliers - repayment plans 6. Repayment plan (with any of its creditors excluding bulk suppliers) 7. Municipality Valuation Roll Reconciliation-Q1 to Q4 8. Revenue Enhancement Strategy 9. Municipality Revenue Assessment Tool 10. Schedule for the new general valuation roll 11. Supplementary Valuation Roll 12. Municipal Debt relief Application	Not applicable	1. Annually 2. Monthly 3. Monthly 4. As applicable* 5. As applicable* 6. As applicable 7. Quarterly 8. Every 3 years* 9. Every 3 years* 10. Annually 11. Annually	
MFRS DOCUMENTS				
MFRS	1. Mandatory FRP Progress Report-M01 to M12	Not applicable	Monthly*	Not applicable

KWAZULU-NATAL PROVINCE
TREASURY
REPUBLIC OF SOUTH AFRICA

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Date: 13 February 2024

TO: MUNICIPAL MANAGERS
CHIEF EXECUTIVE OFFICERS
CHIEF FINANCIAL OFFICERS
KWAZULU-NATAL (KZN) MUNICIPALITIES
KZN MUNICIPAL ENTITIES

PROVINCIAL TREASURY CIRCULAR PT/MF 06 OF 2023/24

PREPARATION, SUBMISSION AND PUBLICATION OF THE 2024/25 MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK (MTREF) BUDGET

The objectives of this circular are to:

- Draw the attention of municipalities to the legislative requirements regarding the preparation of the 2024/25 MTREF Budget and to guide and support municipal officials in their responsibility to prepare reliable, credible and funded budgets to be approved by Council;
- Inform municipalities about Provincial Treasury's intention to undertake an assessment of their 2024/25 MTREF Budgets to be tabled in terms of Section 16(2) and submitted in terms of Section 22(b)(1) of the Municipal Finance Management Act, Act No. 56 of 2003 (MFMA);
- Remind municipalities of the requirements of Section 23(1)(b) of the MFMA for Council to consider the views of Provincial Treasury on the 2024/25 MTREF Budget and that Provincial Treasury intends to engage all delegated municipalities on Provincial Treasury's findings during the assessment of the 2024/25 MTREF Budgets;
- Inform municipalities of the availability of officials from Provincial Treasury to provide technical support on the preparation of the budget and attend Budget Steering Committee (BSC) meetings prior to the tabling of the Tabled (Draft) Budget and Approved (Final) Budget to Council;
- Circulate a Budget preparation process checklist which will be useful in assessing the compliance of the budget with the requirements of the MFMA and the Municipal Budget and Reporting Regulations (MBRR) during the budget preparation process, refer to **Annexure A**;
- Circulate the minimum information which municipalities must gather as supporting evidence for the preparation of a budget, refer to **Annexure B**. This will assist municipalities to document the evidence for all sources of information used in the compilation of the budget;
- Circulate the basic content and information which the 2024/25 MTREF Budgets are expected to include as per the requirements of the MBRR, refer to **Annexure C**;

- Inform municipalities of the tabling and approval requirements for the 2024/25 MTREF Budget as well as the timelines for the tabling and approval of the 2024/25 MTREF Budget, non-compliance with legislated budget approval timelines and the consequences of not approving an Annual Budget by the start of the financial year i.e. 01 July 2024;
- Alert municipalities of the 2024 Division of Revenue Bill (DoRB) reflecting the allocations from National Government for consideration and incorporation into the municipalities' budgets for the 2024/25 MTREF; and
- Remind municipalities of the areas of weakness and common errors noted by Provincial and National Treasuries in previous budget assessments, with the intention for municipalities to address these weaknesses and errors (where applicable) in their 2024/25 MTREF Budgets.

This circular complements MFMA Circular No. 126 dated 07 December 2023 on the 2024/25 MTREF Budgets issued by National Treasury. In the process of compiling their budgets, it is important that municipalities consider the State of the Nation Address, the National Budget Speech and other National Directives as well as the Provincial Directives such as the State of the Province Address by the Premier and the Provincial Budget speech by the MEC for Finance.

The following areas are covered in this circular:

A. Preparation of the 2024/25 MTREF Budgets;
B. Format Requirements for the 2024/25 MTREF Budgets;
C. Budget Steering Committee (BSC);
D. Service Delivery and Budget Implementation Plans (SDBIPs);
E. National and Provincial Transfers to municipalities;
F. Publication of the 2024/25 MTREF Budgets;
G. Municipalities unable to comply with Sections 16(2) and 24(1) of the MFMA;
H. Balance Sheet and Cash Flow Budgeting;
I. Reconciliation of Valuation roll data to the billing system;
J. Setting cost reflective tariffs;
K. Fixed asset register;
L. Funding Position of the 2024/25 MTREF Budgets;
M. Budget funding plans;
N. Criteria for the release of the Equitable Share allocation;
O. Common findings in prior years for consideration in the 2024/25 MTREF Budget process;
P. Technical Assistance on the 2024/25 MTREF Budgets;
Q. Engagement with municipalities on the 2024/25 MTREF Tabled Budgets; and
R. Municipal Budget submission process.

Municipalities are reminded to refer to the annual budget circulars of the previous years issued by both National and the Provincial Treasuries for guidance in areas of the budget preparation that are not covered in this circular.

A. Preparation of the 2024/25 MTREF Budgets

The following is intended to guide municipalities to streamline their budget preparation process and to provide appropriate and relevant information required by Provincial Treasury for the purpose of monitoring and evaluating the 2024/25 MTREF Budgets.

Municipal Standard Chart of Accounts (mSCOA)

All municipalities **must** prepare their 2024/25 MTREF Budgets using the budget modules of their **Enterprise Resource Planning** (ERP) systems, generate their financial and non-financial data strings and produce the Schedule A1 directly from the ERP system as per the guidance provided in MFMA Circular No. 98 and re-iterated in the current MFMA Circular No. 126. The manual preparation of these documents outside the ERP system is not allowed in terms of the mSCOA Regulations. The ERP system must enable municipalities to:

- Budget, transact and report on all six (6) regulated mSCOA segments on the core financial system and submit the data strings directly from the system to the National Treasury GoMuni Upload Portal;
- Lock down the budget adopted by Council on the core municipal financial system before submitting the budget data strings to the National Treasury GoMuni Upload Portal;
- Close the core financial system at month-end before submitting the monthly data strings to the National Treasury GoMuni Upload Portal as required in terms of Section 71 of the MFMA; and
- Generate regulated Schedules (A, B and C) directly from their core financial systems.

Provincial Treasury has noted with concern over the prior years that many municipalities are still not fully and accurately implementing the mSCOA Regulations. Errors noted during the analysis of data strings include the incorrect use of the mSCOA segments at the budgeting and transacting levels. The impact of these transgressions results in inaccurate and incomplete information being produced from the municipalities' ERP systems and misrepresenting information being reported to National Treasury and other stakeholders. The inaccurate and incomplete reporting inadvertently affects the ability of management and other stakeholders to take effective and efficient decisions.

As per MFMA Circular No. 112 and the current MFMA Circular No. 126, if a municipality has not achieved the required level of implementation with regards to the mSCOA Regulations, the municipality must develop and implement a road map (action plan) to fast track the implementation of mSCOA and it should detail action steps, assign responsibilities, and specify time frames to address the implementation gap which must be submitted to the National and Provincial Treasuries. The focus areas that should be considered (at a minimum), as applicable to the municipality when developing the road map are:

1) **ICT Architecture** - which includes the hardware, servers, software, licences required to run the ERP management systems.
2) **Governance and Institutional Requirements** - which includes:
    - A functioning *m*SCOA steering committee or equivalent structure to monitor and report on progress against the road map. This committee consist of the heads of all business units and meet regularly (at least quarterly).
    - Regular reporting on *m*SCOA implementation to Management and Executive Committees and Council.
    - Appointment of a *m*SCOA champion to drive the *m*SCOA implementation at the municipality.
    - Appointment of a suitably qualified System Administrator.

- The development and adoption of the required IT policies and securities.
- Establishment of data back-up and disaster recovery procedures.

3) **System Functionality** - which includes:

- The ERP modules and 3rd party systems used. These must give effect to the minimum business processes and system requirements specified in MFMA Circular No. 80. Municipalities must budget adequately to procure the required functionality and upgrade to the mSCOA enabling version of the ERP.
- Seamless and full integration of data in the ERP system, including 3rd party systems used by the municipality and its entities. The ERP system vendor sets the requirements for the integration.

4) **User Proficiency and Training**

- The relevant municipal officials and interns must be sufficiently capacitated on the SCOA chart, basic accounting, balance sheet budgeting and movement accounting and all system modules and functionalities to use the ERP systems solution. Consideration should be given to training, the establishment of User Support Groups and the availability of user manuals on the system.
- Change management initiatives to ensure that mSCOA is institutionalised as an organisational reform and not only a financial reform.

MFMA Circular No. 126 re-enforced the importance of the mSCOA road map and requires that the mSCOA road map be reviewed and updated annually as part of the budget process and submitted to Council for approval together with the 2024/25 MTREF Budget. Municipalities will be required to upload their updated mSCOA road maps in a PDF file on the National Treasury GoMuni Upload Portal as part of their 2024/25 MTREF Tabled Budget and Adopted Budget submissions and thereafter on a quarterly basis as part of their in-year reporting. Municipalities must ensure that they budget sufficiently to **become and remain mSCOA compliant.**

Budget Preparation Process Checklist

Provincial Treasury has included a Budget Preparation Process Checklist, **Annexure A**, which will assist in assessing the extent to which municipalities have complied with the Budget Preparation Process as specified in the MFMA and MBRR. This checklist also includes a number of non-financial information requirements which the municipality should also review.

The municipality should prepare to discuss these requirements during the technical assistance and engagements as per Sections P and Q of this circular. The key focus areas listed in this Checklist are not exhaustive, therefore municipalities are required to not rely solely on these areas but to introduce more measures when assessing their level of compliance in terms of their budget preparation process.

The Municipal Budget Working Paper File

The Municipal Budget Working Paper File is a set of workings and supporting documents which is prepared, referenced and arranged in order to enable the municipality to support the figures and assumptions contained in the budget.

The Working Paper File should assist in streamlining the budget process and address many of the queries which arise during the annual budget review process by the National and Provincial Treasuries. The content of the file will enable a meaningful and constructive annual budget engagement and evaluation process.

The order of the documentation contained in the file should follow the order of information as it appears in Schedule A1 in terms of the MBRR. **Annexure B** provides details of the minimum information to be included in the Budget Working Paper File. It is at the discretion of the municipality to include any further relevant supporting documentation.

The Chief Financial Officer (CFO) should provide overall guidance on the final content of the file. The information contained in the file should support the figures in the 2024/25 Tabled and Approved Budgets.

The CFO should sign off on the content of the file. The file should incorporate all documents which support the information produced in relation to each process as specified in the *Time Schedule Outlining Key Deadlines*. Once completed, the file should be reviewed and verified by the CFO. A copy of the file should be retained by the Mayor and Municipal Manager for record and reference purposes.

B. Format Requirements for the 2024/25 MTREF Budgets

Section 17(1) of the MFMA states that *an Annual Budget of a municipality must be a schedule in the prescribed format.* Regulation 9 of the MBRR further prescribes that *the Annual Budget and supporting documentation of a municipality must be in the format specified in Schedule A and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of Section 168(1) of the Act* [the MFMA].

Furthermore, Regulation 14(1)(a) of the MBRR specifies that *an Annual Budget and supporting documentation tabled in a municipal Council in terms of Sections 16(2) and 17(3) of the MFMA* ***must*** *be in the format in which it will eventually be approved by the Council.*

Provincial Treasury has found during our oversight processes that some municipalities still produce Annual Budgets using incorrect formats or with incomplete tables which could be an indication that budgets are being prepared outside of the financial system. The incomplete budgets limit the extent of Provincial Treasury's assessment with regards to compliance with legislation and the quality of information contained in the municipal budgets.

The latest Schedule A1 version

As per MFMA Circular No. 126, all municipalities must prepare their 2024/25 MTREF Tabled and Adopted budgets using the **Schedule A1 Version 6.8 aligned to the mSCOA Project Summary Document 6.8. ALL** municipalities **MUST** prepare their 2024/25 MTREF Budgets in their ERP systems and extract their Schedule A1 directly from their ERP systems. Municipalities must start early enough to capture their Tabled Budget and later the Approved Budget **in their budget module and must ensure that they produce their Schedule A1 directly from the budget module in a PDF file. Manual capturing of the Schedule A1 Version 6.8 is not allowed in terms of the mSCOA Regulations. The Excel version of the Schedule A1 released with MFMA Circular No. 126 has been protected and cannot be completed manually. The Excel version is a specimen of the full set of tables and information required for Version 6.8 for illustrative purposes only.**

The revised MBRR Schedules for the 2024/25 MTREF (Schedule A1 Version 6.8) contains links for non-financial supporting Tables (A10, SA9, SA11, SA12, SA13, SA22, SA23, SA24 etc. and any other information not contained in the financial data string) to be captured and produced as a data string directly from the municipality's financial system, thereby further eliminating the need for any manual intervention.

These non-financial data strings are known as Schedule A1 Draft (A1D) and Schedule A1 Final (A1F) and must be submitted together with the Tabled Budget data string (TABB) and Original (Approved) Budget data string (ORGB) respectively to the National Treasury GoMuni Upload Portal.

National Treasury has released Version 6.8 of the mSCOA Chart with linkages to the financial and non-financial data strings to be used for the compilation of the 2024/25 MTREF Budget.

The chart can be accessed using the following link:

http://mfma.treasury.gov.za/RegulationsandGazettes/Municipal%20Budget%20and%20Reporting%20Regulations/Pages/default.aspx

Therefore, all municipalities are required to ensure that their 2024/25 MTREF Budgets are tabled in Council on or before 31 March 2024 which must include all the information as set out in Schedule A1 Version 6.8 of the MBRR and submitted to the National and Provincial Treasuries.

The importance of accurate and credible budget data strings (TABB and ORGB)

Municipalities should **firstly** prepare budgets that are credible which contain accurate and complete information. According to the Financial and Fiscal Commission (FFC, 2011), a credible budget is one that ensures the funding of all approved items and is anchored in sound, timely and reliable information on expenditure and service delivery. MFMA Circular No 126 highlights that credible budgets are critical for Local Government to fulfill its mandate and ensure financial sustainability. **Secondly**, the municipality must ensure that the credible budget is accurately translated into credible data strings that are submitted to the National Treasury GoMuni Upload Portal for reporting and analysis purposes.

The credibility of the data strings is vital as the National and Provincial Treasuries use the mSCOA data strings uploaded to the National Treasury GoMuni Upload Portal as the **only source** for publishing financial information of the municipalities which includes the Annual Budget, Adjustments Budget and performance related information. Furthermore, the data strings are solely used by the National and Provincial Treasuries to determine the funding position of municipalities. Thus, inaccurate data strings could negatively affect the funding position of municipalities. MFMA Circular No. 107 indicates that the mSCOA data strings will also be used as a source of data to monitor the municipal performance against grants allocations as well as to influence the decisions on the stopping and re-allocating of conditional grants.

It was clarified in MFMA Circular No. 122 that the municipalities' Tabled Budget data strings (TABB) and Original Budget data strings (ORGB) will be assessed by the National and Provincial Treasuries to determine compliance with the mSCOA requirements, as well as the completeness and funding of the budget. It is therefore extremely important that municipalities always upload accurate data timeously to the National Treasury GoMuni Upload Portal.

MFMA Circular No. 126 highlights that despite the improvements that have been made in some areas, the credibility of mSCOA data strings remains a concern. The credibility of the data strings is affected by the following amongst others:

- municipalities continue to transact against line items without budgets;
- opening balances for the previous year are not transferred in the first month (M01) of the current year;
- cash flow tables (Tables A7, B7 and C7) are still not populating correctly and fully;
- budget and transacting for water inventory are not done correctly; and
- some municipalities do not budget and transact correctly or completely for irrecoverable debt written off and impairment loss as well as the reversal of impairment loss of consumer debtors.

Failure to ensure that the Tabled Budget and Approved Budget includes all the information as set out in Schedule A1 of the MBRR constitutes financial misconduct in terms of Section 171(1)(a) of the MFMA and municipalities face the risk of Provincial Treasury not providing any views/comments on the budget for municipalities to consider as required by Section 23(1)(b) of the MFMA. Provincial Treasury would like to emphasise that where municipalities have not complied with the MBRR, they will be required to go back to the municipal Council and table complete budget documents aligned to the requirements of the MBRR and the mSCOA Regulations as per the requirement of MFMA Circulars No. 98 and No. 107.

C. Budget Steering Committee (BSC)

Regulation 4(1) of the MBRR states that *the Mayor of a 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 MFMA].

Provincial Treasury would like to attend the BSC meetings of municipalities as part of the 2024/25 MTREF process in an advisory capacity. All municipalities are requested to invite Provincial Treasury to their BSC meetings. Provincial Treasury will confirm attendance to the BSC meetings based on work commitments at hand where invitations are received. In this regard, please forward the invitations to your BSC meetings to your designated Provincial Treasury Municipal Budget Analyst.

D. Service Delivery and Budget Implementation Plans (SDBIPs)

Legislative Requirements

Section 53(1)(c)(ii) of the MFMA requires the Mayor to ensure that the municipality's SDBIP is approved by the Mayor within 28 days after the approval of the Annual Budget.

MFMA Circular No. 13 states that the Municipal Manager is responsible for the preparation of the SDBIP, which must be submitted to the Mayor for approval once the budget has been approved by the Council.

Furthermore, Regulation 15(3)(b) of the MBRR states that when submitting the Annual Budget to the Provincial and National Treasuries in terms of Section 22(b)(i) of the MFMA, the Municipal Manager must also submit a draft SDBIP and as stated earlier, the submission must also be in electronic format. Failure to submit such will result in non-compliance with the MBRR.

When to prepare and submit the SDBIP

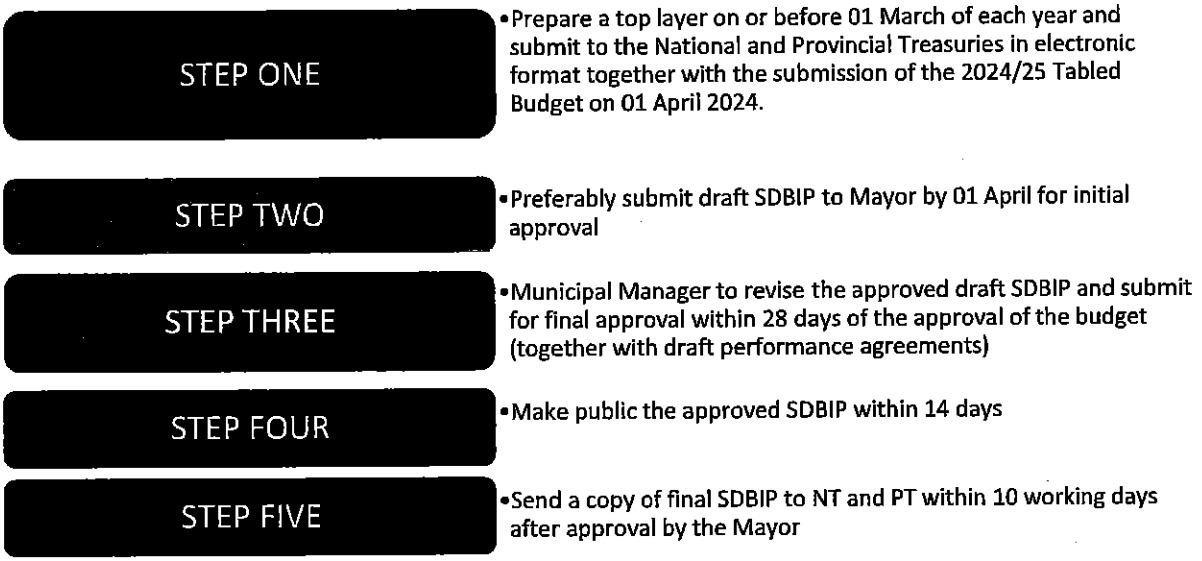
The Municipal Manager should start the process to prepare the top layer of the SDBIP in conjunction with the preparation of the Tabled Budget and preferably submit the draft SDBIP to the Mayor for initial approval with the Tabled Budget. It should include the following:

1) Projected revenue to be collected by source;
2) Projected operating and capital expenditure by vote; and
3) Service delivery targets and performance indicators for each quarter.

Once the Final Budget has been approved by Council, the Municipal Manager should revise the initially approved draft SDBIP and submit such to the Mayor for final approval within 28 days of the approval of the budget.

Regulation 20(2)(b) of the MBRR requires that the approved SDBIP be submitted within 10 working days after the Mayor has approved the plan to both the National and Provincial Treasuries. A breakdown of the SDBIP preparation and approval process is shown in Figure 1.

Figure 1: SDBIP preparation and approval process



Components of an approved SDBIP

Municipalities are required to ensure that the SDBIP contains the following five components and that the information reflected reconciles to the information in the budget:

i. Monthly projections of revenue to be collected for each source;
ii. Monthly projections of expenditure (operating and capital) and revenue for each function;
iii. Quarterly projections of service delivery targets and performance indicators for each function;
iv. Ward information for expenditure and service delivery; and
v. Detailed capital work plan broken down by ward over three years.

E. National and Provincial Transfers to municipalities

Municipalities are reminded of their responsibility to ensure that the grant allocations in their budgets for the Provincial and National Transfers correspond to the grant allocations as reflected in the Provincial Gazette of Transfers and the 2024 DoRB, respectively.

The official Provincial Gazette of Transfers and the 2024 DoRB will be forwarded to all municipalities in the province once it is finalised and available.

In the interim, as per MFMA Circular No. 126, municipalities are kindly advised to utilise the indicative numbers that were presented in the 2023 Division of Revenue Act when developing their 2024/25 MTREF calculations and in terms of the outer year allocations (2026/27 financial year), it is also proposed that municipalities conservatively limit funding allocations to the indicative numbers as presented in the 2023 Division of Revenue Act for 2024/25. The Division of Revenue Bill, 2023, which includes the annexures outlining allocations to each municipality is available at:

http://www.treasury.gov.za/documents/national%20budget/2023/default.aspx

Provincial allocations as per signed Memorandum of Agreements (MoAs) should not be included in the budget if they have not been included in the Provincial Gazette. However, they can be treated in terms of Regulation 23(3) of the MBRR which states that *if a national or provincial adjustments budget allocates or transfers additional revenues to a municipality, the Mayor of the municipality must, at the*

next available Council meeting, but within 60 working days of the approval of the relevant national or provincial adjustments budget, table an Adjustments Budget referred to in Section 28(2)(b) of the Act [the MFMA] *in the municipal Council to appropriate these additional revenues.*

Any enquiries pertaining to the Provincial Transfers should be directed to the relevant transferring Provincial Department.

F. Publication of the 2024/25 MTREF Budgets

In terms of Section 75(1) of the MFMA, municipalities are required to place amongst other documents, their Annual Budgets on their websites. Section 75(2) of the MFMA further requires that documents must be placed on the municipal website not later than five days after its tabling in Council or on the date on which it must be made public, whichever occurs first. Provincial Treasury has observed with concern that certain municipalities are not timeously placing their budgets and all related documents on their websites. All municipalities are required to place both their 2024/25 Tabled and Approved Budgets as well as all related documents on their websites timeously according to the legislated timeframes. According to Section 75 of the MFMA, municipalities should place the annual and all budget related documents on their municipal websites within five days after tabling in the Council. This will not only promote transparency, accountability and good governance but will also facilitate the process of public consultation.

G. Municipalities unable to comply with Sections 16(2) and 24(1) of the MFMA

The municipalities' attention is drawn to the legislative requirements in terms of Section 16(2) and 24(1) of the MFMA with regards to the tabling and approval of the 2024/25 Annual Budget.

Section 16(2) of the MFMA states that in order for a municipality to approve its Annual Budget before the start of the financial year, *the Mayor of the municipality must table the Annual Budget at a Council meeting at least 90 days before the start of the budget year.*

Section 24(1) of the MFMA states that *the municipal Council must at least 30 days before the start of the budget year consider approval of the Annual Budget.*

Section 27(1) of the MFMA states that *the Mayor of a municipality must, upon becoming aware of any impending non-compliance by the municipality of any provisions of this Act* [the MFMA] *or any other legislation pertaining to the tabling or approval of an Annual Budget or compulsory consultation processes, inform the MEC for Finance in the province, in writing, of such impending non-compliance.*

Furthermore, Section 27(2) of the MFMA states that *if the impending non-compliance pertains to a time provision, except Section 16(1)* [of the MFMA], *the MEC for Finance may, on application by the Mayor and on good cause shown, extend any time limit or deadline contained in that provision, provided that no such extension may compromise compliance with Section 16(1)* [of the MFMA]. Regulation 60(1) of the MBRR requires that an application for the extension of time limits made in terms of Section 27(2) of the MFMA be in the format contained in Schedule G of the MBRR.

Section 27(3) of the MFMA states that *the Mayor of a municipality must, upon becoming aware of any actual non-compliance by the municipality of a provision of this Chapter* [Chapter 4 of the MFMA], *inform the Council, the MEC for Finance and the National Treasury, in writing, of (a) such non-compliance; and (b) any remedial or corrective measures the municipality intends to implement to avoid a recurrence.*

Regulation 63(1) of the MBRR states that *a notification made in terms of Section 27(3) of the Act* [the MFMA] *by the Mayor of a municipality to the MEC for Finance in a province and the National Treasury, in respect of a time provision concerning an Annual or Adjustments Budget must,* amongst others *be in*

the format contained in Schedule G, contain information on the specific date by which the municipality will remedy its non-compliance, the reason why the municipality did not comply with the relevant time provision, the reason why an application in terms of Section 27(2) of the Act [the MFMA] *was not submitted before the non-compliance occurred* and the *steps the municipality will take to ensure compliance with the relevant time provision in future.*

Tabling of the 2024/25 MTREF budget by 31 March 2024

As per Section 16(2) of the MFMA, the 2024/25 Annual Budget must be tabled in Council by 31 March 2024. Thus, if the Mayor of the municipality becomes aware of any impending non-compliance with regards to the tabling of the Annual Budget by 31 March 2024, an application for the extension of time limits in terms of Section 27(2) of the MFMA in the format contained in Schedule G of the MBRR **(Annexure D)** must be made by the Mayor of the municipality to the MEC for Finance before 31 March 2024. Similarly, if the Mayor of the municipality becomes aware of any actual non-compliance with regards to the tabling of the Annual Budget by 31 March 2024, a notification of the actual non-compliance in terms of Section 27(3) of the MFMA in the format contained in Schedule G of the MBRR must be made by the Mayor of the municipality to the MEC for Finance.

Consideration of the 2024/25 Annual Budget by 31 May 2024

As per Section 24(1) of the MFMA, the municipal Council must consider the approval of the 2024/25 Annual Budget by 31 May 2024. Thus, if the Mayor of the municipality becomes aware of any impending non-compliance with regards to the consideration of the approval of the 2024/25 Annual Budget by 31 May 2024, an application for the extension of time limits in terms of Section 27(2) of the MFMA in the format contained in Schedule G of the MBRR must be made by the Mayor of the municipality to the MEC for Finance before 31 May 2024. Similarly, if the Mayor of the municipality becomes aware of any actual non-compliance with regards to the consideration of the approval of the 2024/25 Annual Budget by 31 May 2024, a notification of the actual non-compliance in terms of Section 27(3) of the MFMA in the format contained in Schedule G of the MBRR must be made by the Mayor of the municipality to the MEC for Finance.

Failure to approve the budget before start of budget year

The municipalities' attention is drawn to the legislative requirements in terms of Sections 24(1) and 25 of the MFMA with regards to the approval of the 2024/25 Annual Budget.

According to Section 25 of the MFMA:

(1) If a municipal Council fails to approve an Annual Budget, including revenue raising measures necessary to give effect to the budget, the Council must reconsider the budget and again vote on the budget, or on an amended version thereof, within seven days of the council meeting that failed to approve the budget.

(2) The process provided for in subsection (1) [of Section 25 of the MFMA] *must be repeated until a budget, including revenue-raising measures necessary to give effect to the budget, is approved.*

If a municipality does not approve an Annual Budget by 31 May as required by Section 24(1) of the MFMA, then the process of reconsidering a budget within seven days from the date that Council failed to approve the budget as described in Section 25 of the MFMA must be applied. If a municipality still does not approve their Annual Budget by 30 June, then the consequences as set out in Section 26 of the MFMA applies.

Consequences of failure to approve the budget before start of budget year

The municipalities' attention is drawn to the consequence of **NOT** tabling and approving the 2024/25 Annual Budget before that start of the Budget year in terms of Section 26 of the MFMA.

According to Section 26 of the MFMA:

(1) If by the start of the budget year a municipal Council has not approved an Annual Budget or any revenue-raising measures necessary to give effect to the budget, the Provincial Executive of the relevant province must intervene in the municipality in terms of Section 139(4) of the Constitution by taking any appropriate steps to ensure that the budget or those revenue-raising measures are approved

(4) Until a budget for the municipality is approved in terms of subsection (1) [of Section 26 of the MFMA], *funds for the requirements of the municipality may, with the approval of the MEC for Finance in the province, be withdrawn from the municipality's bank accounts in accordance with Subsection (5)* [of Section 26 of the MFMA].

(5) Funds withdrawn from a municipality's bank accounts in terms of subsection (4) [of Section 26 of the MFMA]—

(a) may be used only to defray current and capital expenditure in connection with votes for which funds were appropriated in the Approved Budget for the previous financial year; and

(b) may not—

(i) during any month, exceed eight per cent of the total amount appropriated in that Approved Budget for current expenditure, which percentage must be scaled down proportionately if revenue flows are not at least at the same level as the previous financial year; and

(ii) exceed the amount actually available.

The municipal Council will be expected to follow the directive of the Provincial Executive Council in terms of an intervention as per Section 139(4) of the Constitution to approve a budget and any revenue raising measures necessary to give effect to the budget within a reasonable period.

As per guidance provided in MFMA Circular No. 112, if a municipal Council fails to approve a budget due to walk out or individual misconduct by a majority of councillors, the Speaker must immediately investigate the conduct of those identified councillors in terms of the Code of Conduct for councillors as provided for in the Municipal Systems Act, 2000.

H. Balance Sheet and Cash Flow Budgeting

Municipalities are required to prepare their budgets in line with the GRAP reporting framework applicable to Local Government, which implies accrual accounting principles must be considered. Guidance on Balance Sheet and Cash Flow Budgeting is provided in MFMA Circulars No. 98 and 99 together with mSCOA Circular No. 11 as indicated below.

It is critical that municipalities undertake Balance Sheet budgeting with movement accounting (i.e. Globally Unique Identifiers (GUIDs) are appropriately used) in order for the cash flow information to correctly populate the Schedule A1 when generated from the financial system as guided in mSCOA Circular No. 11. With regards to the fund segment, the general rule is that all transactions must be funded with the exception of opening balances. Municipalities must apply the budgeted assumed collection rate to determine the cash flow budgets.

Balance sheet budgeting requires municipalities to forecast and budget not only for the billing of revenue but also budget for the bad debt and receipt of that revenue. Furthermore, budgeting using the mSCOA chart requires that BOTH the debit and credit legs of each of the transactions be captured at the

budgeting stage for all segments of the mSCOA chart. mSCOA Circular No. 11 provides guidance and examples on the use of the Fund Segment. Municipalities are also reminded to follow the guidance of mSCOA Circular No. 11 to ensure correct population of Table A7 and consider the following:

- Creation and use of movement GUIDS are critical in the correct population of Schedules A as well as supporting schedules;
- Preparation of the budget on an accrual basis including Value Added Tax (VAT) in line with Generally Accepted Accounting Principles (GRAP);
- Ensuring that opening balances as well as the transfer of Surplus/Deficit (Financial Performance) to the Accumulated Surplus/Deficit (Financial Position) are correctly reflecting on their data strings and are in balance (i.e. the debits and credits); and
- Ensuring the correct use of all segments as per guidance issued by National Treasury in the updated Project Summary Document and mSCOA Circulars released from time to time.

Municipalities are also reminded to follow the requirements included in mSCOA Circular No. 12 which provides guidance to municipalities on how to budget, transact and report for VAT using the mSCOA chart.

I. Reconciliation of Valuation roll data to the billing system

MFMA Circular No. 93, supported by later circulars, indicates the requirement of reconciling the Valuation roll data to the billing system. The reconciliation process is imperative to ensure that the revenue anticipated to be generated from the Property rates source is accurate, realistic and complete.

As part of the requirement of the circular indicated above as well as per MFMA Circular No. 126, the 44 municipalities that bill revenue from Property rates in the province are requested to submit the reconciliations of their Valuation roll data/ Part A register to their billing systems (a detailed action plan must accompany the reconciliation where variances are noted) for the 2024/25 financial year on a quarterly basis by no later than the 10th working day after the end of the quarter to the National and Provincial Treasuries as follows:

National Treasury (NT)

Electronic copies of the required information above must be uploaded by approved registered users using the National Treasury GoMuni Upload Portal at https://lg.treasury.gov.za/ibi_apps/signin. If the municipality experiences any challenges uploading the information, then a request for an alternative arrangement can be e-mailed to linda.kruger@treasury.gov.za.

Provincial Treasury (PT)

Electronic copies of the required documents must be e-mailed to mfma@kzntreasury.gov.za and your relevant Provincial Treasury Municipal Budget Analyst must be copied accordingly.

J. Setting cost reflective tariffs

The setting of cost-reflective tariffs is a requirement of Section 74(2) of the Municipal Systems Act which is meant to ensure that municipalities set tariffs that enable them to recover the full cost of rendering the service.

As per MFMA Circular No. 126, municipalities must ensure that when tariffs are designed, the capital repayment of loans are also included in the cost to determine the tariff. In addition, they must ensure that the consumption charges for services are only based on consumption and all other variable costs.

Therefore, fixed costs such as salary and wages, etc. should be covered by a fixed charge. During the budgeting process, provision must be made for revenue to be generated by the tariffs levied for services to address the maintenance of infrastructure.

The National Treasury issued a tariff setting tool and guide as part of MFMA Budget Circular No. 98 on 06 December 2019 and since 2019, encouraged municipalities to utilise the tool. **With effect from the 2023/24 MTREF, all municipalities (except metropolitan cities and district municipalities that do not provide any services), as part of both the tabled and adopted MTREF submissions, must submit the completed National Treasury tariff tool (in excel format)** illustrating that the revenue component of the budget is credible and funded and that the municipality's tariffs are cost reflective. If the municipality's initial calculation results in high increases to facilitate cost-reflectiveness, it is recommended that such are phased in over three to five years. The municipality's strategy in this regard should be included as part of the budget narratives.

K. Fixed asset register

Municipal financials systems must comply with the minimum business processes and system requirements on Fixed asset registers as articulated for the asset management module in MFMA Circular No. 80. The asset management module should be embedded in the core financial system or seamlessly integrate from a third-party sub-system to the core financial system. This will enable the regular and seamless updating of the Fixed asset register. The register must contain the following information as a minimum requirement:

- Description of the asset;
- Date of acquisition or brought into use;
- Purchase cost;
- Location of the asset;
- Function responsible for the asset;
- Current value;
- Depreciation and method utilised;
- Remaining life of the asset;
- Maintenance information; and
- Insurance Coverage.

As per MFMA Circular No. 126, municipalities are required to upload their updated Fixed asset register in a PDF file to the National Treasury GoMuni Upload Portal as part of their 2024/25 MTREF Tabled Budget and Adopted Budget submissions and thereafter on a quarterly basis as part of their in-year reporting.

L. Funding Position of the 2024/25 MTREF Budgets

The importance of approving a funded budget by municipalities in terms of Section 18(1) of the MFMA has always been emphasised by the National and Provincial Treasuries at every available opportunity. Section 18 of MFMA states that *an Annual Budget may only be funded from realistically anticipated revenue to be collected, cash backed accumulated funds from previous years' surpluses not committed for other purposes and borrowed funds, but only for the capital budget.*

Municipalities are encouraged to prepare a surplus budget to avoid placing the municipality's resources in financial difficulties. As per MFMA Circular No. 126, the adoption of a credible budget starts with the preparation of a surplus budget. Municipalities must ensure that expenditure is limited to the maximum revenue collected and not spend on money that they do not have. **With effect from 1 July 2024, all municipal Councils are advised not to approve a deficit budget and as such, Mayors who table budgets to Council must be aware of the implications of a deficit budget**.

Accounting Officers and their Chief Financial Officers are responsible for preparing budgets and accordingly **are tasked with ensuring that the Mayor is guarded against submitting a deficit budget to Council for adoption**. Failure thereof may result in Councils implementing Section 171 of the MFMA to both the Accounting Officer and Chief Financial Officer.

National Treasury emphasised in MFMA Circular No. 126 that municipalities must not adopt an unfunded budget. The emphasis is on municipalities to comply with Section 18 of the MFMA and ensure that they fund their MTREF Budgets from realistically anticipated revenues to be collected. Municipalities are cautioned against assuming collection rates that are unrealistic and unattainable as this is a fundamental reason for municipalities not attaining their desired collection rates. Municipalities are encouraged to limit expenditure according to the anticipated revenue projections. Should their collection rate improve during the financial year, municipalities may bring back initial expenditure items omitted in the Adjustments Budget. **Municipalities should note that the Office of the Auditor General will soon start auditing those municipalities that have tabled and adopted unfunded budgets over an extended period given that this practice is not only illegal but also compromises financial sustainability**.

In terms of Regulation 10(6) of the MBRR, to determine whether an Annual Budget is funded in accordance with Section 18 of the MFMA, a simultaneous analysis is required of the financial performance, financial position, cash flow, and capital expenditure budget together with any requirements for working capital and cash investments held for statutory or contractual purposes.

According to the municipal budgeting format (Schedule A of the MBRR), Table A8: Consolidated cash backed reserves/accumulated surplus reconciliation, the budget will be unfunded where the projected Cash and investments available at the end of the budget year reflects a Shortfall after considering the "cash backing" of:

- Unspent conditional transfers;
- Unspent borrowing;
- Statutory requirements;
- Other working capital requirements;
- Other provisions;
- Long term investments committed; and
- Reserves to be backed by cash/investments.

Only 46 out of 54 municipalities in KZN are in compliance with Section 18 of the MFMA and have approved funded Original Budgets for the 2023/24 financial year. The remaining 8 (eight) municipalities have all approved unfunded budgets despite the ongoing support provided by both the National and Provincial Treasuries.

Approving a funded budget has been identified by the National Budget Forum as one of the Game Changers in Local Government in a bid to ensure that there is financial sustainability in municipalities. Unfunded budget suggests that the municipalities' financial plan is unable to give effect to priorities identified by the municipalities in a particular financial year. Unfunded budgets are also a strong indication of impending or even already prevalent financial distress at the municipality.

Provincial Treasury therefore does NOT support an unfunded budget. Likewise, as in the 2023/24 Budget assessment process, all the 2024/25 Tabled Budgets assessed to be unfunded by Provincial Treasury will be referred back to the respective municipalities for revision in a bid to ensure that the municipalities submit a funded budget as per the guidance of MFMA Circulars No. 98, No 99, 107, 122 and 126. Municipalities that find it difficult to table a funded and sustainable budget should contact their designated Provincial Treasury Budget Analyst for assistance.

National Treasury has developed a Budget Funding Assessment tool which is used throughout the country to determine whether or not a municipality's budget is funded in compliance with the funding requirements of Section 18 of the MFMA. Provincial Treasury's uses this Budget Funding Assessment tool which takes into account the cash flow impact of the budgeted Operating revenue and expenditure (Table A4) as well as the Capital expenditure (Table A5) as reflected in the budget data strings.

It is therefore imperative that the budget data strings uploaded by municipalities to the National Treasury GoMuni Upload Portal are accurate in order for Provincial Treasury to conduct a thorough assessment of the Tabled Budget and provide valuable comments on the funding position of the budget.

In preparing their 2024/25 MTREF Budgets, all the municipalities with approved Budget funding plans from the prior year are required to ensure that their budgets are in line with the approved Budget funding plans. The 2024/25 Tabled Budgets must demonstrate positive progress towards achieving a funded budget position in the targeted financial year according to the approved Budget funding plan. In a bid to achieve a funded budget position according to the target set out in the Budget funding plan, municipalities are strongly advised to ensure that amongst others, their budget estimates across all functions and line items are within the parameters of the estimates projected in their Budget funding plan.

To further assist in providing an informed assessment on the funding position of municipalities, Provincial Treasury requires municipalities to submit other documents such as Bank reconciliation, Bank statements, Investment registers, Grants registers and Trial balances to support their budget assumptions in line with MFMA Circular No. 67. Municipalities with long term debts (such as Eskom, Water Boards etc.), are required to submit copies of payment agreements entered into between the municipalities and these Creditors. MFMA Circular No. 122 and No. 123 highlights the revised concessions that were made by Eskom and reminds municipalities to budget for and meet the payments due to the bulk suppliers to avoid incurring fruitless and wasteful interest and penalties charges, including the Eskom Municipal Debt Relief programme.

MFMA Circular No. 126 further advises municipalities on the Voluntary restriction of notified maximum demand (NMD) process that was agreed to between Eskom and National Treasury and should any municipality with the electricity function not be able to maintain its Eskom bulk account, it is strongly urged to make an application to the National Treasury for such a voluntary restriction of its NMD by Eskom. The application must include a council resolution to the effect that Council approves and agrees to such a voluntary restriction and the effective date thereof. National Treasury will then make an application to Eskom for this purpose.

Failure to address the weaknesses identified by Provincial Treasury will result in the MEC for Finance advising National Treasury to consider stopping the Equitable share transfer to the affected municipalities in terms of Section 38 of the MFMA. As in prior years, it must be noted that the municipalities which approved unfunded budgets run a risk of their tranches of the Local Government Equitable share being withheld until their budgets are revised to achieve a funded position. Refer to Section N which covers the criteria for the release of the Equitable Share allocation for further details.

National Treasury reminds Accounting Officers in MFMA Circular No. 122 and No. 123 of their responsibility in terms of Section 62(1)(a) of the MFMA to use the resources of the municipality effectively, efficiently and economically. Failure to do this will result in the Accounting Officer committing an act of financial misconduct which will trigger the application of Chapter 15 of the MFMA, read together with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.

M. Budget funding plans

As per MFMA Circular No. 89 and subsequent budget circulars issued by National Treasury, municipalities with unfunded budgets were required to develop credible Budget funding plans which show **how and by when** the MTREF Budgets of the municipalities would be funded if funded budgets were not achievable in one financial year. Municipalities are also required by MFMA Circular No. 126 to table these plans together with their 2024/25 Annual Budgets for approval by Council, the changes to the budget must be effected in the mid-year adjustments budget to ensure compliance with Section 18 of the MFMA and the Budget funding plan must show progressive improvement in the funding of the budget.

Provincial Treasury released Circular PT/MF 04 of 2023/24 dated 12 September 2023 providing guidance on the preparation of Budget funding plans. The contents of the Budget funding plans must be structured in accordance with the following pillars:

- Positive cash flows with a focus on revenue from trading services;
- Implementation of cost containment measures and a reduction of expenditure;
- Realistic debtors' collection rates with incremental improvements year on year;
- Creditors payment rates that ensure that all fixed obligations, including obligations for bulk purchases, are met; and
- Ring fencing of conditional grants and ensuring that conditional grant funding is cash backed.

Municipalities must further consider the following aspects in the preparation of credible and reliable Budget funding plans:

- The inclusion of high-level governance and service delivery indicators focused on visible wins;
- The inclusion of appropriate strategic financial indicators;
- Focus on improving the budgeted cash position and short term liquidity;
- Measurable indicators;
- Realistic anticipated revenue. The collection rate must be prudent considering current economic trends;
- Reduction of the Operating expenditure budget (Table A4) in line with the realistic anticipated receipts related to the Operating revenue budget;
- A gradual improvement of Operating surpluses that will be used for the repayment of arrear obligations;
- Adjustment of internal contributions to the capital programme in line with affordability or removal of internal contributions to the capital programme from the budget if necessary;
- A cash flow which presents a positive Cash and cash equivalents at year-end balance on Table A7 for the current year – including fixed cost obligations (Bulk suppliers – current account / Eskom and Water Board Payment Plans); and

- The audited 2022/23 Annual Financial Statements (AFS) figures as the baseline for the Budget funding plans.

Council must monitor the Budget funding plan on a monthly basis to ensure that the objectives of the plan are achieved. Monthly reports on the implementation of the Budget funding plan must be sent to Provincial Treasury as part of the monthly Section 71 reporting required by the MFMA.

N. Criteria for the release of the Equitable Share allocation

Section 216(2) of the Constitution of South Africa requires that National Treasury enforce compliance with the measures established to ensure both transparency and expenditure control in each sphere of government and may stop the transfer of funds to an organ of state if that organ of state commits a serious or persistent material breach of those measures. In this regard, National Treasury has listed in MFMA Circular No. 122 and No 123, various criteria for the release of the Equitable Share instalments. Municipalities are urged to take note of the full list of criteria contained in MFMA Circular No. 122 and No. 123 to ensure that they comply with the criteria and to prevent any withholding of, or delay in the receipt of their Equitable Share during the 2024/25 financial year.

O. Common findings in prior years for consideration in the 2024/25 MTREF Municipal Budget Process

The following are areas of weaknesses and common mistakes identified by both the Provincial and National Treasuries in prior years and should be considered and addressed (where applicable) when preparing the 2024/25 MTREF Budgets. The areas below are not exhaustive and municipalities are also urged to consult previous feedback from Provincial Treasury relating to their Annual (Original) and Adjustments Budgets as well as their Mid-year Budget Performance Assessment processes.

1. There has been no improvement in the submission of budget documents as most municipalities did not comply with Section 22(b)(i) of the MFMA. Some municipalities also did not submit their budget policies and other supporting documentation including key calculations supporting significant budget line items timeously.
2. Provincial Treasury also found that the budget narrative documents for some of the municipalities were of a poor quality, were not comprehensive and in some cases, contradicted information contained in the Schedule A1. These factors reduced the level of analysis that Provincial Treasury was able to perform for these specific municipalities.
3. Similar to previous years, Table A10: *Basic service delivery measurement* was either not completed or poorly completed. Table A10 is critical for reflecting amongst others, information on the number of households within a municipal area, a measurement of the number of households receiving basic services at the minimum service level, the number of households receiving Free basic services, the cost of providing Free basic services and the unit of measurement thereof such as kilolitres for water, kilowatt hour for electricity and how frequently refuse is being removed, etc. Due to the poor quality of information in Table A10, Provincial Treasury was not able to, in many cases, determine the accuracy of the budget for the Cost of free basic services and whether municipalities are effectively delivering basic services to their indigent customers.
4. Other critical supporting tables which were either not completed or poorly completed included Table SA7: *Measurable performance objectives*, Table SA9: *Social, economic and demographic statistics and assumptions*, Table SA11: *Property rates summary*, Table SA12: *Property rates by category*,

Table SA13: *Service tariffs*, Table SA24: *Summary of personnel numbers*, Table SA37: *Project delayed from previous financial year/s* and Table SA38: *Consolidated detailed operational projects.* This was despite the guidance provided in MFMA Circular No. 122 and by Provincial Treasury through CFO Forums on the importance of completing the budget tables.

5. Provincial Treasury requested municipalities via Circular PT/MF 08 of 2022/23 to submit their data strings before tabling to Council in order for Provincial Treasury to perform a high-level review for errors in the data strings thereby improving the accuracy and credibility of the Annual Budget that is tabled in Council. However, many municipalities did not take advantage of that offer and Provincial Treasury found that the budget tables in the Schedule A1 data strings for some municipalities' Tabled Budgets were not fully and/or accurately completed. Discrepancies were noted in the following areas:
    - Audited Outcome figures of the data strings did not reconcile to the audited Annual Financial Statement (AFS) figures;
    - The 2022/23 Adjusted Budget figures did not reconcile to the approved Schedule B figures; and
    - Differences were noted between the figures quoted in the narrative report and the data strings of Schedule A1.
6. Some municipalities did not provide the basis for their budget assumptions and/or no budget assumptions were supplied at all for certain line items, thus limiting the analysis by Provincial Treasury. Due to the lack of comprehensive information in the budget documents, Provincial Treasury discussed the budget assumptions in greater detail during the bi-lateral engagements and encouraged municipalities to disclose as much information as possible when preparing their Annual Budgets.
7. Many municipalities' operating budgets continue to be funded mainly from grants. Provincial Treasury noted with concern that some municipalities budgeted for Operating deficits for the 2023/24 MTREF. These municipalities were alerted to the fact that continued Operating deficits may result in the erosion of municipal cash reserves leading to possible future cash flow challenges as well as unfunded budgets.
8. Many municipalities continue to provide water, sanitation and refuse removal services at a deficit, despite the advice contained in the MFMA Circulars that tariffs set by municipalities should be cost reflective. It is also of great concern that some of these municipalities did not indicate any plans aimed at rectifying the challenges that have resulted in providing these services at deficits in the budget narrative documents and at the bi-lateral engagements with Provincial Treasury, thereby exposing the municipality to the risk of not being sustainable.
9. The importance of approving funded budgets has been a focal topic during many CFO Forums and bi-lateral engagements with the municipalities. However, despite the ongoing advice from Provincial Treasury that municipalities should prepare funded budgets as per Section 18 of the MFMA, many municipalities still tabled unfunded budgets.
10. Some municipalities still failed to adequately complete Table A7: *Budgeted cash flows* and Table A8: *Cash backed reserves/accumulated surplus reconciliation* which are critical not only to reflect the cash flow status of the municipality but also to assist in determining the funding position of municipal budgets.

11. In Table A7, the most common error was the capturing of incorrect figures in the Adjusted Budget and Audited Outcomes columns. Consequently, incorrect opening balances were being carried over the MTREF. Furthermore, many municipalities neither accurately completed the Full Year Forecast column in the budget, nor provided Provincial Treasury with their workings for the 2022/23 Closing *Cash and cash equivalents* balance and as a result, Provincial Treasury could not ascertain the reasonableness of the 2023/24 Opening *Cash and cash equivalents* balance. The budgeted cash inflow in some cases was also based on collection rate assumptions which were not realistic and adequately justified.

12. Provincial Treasury recalculated an estimate for *Other working capital requirements* in Table A8 based on the *Receivables* and *Payables* as per the audited AFS as well as the 2022/23 Adjustments Budget and the budget assumptions for revenue and expenditure in the 2023/24 budget year. This process highlighted that some municipalities significantly understated their cash outflows for *Suppliers and employees* in Table A7 and/or their *Trade and other creditors* balance as at the end of the 2023/24 budget year in Table SA3: *Supporting detail to 'Budgeted Financial Position'*. Similarly, municipalities overstated their cash inflows for the various operating revenue line items in Table A7 and/or their *Other debtors and Long term receivables* as per Table A6 and *Consumer debtors* balances as at the end of the 2023/24 budget year in Table SA3.

13. Table A8 was commonly characterised by incomplete information which did not correlate with the information contained in the audited AFS whereby estimates on *Unspent conditional transfers, Statutory requirements* and *Other provisions* were not reflected and this together with the unrealistic *Other working capital requirements*, resulted in an abnormal *Surplus/(shortfall)* position.

14. Some municipalities reflected negative *Cash/cash equivalents at the year end* and *Shortfall* positions over the entire MTREF period thus, raising concerns over their liquidity status and whether the municipalities would be able to pay their debts as and when they fall due.

15. Regarding the Operating revenue budget, some municipalities did not justify all tariff increases which were in excess of the projected Consumer Price Index (CPI) inflation rates as per MFMA Circular No. 123 in their budget narratives reports.

16. Most municipalities did not disclose the rateable properties, market values as well as valuation reductions and any other rating criteria in Tables SA11: *Property rates summary* and SA12b: *Property rates by category*, thereby limiting the Provincial Treasury's analysis of the reasonability of the budgeted Property rates revenue. Furthermore, due to the non-submission of the *Property rates* policies and/or calculations to support the budgets by some municipalities, Provincial Treasury could also not determine whether these municipalities fully complied with the requirements of the Municipal Property Rates Amendment Act (Act No. 29 of 2014).

17. Some municipalities that provide services such as water and electricity did not budget for the Cost of free basic services against the related revenue items in Table SA1: *Supporting detail to 'Budgeted Financial Performance'* due to the incorrect population of Table SA9: *Social, economic and demographic statistics and assumptions*. Some municipalities also appear to have not considered the basic services component of the Equitable share allocation for use in the Free basic service support for residents within the municipality's jurisdiction and rather budgeted to utilise the majority of the Equitable share allocation for municipal expenses.

18. Provincial Treasury noted that Tables SA22, SA23 and SA24 relating to councillors and staff benefits, salaries and allowances as well as personnel numbers for the municipalities were either poorly completed or not completed thereby limiting the extent to which the reasonability of the budgeted salary increases could be assessed.

19. Despite the guidance provided in MFMA Circular No. 71 for the ratio of *Remuneration* (*Employee related costs* and *Remuneration of councillors*) to the total *Operating expenditure* to be between 25 and 40 percent, the budgeted ratio was found to be excessive in some municipalities.

20. Some municipalities under-budgeted for *Debt impairment* and *Depreciation and asset impairment*. While both these are non-cash expenses, municipalities could still incur unauthorised expenditure at the end of the financial year due to under-budgeting. Significant under-budgeting also results in municipalities projecting unrealistic *Operating surpluses*.

21. As in the prior years, some municipalities continue to submit incomplete budget tables relating to their Capital budget, such as Table SA36: *Detailed capital budget* and Table SA37: *Project delayed from previous financial year/s*. Most municipalities still have a challenge in budgeting for at least 40 percent of the *Capital expenditure* budget for the *Renewal and Upgrading of existing assets* as per MFMA Circular No. 55. Furthermore, the budgets for *Repairs and maintenance* were in some cases unrealistic or questionable and the *Asset register summary – PPE (WDV)* values in Table A9: *Asset Management* were also not linked to asset registers thereby distorting the information which forms the basis for the correct calculation of *Repairs and maintenance*.

22. Notwithstanding the importance of supplementing the capital programme from *Internally generated funds*, the narrative reports of some municipalities could not adequately demonstrate that they have sufficient cash backed accumulated funds from previous financial years. With the poorly completed Tables A7 and A8, the municipalities' ability to finance capital programmes from internal funding, in some cases, could not be established.

23. Some of the municipalities that were assessed to have unfunded budgets by Provincial Treasury budgeted to use *Internally generated funds* for *Capital expenditure* which is a clear contravention of the requirements of Section 18 of the MFMA. These municipalities were encouraged to channel any excess funds towards the payment of long outstanding creditors, particularly bulk services rather than funding Capital expenditure.

24. In instances where municipalities had financed their capital programmes through *Borrowings*, some municipalities did not submit sufficient supporting documents such as the projected amortisation schedules and as a result, Provincial Treasury could not assess the reasonableness of their budgeted *Finance charges* and *Repayment of borrowings*.

P. Technical assistance on the 2024/25 MTREF Budgets

Provincial Treasury officials are available to provide technical assistance to municipalities upon request. Guidance will be provided on budgeting during the budget preparation process to municipalities before the municipalities finalise the Schedule A1 on the financial system to be tabled or approved by Council. The technical assistance provided will be tailored to the specific information needs of the municipality with regards to the implementation of the requirements of the MFMA Circulars and Provincial Treasury Circulars as well as the requirements of the relevant legislation and regulations. In this regard, please contact your designated Provincial Treasury Municipal Budget Analyst.

Q. Engagement with municipalities on the 2024/25 MTREF Tabled Budgets

Provincial Treasury requested municipalities in Provincial Treasury Circular PT/MF 02 of 2023/24 to make provision for engagements with Provincial Treasury on their annual MTREF Tabled Budgets in the municipalities' *Time Schedules Outlining Key Deadlines*. The engagements are planned to be held with all delegated municipalities during April to May 2024 where Provincial Treasury intends to constructively engage with the municipality's senior management on the critical matters to be raised on their 2024/25 MTREF Tabled Budgets in an attempt to produce more reliable and credible budgets that are funded before the budgets are approved by Council. These engagements are a support initiative of the Provincial Treasury as per Sections 5(2) and 23(1) of the MFMA and are vital for the discussion and understanding of significant issues raised by Provincial Treasury in our assessments of the Tabled Budgets of the municipalities. Furthermore, these engagements will also focus on the funding position of municipalities which is one of the criteria for the release of the Equitable share tranche by National Treasury. The engagements also provide an opportunity for the municipalities' responses to be incorporated in the final correspondence on the Budget assessment feedback issued by Provincial Treasury which must be tabled in Council together with all other budget related documents.

The tabling in Council of the Provincial Treasury's final assessments of the 2024/25 MTREF Tabled Budget will not only bring the highlighted issues to the attention of the full Council but will also direct the Council's attention to establishing whether Provincial Treasury's findings were addressed by the municipality.

Provincial Treasury requests a copy of the Council resolution or extract reflecting the tabling of Provincial Treasury's final assessment of the 2024/25 MTREF Tabled Budget to be included among the Approved Budget documents to be submitted to both the National and Provincial Treasuries.

R. Municipal Budget submission process

Section 22(b)(i) of the MFMA requires that ***immediately*** after an Annual Budget is tabled in a municipal Council, the Accounting Officer must submit in both printed and electronic formats to the National Treasury and the relevant Provincial Treasury (electronic format of the PDF file which should include the Schedule A1 Budget and the budget narrative report). If the Annual Budget is tabled to Council on **31 March 2024**, the final date for the submission of **the electronic budget documents and corresponding mSCOA data strings is Tuesday, 02 April 2024.**

All the delegated municipalities in the province are urged to submit their 2024/25 Tabled Budgets timeously as described above in order to allow Provincial Treasury sufficient time to assess the budgets and provide the feedback timeously to the municipalities.

The budget related information listed in the MBRR Schedule A (**Annexure C**) must be submitted to both the Provincial and National Treasuries.

Section 24(3) of the MFMA, read together with Regulation 20(1) of the MBRR, requires that the approved Annual Budget be submitted to both National Treasury and the relevant Provincial Treasury within ten working days after the Council has approved the Annual Budget. However, MFMA Circular No. 122 notes that since municipalities are generating Annual Budgets directly from their financial systems as required by the mSCOA Regulations, municipalities must submit the electronic formats of the Approved Budget ***immediately*** after approval by the municipal Council (this is despite the requirements of Section 24(3) of the MFMA read together with Regulation 20(1) of the MBRR as this will assist in verifying whether the errors identified in the TABB have been corrected in the ORGB before the adopted budget is locked on the financial system and the ORGB data string is generated). For example, if the Council approves the Annual Budget on **31 May 2024**, the electronic Approved Budget

documentation and corresponding data strings must be submitted on **Monday, 03 June 2024. The submission process described above relates to both the National and Provincial Treasuries.**

Municipalities are no longer expected to submit the printed copies of all required documents including budget related, IDPs, SDBIPs, AFS and Annual Reports to the National and Provincial Treasuries through post courier services.

The following information should be submitted for the 2024/25 MTREF:

- The budget documentation as set out in the MBRR Schedule A (**Annexure C**) **read together with MFMA Circular No. 126 (Annexure B)**. The budget document must include the main Schedule A1 Tables (A1 - A10);
- The non-financial supporting tables (A10, SA9, SA11, SA12, SA13, SA22, SA23, SA24 etc. and any other information not contained in the financial data string) in the Schedule A1 must be submitted in the prescribed mSCOA data string (Schedule A1 Draft and Approved) in the format published with Version 6.8 of the A1 schedule;
- The Council Resolution for the Tabled and Approved Budgets;
- The Signed Quality Certificate as prescribed in the MBRR for the Tabled and Adopted Budgets;
- The draft and approved IDP;
- The draft and approved SDBIP;
- Signed Quality certificate as prescribed in the MBRR for the Tabled and Adopted Budgets;
- A Budget locking certificate immediately at the start of the new municipal financial year on 01 July 2024;
- Signed repayment arrangements entered into with Eskom and/or a Water Board;
- The draft and approved Spatial Development Framework;
- The draft and approved Long Term Financial Strategies;
- The draft and approved Service standards;
- The draft and approved Rates Billing List;
- The draft and approved Tariff List;
- The draft and approved Property Rates and Tariffs List;
- The draft and approved Policies on:
    - Property Rates and Service charges
    - Borrowing
    - Budget Implementation and Management
    - Cash Management and Investment
    - Credit Control and Debt Collection
    - Funding and Reserves
    - Indigents
    - Long-term Financial Planning
    - Management and Disposal of Assets

- Infrastructure Investment and Capital Projects
- Supply Chain Management

- The draft and approved mSCOA Road Map;
- The draft and approved Fixed Asset Register;
- A credible draft and approved Budget funding plan (where applicable);
- The draft and approved Indigent Register;
- The draft and approved General Valuation Roll (GVR) to the billing system;
- A Schedule D specific for entities; and
- The draft and approved Tariff Tool in Excel format.

The Budget related information must be forwarded to the Provincial and National Treasuries by the deadline dates as indicated. The submission addresses are as follows:

Provincial Treasury

Electronic copies of the required documents must be e-mailed to mfma@kzntreasury.gov.za and your relevant Provincial Treasury Municipal Budget Analyst must be copied accordingly.

National Treasury

Budget related documents and schedules must be uploaded by approved registered users using the National Treasury GoMuni Upload Portal at: https://lg.treasury.gov.za/ibi_apps/signin.

KWAZULU-NATAL PROVINCE
TREASURY
REPUBLIC OF SOUTH AFRICA

It should be noted that all documents sent to this address must be in PDF files only and each PDF file should not contain multiple documents. Any problems experienced in this regard can be addressed with Sephiri Tlhomeli at Sephiri.Tlhomeli@treasury.gov.za.

Yours sincerely

Ms. C. Coetzee
Head of Department: KZN Provincial Treasury

CC **Mayors**
Deputy Mayors
Speakers
Ministerial Representatives
Mr. J. Hattingh – National Treasury
Mr. T. V. Pillay – National Treasury
Ms. N. Mkhize – Auditor-General (KZN)

DRAFT SERVICE STANDARDS

KwazuluNatal: Municipality(KZ 292) - Draft Schedule of Service Delivery Standards 2024.25

Description Standard	Service Level
Solid Waste Removal	
Premise based removal (Residential Frequency)	Twice a Week Paying Costumers , Once for Subsidies
Premise based removal (Business Frequency)	Between 3 to 7 times a week , depending on demand
Bulk Removal (Frequency)	Weekly
Removal Bags provided(Yes/No)	Yes
Garden refuse removal Included (Yes/No)	Yes
Street Cleaning Frequency in CBD	Daily
Street Cleaning Frequency in areas excluding CBD	2 Days
How soon are public areas cleaned after events (24hours/48hours/longer)	24 Hours
Clearing of illegal dumping (24hours/48hours/longer)	48 hours
Recycling or environmentally friendly practices(Yes/No)	Yes
Licenced landfill site(Yes/No)	No - Outsourced
Water Service	
Water Quality rating (Blue/Green/Brown/NO drop)	n/a
Is free water available to all? (All/only to the indigent consumers)	a/a
Frequency of meter reading? (per month, per year)	a/a
Are estimated consumption calculated on actual consumption over (two month's/three month's/longer period)	n/a
On average for how long does the municipality use estimates before reverting back to actual readings? (months)	n/a
Duration (hours) before availability of water is restored in cases of service interruption (complete the sub questions)	n/a
One service connection affected (number of hours)	n/a
Up to 5 service connection affected (number of hours)	a/a
Up to 20 service connection affected (number of hours)	n/a
Feeder pipe larger than 800mm (number of hours)	n/a
What is the average minimum water flow in your municipality?	n/a
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	n/a
How long does it take to replace faulty water meters? (days)	n/a
Do you have a cathodic protection system in place that is operational at this stage? (Yes/No)	n/a
Electricity Service	
What is your electricity availability percentage on average per month?	As per Tarif of Charge
Do your municipality have a ripple control in place that is operational? (Yes/No)	no
How much do you estimate is the cost saving in utilizing the ripple control system?	n/a
What is the frequency of meters being read? (per month, per year)	Once a month
Are estimated consumption calculated at consumption over (two month's/three month's/longer period)	6 months
On average for how long does the municipality use estimates before reverting back to actual readings? (months)	3 months
Duration before availability of electricity is restored in cases of breakages (Immediately/one day/two days/longer)	1 hour
Are accounts normally calculated on actual readings? (Yes/no)	yes
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	Yes
How long does it take to replace faulty meters? (days)	1 week
Do you have a plan to prevent illegal connections and prevention of electricity theft? (Yes/No)	Yes
How effective is the action plan in curbing line losses? (Good/Bad)	Fair
How soon does the municipality provide a quotation to a customer upon a written request? (days)	10 days
How long does the municipality takes to provide electricity service where existing infrastructure can be used? (working days)	30 days
How long does the municipality takes to provide electricity service for low voltage users where network extension is not required? (working days)	2 months
How long does the municipality takes to provide electricity service for high voltage users where network extension is not required? (working days)	By agreement
Sewerage Service	
Are your purification system effective enough to put water back in to the system after purification?	n/a
To what extend do you subsidize your indigent consumers?	n/a
How long does it take to restore sewerage breakages on average	a/a
Severe overflow? (hours)	n/a
Sewer blocked pipes: Large pipes? (Hours)	n/a
Sewer blocked pipes: Small pipes? (Hours)	n/a
Spillage clean-up? (hours)	a/a
Replacement of manhole covers? (Hours)	n/a
	n/a
Road Infrastructure Services	
Time taken to repair a single pothole on a major road? (Hours)	1 hour
Time taken to repair a single pothole on a minor road? (Hours)	45 mins
Time taken to repair a road following an open trench service crossing? (Hours)	2 hour
Time taken to repair walkways? (Hours)	30 mins
Property valuations	
How long does it take on average from completion to the first account being issued? (one month/three months or longer)	Two Months
Do you have any special rating properties? (Yes/No)	Yes
Financial Management	
Is there any change in the situation of unauthorised and wasteful expenditure over time? (Decrease/Increase)	Decrease
Are the financial statement outsourced? (Yes/No)	No
Are there Council adopted business process surrouding the flow and management of documentation feeding to Trial Balance?	Yes
How long does it take for an Tax/Invoice to be paid from the date it has been received?	30 Days
Is there advance planning from SCM unit linking all departmental plans quaterly and annualy including for the next two to three years procurement plans?	Yes , Procurement plans are compiled aanualy.
Administration	
Time to respond to a verbal customer enquiry or request? (working days)	1 day
Time to respond to a written customer enquiry or request? (working days)	2 days
Time to resolve a customer enquiry or request? (working days)	1 day
What percentage of calls are not answered? (5%,10% or more)	5%
How long does it take to respond to voice mails? (hours)	n/a
Does the municipality have control over locked enquiries? (Yes/No)	n/a
Is there a reduction in the number of complaints or not? (Yes/No)	yes
How long does in take to open an account to a new customer? (1 day/ 2 days/ a week or longer)	1 day
How many times does SCM Unit, CFO's Unit and Technical unit sit to review and resolve SCM process delays other than normal monthly management meetings?	n/a
Community safety and licensing services (Q&s time may vary)	
How long does it take to register a vehicle? (minutes)	15 mins
How long does it take to renew a vehicle license? (minutes)	15 mins
How long does it take to issue a duplicate registration certificate vehicle? (minutes)	15 mins
How long does it take to de-register a vehicle? (minutes)	15 mins
How long does it take to renew a drivers license? (minutes)	15 mins
What is the average reaction time of the fire service to an incident? (minutes)	20 mins
What is the average reaction time of the ambulance service to an incident in the urban area? (minutes)	n/a

What is the average reaction time of the ambulance service to an incident in the rural area? (minutes)	n/a
Economic development	
How many economic development projects does the municipality drive?	
How many economic development programme are deemed to be catalytic in creating an enabling environment to unlock key economic growth projects?	
What percentage of the projects have created sustainable job security?	
Does the municipality have any incentive plans in place to create an conducive environment for economic development? (Yes/No)	
Other Service delivery and communication	
Is a information package handed to the new customer? (Yes/No)	
Does the municipality have training or information sessions to inform the community? (Yes/No)	Yes
Are customers treated in a professional and humanly manner? (Yes/No)	Yes

MSTDA PLAN - ROAD MAP

MSCOA ACTION PLAN - ROAD MAP

Municipal Demarcation Code B2			Mar-24		
Sub-Process	Legislative or Business Requirement	System / Application functionality	Action Plan	Responsibility Owner	Timeframe
Document Management	Document Management to ensure that all municipal documents are secured and if possible electronically received to achieve the lowest possible foot print. National Archives of South Africa Act, 1996.	*Support secure and reliable document management including, but not limited to:* Document sharing; Dedicated registry for document filing; Document tracking; Secure access to documents.	There is an approved file plan in place and KZN Archives and Records Services conduct records management practices inspection on annual basis outcome of which is made available to the municipality	Director : Property Admin	Awaiting formal correspondence from KZN Archives confirming that KDM is not due for the annual inspection. A tender for the Electronic Document Management System was advertised by IT and is due for presentation at TEC.
Reporting mechanisms	National Treasury Portal and other statutory submissions	The annual procurement plan - actual versus budget;	Munsoft system to be investigated. Workflows to be linked to activities and used to inform high level cash flows.	Head : SCM	Timeframes to be re-aligned
Reporting mechanisms	National Treasury Portal and other statutory submissions	The asset maintenance plan - actual versus budget;	No submission requirement exists. To be followed up with Munsoft / NT.	Manager : Assets	Currently under review
Main Budget	In terms of Section 25 of the Municipal Systems Act, 2000 each municipal council must, within a prescribed period after the start of its elected term, adopt a single, inclusive and strategic plan (the integrated development plan (IDP)) for the development of the municipality which must inform the municipal budget to be mutually credible and reliable and should include the following functionality:	Enable users with budget and management information to determine funding adequacy of the budget to ensure the budget is funded. (Municipal Budget and Reporting Regulations, 2009 (MBRR)).	Munsoft is making more dashboards available to assist with the funding of budgets - driven by the funding segment.	Munsoft	To be reviewed with current NT rules on the chart.
Human Resources (HR) /Payroll	A Human Resource (HR) budget/ payroll module that as a minimum:	Allow the municipality to budget for its full organogram (organisational structure).	Upgrade to SAGE people 300	Director : HR/ Director : Expenditure	The budget for the upgrade to SAGE people 300 could not be prioritized during the 2023/24 financial year. Attempts will be made for the same to be prioritized during the 2024/25 financial year.
Human Resources (HR) /Payroll	A Human Resource (HR) budget/ payroll module that as a minimum:	Ensure that the planned positions is budgeted for pro-rata to when the expected appointment can be done.	Upgrade to SAGE people 300	Director : HR	The budget for the upgrade to SAGE people 300 could not be prioritized during the 2023/24 financial year. Attempts will be made for the same to be prioritized during the 2024/25 financial year.
Human Resources (HR) /Payroll	A Human Resource (HR) budget/ payroll module that as a minimum:	Supply the general ledger's main budget module with control of the actual and planned positions (organogram) budgets for the full mSCOA segments as a budget line. The functionality should be able to provide this for both expenditure and balance sheet items.	Upgrade to SAGE people 300	Director : HR/ Director : Expenditure	The budget for the upgrade to SAGE people 300 could not be prioritized during the 2023/24 financial year. Attempts will be made for the same to be prioritized during the 2024/25 financial year.
General Ledger (Core Financials)	General Ledger (GL) that as a minimum	Drill down to transactions from the general ledger (GL) to the sub-ledger or 3rd party systems for an audit trail.	Upgrade to SAGE people 300	Director : HR/ Director : Expenditure	The budget for the upgrade to SAGE people 300 could not be prioritized during the 2023/24 financial year. Attempts will be made for the same to be prioritized during the 2024/25 financial year.
Accounts Receivable	Transactions in debtors must reflect in the AR in mSCOA segmentation	Drill down to transactions from the general ledger (GL) to the sub-ledger or 3rd party systems.	Completed	Manager : Rates	Done
Accounts Payable	Supplier maintenance	Creating a supplier database.	This is partially in progress SCM is currently following up with Munsoft in respect of full system functionality.	Head : SCM	Timeframes to be re-aligned
Accounts Payable	Accounts Payable (AP)	Direct invoice payment such as Eskom;	This is currently in implementation. 80% achievement to date.	Director: Expenditure	Timeframes to be re-aligned
System Configurations	Integration	Integration and automation of the annual financial statements (AFS) as well as monthly MFMA section 71 reports (financial management statements).	A laptop that can host the CaseWare system was issued in January 2024. Munsoft submitted a quotation late last year however the methodology proposed would have resulted in excessive manual mapping interventions which negate the benefits of automated and integrated AFS. However prior to utilization of CaseWare the implementation of all sub modules and correct accounts is required to ensure integration between the financial system and CaseWare. This was discussed most recently at FIN MANCO on 16 January 2024. In order to guide the implementation process a specific action plan shall be developed for implementation and monitoring.	Manager : AFS	CaseWare Action Plan : May 2024
Accounts Payable	Accounts Payable (AP)	Re-occurring and scheduled payment such as lease amounts or quarterly loan repayments;	This is currently in implementation. 80% achievement to date.	Director: Expenditure	Timeframes to be re-aligned
Accounts Payable	Tax & VAT	Interface to SARS offline for automated reconciliations and submissions of disclosures.	Tax submissions are in place via the subsystem (VIP) , various extracts are available for VAT however a direct interface will need to be initiated from SARS prior to munsift developing file formats to supply this format.	SARS	Awaiting SARS.

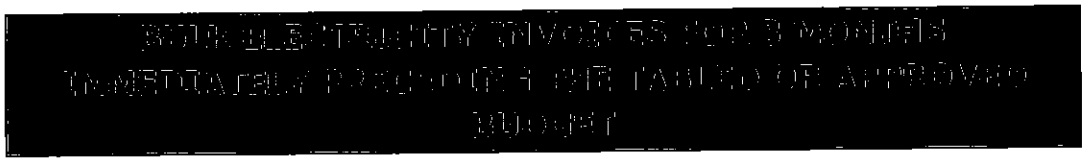
MSCOA ACTION PLAN - ROAD MAP

Municipal Demarcation Code B2

Sub-Process	Legislative or Business Requirement	System / Application environment functionality	Mar-24		
			Action Plan	Responsibility Owner	Timeframe
Supply Chain Management (SCM)	A Supply chain management system that give effect to section 11 of the Municipal Finance Management Act, 2003 (MFMA), the Municipal Supply Chain Management Regulations and council's approved SCM policy	Supplier rotation management (parameter driven);	This is currently undertaken manually. Munsoft to be engaged further.	Head : SCM	Timeframes to be re-aligned
Supply Chain Management (SCM)	A Supply chain management system that give effect to section 11 of the Municipal Finance Management Act, 2003 (MFMA), the Municipal Supply Chain Management Regulations and council's approved SCM policy	Supply Chain Deviation Management Facility in terms of legislation;	This is a manual book. No Deviations are currently approved hence no need to explore this functionality further.	Head : SCM	Timeframes to be re-aligned
Supply Chain Management (SCM)	A Supply chain management system that give effect to section 11 of the Municipal Finance Management Act, 2003 (MFMA), the Municipal Supply Chain Management Regulations and council's approved SCM policy	Electronically validate against the National Treasury database for prohibited, employees of state and related parties and invite tenders based preferential procurement principals;	SCM to follow up with Munsoft.	Head : SCM	Timeframes to be re-aligned
Supply Chain Management (SCM)	A Supply chain management system that give effect to section 11 of the Municipal Finance Management Act, 2003 (MFMA), the Municipal Supply Chain Management Regulations and council's approved SCM policy	Integrate with the asset management system;	Achieved - Assest Module is integrated where creditors module is used.	Head : SCM	N/A
Supply Chain Management (SCM)	Contract Management that gives effect to MFMA section 116.	Contract management through workflow and audit trail.	Projects Module to be implemented in conjunction with SCM - Contracts Management	Head : SCM	Timeframes to be re-aligned
Inventory	Inventory / Stores sub system	*Normal functions should be included as standard best practice and should include but not be limited to:* Warehouse management; Acquisitions; Stock Level Management; Disposals; Automated consumable stores stock count sheets (departmental stores).	System Testing Currently underway. Stock adjustments to be used to capture impairments , etc.	Head : SCM	Timeframes to be re-aligned
Subsidies	Maintain a grant register that as a minimum:	Provide for reporting in accordance with the mSCOA Regulation and internal control.	Partially Achieved	Manager : AFS	Apr-24
Asset Management	Subject to the existing legislative and generally recognised accounting practice (GRAP) requirements.	Manage the full asset life cycle;	Achieved (Maintenance functionality to be addressed)	Manager : Assets	N/A
Asset Management	Subject to the existing legislative and generally recognised accounting practice (GRAP) requirements:	Manage the contract and build phase of the project by registering the component and rolling the accounting transaction up to the work-in-progress (WIP);	Director SCM/Head SCM to activate the contracts/creditors module to link up to Asset Module.	Manager : Assets	Apr-24
Asset Management	Subject to the existing legislative and generally recognised accounting practice (GRAP) requirements:	Host the insurance register and constantly update the portfolio as new assets are purchased or if there is progress on the value of work-in-progress (WIP);	Munsoft has an insurance master file linked to each asset with broker and insurred details attached. A claim register may then be updated in the event of a claim logged with the insurer. - Achieved	Manager : Assets	N/A
Human Resources (HR)	A Human Resource (HR) payroll module that as a minimum (in addition to the normal payroll calculation):	Organisation Management.	Upgrade to SAGE people 300	Director : HR	Timeframes to be re-aligned
Human Resources (HR)	A Human Resource (HR) payroll module that as a minimum (in addition to the normal payroll calculation):	Employee Records Management.	Upgrade to SAGE people 300	Director : HR	Timeframes to be re-aligned
Human Resources (HR)	A Human Resource (HR) payroll module that as a minimum (in addition to the normal payroll calculation):	Leave Records Management.	Upgrade to SAGE people 300	Director : HR	Timeframes to be re-aligned
Human Resources (HR)	A Human Resource (HR) payroll module that as a minimum (in addition to the normal payroll calculation):	Training and Development Management.	Upgrade to SAGE people 300	Director : HR	Timeframes to be re-aligned
Human Resources (HR)	A Human Resource (HR) payroll module that as a minimum (in addition to the normal payroll calculation):	Recruitment and Selection Management.	Upgrade to SAGE people 300	Director : HR	Timeframes to be re-aligned
Human Resources (HR)	A Human Resource (HR) payroll module that as a minimum (in addition to the normal payroll calculation):	Performance Management.	Upgrade to SAGE people 300	Director : HR	Council has approved implementation of PMS through MUNSOFT
Human Resources (HR)	A Human Resource (HR) payroll module that as a minimum (in addition to the normal payroll calculation):	Employee Relations.	Upgrade to SAGE people 300	Director : HR	Timeframes to be re-aligned
Human Resources (HR)	A Human Resource (HR) payroll module that as a minimum (in addition to the normal payroll calculation):	Report and create the workflow for collection of all employees and councillors with arrear accounts.	To be considered after upgrade to VIP 300	Assistant Director : Expenditure	Timeframes to be re-aligned

MSCOA ACTION PLAN - ROAD MAP

Municipal Demarcation Code B2			Mar-24		
Sub-Process	Legislative or Business Requirement	System / Applications minimum functionality	Action Plan	Responsibility Owner	Timeframe
Human Resources (HR)	A Human Resource (HR) payroll module that as a minimum (in addition to the normal payroll calculation):	Provide the general ledger (GL) with transactions that debit expenditure and credit revenue votes when applicable. This creates a temporary total liability of the payroll balance on the integration control.	Integration has commenced from November 2023. Final testing is underway	Assistant Director : Expenditure	Timeframes to be re-aligned
Payroll	A Human Resource (HR) payroll module that as a minimum (in addition to the normal payroll calculation):	Produce, in conjunction with the Human Resource system, a multi-year budget in the mSCOA segmentation.	No functionality exists. VIP 300 will be consulted to confirm development timeframes.	Assistant Director : Expenditure	Timeframes to be re-aligned
Credit Control	A credit control and debt collection system that integrate with the revenue management system and that gives effect to Chapter 9 of the Municipal Systems Act, 2000	If the module is a 3rd party solution – it must as a minimum integrate the fees as well as the action history to the billing sub-ledger. This integration must be seamless.	Engagements have commenced with Munsoft on implementation , user access , training and programmatic changes required.	Manager : Income	The automated Credit Control Revenue enhancement tool that forms part of Munsoft has been considered for implementation in 2024/2025. Budget to cover the module has been requested.
Credit Control	Arrear Arrangements	Irrecoverable Debt Write Off process;	A portion of the process shall always remain manual , however arrear arrangements and debt recovery system enhancements have commenced with Munsoft.	Manager : Income	The automated Credit Control Revenue enhancement tool that forms part of Munsoft has been considered for implementaton in 2024/2025. Budget to cover the module has been requested.
Credit Control	Legal Process	Councillor Arrear Management.	To be investigated with VIP 300 after implementation.	Manager : Income	On implementation of the VIP 300 module, Credit Control will adopt the new processes for management of the Councillors and Staff in arrears.
Land use	Property maintenance	Property register providing for all land in the municipal area.	Engagements are underway between GIS and Munsoft towards finalisation of integration of the valuation roll.	Director : Development Planning	Timeframes to be re-aligned
Land use	Property maintenance	Integration with billing and valuation systems.	Engagements are underway between GIS and Munsoft towards finalisation of integration of the valuation roll.	Director : Development Planning	Timeframes to be re-aligned
Billing	Revenue management module that give effect to MFMA section 64 that also incorporate:	Calculate and account monthly for the provision of bad debt;	Methodology provided to Monsoft. Changes required to system parameters are currently being finalised with Munsoft.	Manager : Income	Done. Provisions are calculated monthly using the Mansoft Debtors Age Analysis report.


SUSCEPTIBILITY INVOICES FOR 3 MONTHS
TWENTY FIVE PERCENT OF THE TOTAL OF APPROVED
AMOUNT

Eskom

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

Eskom

CONTACT CENTRE: (0860) 037566
FAX NO: 0862 437 566
E-MAIL: customerservices@eskom.co.za
WEB: WWW.ESKOM.CO.ZA

TEL: 08600 37566
SMS:

ESKOM HOLDINGS SOC LTD REG NO 2002/015527/30
VAT REG NO 4740101508

CUSTOMER SELF SERVICE WEBSITE:
https://csonline.eskom.co.za

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

KWADUKUZA LOCAL MUNICIPALITY
ATT CHIEF FINANCIAL OFFICER
PO BOX 72
STANGER
4450

YOUR ACCOUNT NO	5433388992
SECURITY HELD	1.65
BILLING DATE	2024-03-01
TAX INVOICE NO	543782341346
ACCOUNT MONTH	FEBRUARY 2024
CURRENT DUE DATE	2024-03-30
VAT REG NO	4000846057

DIRECT DEPOSIT DETAIL

BANK:	First National Bank
BRANCH CODE:	223626
BANK ACC NO:	50850143295

TAX INVOICE

E-MAIL: shalonas@kwadukuza.gov.za

ACCOUNT TRANSACTION SUMMARY

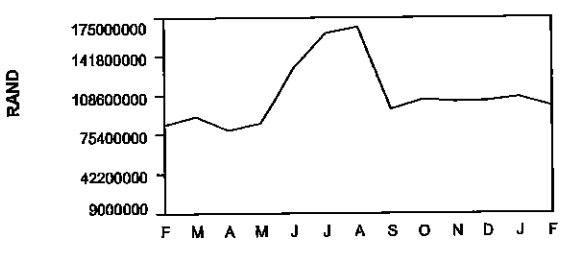
ADMINISTRATION CHARGE		R	19,432.32
TRANSMISSION NETWORK CAPACITY		R	2,276,754.66
DIST. NETWORK CAPACITY CHARGE		R	4,507,879.82
NETWORK DEMAND CHARGE		R	7,330,901.20
ANCILLARY SERVICE (ALL)		R	396,979.10
ENERGY CHARGE (STD)	22,845,083.00	R	28,682,001.71
ENERGY CHARGE (PEAK)	9,346,153.00	R	17,051,121.53
ENERGY CHARGE (OFF)	23,721,313.00	R	18,891,653.67
ELECTRIFICATION AND RURAL SUBS (ALL)		R	7,771,844.31
SERVICE CHARGE		R	202,831.51
TOTAL CHARGES FOR BILLING PERIOD		R	**87,131,399.83**

ACCOUNT SUMMARY FOR FEBRUARY 2024

BALANCE BROUGHT FORWARD	(Due Date 2024-02-28)	R	108,169,180.85
PAYMENT(S) RECEIVED	Cash - 2024-02-28	R	-108,169,180.85
TOTAL CHARGES FOR BILLING PERIOD		R	87,131,399.83
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	13,069,709.98

COPY ONLY

ARREARS						
>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS	CURRENT	TOTAL DUE	R 100,201,109.81
0.00	0.00	0.00	0.00	100,201,109.81		



ACCOUNT NO / REFERENCE NO
5433388992

NAME
KWADUKUZA LOCAL MUNICIPALITY

FAX NUMBER
0325515500

Post Office 0934 5433388992

11341 5433388992

>>>>>>>>> 9207 2543 3388 9925

payA your payment partner

EasyPay

TOTAL AMOUNT DUE
100,201,109.80

PAYMENT ARRANGEMENT

INSTALMENT
0.00

ARREARS
0.00

DUE DATE
2024-03-30

AMOUNT PAID

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT

PAGE RUN NO	EP 1
BILL GROUP	
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EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

CONTACT CENTRE: (0860) 037566
FAX NO: 0862 437 566
E-MAIL: customerservices@eskom.co.za
WEB: WWW.ESKOM.CO.ZA

KWADUKUZA LOCAL MUNICIPALITY
ATT CHIEF FINANCIAL OFFICER
PO BOX 72
STANGER
4450

YOUR ACCOUNT NO	5433388992
BILLING DATE	2024-03-01
TAX INVOICE NO	543782341346
ACCOUNT MONTH	FEBRUARY 2024
CURRENT DUE DATE	2024-03-30
VAT REG NO	4000846057
NOTIFIED MAX DEMAND	30,000.00
UTILISED CAPACITY	35,343.10

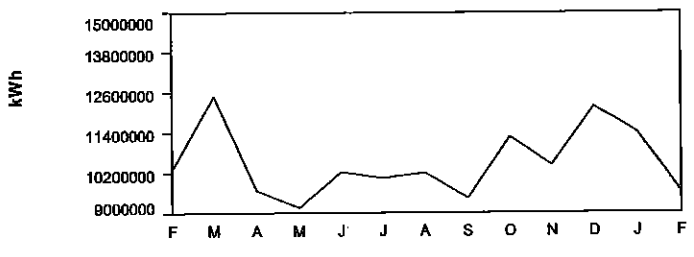
CONSUMPTION DETAILS (2024-02-01 - 2024-02-29)

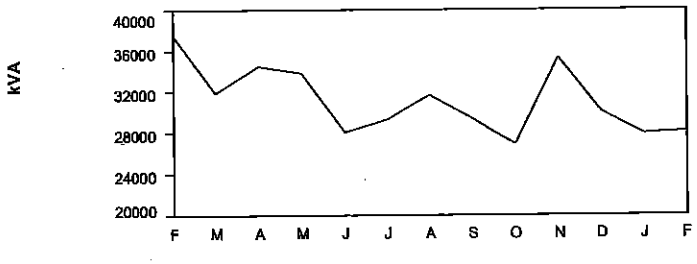
ENERGY CONSUMPTION OFF PEAK kWH	3,855,009.60
ENERGY CONSUMPTION STD kWh	4,175,713.20
ENERGY CONSUMPTION PEAK kWh	1,600,946.40
ENERGY CONSUMPTION ALL kWh	9,631,669.20
DEMAND CONSUMPTION - OFF PEAK	25,908.33
DEMAND CONSUMPTION - STD	26,805.12
DEMAND CONSUMPTION - PEAK	28,163.79
DEMAND READING - KW/KVA	28,163.79
REACTIVE ENERGY - OFF PEAK	804,630.00
REACTIVE ENERGY - STD	1,108,694.40
REACTIVE ENERGY - PEAK	402,434.40
LOAD FACTOR	51.00

PREMISE ID NUMBER 7032344358 **TARIFF NAME:** Megaflex

33KV BALLITO SUPPLY OFF DRIEFONTEIN SUB VIA TONGAAT 3RD PARTY SUPPLY TO KWADUKUZA MUNIC VIA ETHEKWINI ELEC

Administration Charge @ R223.36 per day for 29 days	R	6,477.44
TX Network Capacity Charge 35,343.1 kVa @ R14.47 : = R14.47/kVA	R	511,414.66
Network Capacity Charge 35,343.1 kVA @ R28.65 : = R28.65/kVA	R	1,012,579.82
Network Demand Charge 28,163.8 kVA @ R54.31 : = R54.31 /kVA	R	1,529,575.98
Ancillary Service Charge 9,631,669 kWh @ R0.0071 /kWh	R	68,384.85
Low Season Standard Energy Charge 4,175,713 kWh @ R1.2555 /kWh	R	5,242,607.67
Low Season Peak Energy Charge 1,600,946 kWh @ R1.8244 /kWh	R	2,920,765.88
Low Season Off Peak Energy Charge 3,855,010 kWh @ R0.7964 /kWh	R	3,070,129.96
Electrification and Rural Subsidy 9,631,669 kWh @ R0.139 /kWh	R	1,338,801.99
TOTAL CHARGES	R	**15,700,738.25**





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EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

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KWADUKUZA LOCAL MUNICIPALITY
ATT CHIEF FINANCIAL OFFICER
PO BOX 72
STANGER
4450

YOUR ACCOUNT NO	5433388992
BILLING DATE	2024-03-01
TAX INVOICE NO	543782341346
ACCOUNT MONTH	FEBRUARY 2024
CURRENT DUE DATE	2024-03-30
VAT REG NO	4000846057
NOTIFIED MAX DEMAND	47,000.00
UTILISED CAPACITY	47,000.00

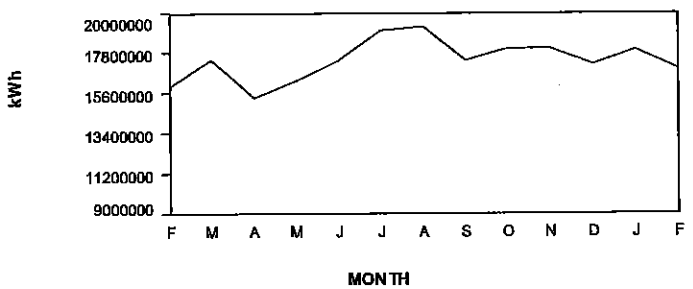
CONSUMPTION DETAILS (2024-02-01 - 2024-02-29)

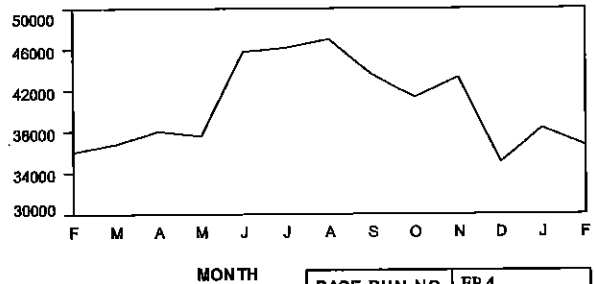
ENERGY CONSUMPTION OFF PEAK kWH	6,960,714.30
ENERGY CONSUMPTION STD kWh	7,022,250.00
ENERGY CONSUMPTION PEAK kWh	2,990,753.10
ENERGY CONSUMPTION ALL kWh	16,973,717.40
DEMAND CONSUMPTION - OFF PEAK	34,374.43
DEMAND CONSUMPTION - STD	35,148.83
DEMAND CONSUMPTION - PEAK	36,753.19
DEMAND READING - KW/KVA	36,753.19
REACTIVE ENERGY - OFF PEAK	1,769,340.60
REACTIVE ENERGY - STD	1,995,250.50
REACTIVE ENERGY - PEAK	789,673.50
LOAD FACTOR	68.00

PREMISE ID NUMBER 8851805893 **TARIFF NAME:** Megaflex

33KV BALLITO SUPPLY OFF SHAKASKRAAL SUB SHAKAS KRAAL DEDICATED SUB 33KVA 05902035815 DOORNKOP R

Administration Charge @ R223.36 per day for 29 days	R	6,477.44
TX Network Capacity Charge 47,000 kVa @ R14.47 : = R14.47/kVA	R	680,090.00
Network Capacity Charge 47,000 kVA @ R28.65 : = R28.65/kVA	R	1,346,550.00
Network Demand Charge 36,753.2 kVA @ R54.31 : = R54.31 /kVA	R	1,996,066.29
Ancillary Service Charge 16,973,717 kWh @ R0.0071 /kWh	R	120,513.39
Low Season Standard Energy Charge 7,022,250 kWh @ R1.2555 /kWh	R	8,816,434.88
Low Season Peak Energy Charge 2,990,753 kWh @ R1.8244 /kWh	R	5,456,329.77
Low Season Off Peak Energy Charge 6,960,714 kWh @ R0.7964 /kWh	R	5,543,512.63
Electrification and Rural Subsidy 16,973,717 kWh @ R0.139 /kWh	R	2,359,346.66
SERVICE CHARGE	R	202,831.51
TOTAL CHARGES	R	**26,528,152.57**





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EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

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KWADUKUZA LOCAL MUNICIPALITY
ATT CHIEF FINANCIAL OFFICER
PO BOX 72
STANGER
4450

YOUR ACCOUNT NO	5433388992
BILLING DATE	2024-03-01
TAX INVOICE NO	543782341346
ACCOUNT MONTH	FEBRUARY 2024
CURRENT DUE DATE	2024-03-30
VAT REG NO	4000846057
NOTIFIED MAX DEMAND	75,000.00
UTILISED CAPACITY	75,000.00

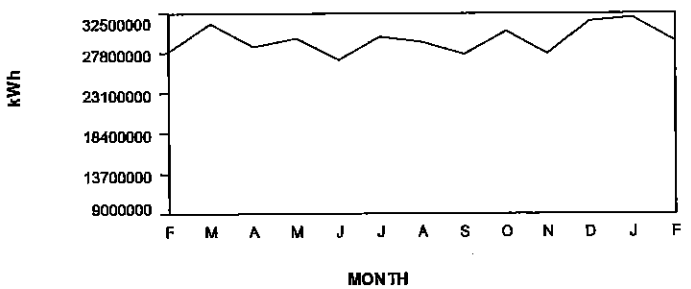
CONSUMPTION DETAILS (2024-02-01 - 2024-02-29)

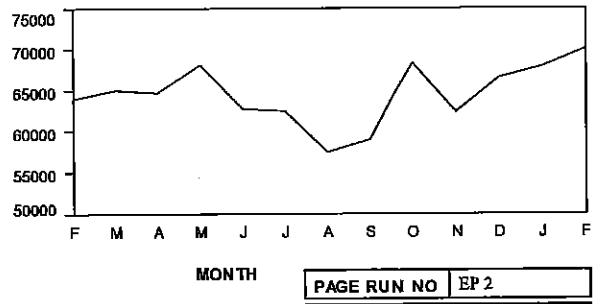
ENERGY CONSUMPTION OFF PEAK kWH	12,905,589.12
ENERGY CONSUMPTION STD kWh	11,647,119.84
ENERGY CONSUMPTION PEAK kWh	4,754,453.76
ENERGY CONSUMPTION ALL kWh	29,307,162.72
DEMAND CONSUMPTION - OFF PEAK	61,009.82
DEMAND CONSUMPTION - STD	66,541.25
DEMAND CONSUMPTION - PEAK	70,065.52
DEMAND READING - KW/KVA	70,065.52
REACTIVE ENERGY - OFF PEAK	4,028,237.28
REACTIVE ENERGY - STD	3,486,103.68
REACTIVE ENERGY - PEAK	1,362,235.20
LOAD FACTOR	61.00

PREMISE ID NUMBER 5433388634 **TARIFF NAME:** Megaflex

33KV STANGER MUNICIPALITY GLENDALE RURAL INST 368

Administration Charge @ R223.36 per day for 29 days	R	6,477.44
TX Network Capacity Charge 75,000 kVa @ R14.47 : = R14.47/kVA	R	1,085,250.00
Network Capacity Charge 75,000 kVA @ R28.65 : = R28.65/kVA	R	2,148,750.00
Network Demand Charge 70,065.53 kVA @ R54.31 : = R54.31 /kVA	R	3,805,258.93
Ancillary Service Charge 29,307,163 kWh @ R0.0071 /kWh	R	208,080.86
Low Season Standard Energy Charge 11,647,120 kWh @ R1.2555 /kWh	R	14,622,959.16
Low Season Peak Energy Charge 4,754,454 kWh @ R1.8244 /kWh	R	8,674,025.88
Low Season Off Peak Energy Charge 12,905,589 kWh @ R0.7964 /kWh	R	10,278,011.08
Electrification and Rural Subsidy 29,307,163 kWh @ R0.139 /kWh	R	4,073,695.66
TOTAL CHARGES	R	**44,902,509.01**





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PRIVATE BAG X16 WESTVILLE 3630

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TEL: 08600 37566
SMS:

ESKOM HOLDINGS SOC LTD REG NO 2002/015527/30
VAT REG NO 4740101508

CUSTOMER SELF SERVICE WEBSITE:
https://csonline.eskom.co.za

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

KWADUKUZA LOCAL MUNICIPALITY
ATT CHIEF FINANCIAL OFFICER
PO BOX 72
STANGER
4450

YOUR ACCOUNT NO	5433388992
SECURITY HELD	1.54
BILLING DATE	2024-02-01
TAX INVOICE NO	543394656261
ACCOUNT MONTH	JANUARY 2024
CURRENT DUE DATE	2024-02-28
VAT REG NO	4000846057

DIRECT DEPOSIT DETAIL

BANK:	First National Bank
BRANCH CODE:	223626
BANK ACC NO:	50850143295

TAX INVOICE

E-MAIL: shalonas@kwadukuza.gov.za

ACCOUNT TRANSACTION SUMMARY

ADMINISTRATION CHARGE		R	20,772.48
TRANSMISSION NETWORK CAPACITY		R	2,309,285.97
DIST. NETWORK CAPACITY CHARGE		R	4,572,290.46
NETWORK DEMAND CHARGE		R	7,285,761.99
ANCILLARY SERVICE (ALL)		R	436,772.67
ENERGY CHARGE (STD)	24,524,101.00	R	30,790,008.81
ENERGY CHARGE (PEAK)	10,132,469.00	R	18,485,676.45
ENERGY CHARGE (OFF)	26,860,707.00	R	21,391,867.05
ELECTRIFICATION AND RURAL SUBS (ALL)		R	8,550,901.50
SERVICE CHARGE		R	216,819.89
TOTAL CHARGES FOR BILLING PERIOD		R	**94,060,157.27**

ACCOUNT SUMMARY FOR JANUARY 2024

BALANCE BROUGHT FORWARD	(Due Date 2024-01-30)	R	104,556,476.14
PAYMENT(S) RECEIVED	Cash - 2024-01-30	R	-104,556,476.14
TOTAL CHARGES FOR BILLING PERIOD		R	94,060,157.27
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	14,109,023.58

COPY ONLY

ACCOUNT NO / REFERENCE NO
5433388992
NAME
KWADUKUZA LOCAL MUNICIPALITY
FAX NUMBER
0325515500

Post Office 0934 5433388992

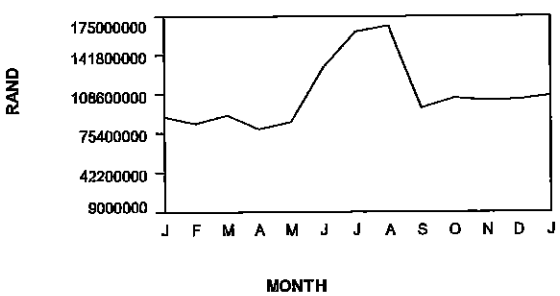
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paya your payment partner

EasyPay

ARREARS						
>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS	CURRENT	TOTAL DUE	R 108,169,180.85
0.00	0.00	0.00	0.00	108,169,180.85		

TOTAL AMOUNT DUE
108,169,180.85



PAYMENT ARRANGEMENT
INSTALMENT
0.00
ARREARS
0.00
DUE DATE
2024-02-28
AMOUNT PAID

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT

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EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

CONTACT CENTRE: (0860) 037566
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WEB: WWW.ESKOM.CO.ZA

KWADUKUZA LOCAL MUNICIPALITY
ATT CHIEF FINANCIAL OFFICER
PO BOX 72
STANGER
4450

YOUR ACCOUNT NO	5433388992
BILLING DATE	2024-02-01
TAX INVOICE NO	543394656261
ACCOUNT MONTH	JANUARY 2024
CURRENT DUE DATE	2024-02-28
VAT REG NO	4000846057
NOTIFIED MAX DEMAND	75,000.00
UTILISED CAPACITY	75,000.00

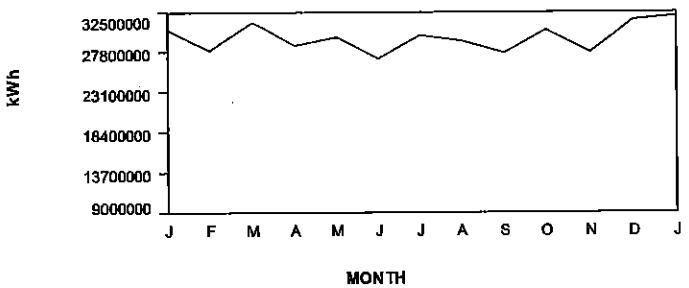
CONSUMPTION DETAILS (2024-01-01 - 2024-01-31)

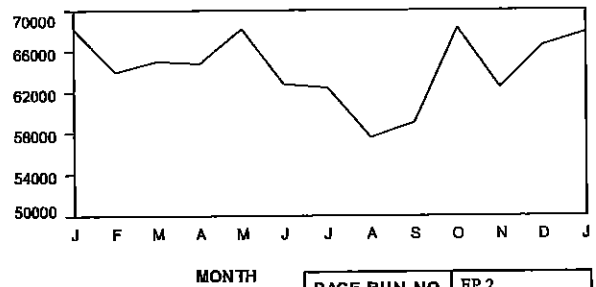
ENERGY CONSUMPTION OFF PEAK kWH	14,451,127.20
ENERGY CONSUMPTION STD kWh	12,530,660.64
ENERGY CONSUMPTION PEAK kWh	5,098,488.00
ENERGY CONSUMPTION ALL kWh	32,080,275.84
DEMAND CONSUMPTION - OFF PEAK	67,377.85
DEMAND CONSUMPTION - STD	67,707.90
DEMAND CONSUMPTION - PEAK	67,871.99
DEMAND READING - KW/KVA	67,871.99
REACTIVE ENERGY - OFF PEAK	4,607,525.28
REACTIVE ENERGY - STD	3,713,913.12
REACTIVE ENERGY - PEAK	1,424,986.08
LOAD FACTOR	65.00

PREMISE ID NUMBER 5433388634 **TARIFF NAME:** Megaflex

33KV STANGER MUNICIPALITY GLENDALE RURAL INST 368

Administration Charge @ R223.36 per day for 31 days	R	6,924.16
TX Network Capacity Charge 75,000 kVa @ R14.47 : = R14.47/kVA	R	1,085,250.00
Network Capacity Charge 75,000 kVA @ R28.65 : = R28.65/kVA	R	2,148,750.00
Network Demand Charge 67,872 kVA @ R54.31 : = R54.31 /kVA	R	3,686,128.32
Ancillary Service Charge 32,080,276 kWh @ R0.0071 /kWh	R	227,769.96
Low Season Standard Energy Charge 12,530,661 kWh @ R1.2555 /kWh	R	15,732,244.89
Low Season Peak Energy Charge 5,098,488 kWh @ R1.8244 /kWh	R	9,301,681.51
Low Season Off Peak Energy Charge 14,451,127 kWh @ R0.7964 /kWh	R	11,508,877.54
Electrification and Rural Subsidy 32,080,276 kWh @ R0.139 /kWh	R	4,459,158.36
TOTAL CHARGES	R	**48,156,784.74**





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EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630 .

CONTACT CENTRE: (0860) 037566
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KWADUKUZA LOCAL MUNICIPALITY
ATT CHIEF FINANCIAL OFFICER
PO BOX 72
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4450

YOUR ACCOUNT NO	5433388992
BILLING DATE	2024-02-01
TAX INVOICE NO	543394656261
ACCOUNT MONTH	JANUARY 2024
CURRENT DUE DATE	2024-02-28
VAT REG NO	4000846057
NOTIFIED MAX DEMAND	30,000.00
UTILISED CAPACITY	37,591.28

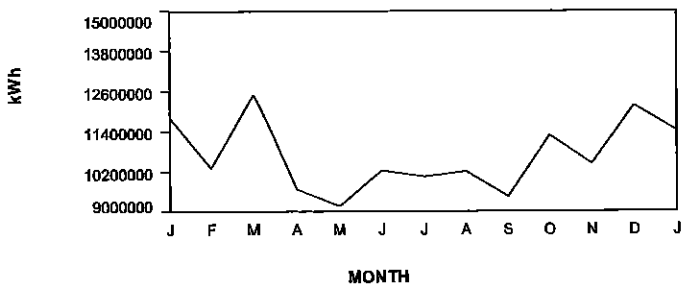
CONSUMPTION DETAILS (2024-01-01 - 2024-01-31)

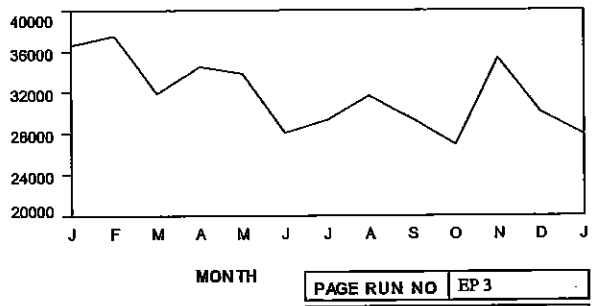
ENERGY CONSUMPTION OFF PEAK kWH	4,775,810.40
ENERGY CONSUMPTION STD kWh	4,695,312.00
ENERGY CONSUMPTION PEAK kWh	1,946,202.00
ENERGY CONSUMPTION ALL kWh	11,417,324.40
DEMAND CONSUMPTION - OFF PEAK	27,520.92
DEMAND CONSUMPTION - STD	27,930.39
DEMAND CONSUMPTION - PEAK	27,861.92
DEMAND READING - KW/KVA	27,930.39
REACTIVE ENERGY - OFF PEAK	1,070,104.80
REACTIVE ENERGY - STD	1,353,955.20
REACTIVE ENERGY - PEAK	527,268.00
LOAD FACTOR	56.00

PREMISE ID NUMBER 7032344358 **TARIFF NAME:** Megaflex

33KV BALLITO SUPPLY OFF DRIEFONTEIN SUB VIA TONGAAT 3RD PARTY SUPPLY TO KWADUKUZA MUNIC VIA ETHEKWINI ELEC

Administration Charge @ R223.36 per day for 31 days	R	6,924.16
TX Network Capacity Charge 37,591.29 kVa @ R14.47 : = R14.47/kVA	R	543,945.97
Network Capacity Charge 37,591.29 kVA @ R28.65 : = R28.65/kVA	R	1,076,990.46
Network Demand Charge 27,930.4 kVA @ R54.31 : = R54.31 /kVA	R	1,516,900.02
Ancillary Service Charge 11,417,324 kWh @ R0.0071 /kWh	R	81,063.00
Low Season Standard Energy Charge 4,695,312 kWh @ R1.2555 /kWh	R	5,894,964.22
Low Season Peak Energy Charge 1,946,202 kWh @ R1.8244 /kWh	R	3,550,650.93
Low Season Off Peak Energy Charge 4,775,810 kWh @ R0.7964 /kWh	R	3,803,455.08
Electrification and Rural Subsidy 11,417,324 kWh @ R0.139 /kWh	R	1,587,008.04
TOTAL CHARGES	R	**18,061,901.88**





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PRIVATE BAG X16 WESTVILLE 3630

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KWADUKUZA LOCAL MUNICIPALITY
ATT CHIEF FINANCIAL OFFICER
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YOUR ACCOUNT NO	5433388992
BILLING DATE	2024-02-01
TAX INVOICE NO	54339465626l
ACCOUNT MONTH	JANUARY 2024
CURRENT DUE DATE	2024-02-28
VAT REG NO	4000846057
NOTIFIED MAX DEMAND	47,000.00
UTILISED CAPACITY	47,000.00

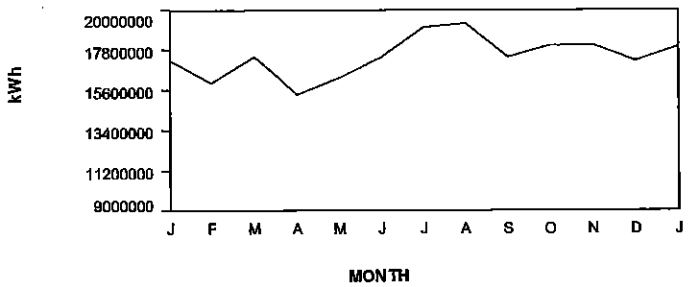
CONSUMPTION DETAILS (2024-01-01 - 2024-01-31)

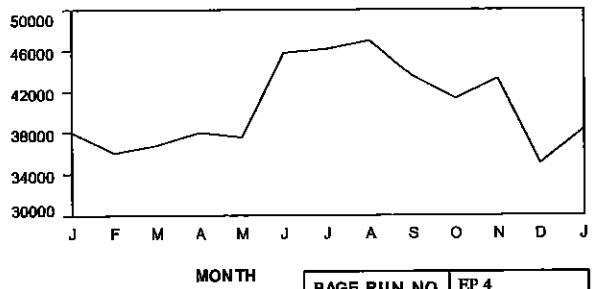
ENERGY CONSUMPTION OFF PEAK kWH	7,633,770.30
ENERGY CONSUMPTION STD kWh	7,298,127.90
ENERGY CONSUMPTION PEAK kWh	3,087,778.50
ENERGY CONSUMPTION ALL kWh	18,019,676.70
DEMAND CONSUMPTION - OFF PEAK	36,931.22
DEMAND CONSUMPTION - STD	37,811.07
DEMAND CONSUMPTION - PEAK	38,348.98
DEMAND READING - KW/KVA	38,348.98
REACTIVE ENERGY - OFF PEAK	1,910,952.90
REACTIVE ENERGY - STD	1,975,551.30
REACTIVE ENERGY - PEAK	763,497.00
LOAD FACTOR	64.00

PREMISE ID NUMBER 8851805893 **TARIFF NAME:** Megaflex

33KV BALLITO SUPPLY OFF SHAKASKRAAL SUB SHAKAS KRAAL DEDICATED SUB 33KVA 05802035815 DOORNKOP R

Administration Charge @ R223.36 per day for 31 days	R	6,924.16
TX Network Capacity Charge 47,000 kVa @ R14.47 : = R14.47/kVA	R	680,090.00
Network Capacity Charge 47,000 kVA @ R28.65 : = R28.65/kVA	R	1,346,550.00
Network Demand Charge 38,348.99 kVA @ R54.31 : = R54.31 /kVA	R	2,082,733.65
Ancillary Service Charge 18,019,677 kWh @ R0.0071 /kWh	R	127,939.71
Low Season Standard Energy Charge 7,298,128 kWh @ R1.2555 /kWh	R	9,162,799.70
Low Season Peak Energy Charge 3,087,779 kWh @ R1.8244 /kWh	R	5,633,344.01
Low Season Off Peak Energy Charge 7,633,770 kWh @ R0.7964 /kWh	R	6,079,534.43
Electrification and Rural Subsidy 18,019,677 kWh @ R0.139 /kWh	R	2,504,735.10
SERVICE CHARGE	R	216,819.89
TOTAL CHARGES	R	**27,841,470.65**





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VAT REG NO 4740101508

KWADUKUZA LOCAL MUNICIPALITY
ATT CHIEF FINANCIAL OFFICER
PO BOX 72
STANGER
4450

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

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TEL: 08600 37566
SMS:

CUSTOMER SELF SERVICE WEBSITE:
https://csonline.eskom.co.za

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

YOUR ACCOUNT NO	5433388992
SECURITY HELD	1.54
BILLING DATE	2024-01-02
TAX INVOICE NO	543530321613
ACCOUNT MONTH	DECEMBER 2023
CURRENT DUE DATE	2024-01-30
VAT REG NO	4000846057

DIRECT DEPOSIT DETAIL

BANK:	First National Bank
BRANCH CODE:	223626
BANK ACC NO:	50850143295

TAX INVOICE

E-MAIL: shalonas@kwadukuza.gov.za

ACCOUNT TRANSACTION SUMMARY

ADMINISTRATION CHARGE		R	20,772.48
TRANSMISSION NETWORK CAPACITY		R	2,309,285.97
DIST. NETWORK CAPACITY CHARGE		R	4,572,290.46
NETWORK DEMAND CHARGE		R	7,157,406.82
ANCILLARY SERVICE (ALL)		R	433,291.56
ENERGY CHARGE (STD)	21,906,897.00	R	27,504,109.18
ENERGY CHARGE (PEAK)	8,819,760.00	R	16,090,770.14
ENERGY CHARGE (OFF)	30,300,324.00	R	24,131,178.04
ELECTRIFICATION AND RURAL SUBS (ALL)		R	8,482,750.36
SERVICE CHARGE		R	216,819.89
TOTAL CHARGES FOR BILLING PERIOD		R	**90,918,674.90**

ACCOUNT SUMMARY FOR DECEMBER 2023

BALANCE BROUGHT FORWARD	(Due Date 2023-12-30)	R	104,190,266.17
PAYMENT(S) RECEIVED	Cash - 2023-12-28	R	-104,190,266.17
TOTAL CHARGES FOR BILLING PERIOD		R	90,918,674.90
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	13,637,801.24

ARREARS						
>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS	CURRENT	TOTAL DUE	R 104,556,476.14
0.00	0.00	0.00	0.00	104,556,476.14		



ACCOUNT NO / REFERENCE NO
5433388992

NAME
KWADUKUZA LOCAL MUNICIPALITY

FAX NUMBER
0325515500

Post Office 0934 5433388992

11341 5433388992

> 9207 2543 3388 9925

paya your payment partner

EasyPay

TOTAL AMOUNT DUE

104,556,476.10

PAYMENT ARRANGEMENT

INSTALMENT
0.00

ARREARS
0.00

DUE DATE
2024-01-30

AMOUNT PAID

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT

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EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

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KWADUKUZA LOCAL MUNICIPALITY
ATT CHIEF FINANCIAL OFFICER
PO BOX 72
STANGER
4450

YOUR ACCOUNT NO	5433388992
BILLING DATE	2024-01-02
TAX INVOICE NO	543530321613
ACCOUNT MONTH	DECEMBER 2023
CURRENT DUE DATE	2024-01-30
VAT REG NO	4000846057
NOTIFIED MAX DEMAND	75,000.00
UTILISED CAPACITY	75,000.00

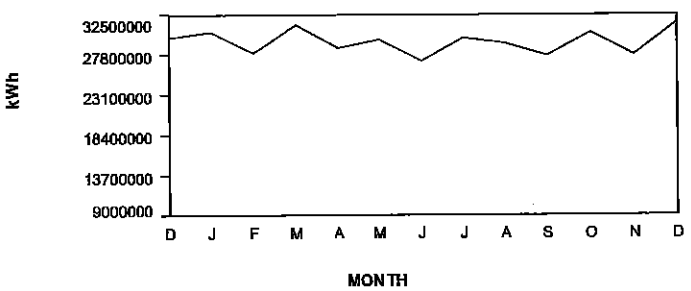
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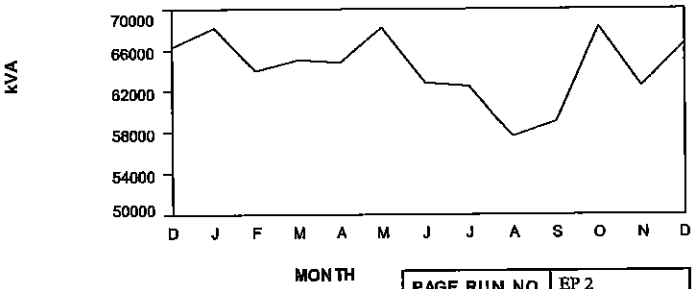
ENERGY CONSUMPTION OFF PEAK kWH	15,983,280.96
ENERGY CONSUMPTION STD kWh	11,157,056.88
ENERGY CONSUMPTION PEAK kWh	4,476,450.96
ENERGY CONSUMPTION ALL kWh	31,616,788.80
DEMAND CONSUMPTION - OFF PEAK	60,877.92
DEMAND CONSUMPTION - STD	64,069.81
DEMAND CONSUMPTION - PEAK	66,580.39
DEMAND READING - KW/KVA	66,580.39
REACTIVE ENERGY - OFF PEAK	5,106,471.36
REACTIVE ENERGY - STD	3,287,686.56
REACTIVE ENERGY - PEAK	1,266,703.68
LOAD FACTOR	66.00

PREMISE ID NUMBER 5433388634 **TARIFF NAME:** Megaflex

33KV STANGER MUNICIPALITY GLENDALE RURAL INST 368

Administration Charge @ R223.36 per day for 31 days	R	6,924.16
TX Network Capacity Charge 75,000 kVa @ R14.47 : = R14.47/kVA	R	1,085,250.00
Network Capacity Charge 75,000 kVA @ R28.65 : = R28.65/kVA	R	2,148,750.00
Network Demand Charge 66,580.4 kVA @ R54.31 : = R54.31 /kVA	R	3,615,981.52
Ancillary Service Charge 31,616,789 kWh @ R0.0071 /kWh	R	224,479.20
Low Season Standard Energy Charge 11,157,057 kWh @ R1.2555 /kWh	R	14,007,685.06
Low Season Peak Energy Charge 4,476,451 kWh @ R1.8244 /kWh	R	8,166,837.20
Low Season Off Peak Energy Charge 15,983,281 kWh @ R0.7964 /kWh	R	12,729,084.99
Electrification and Rural Subsidy 31,616,789 kWh @ R0.139 /kWh	R	4,394,733.67
TOTAL CHARGES	R	**46,379,725.80**





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EASTERN REGION
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KWADUKUZA LOCAL MUNICIPALITY
ATT CHIEF FINANCIAL OFFICER
PO BOX 72
STANGER
4450

YOUR ACCOUNT NO	5433388992
BILLING DATE	2024-01-02
TAX INVOICE NO	543530321613
ACCOUNT MONTH	DECEMBER 2023
CURRENT DUE DATE	2024-01-30
VAT REG NO	4000846057
NOTIFIED MAX DEMAND	30,000.00
UTILISED CAPACITY	37,591.28

CONSUMPTION DETAILS (2023-12-01 - 2023-12-31)

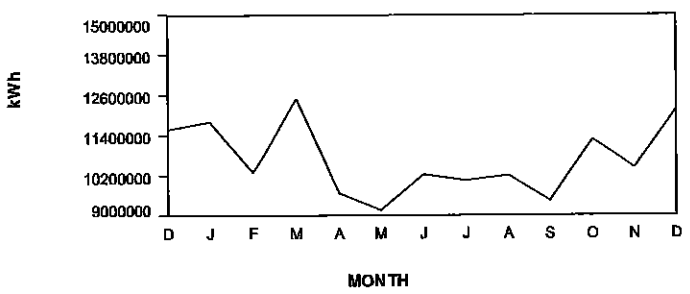
ENERGY CONSUMPTION OFF PEAK kWH	5,950,904.40
ENERGY CONSUMPTION STD kWh	4,493,028.00
ENERGY CONSUMPTION PEAK kWh	1,740,507.60
ENERGY CONSUMPTION ALL kWh	12,184,440.00
DEMAND CONSUMPTION - OFF PEAK	27,730.68
DEMAND CONSUMPTION - STD	30,130.96
DEMAND CONSUMPTION - PEAK	26,079.01
DEMAND READING - KW/KVA	30,130.96
REACTIVE ENERGY - OFF PEAK	1,007,824.80
REACTIVE ENERGY - STD	909,967.20
REACTIVE ENERGY - PEAK	323,258.40
LOAD FACTOR	55.00

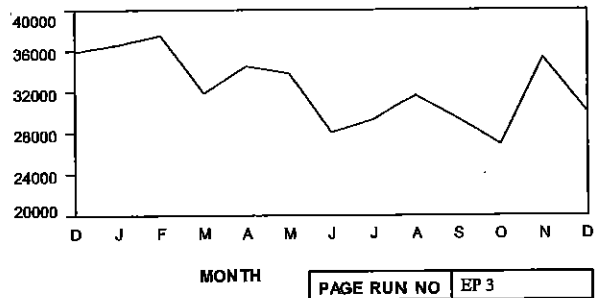
PREMISE ID NUMBER 7032344358 **TARIFF NAME:** Megaflex

33KV BALLITO SUPPLY OFF DRIEFONTEIN SUB VIA TONGAAT 3RD PARTY SUPPLY TO KWADUKUZA MUNIC VIA ETHEKWINI ELEC

Administration Charge @ R223.36 per day for 31 days	R	6,924.16
TX Network Capacity Charge 37,591.29 kVa @ R14.47 : = R14.47/kVA	R	543,945.97
Network Capacity Charge 37,591.29 kVA @ R28.65 : = R28.65/kVA	R	1,076,990.46
Network Demand Charge 30,130.96 kVA @ R54.31 : = R54.31 /kVA	R	1,636,412.44
Ancillary Service Charge 12,184,440 kWh @ R0.0071 /kWh	R	86,509.52
Low Season Standard Energy Charge 4,493,028 kWh @ R1.2555 /kWh	R	5,640,996.65
Low Season Peak Energy Charge 1,740,508 kWh @ R1.8244 /kWh	R	3,175,382.80
Low Season Off Peak Energy Charge 5,950,904 kWh @ R0.7964 /kWh	R	4,739,299.95
Electrification and Rural Subsidy 12,184,440 kWh @ R0.139 /kWh	R	1,693,637.16
TOTAL CHARGES	R	**18,600,099.11**

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EASTERN REGION
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KWADUKUZA LOCAL MUNICIPALITY
ATT CHIEF FINANCIAL OFFICER
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STANGER
4450

YOUR ACCOUNT NO	5433388992
BILLING DATE	2024-01-02
TAX INVOICE NO	543530321613
ACCOUNT MONTH	DECEMBER 2023
CURRENT DUE DATE	2024-01-30
VAT REG NO	4000846057
NOTIFIED MAX DEMAND	47,000.00
UTILISED CAPACITY	47,000.00

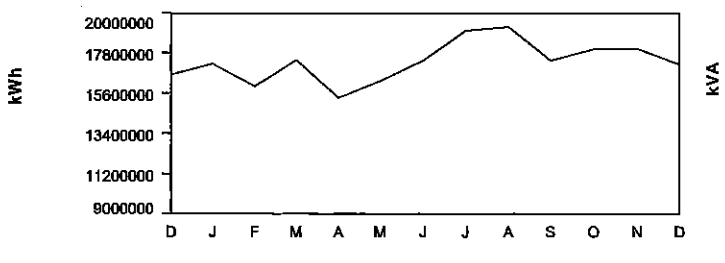
CONSUMPTION DETAILS (2023-12-01 - 2023-12-31)

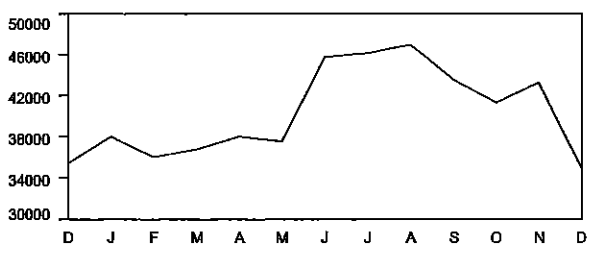
ENERGY CONSUMPTION OFF PEAK kWH	8,366,139.00
ENERGY CONSUMPTION STD kWh	6,256,811.70
ENERGY CONSUMPTION PEAK kWh	2,602,800.90
ENERGY CONSUMPTION ALL kWh	17,225,751.60
DEMAND CONSUMPTION - OFF PEAK	31,961.77
DEMAND CONSUMPTION - STD	34,175.95
DEMAND CONSUMPTION - PEAK	35,076.64
DEMAND READING - KW/KVA	35,076.64
REACTIVE ENERGY - OFF PEAK	2,206,446.30
REACTIVE ENERGY - STD	1,674,082.80
REACTIVE ENERGY - PEAK	647,677.80
LOAD FACTOR	67.00

PREMISE ID NUMBER 8851805893 **TARIFF NAME:** Megaflex

33KV BALLITO SUPPLY OFF SHAKASKRAAL SUB SHAKAS KRAAL DEDICATED SUB 33KVA 05802035815 DOORNKOP R

Administration Charge @ R223.36 per day for 31 days	R	6,924.16
TX Network Capacity Charge 47,000 kVa @ R14.47 : = R14.47/kVA	R	680,090.00
Network Capacity Charge 47,000 kVA @ R28.65 : = R28.65/kVA	R	1,346,550.00
Network Demand Charge 35,076.65 kVA @ R54.31 : = R54.31 /kVA	R	1,905,012.86
Ancillary Service Charge 17,225,752 kWh @ R0.0071 /kWh	R	122,302.84
Low Season Standard Energy Charge 6,256,812 kWh @ R1.2555 /kWh	R	7,855,427.47
Low Season Peak Energy Charge 2,602,801 kWh @ R1.8241 /kWh	R	4,748,550.14
Low Season Off Peak Energy Charge 8,366,139 kWh @ R0.7964 /kWh	R	6,662,793.10
Electrification and Rural Subsidy 17,225,752 kWh @ R0.139 /kWh	R	2,394,379.53
SERVICE CHARGE	R	216,819.89
TOTAL CHARGES	R	**25,938,849.99**





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2.16 MUNICIPAL MANAGERS QUALITY CERTIFICATION

KWADUKUZA
MUNICIPALITY

2024/2025 MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK
DRAFT QUALITY CERTIFICATE

I, NJ Mdakane, the Municipal Manager of KwaDukuza Municipality, hereby certify that the draft annual budget and supporting have been prepared in accordance with the Municipal Finance Management Act No. 56 of 2003 and the regulations made under the Act, and that the draft annual budget and supporting documentation are consistent with the draft Integrated Development Plan of the municipality. The priorities and values reflected herein are however subject to change with the public participation process.

MR NJ MDAKANE
Municipal Manager of KwaDukuza Municipality

_____

DATE: _____

KWADUKUZA MUNICIPALITY BUSINESS UNIT: FINANCE BUSINESS UNIT	
C 1290/2024	COUNCIL
SUBJECT:	ANNUAL POLICY REVIEW TO COMMENCE PUBLIC PARTICIPATION

PURPOSE

To present to Council the Budget Related Policies for consideration.

ATTACHMENTS

Annexure 1 - Rates Policy
Annexure 2 - Credit Control & Debt Collection Policy
Annexure 3 - Indigent Policy
Annexure 4 - Tariff Policy
Annexure 5 - Cash Management & Investment Policy
Annexure 6 - Borrowing Policy
Annexure 7 - Virement Policy
Annexure 8 - Budget Policy
Annexure 9 - Funding & Reserves Policy
Annexure 10 - Asset Management Policy
Annexure 11 - Long Term Financial Planning Policy
Annexure 12 - Policy on Infrastructure, Investment & Capital Projects
Annexure 13 - Supply Chain Management Policy for Infrastructure Procurement and Delivery Management
Annexure 14 - Supply Chain Management Policy

BACKGROUND

Legislation requires budget related policies to be reviewed at least annually. This is normally undertaken in or around the budget process so that it may inform the upcoming year.

The above policies are therefore considered for review. It must be stressed that a review does not necessarily mean that the policy needs to be amended but rather interrogated to ensure it remains relevant to the organisation and adheres to best practice.

Below is a further analysis of each policy with amendments indicated where necessary:

Annexure 1 - Rates Policy

Section 5 (1) of the Local Government Municipal Property Rates Act No 6 of 2004 requires that the rates policy be annually reviewed by Council, and if necessary, amend its policy.

There are changes to the current policy, which are attached behind the policy.

Annexure 2 - Credit Control & Debt Collection Policy

Section 95 of the Local Government: Municipal Systems Act 32 of 2000 obliges the Municipality to establish a sound customer management system that aims to create a positive and reciprocal relationship between persons liable for these payments and the Municipality.

Section 96 of the Local Government: Municipal Systems Act 32 of 2000 provides that a Municipality must collect all money that is due and payable to it for this purpose, must adopt, maintain and implement a credit control and debt collection policy which is consistent with its rates and tariff policies.

Section 97 of the Local Government: Municipal Systems Act 32 of 2000 provides that the credit control and debt collection policy must provide for credit control and debt collection procedures and mechanisms as well as provision for indigent debtors that is consistent with its rates and tariff policies and any national policies on indigents.

There are various changes which are highlighted behind the relevant policy.

Annexure 3 - Indigent Policy

In terms of Section 74 of the Local Government Municipal Systems Act 2000, a Municipal Council must adopt and implement a Tariff Policy. In terms of section 74(i)) of the Act in adopting a Tariff Policy, the Council should at least take into consideration the extent of subsidization of tariffs for poor households. Arising from the above, Council needs to improve an Indigent Support Policy. This policy must provide procedures and guidelines for the subsidization of basic service and tariff charges to its indigent households.

There is an increase of the income threshold to R 5 000 highlighted behind the Policy.

Annexure 4 - Tariff Policy

In terms of Section 62 (1) of the Municipal Finance Management Act (MFMA) 56 of 2003 the Accounting Officer of a Municipality is responsible for managing the financial administration of the municipality and, in terms of S62 (1) (f), must for this purpose take all reasonable steps to ensure - "that the municipality has and implements a tariff policy referred to in Section 74 of the Municipal Systems Act" (MSA). In giving effect to S74 (1) of the Municipal Systems Act No. 32 of 2000, the municipality adopts the following as the framework tariff policy within which the municipal council must adopt various policies.

There are no changes to the policy.

Annexure 5 - Cash Management & Investment Policy

In terms of Section 13 (2) of the MFMA, a municipality must adopt a policy dealing with cash management and investments. The Investment & Cash Management Policy ensures that all investments are made in an effective and efficient manner and generate the best return for the KDM. This policy ensures that all investments made take into account the preservation and safety of the principal and appropriate liquidity.

There are no changes to the policy.

Annexure 6 - Borrowing Policy

The Borrowings Policy establishes a framework for incurring debt. It must be noted, however, that KDM does not raise any short-term debt. The guidelines provided in this policy ensure that KDM adheres to all statutory requirements regarding long-term debt. This policy aims to obtain funds at the lowest possible interest rates, and with minimum risk.

There are minor changes to the policy in terms of mSCOA.

Annexure 7 - Virement Policy

The Virements Policy is in place to ensure good budgeting practice, effective financial management and improved budgetary controls. This policy established a framework for managers to administer their budgets successfully and remain within limitations.

There are no significant proposed changes to the policy.

Annexure 8 - Budget Policy

The Budget Policy sets out the principles followed by KDM in drafting the MTREF. This policy covers the responsibilities of the Mayor; the MM; the CFO and other senior managers in preparing the MTREF. The operating and capital budget; budget funding; budget transfers; unavoidable expenditure and the budget preparation process are covered extensively.

Annexure 9 - Funding & Reserves Policy

The Funding & Reserves Policy is aimed at ensuring that the KDM procures sufficient and cost-effective funding to achieve its capital expenditure objectives in an optimum manner. This policy must be adhered to in the procurement of funding, whilst considering the maturity profile of Kwadukuza' s assets and liabilities.

This policy sets out the assumptions and methodology for estimating:

- Revenue;
- Revenue that will not be collected;

- Proceeds from the disposal of assets;
- Proceeds from borrowings; and
- Funds to be set aside in Reserves (excluding Reserves held in order to comply with GRAP standards)

There are no proposed changes to the policy.

Annexure 10 - Asset Management Policy

The Fixed Asset Management Policy governs the acquisition, utilisation, control, maintenance and disposal of assets of KDM. This policy ensures that assets are managed in an economical, effective and efficient manner throughout their life cycles, to achieve the maximum level of service.

There are minor changes mainly of a technical nature to update useful lives based on experience.

Annexure 11 - Long Term Financial Planning Policy

A policy has been developed on the Long term financial planning of the Municipality to achieve KwaDukuza's 2030 vision and indicates the key requirement's for long term viability of the municipality.

There are no changes currently however the policy is currently under review.

Annexure 12 - Policy on Infrastructure, Investment and Capital Projects

This policy deals with investments in Infrastructure and Capital Projects to address the backlogs in service delivery as well as to promote economic growth in KwaDukuza.

There are no significant proposed changes to the policy.

Annexure 13 - Supply Chain Management Policy for Infrastructure Procurement and Delivery Management

The SCM Policy for Infrastructure Procurement and Delivery Management is issued in terms of Section 168 of the Municipal Finance Management Act of 2003 (Act No. 56 of 2003) in support of Regulation 3(2) of the Supply Chain Management Regulations as a Treasury guideline determining a standard for municipal supply chain management policies. It is linked to the National Treasury Standard for Infrastructure Procurement and Delivery Management.

This standard for municipal supply chain management policies relating to infrastructure procurement and delivery management, or any modified version of it, when adopted will assist municipalities to better plan and obtain the value for money when undertaking infrastructure projects

No changes apart from increases in procurement threshold from R 200 000 to R 300 000 in line with legislation.

Annexure 14 - Supply Chain Management Policy

This policy deals with Supply Chain Management Processes of the municipality. This policy represents a keen focus area of Council.

Section 111 of Local Government: Municipal Finance Management Act requires a Municipality to have and adopt a Supply Chain Management Policy. It further be note that regulation 3 (1) (c) of the Supply Chain Management Regulations requires a municipality to review its SCM Policy annually.

There are no significant changes to the policy as it is in line with the approved legislation. The policy has been in amended and adopted by council in January in terms of the amended Supply Chain Regulations issued by Treasury. Implementation of the Procurement Bill is awaited which is imminent.

Changes which were already approved in January 2024 include:

1) Removal of Section 16 in terms of Government Gazette 4198 issued on 14 December 2023 , &
2) All thresholds which made reference to R200 000 have been changed to R300 000 as per the new amendments to the SCM Regulations.

The attached policies have served before the Budget Steering Committee on the 6th March 2024.

Various consultative processes are still underway to ensure the final policies are reflective of the goals and focus areas of Council. Final approval is scheduled in May 2024 for implementation in July 2024.

FINANCIAL IMPLICATIONS:

As contained in the relevant policies.

RECOMMENDATIONS:

1. **THAT** the Council deliberates on the above policies prior to public comment.
2. **THAT** the attached policies will serve as part of the Draft 2024/25 Budget for Community Consultation.

Author	:	**A Nunkumar**	**(Director: Budget and Compliance)**
		S Chonguene	**(Director: Expenditure / Acting : CFO)**
		M Nene	**(Director: Revenue)**
		S Cundasamy	**(Manager: Budget)**
		L Ntuli	**(Manager: AFS)**
		P Murugan	**(Acting Manager: AFS)**
		C Saib	**(Manager: Income)**
		T Gumede	**(Manager : Rates)**
		N Singh	**(Manager: Billing)**
		L Moothusamy	**(Head: SCM)**

Approved/ Comments Chief Financial Officer



Endorsed:



MUNICIPAL MANAGER

KWADUKUZA MUNICIPALITY

KWADUKUZA
MUNICIPALITY

DRAFT RATES POLICY

2024/2025

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PART ONE: INTRODUCTION

The Municipality has the power to levy a rate on property in its area of jurisdiction. Section 3 (1) of The Local Government Municipal Property Rates Act No. 6 of 2004(herein referred to as the MPRA) and Section 62 (1) (f) of the Local Government Finance Management Act 56 of 2003 (herein referred to as the MFMA) requires the Municipality to develop and adopt a rate policy consistent with the said Act on levying of rates on ratable property.

Section 3 of the Act provides that the Rates Policy takes effect on the effective date of the valuation roll prepared by the Municipality In terms of this Act.

This document sets out the Policy of the Municipality and must be read with the MPRA. In applying this Policy, the Municipality will meet the requirements of the MPRA and the MFMA, including any regulations made under these Acts.

1.1 Annual review of the Rates Policy

The Municipal Council shall review this Policy annually and if necessary, amend it. The amended Policy must accompany the Municipality's annual budget when it is tabled before Council in terms of the Municipal Finance Management Act and the Municipality must follow the community participation process envisaged in the Municipal Systems Act.

1.2 Liability for Rates

Rates levied on a property must be paid by the owner of the property. Owners are jointly and severally liable for payment of rates on the property. Service of accounts or documents or process on any one owner is deemed to be service on all owners.

1.3 Amount due for Rates.

The Municipality will by resolution as part of each annual operating budget process, determine a rate in the rand for every category of property.

PART TWO: DEFINITIONS

"Act" means the Local Government: Municipal Property Rates Act (No. 6 of 2004) and the regulations as promulgated in terms of the said Act.

"Agent" In relation to the owner of a property, means a person appointed by the owner of the property.

a) to receive rental or other payments in respect of the property on behalf of the owner; or

b) to make payments in respect of the property on behalf of the owner.

"Agricultural property" means property that is used primarily for agricultural purposes but excludes any portion thereof that is used commercially for the hospitality of guests, and excludes the use of the property for the purpose of eco-tourism or for the trading in or hunting of game;'

"Amendment Act" means the Local Government: Municipal Property Rates Amendment Act No. 29 of 2014

"Annually" Means once every financial year.

"Appeal board" Means a valuation appeal board established in terms of Section 56 of the Act.

"Assistant municipal valuer" means a person designated as an assistant municipal valuer in terms of section 35(1) or (2) of the Act

"Bed & Breakfast" Means an establishment, which is primarily a dwelling and makes excess rooms available to transient guests. The bathrooms may or may not be en-suite. This establishment may be managed by the owner and/or designated

person. Breakfast may be available for all guests. Public areas are usually shared by guests and owners/hosts alike.

"Business and Commercial property" means:

(a) Property used for the activity of buying, selling or trading in commodities or services and includes any office or other accommodation on the same property, the use of which is incidental to such activity;

(b) Property on which the administration of the business of private or public entities takes place.

(c) Property used for the provision of commercial accommodation.

(d) Property used for education purposes;

(e) Property used by the State or any organ of State; or

(f) Property excluded from any other category of property;

"Category" means (a) in relation to property, a category of properties determined in terms of Section 8 of the Act and (b) in relation to owners of properties, means a category of owners determined in terms of Section 15(2) of the Act.

"Child headed household" A household headed by a person under the age of 21 years subject to meeting the indigent criteria as stipulated in Council's Indigent Policy.

"Data-collector" A person designated as a data- collector in terms of section 36 of the Act

"Date of valuation" The date determined by a municipality in terms of Section 31(1) of the Act.

"Day" means when any number of days are prescribed for the performance of any act, those days must be reckoned by excluding the first and including the last day, unless the last day falls on a Saturday, Sunday or any public holiday, in which case

the number of days must be reckoned by excluding the first day and also any such Saturday, Sunday or public holiday.

"**Disaster**" Means a disaster within the meaning of the Disaster Management Act (Act 57 of 2002) which means a progressive or sudden, widespread, or localized, natural or human-caused occurrence which –

a) causes or threatens to cause –

i) death, injury, or disease

ii) damage to property, infrastructure or the environment;

or

iii) significant disruption of the life of a community; and

b) is of a magnitude that exceeds the ability of those affected by the disease to cope with its effects using only their own resources.

c) any other major adverse social or economic conditions as adopted by a Council resolution from time to time

"Disaster area" Means owners of property situated within an area affected by: (a) a disaster within the meaning of the Disaster Management Act 57 of 2002.

"District Municipality" A municipality that has municipal executive and legislative authority in an area that includes more than one municipality, and which is described in Section 155 (1) of the Constitution as a category C Municipality.

"Effective date"

a) In relation to a valuation roll, means the date on which the valuation roll takes effect in terms of Section 32(1) of the Act; or

b) In relation to a supplementary valuation roll, means the date on which a supplementary valuation roll takes effect in terms of Section 78(2)(b) of the Act.

"Exclusion" In relation to a municipality's rating power, means a restriction of that power as provided for in Section 17 of the Act.

"Exemption" In relation to the payment of a rate, means an exemption granted by a municipality in terms of Section 15 of the Act.

"Financial year" Means the period starting from 1 July in a year to 30 June the next year.

"Guesthouse (maximum 12 rooms in S.R. zone)" Means an establishment that is purposely built/ altered for the sole use of providing transient guests with accommodation. This establishment shall be occupied by and may be managed by the owner or manager/host/hostess.-The public areas are for the exclusive use of the guests. This facility will offer breakfast and depending on location, dinner and other facilities may be offered.

"Income Tax Act" The Income Tax Act, 1962 (Act No. 58 of 1962

"**Indigent"** means an owner or person who is in permanent occupation of the property and qualifies for indigent relief in terms of the Municipality's indigent policy.

"Indigent Owner" Means a person recorded and listed on the indigent register of the municipality and who qualifies for property rates relief in terms of the municipality's adopted rates policy.

"Industrial Property" means property used for a branch of trade or manufacturing, production, assembly, or processing of finished or partially finished products from raw material or fabricated parts or the holding thereof in respect of which capital and labour are involved, and includes–

(a) The processing of raw products on the property;

(b) The storage and warehousing of products on the property; and

(c) Any office or other similar facility on the same property, the use of which is incidental to such activity.

"Land reform beneficiary" In relation to a property, means a person who: -

a) acquired the property through-

i) the Provision of Land and Assistance Act, 1993 (Act No. 126 of 1993); or

ii) the Restitution of Land Rights Act, 1994 (Act No. 22 of 1944);

b) holds the property subject to the Communal Property Associations Act, 1996 (Act No. 28 of 1996); or

holds or acquires the property in terms of such other land tenure reform legislation as may pursuant to Section 25(6) and (7) of the Constitution be enacted after this Act has taken effect.

"Land Tenure right" means a land tenure right as defined in section 1 of Upgrading of Land Tenure Rights Act, 1991 (Act No. 112 of 1991)

"Local community" In relation to a municipality-

a) means that body of persons comprising-

i) the residents of the Municipality;

ii) the ratepayers of the Municipality;

iii) any civic organization and non-governmental, private sector or labour organizations or bodies which are involved in local affairs within the Municipality; and

iv) visitors and other people residing outside the Municipality who, because of their presence in the Municipality, make use of services or facilities provided by the Municipality; and

b) includes, more specifically, the poor and other disadvantaged sections of such body of persons.

"Local Municipality" A municipality that shares municipal executive and legislative authority in its area with a district municipality within whose area it falls, and which is described in Section 155(1) of the Constitution as a category B municipality.

"Market Value" In relation to a property, means the value of the property determined in accordance with Section 46 of the Act.

"MEC for local government" The member of the Executive Council of a province who is responsible for local government in that province.

"Mining property" A property used for mining operations as defined in the Mineral and Petroleum Resources Development Act, 2002 (Act No 28 of 2002);

"Minister" The cabinet member responsible for local government

"Multiple purposes" In relation to a property, means the use of a property for more than one purpose and subject to section 9 (1) (c), 8 (2) (i) and subject to apportionment of value in terms of 9 (2), where the value is apportioned based on the different purposes for which the property is being used and applying the rate applicable to the categories determined by the municipality.

"Municipal Council or Council" means the council of the KwaDukuza Municipality as constituted to in section 18 of the Local Government: Municipal Structures Act, 1998 (Act No. 117 of 1998)

"Municipal Finance Management Act" The Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003);

The Municipality" means the KwaDukuza Municipality (a) established in terms of section 155(6) of the Constitution, 1996, and established by and under section 11 and 12 of the Local Government: Municipal Structures Act, 1998 (Act No. 117 of 1998), read with sections 3, 4 and 5 of the KwaZulu-Natal Determination of Types of Municipality Act, 2000 (Act No. 7 of 2000) and b) as a geographical area, means a municipal area demarcated in terms of the Local Government: Municipal Demarcation Act, 1988 (Act No. 27 of 1988)

"Municipal Manager" A person appointed in terms of Section 82 of the Municipal Structures Act;

"Municipal Structures Act" The Local Government: Municipal Structures Act, 1988 (Act No. 117 of 1998.

"Municipal Systems Act" The Local Government: Municipal Systems Act 2000 (Act No. 32 of 2000).

"Municipal Valuer or Valuer of a Municipality" A person designated as a municipal valuer in terms of Section 33(1) of the Act.

"**Newly ratable property**" Any ratable property on which property rates were not levied before the end of the financial year preceding the date on which this Act took effect, excluding.

a)a property which was incorrectly omitted from a valuation roll and for that reason was not rated before that date; and

b) a property identified by the Minister by notice in the Gazette where the phasing-in of a rate is not justified.

"Occupier" In relation to a property, means a person in actual occupation of a property, whether or not that person has a right to occupy the property;

"Office bearer", in relation to places of public worship, means the primary person who officiates at services at that place of worship

"Official residence", in relation to places of public worship, means –

(a) a portion of the property used for residential purposes: or

(b) one residential property, if the residential property is not located on the same property as the place of public worship,

registered in the name of the religious community or registered in the name of a trust established for the sole benefit of a religious community and used as a place of residence for the office bearer.

"Organ of State" An organ of state as defined in Section 239 of the Constitution.

"Owner"

a) In relation to a property referred to in paragraph of the definition of property, means a person in whose name ownership of the property is registered;

b) In relation to a right referred to in paragraph (b) of the definition of property, means a person in whose name the right is registered;

c) In relation to a land tenure right referred to in paragraph (c) of the definition of property , means a person in whose name the right is registered or to whom it was granted in terms of legislation; or

d) Definition of property, means the organ of state which owns or controls that public service infrastructure as envisaged in the definition of "publicly controlled",

Provided that a person mentioned below may for the purposes of this Act be regarded by a municipality as the owner of a property in the following cases:

i) A trustee, in the case of a property in a trust excluding state trust land;

ii) An executor or administrator, in the case of a property in a deceased estate;

iii) A trustee or liquidator, in the case of a property in the estate of a person under judicial management;

iv) A curator, in the case of a property in the estate of a person under curatorship;

v) A person in whose name a usufruct or other personal servitude is registered, in the case of a property that is registered in the name of the Municipality and is leased by it; or

vi) A buyer, in the case of a property that was sold by a municipality and of which possession was given to the buyer pending registration of ownership in the name of the buyer;

"Pensioner" A senior citizen, who receives regular payment from the state or former employer after retirement, or the surviving spouse who receives a regular payment from the former employer of the late spouse, or a natural person who is over the age of 60. In addition, medically boarded pensioners and persons in receipt of a State grant are regarded as pensioners.

"Parent property" A parent property is described as such in a service level agreement and that has been approved for township development in terms of the Development Facilitation Act 67 of 1995, the Natal Ordinance No 27 of 1949, or the KwaZulu-Natal Planning and Development Act 6 of 2008.

"Permitted use" In relation to a property, means the limited purposes for which the property may be used in terms of

a) any restrictions imposed by-

i) a condition of title;

ii) a provision of a town planning or land use scheme; or

iii) any legislation applicable to any specific property or properties; or

b) any alleviation of any such restrictions;

"Person" Includes an organ of state.

"Places of public worship" means Property used primarily for the purposes of congregation, excluding a structure that is primarily used for educational instruction in which secular or religious education is the primary instructive medium: provided that the property is—

(a) registered in the name of the religious community.

(b) registered in the name of a trust established for the sole benefit of a

religious community; or

(c) subject to a land tenure right;

"Primary Developer" A primary developer of a parent property is the legal entity, or successor in title in the event of a sale of a property's development rights, that entered

into a service level agreement with the Municipality. The description of the parent property must be stated in the service level agreement.

"Primary Property" Means the property on which the owner resides.

"Property"

a) immovable property registered in the name of a person, including, in the case of a sectional title unit registered in the name of a person/legal entity;

b) a right registered against immovable property in the name of a person/legal entity, excluding a mortgage bond registered against the property;

c) a land tenure right registered in the name of a person/legal entity or granted to a person/legal entity in terms of legislation; or

d) public service infrastructure.

"Property Register" A register of properties referred to in Section 23 of the Act.

"Property Development" A major development primarily for residential properties, but also including such other categories as may be authorized, arising from a DFA or Land PTB approval or directly in terms of the Municipality's Town Planning Scheme, and in which all the internal infrastructure and community facilities are provided by the Primary Developer.

"Protected area" An area that is or has to be listed in the register referred to in Section 10 of the Protected Areas Act.

"Protected Areas Act" The National Environmental Management: Protected Areas Act, 2003.

"Publicly controlled" Owned by or otherwise under the control of an organ of state, including.

a) a public entity listed in the Public Finance Management Act, 1999 (Act No.1 of 1999);

b) A municipality; or

c) A municipal entity as defined in the Municipal Systems Act

"Public Benefit Organisation" Means an organization as described in Section 30 of the Income Tax Act

"Public Service Infrastructure" Publicly controlled infrastructure of the following kinds:

(a) national, provincial or other public roads on which goods, services or labour move across a municipal boundary.

(b) water or sewer pipes, ducts or other conduits, dams, water supply reservoirs, water treatment plants or water pumps forming part of a water or sewer

(c) power stations, power substations or power lines forming part of an electricity scheme serving the public.

(d) gas or liquid fuel plants or refineries or pipelines for gas or liquid fuels, forming part of a scheme for transporting such fuels;

(e) railway lines forming part of a national railway system;

(f) communication towers, masts, exchanges or lines forming part of a communication system serving the public;

(g) runways, aprons and the air traffic control unit at national or provincial airports, including the vacant land known as the obstacle free zone surrounding these, which must be vacant for air navigation purposes;

(h) breakwaters, sea walls, channels, basins, quay walls, jetties, roads, railway or infrastructure used for the provision of water, lights, power, sewerage or similar services of ports, or navigational aids comprising lighthouses, radio navigational aids, buoys, beacons or any other device or system used to assist the safe and efficient navigation of vessels of 1999);

(i) any other publicly controlled infrastructure as may be prescribed; or

(j) rights of way, easements, or servitudes in connection with infrastructure mentioned

in paragraphs (a) to (i)

"Public service purposes" means a property owned and used by an organ of state as hospitals or clinics, schools, pre-schools, early childhood development centres or further education and training colleges, national and provincial libraries and archives, police stations, correctional facilities; courts of law;

"Rate" A municipal rate on property envisaged in section 229 (1) (a) of the Constitution.

"Ratable property" Property on which a municipality may in terms of Section 2 levy a rate, excluding property fully excluded from the levying of rates in terms of Section 17 of the Act.

"Register"

a) means to record in a register in terms of –

   i. the Deeds Registries Act, 1937 (Act No. 47 of 1937) or

   ii. the Mining Titles Registration Act, 1967 (Act No. 16 of 1967); and

b) Includes any other formal act in terms of any other legislation to record-

iii. a right to use land for or in connection with mining purposes; or

iv. a land tenure right;

"Residential property" A property included in a valuation roll in terms of Section 48 (2) (b) of the Act as residential.

"Sectional Titles Act" The Sectional Titles Act, 1986 (Act No. 95 of 1986)

"Sectional title unit" A unit defined in Section 1 of the Sectional Titles Act

Special Rating Area" Special Rating area subject to section 22 of the Act, means geographic area approved by Council, within which property owners agree to pay for certain services supplementary to those supplied by the Municipality. These services are financed by levying an additional rate which is added to the rates bill of the property owners within the precinct.

"Specified public benefit activity" An activity listed in item 1 (welfare and humanitarian), item 2 (health care) and item 4 (education and development) of Part 1 of the Ninth Schedule to the Income Tax Act.

"SPLUMA" Spatial Planning and Land Use Management No 16 of 2013

"State Trust Land" Land owned by the state-

a) in trust for persons communally inhabiting the land in terms of a traditional system of land tenure.

b) over which land tenure rights were registered or granted; or

c) which is earmarked for disposal in terms of the Restitution of Land Rights Act, 1994 (Act No. 22 of 1994)

"Unauthorized or Illegal development or use, and Abandoned Property or Building"

a) where a property is being or, has been developed or is being used without authority or illegally, in contravention of National Legislation, any Municipality's By-laws or any Regulations, the Land Use Scheme or any other applicable law, the Municipality may change its category to the "**Unauthorized or Illegal development or use, and Abandoned Property or Building**" category.

b) where a property or the buildings on a property have, in the opinion of the Executive Director: EDP; Director: Development Enforcement, been abandoned and have become or are becoming derelict or unusable in its present condition for the purpose for which it was intended, the Municipality may change the category of the relevant property to the "**Unauthorized or Illegal development or use, and Abandoned Property or Building**" category.

c) where an owner or any person occupying privately owned property through such ownership unlawfully encroaches upon adjoining Municipal property, the Municipality will change the category of the offending owner's property to **"Unauthorized or Illegal development or use, and Abandoned Property or Building"** category, until such time as the unlawful activity ceases.

"Vacant property" means –

a) property on which no immovable improvements have been erected; or

b) in the case of property on which immovable improvements are being constructed, where such property cannot be permanently occupied

PART THREE: THE PURPOSE OF THIS POLICY

The purpose of this policy is to:

3.1 comply with the provisions Section 3 of the Municipal Property Rates Act, 2004 (Act No. 6 of 2004);

3.2 determine the methodology and to prescribe procedures for the implementation of the Act.

3.3 determine criteria to be applied for the levying of differential rates for different categories of properties.

3.4 determine or provide criteria for the determination of categories of properties and categories of owners of properties for categories of properties;

3.5 determine criteria to be applied for granting exemptions, rebates and reductions;

3.6 determine how the Municipality's powers must be exercised in relation to multipurpose properties.

3.7 determine measures to promote local economic and social development; and

3.8 identify which categories or properties the Municipality has elected not to rate as provided for in Section 7 of the Act.

PART FOUR: CRITERIA FOR DETERMINING CATEGORIES OF PROPERTY FOR THE PURPOSE OF LEVYING DIFFERENT RATES

4.1 Section 8 of the Act provides for different categories of property that may be adopted by Municipalities for the purpose of levying different rates and/or exemptions and rebates. The categories of property are determined according to the actual use of the property and the property shall be rated on such actual use. A change in the use may result in a change in the category of the property.

The municipality has determined categories of rateable properties based on the following criteria:

a) Use of the property

b) And/or permitted use

The following are the determined categories of rateable properties by the municipality:

a) Residential properties.

b) Industrial,

c) Business and commercial properties including privately run institutions.

d) Agricultural properties:

e) Public service purposes

f) Public service infrastructure properties

g) Properties owned by public benefit organizations and used for specified public benefit activities.

h) Vacant land.

i) Multiple use properties.

j) Unauthorized or Illegal development or use and Abandoned Property or Building.

k) Municipal owned properties

l) Section 17 Impermissible properties - Mining, National Monument and Heritage properties, protected areas etc. as per section 17 (1) of the Municipal Property Rate Act.

4.2 A change in use may result in a change in the category of the property.

PART FIVE: CRITERIA FOR DIFFERENTIAL RATING FOR DIFFERENT CATEGORIES OF PROPERTIES

5.1 The criteria for weighting the categories listed in Section 4 of this Policy for the purpose of determining rate randages for each category are as follows:

a) The general economic and financial strength or weakness of owners of a category compared to other categories.

b) Vacant land will be rated higher (in terms of a Cent in the Rand) as the Municipality is encouraging owners to develop it and also to discourage speculation by owners.

c) Differential rating among the various property categories will be done by way of setting different rate randage for each property category rather than by way of reductions and rebates. This is much simpler for citizens to understand and thus promotes the principle of transparency.

5.2 The rating related to the **"Unauthorized or Illegal development or use, and Abandoned property or building"** Rates category will be implemented on an incremental basis, according to the level of compliance achieved. This means that

where properties (including properties previously rate coded) are noncompliant for a period exceeding 12 months from date of implementation, such properties will attract an additional punitive charge as per Council's tariffs.

PART 6: CRITERIA FOR RATING MULTIPLE USE PROPERTY

6.1 Properties used for multiple purposes will, for rating purposes, be dealt with in terms of Section 9(1)(c) of the Act and rates levied on such property will be determined by-

6.2 apportioning the market value of the property to the different purposes for which the property is used; and

6.3 applying the rates applicable to the appropriate categories listed in clause 4.1, to the different market value apportionments.

PART 7: CRITERIA FOR EXEMPTION, REBATES AND REDUCTIONS

7.1 The criteria used for the purpose of rates exemption, rebates and reductions are as follows:

a) Indigent status of the owner of a property.

b) Sources of income of the owner of a property.

c) Social or economic conditions of the area where the owner of property is located for example an area declared by the National or Provincial Government to be a disaster area within the meaning of Disaster Management Act, 2002 to the extent that the significantly negatively affected.

d) Market value of residential property below a determined threshold.

PART 8: GRANTING OF EXEMPTIONS, REBATES AND REDUCTIONS

The criteria developed for the granting of exemptions, rebates and reductions for the different categories will be considered after an application accompanied by the relevant documents (SARS status, pension, or social grant proofs) including affidavit has been lodged with the Municipality. The necessary rebates shall be determined by Council. Prescribed application forms may be obtained from the Finance Offices.

8.1 Properties qualifying for Exemption.

8.1.1 Protected areas and environmentally sensitive areas

a) In terms of Section 17 (1)(e) of the MPRA, the Municipality may not levy a rate on those parts of a special nature reserve, national park or nature reserve within the meaning of the Protected Areas Act, or of a national botanical garden within the meaning of the National Environmental Management Biodiversity Act, 2004, which are not developed or used for commercial, business, agricultural or residential purposes. In addition, Section 17(2)(a) states that the exclusion from rates of a property referred to in Section 17(1)(e) lapses the declaration of that property as a special nature reserve, national part, nature reserve or national botanical garden, or as part of such a reserve, park or botanical garden is withdrawn in terms of the applicable Act mentioned in that Section 17(1)(e).

b) In addition to these areas, the Municipality will exempt from rates any environmentally sensitive area that is recognized as such by the Council. When such an area is located on part of a property that has other land use types, then rates will only be portioned to the other types if

applicable. Applications in this regard must be made to the Council for recognition and approval of the environmentally sensitive areas.

8.1.2 Land reform beneficiaries

a) Section 17(1)(g) of the Act states that a property belonging to a land reform beneficiary or his or her heirs, shall be excluded from rates, provided that this exclusion lapses ten years from the date on which such beneficiary's title was registered in the office of the Registrar of Deeds. In terms of Section 21(1)(b) of the Act the rates on these properties must be phased in over a period of 3 years

8.1.3 Properties used for residential purposes.

In addition to the statutory reduction of R15 000, a further reduction of R85 000 is approved for property values exceeding R150 000. Persons owning property with a rateable value of R150 000 and below will not be liable for the payment of rates.

8.1.4 Places of Worship

a) The Municipality may not levy a rate on properties registered in the name of and used primarily, or zoned as, as a place of public worship by a religious community, including an official residence registered in the name of that community which is occupied by an office-bearer of that community who officiates at services at that place of worship.

8.2 Properties qualifying for rebates and discounts.

8.2.1 Newly Rateable Properties

a) Any rateable property on which property rates were not levied before the end of the financial year preceding the date on which this Act took effect, excluding.

i) a property which was incorrectly omitted from a valuation roll and for that reason was not rated before that date; and

ii) a property identified by the Minister by notice in the Gazette where the phasing-in of a rate is not justified.

b) The rates for all newly ratable properties will be phased in over a period of 3 years according to the following percentages: -

i) 75% discount for the first year

ii) 50% discount for the second year

iii) 25% discount for the third year

iv) Thereafter, no discount will be applicable.

8.2.2 Public Service Infrastructure

a) The Municipality recognizes that public service infrastructure e.g., infrastructure owned by Telkom, Eskom, South African National Roads Agency Limited (SANRAL) play a significant role in the growth and sustainability of the economy of Municipality.

b) Rates are not levied on the first 30% of the market value of public service infrastructure.

a) In addition, certain properties are exempt from the payment of rates and the calculation of rates are being phased out as stipulated in the Amendment Act

8.2.3. Properties owned by an organ of state and used for public service purposes.

The following public service properties will be entitled to a separate rate tariff determined by Council from time to time:

i) Hospitals and clinics

ii) Schools, pre-schools, early childhood development centers or further education and training colleges

iii) National and provincial libraries and archives

iv) Police stations.

v) Correctional facilities

vi) Courts of law

but excludes property contemplated in the definition of "public service infrastructure."

8.2.4. Agricultural properties

a) Properties that are rated as agricultural shall be entitled to a rebate as determined by Council from time to time.

8.2.5. Residential properties that are part of a township

a) Rates on a property will become payable from the date on which the subdivision or consolidation of the property was registered in the Deeds Office. A parent property may be rated, in terms of the Municipal Property Rates Act, from the date its first subdivision is registered in the Deeds Office if the parent property is not already registered in the Deeds Office.

8.2.6. Residential properties that are part of a gated community

a) In gated communities where property owners are all members of an association and that association is, by agreement of its members and the Municipality, responsible for the maintenance and replacement of all or part its services to the community, a rebate will be allowed by Council, applicable only in respect of existing service level agreements. This rebate will be determined according to the percentage of services provided by Council in accordance with the standards and costs of services supplied by Council in the particular financial year.

8.2.7. Commercial and Industrial Properties

The following rebates shall be granted to commercial and industrial properties, subject to criteria/conditions set out below:

100% REBATE	YEAR 1
90% REBATE	YEAR 2
80% REBATE	YEAR 3
70% REBATE	YEAR 4
60% REBATE	YEAR 5
No incentive	From YEAR 6

a) A Council Resolution approving such incentives must be adopted prior to establishment. The application for developer's/investor incentives shall be submitted as a separate application concurrently with the development planning application. The submission to Council when

seeking approval shall stipulate the terms and conditions applicable in respect of this incentive scheme. Factors to be considered, but not limited to, are benefits that would accrue to the community and local economic development. The following are a few of the factors that will be considered when assessing the application for incentives:

(i) Investment to the Priority Economic Sector as per KwaZulu-Natal Provincial Growth and Development Strategy and New Growth Path,

(ii) Agreeing to sign the Service Level Agreement and to pay for all infrastructure related costs within the agreed period not exceeding the rebates years,

(iii) The municipal accounts are in order or up to date,

(iv) Job Creation – during the construction and operational phase.

(v) Skills Development – during construction and operational phase.

(vi) Use of local suppliers and SMMEs during the construction and operational phase,

(vii) Enterprise Development programme,

(viii) Adherence to the BBBEE Act and relevant guidelines,

(ix) Corporate Social Investment plan to the local communities or communities identified by the municipality,

The above factors shall form part of the detailed motivation or proposal/application to Council for the developer's/investor incentives, which will be assessed on its own merits and approved by Council.

b) A parent property shall be rated from date of approval in terms of the Development Facilitation Act 67 of 1995, the Natal Ordinance No 27 of 1949, the KwaZulu-Natal Planning and Development Act 6 of 2008 or

SPLUMA. A subdivision registered off a parent property will be granted the rebate applicable from Year 1 from the date of registration of the subdivision in the Deeds Office.

c) The incentive granted in Year 1 shall be calculated from date of approval or effective date to the end of that financial year.

d) The rebate shall not be granted, or if granted be reversed, should the respective conditions of establishment not be met, or any section of the relevant Town Planning Scheme, Planning legislation, or National Building Regulations, be contravened.

8.2.8. Developers Incentives (Residential)

a) **Developers incentives (residential) will no longer be granted from the 2016/17 financial year unless stipulated in an existing service level agreement, in which case the following shall apply:** Primary Developers who have signed a Service Level Agreement with Council will be entitled to the rebates listed below. The incentives will be reviewed annually.

100% REBATE	YEAR 1
100% REBATE	YEAR 2
90% REBATE	YEAR 3
80% REBATE	YEAR 4
70% REBATE	YEAR 5
60% REBATE	YEAR 6

50% REBATE	YEAR 7
No incentive	From YEAR 8

b) A parent property shall be rated from date of approval in terms of the Development Facilitation Act 67 of 1995, the Natal Ordinance No 27 of 1949, or the KwaZulu-Natal Planning and Development Act 6 of 2008.

c) The incentive granted in Year 1 shall be calculated from date of approval to the end of that financial year.

d) The rebate shall not be granted, or if granted be reversed, should the respective conditions of establishment not be met, or any section of the relevant Town Planning Scheme, Planning legislation, or National Building Regulations, be contravened.

8.3 Owners Qualifying for Exemptions

8.3.1 Indigent persons

a) Any indigent person who owns residential improved property below a valuation determined by Council will be exempted from paying rates.

b) Any indigent person who owns vacant residential property below a valuation determined by Council will be exempted from paying rates.

8.3.2 Public Benefit Organizations

Any organization that is registered as a Public Benefit Organization, in terms of Section 30 of the Income Tax Act, will be granted a rebate as determined by Council on condition that the property is used for an activity listed in item 1 (welfare and humanitarian), item 2 (health care)

and item 4 (education and development) of Part 1 of the Ninth Schedule to the Income Tax Act.

8.4 Owners Qualifying for Rebates

8.4.1 Pensioners / Senior citizen

Senior citizens may be granted a rebate on the primary property as determined by a resolution of Council at its annual budget meeting subject to the following:

a) The applicant must meet the following criteria:

i) He/She must produce a bar coded identity document,

ii) He/She must be the owner of the primary property. This includes co-owners who are married to each other, or property owned solely by either spouse,

iii) He/She must permanently reside on the primary property, provided that the primary property is not used as a bed and breakfast or guest house establishment,

iv) In the case of a usufruct, the usufruct must be registered over the whole property and the title deed must be produced.

v) In the case of multiple ownership, all owners must meet the qualifying criteria listed above.

vi) In the case of a trust, a copy of the deed of trust indicating the owners of the trust and copies of their identity documents must be submitted with the application form.

vii) The property must be registered in the name of a natural person and not a company or close corporation.

viii)The value of the rebate will be at the discretion of Council.

b) The pensioners rebate will lapse:

i) On death of the applicant,

ii) On transfer of the respective property,

iii) When the applicant ceases to reside permanently on the property,

c) Applications shall be implemented with effect from the next practical billing cycle following the date of application.

d) Further, Council may determine different rebates for pensioners/senior citizens within certain age categories, e.g. Pensioners/senior citizens above 60 years, between 65 and 75 years, and those over 75 years.

e) when the primary property undergoes a category change and no longer meets the qualifying criteria for relief

8.4.2 Recipients of disability grants and persons who have been medically boarded.

a) The intention of this rebate is to assist those people who have a physical or mental condition that contrains him / her rom performing normal work-related functions and as a consequence he/ she is unable to find employment or unable to maximize his / her earning capacity.

b) Disability grantees or medically boarded persons shall on annual application be granted a rebate as determined by a resolution of Council at its annual budget or with effect from the next practical billing cycle following the date of application subject to the following:

i) Disabilities grantees, the applicant must be in possession of a letter issued by the Department of Social Welfare, confirming receipt of a disability grant.

ii) Medically boarded persons: the applicant must produce a letter from the applicant's employer or the underwriter for the employer confirming medical boarding,

iii) The applicant must produce a bar coded identity document,

iv) The applicant must be the owner of the primary property provided that the primary property is not used as a bed and breakfast or guest house establishment. This includes co-owners who are married to each other, or property owned solely by either spouse,

v) The applicant must permanently reside on the primary property,

vi) In the case of a usufruct, the usufruct must be registered over the whole property and the title deed must be produced.

vii) In the case of multiple ownership, all owners must meet the qualifying criteria listed above.

viii) In the case of a trust, a copy of the deed of trust indicating the owners of the trust and copies of their identity documents must be submitted with the application form.

ix) The property must be registered in the name of a natural person and not a company or close corporation.

x) The value of the rebate will be at the discretion of Council.

c) The rebate will lapse:

i) On death of the applicant,

ii) On transfer of the respective property,

iii) When the applicant ceases to reside permanently on the property,

iv) If a medically boarded person gains employment.

d) Applications shall be implemented with effect from the next practical billing cycle following the date of application.

8.4.3 Child Headed Households

a) Property shall be classified as child headed household if the children in the household are below the age of 21 years have been investigated by a social worker from the Department of Social Development and declared as such.

b) Such child headed household may receive a rebate as determined by a resolution of Council at its annual budget and subject to the following:

i) The terminally ill parent, the child or the deceased estate of the parent as aforesaid must be the owner of the property.

c) Application must be accompanied by:

i) Confirmation from the Department of Social Development that the above criteria have been met and the property is one that is a child headed household: If the parent is deceased,

ii) A copy of the letter of executorship or administration of the deceased estate,

iii) A copy of the liquidation and distribution account showing the transfer of the property to the minors,

iv) The death certificate of the parent,

v) If the parent is terminally ill, a copy of the District Surgeons Report confirming his/her status and

vi) Birth certificate/s of minors residing on the property.

d) The minors must reside permanently on the property,

e) The value of the applicant's property must not exceed a value as determined by a resolution of Council as its annual budget.

f) Applications must be renewed annually by the Department of Social Welfare.

g) The rebate will lapse:

i) When the minor reaches the age of majority,

ii) On alienation of the property,

iii) When the minors ceases to reside permanently on the property,

iv) If the Department of Social Development no longer regards the household as being Child Headed.

8.5 Owners of properties affected by a disaster or other serious adverse social or economic conditions.

8.5.1. Criteria

The owner of any category of property may make application for the consideration of a reduction in the municipal valuation of his/her property as contemplated in section 15 of the Act, where it is contended that the market value of the property is being affected by –

a) A disaster within the meaning of the Disaster Management Act (57 of 2002); or

b) Any other serious adverse social or economic conditions as may be defined and determined by the Council.

c) To retain the relief the owner must apply annually for a review in April, preceding the year of rates implementation. The municipal valuer may at his/her discretion amend the market value if the property is reinstated and deemed habitable.

8.5.2. Relief Granted

The relief provided will be in the form of a reduction in the municipal valuation of the property in relation to a certificate issued for this purpose by the Municipal Valuer, effective from the date of the disaster. The resultant reduction in the quantum of the rates payable will be for the current financial year only and calculated on a pro-rata basis from the date of the disaster or adverse conditions to the end of the financial year.

8.6 Bed & Breakfast Accommodation

Bed & Breakfast establishments will receive a rebate as determined by Council at its annual budget. Confirmation of type of hospitality establishment shall be provided by Council's Town Planning Department. The following are the qualifying criteria:

a) The owner of the property must permanently reside on the property. In the case of a company, close corporation or trust being the registered owner, at least one member / director thereof must reside permanently on the property, subject to any members of such companies, close corporations and trusts not being a member of another company , close corporation or trust that owns a bed and breakfast establishment .

b) The bed & breakfast must be registered with a properly constituted organization as may be approved by the Municipality from time to time.

c) The bed & breakfast must only offer accommodation facilities and dining facilities to registered guests. Establishments that offer conference facilities, spa, hair salons etc will not qualify.

d) The owner must provide details of the establishment in respect of total size of the developed property, total number of rooms and facilities available to guests. This will be required to be certified by a member of the Association.

8.6.1 Rebate/Rate tariff

a) Bed & Breakfast establishment with less than or equal to 3 bedrooms shall be rated as residential.

b) Bed & Breakfast establishment with more than 3 bedrooms but less than or equal to 9 bedrooms may be rated as residential for commercial purposes and may receive a rebate, or a concessionary rate tariff may be applied, as resolved by Council in the annual budget.

8.7 Guest Houses

Owners of guest houses will receive a rebate as determined by Council at its annual budget. Confirmation of type of hospitality establishment shall be provided by Council's Town Planning Department. The following are the qualifying criteria:

a) The guest house must be registered with a properly constituted organization as may be approved by the Municipality from time to time.

b) The guest house must only offer accommodation facilities and dining facilities to registered guests. Establishments that offer conference facilities, spa, hair salons etc will not qualify.

c) The owner must provide details of the establishment in respect of total size of the developed property, total number of rooms and facilities available to guests. This will be required to be certified by a member of the Association.

8.7.1 Rebate/Rate tariff

a) Establishments with 1 to 6 bedrooms will be rated as residential used for commercial purposes and may receive a rebate, or a concessionary rate tariff may be applied, as resolved by Council in the annual budget. Those with 7 or more bedrooms will be rated as commercial properties and may receive a rebate, or a concessionary rate tariff may be applied, as resolved by Council in the annual budget.

8.8 Special Rating Areas

The Municipality may by resolution of Council determine an area within the Municipality as a special rating area and all parties must comply with the processes as set out in the Section 22 of the Act.

8.8.1 Details of the policy governing Special Rating Areas appear hereunder. On application, the Municipality may, by resolution of Council, establish a Special Rating Area (hereinafter called SRA),

8.8.2 Any rebate granted by Council shall not apply to the additional rate payable by the owner in a SRA,

8.8.3 An application for the establishment of an SRA must:

a) Be in writing, in the prescribed form :

b) Be submitted by no later than 30 September preceding the start of the new municipal financial year for which the application is made,

c) Describe and define the boundaries of the proposed SRA,

d) Consist of not less than 51 % of commercial properties and 66% of residential properties under the defined SRA boundaries or the total value of the properties must exceed a value as determined by Council from time to time,

e) Be accompanied by the applicant's budget, business, and implementation plan on the management of the SRA,

f) DEMONSTRATE THAT:

i) at least 66% of owners in number and 51% of commercial property value and 66% of residential property value have voted in favour of establishment of the SRA,

OR

ii) (ii) at least 51% of owners in number relating to properties categorized as business & commercial and 66% of owners in

number relating to properties categorized as residential, provided that the residential owners are zero rated in respect of the additional rate,

g) The Municipality may, at its discretion, review and change the establishment procedures from time to time,

8.8.4 The SRA must enter into an Agreement with the Municipality in terms of Section 67 of the MFMA. Funds will not be to the SRA Company unless a Section 67 Agreement is signed and received by the Municipality,

8.8.5 Once the SRA is established, the aforesaid Section 67 Agreement must be renewed annually by no later than 31 December together with the budget of the SRA,

8.8.6 Once the SRA has been established and the additional rate approved, the Municipality will levy additional rate and will pay to the SRA (in the form of a grant) the revenue generated, as they are collected,

8.8.7 New developments within the jurisdiction of the SRA, will be rated in accordance with the effective date of the Supplementary Valuation Roll,

8.8.8 The boundaries for existing SRA's may be amended, provided that:

a) 51% of additional owners in number relating to properties categorized as business & commercial and 66% of owners in number relating to properties categorized as residential demonstrate their support, or

b) 66% of additional owners in number demonstrate their support,

c) A three-quarter majority vote is obtained from the existing owners in favour of the amendment of the boundary, at the AGM or a Special General Meeting of the section 21 company, after at least 30 days'

notice of the amendment proposals have been delivered to every property owner within the existing SRA,

d) The new boundary may not exceed 100% of the existing boundary in size or number of properties,

e) Council may limit the increase of the new boundary or the number of new properties to be incorporated.

8.8.9 An SRA shall be dissolved:

a) If the Section 67 Agreement has not been renewed or honoured,

b) By resolution of Council upon written application signed by the majority of owners within the SRA who are liable for the payment of the special rate,

8.8.10 Upon the winding up of the management body, the assets remaining after the satisfaction of all its liabilities shall be transferred to the Municipality.

PART 9: IDENTIFICATION AND QUANTIFICATION OF COSTS AND BENEFITS

9.1 Section 3(3)(e) of the Act states that a municipality must identify and quantify in terms of cost to the Municipality and any benefit to the local community –

i) Exemptions, rebates and reductions.

ii) Exclusions.

iii) Rates on properties that must be phased in terms of Section 21.

PART 10: COUNCIL OWNED PROPERTIES

10.1 All Council owned property must be valued. All lessees and purchasers who are required to pay rates in terms of their respective agreements of lease/sale will be subject to payment of rates based on the usage of the property.

PART 11: PAYMENT OF RATES

11.1 Payment and recovery of rates, as well as penalties and administration charges on arrear rates, shall be governed by the Municipality's Credit Control and Debt Collection Policy.

11.2 Method and Frequency

a) The Municipality shall recover a rate on a monthly basis in eleven (11) near equal instalments together with any supplementary rates,

b) The Municipality may recover a rate annually on application from owners.

c) Such application must be made on or before 15 July of a financial year.

d) The final due date for the payment of annual rates shall be the last municipal working day of September each year.

e) The Municipality shall recover a rate annually for National and Provincial Government owned properties

11.3 The Municipality may publish a number of Supplementary Valuation Rolls during the year, in accordance with section 78 of the Act. The rates as adjusted by the supplementary valuation roll be levied accordingly,

11.4 The payment of rates shall not be affected by reason of objections and appeals or non-compliance with the rates policy.

PART 12: EFFECTIVE DATE

This policy shall be effective from 01 July 2024 upon approval by Council.

PART 13: POLICY ADOPTION

This policy has been considered and approved by the **COUNCIL OF KWADUKUZA MUNICIPALITY** as follows:

Resolution No: **CXXX**

Approval Date: **XX/05/2024**

KWADUKUZA
MUNICIPALITY

PROPOSED AMENDMENTS TO RATES POLICY 2024/2025

1. AMMENDMENTS ON THE CLAUSE

Existing clause	8.1.3-page 24
	8.1.3...Properties used for residential purposes In addition to the statutory reduction of R15 000, a further reduction of R85 000 is approved for property values exceeding **R130 000**. Persons owning property with a rateable value of R130 000 and below will not be liable for the payment of rates
Proposed changes	8.1.3...Properties used for residential purposes In addition to the statutory reduction of R15 000, a further reduction of R85 000 is approved for property values exceeding **R150 000**. Persons owning property with a rateable value of **R150 000** and below will not be liable for the payment of rates
Reasons for the proposed changes	For rating purposes, properties deemed as Indigent Household means individuals who live together in a single residential property with a valuation that does not exceed a minimum

	threshold set by Council. Due to the property valuations being market related and the constant appreciation in property values, properties that previously fell below the **R130,000** threshold have now become rateables. An increase in the minimum threshold to **R150 000** is requested.

2 ADDITIONAL CRITERIA ON THE CLAUSE

Existing clause	**Part Five: Criteria for differential rating for different categories of properties**
Additional criteria of category of the property	**5.2** The rating related to the "Unauthorized or Illegal development or use, and Abandoned property or building" Rates category will be implemented on an incremental basis, according to the level of compliance achieved. This means that where properties (including properties previously rate coded) are noncompliant for a period exceeding 12 months from date of implementation, such properties will attract an additional punitive charge as per Council's tariffs.
Reasons for the proposed criteria	While the implementation of the **"Unauthorized or Illegal development or use, and Abandoned property or building"** rating category is seen as an effective tool and deterrent in controlling illegal developments, there are developers/owners of properties that remain undeterred and prefer paying the penalty rates rather than complying. The reason for this is that they find paying the illegal tariff as a cheaper option than going through processes to achieve compliance. This effectively defeats the purpose of the department in ensuring that developments are regulated. It is for this reason that Council has on numerous occasions raised concerns that the illegal tariff is not punitive enough, and that the Policy be amended to include a more punitive system of rating in cases where compliance is not achieved within a reasonable period. In this regard, Council at Executive Committee meeting dated 26th July 2023 resolved as follows:

	C162 (ESY 10) - EXCO: 26.07.2023 **SUMMARY OF THE FINANCIAL IMPACTS ASSOCIATED WITH IMPLEMENTATION OF "UNAUTHORIZED OR ILLEGAL DEVELOPMENT OR USE, AND ABANDONED PROPERTY OR BUILDING" RATE CATEGORY IN TERMS OF COUNCIL'S RATES POLICY.** 6. *That Council as part of the 2024/2025 financial year budget preparations must review the rates policy to increase the punitive charges for those who ignore complying with the rate coding.*

3 ADDITIONAL OF DEFINITIONS

3.1

Category	Mining Owned Properties
Definition	A property used for mining operations as defined in the Mineral and Petroleum Resources Development Act, 2002 (Act No 28 of 2002);
Reason for proposed	This is a prescribed category

3.2

Category	Indigent Owner
Definition	Means a person recorded and listed on the indigent register of the municipality and who qualifies for property rates relief in terms of the municipality's adopted rates policy
Reason for proposed	This is a prescribed category when granting in terms of exemptions, rebates, or reductions in respect of owner of categories of properties.

KWADUKUZA
MUNICIPALITY

CREDIT CONTROL AND DEBT COLLECTION POLICY

2024/2025

KWADUKUZA MUNICIPALITY CREDIT CONTROL AND DEBT COLLECTION POLICY 2024/2025

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PREAMBLE WHEREAS Section 95 of the Local Government: Municipal Systems Act 32 of 2000 obliges the Municipality to establish a sound customer management system that aims to create a positive and reciprocal relationship between persons liable for these payments and the Municipality;

AND WHEREAS Section 96 of the Local Government: Municipal Systems Act 32 of 2000 provides that a Municipality must collect all money that is due and payable to it for this purpose, must adopt, maintain and implement a credit control and debt collection policy which is consistent with its rates and tariff policies;

AND WHEREAS Section 97 of the Local Government: Municipal Systems Act 32 of 2000 provides that the credit control and debt collection policy must provide for credit control and debt collection procedures and mechanisms as well as provision for indigent debtors that is consistent with its rates and tariff policies and any national policies on indigents.

IT IS HEREBY ADOPTED: A Credit Control and Debt Collection Policy of the KwaDukuza Municipality.

CREDIT CONTROL AND DEBT COLLECTION POLICY

PART A – CREDIT CONTROL PROCEDURES

1. DEFINITIONS

For the purpose of this policy, the wording or any expression has the same meaning as contained in the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000) as amended from time to time, except where clearly indicated otherwise and means the following:

"authorised agent"	Means: (a) any person authorised by the municipality to perform any act, function or duty in terms of, or exercise any power under these bylaws, and/or (b) any person to whom the municipality has delegated the performance of certain rights, duties and obligations in respect of providing revenue services; and/or (c) any person appointed by the municipality in terms of a written contract or a service provider to provide revenue services to customers on its behalf, to the extent authorized in such contract.
"average consumption"	Means the average consumption of a customer of a municipal service during a specific period, which consumption is calculated by dividing the customer's total measured consumption of that municipal service over the preceding six months by six.
"Chief Financial Officer"	Means a Person employed by the Municipality as its Chief Financial Officer.
"account"	Any account rendered for municipal services; sundry charges, housing services and rates.
"Act"	The Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000) as amended from time to time.
"actual consumption"	Means the measured consumption of any customer.
"administration charge"	A fee charged on the capital rates then in arrears as determined by council from time to time
"agreement"	Means the contractual relationship between the Municipality or its authorised agent and a customer, whether written or deemed.

"applicable charges"	Means the rate, charge, tariff, flat rate, or subsidy determined by the Municipality.
"area of supply"	Means any area within or partly within the area of jurisdiction of the municipality or such other areas where the service is requested.
"arrears"	Any amount due, owing and payable by a customer to the Municipality in respect of municipal services, sundry charges, housing services and rates not paid by due date.
"arrangement"	Means written agreement entered into between the Council and the debtor where specific repayment parameters are agreed.
"commercial customer"	Means any customer other than household and indigent customers
"connection"	Means the point from which a customer gains access to municipal services.
"Consolidated Bill"	A monthly bill reflecting all monies due to the Municipality in terms of Section 102 of the Act for electricity, refuse rates, vat and sundry charges.
"Councillor"	Means a person as defined in terms of the Act; All functions and processes relating to the collection of monies owed to "Credit Control" the Municipality.
"customer"	A person *or owner* with whom the Municipality or its authorised agent has concluded an agreement or has an account with the Municipality
"debtor"	Means any person indebted to the Municipality
"defaulter"	Means any customer or ratepayer in arrears.
"deposit"	An amount required as security to be determined by the Municipality
"due date"	(a) Monthly The monthly date on which all accounts become due and payable which date shall be within 30 days after the date of the account during normal cashier hours. (b) Annual Where the owner has entered into an agreement with the Municipality to pay property rates annually, the due date shall be a date to be determined by Council.
"estimated consumption"	Means the deemed consumption by a customer whose consumption is not measured during a specific period, which estimated consumption is rationally

	determined taking into account at least the consumption of municipal services for a specific level of service during a specific period in the area of supply of the municipality or its authorised agent
"household customer"	Means a customer that occupies or owns a dwelling, structure or property primarily for residential purposes.
"household"	Means a traditional family unit consisting of a combination of persons
"housing services"	Means any rental (rates if applicable) instalment, administration charges, insurance premiums and housing interest.
"interest"	A charge with the same legal authority as service fees and calculated at a rate determined by Council from time to time on all arrear accounts (Capital only).
"illegal connection"	A connection to any system through which the municipal services are provided, which is not authorised or approved by the Municipality or its authorised agent.
"Indigent Customer"	Means a household customer qualifying and registered with the municipality as an indigent
"MFMA"	Means the Municipal Finance Management Act No 56 of 2003
"Municipal Clearance Certificate"	Means a certificate issued by the Municipality in terms of Section 118 of the Municipal Systems Act, which certifies that all amounts that became due in connection with the property for municipal service fees, surcharge on fees, property rates and other municipal taxes, levies and duties during the two years preceding the date of application for the certificate have been fully paid. The certificate issued will be valid for a period of 60 days from date of issue.
"Municipality or Council"	Means the KwaDukuza Municipal Council and includes the Mayor, Political Office Bearers, Political Structures, Municipal Manager and any Official who has delegated powers in terms of Section 59 of the Local Government Municipal Systems Act (Act No. 32 of 2000).
"municipal area"	Means the geographical area of the KwaDukuza Municipality as determined by the demarcation board in terms of the Demarcation Act No. 27 of 1998
"municipal manager"	Means the person appointed by the municipality as the manager of the municipality in terms of section 55 and 57 of the Municipal Systems Act read with Section 82 of the Local Government Municipal Structures Act 1998 (Act No. 117 of 1998) and includes any person:

(a) acting in such position; and

(b) to whom the municipal manager has delegated a power, function or duty in respect of such a delegated power, function or duty.

"municipal service" Means services provided by the municipality or its authorised agent, including refuse removal and electricity services

"occupier" Includes any person in actual occupation of the land or premises without regard to the title under which he occupies, and in the case of premises sub-divided and let to lodgers or various tenants, shall include the person receiving the rent payable by lodgers or tenants whether for his own account or as an agent for any person entitled thereto or interested therein.

"owner"

(a) the person in whom from time to time is vested the legal title to immovable property;
(b) in case where a person in whom the legal title to immovable property is vested is insolvent or deceased, or is under any form of legal disability whatsoever, the person in whom the administration and control of such premises is vested as curator, trustee, executor, administrator, judicial manager, liquidator or other legal representative;
(c) in any case where the Municipality or its authorised agent is unable to determine the identity of such person, a person who is entitled to the benefit of the use of such immovable property or a building thereon;
(d) in the case of premises for which a lease agreement of 30 years or longer has been entered into, the lessee thereof;
(e) in relation to:
    i) A piece of land delineated on a sectional plan registered in terms of Sectional Title Act, 1986 (Act No. 95 of 1986), the developer or the body corporate in respect of common property; or
    ii) A section as defined in the Sectional Title Act, 1986 (Act No. 95 of 1986), the person in whose name such section is registered under a sectional title deed and includes the lawfully appointed agent of such person; or
    iii) A "Homeowners Association", which includes all members of the Association.
(f) the Ingonyama Trust, where the land is vested in the Trust by virtue of the provisions of the Ingonyama Trust Act No. 3 of 1994.
(g) any legal person including but not limited to:

(h) a company registered in terms of the Companies Act, (Act 61 of 1973), a trust, a close corporation registered in terms of the Close Corporation Act, (Act 69 of 1984) a voluntary association and any department of State;
(i) any Council or Board established in terms of any legislation applicable to the Republic of South Africa;
(j) any Embassy or other foreign entity.

"person" Means any natural person, local government body or like authority, a company or close corporation incorporated under any law, body of persons whether incorporated or not, a statutory body, public utility body, voluntary association or trust;

"public notice" Means publication in an appropriate medium that may include one or more of the following: -
a) publication of a notice, in an official language determined by the Municipality in the local newspaper or newspapers in the area of the municipality; or in the newspaper or newspapers circulating in the area of the municipality determined by the Municipality as a newspaper on record; or by means of radio broadcast covering the area of the municipality; or displaying a notice at appropriate offices and pay-points of the municipality or its authorised agent, or
b) communication with customers through public meetings, on the municipality's website, electronic communication, and ward committee meetings.

"Rates" Municipal tax levied on the valuation of property. The rate is expressed as cents in the rand.

"Rates Act" Municipal Property Rates Act 6 of 2004.

"Ratepayer" Means a person who is liable to the Municipality for the payment of:
(a) Rates on the property within in the Municipal area.
(b) Any other tax, duty or levy imposed by the Municipality, and/or
Fees for the services provided either by the municipality or in terms of a service delivery agreement

"Resident" Means a person who ordinarily resides in the Municipal area

"Service Authority" Means the power of a Municipality to regulate the provision of a municipal service by a service provider

"Service Delivery Agreement"	Means an agreement between a municipality and an institution or person mentioned in section 76(b) of the Act in terms of which a municipal service is provided by that institution or person, either for its own account or on behalf of the Municipality.
"Service provider"	Means a person or institution or any combination of persons and institutions which provide a municipal service
"Service Utility"	Means a municipal entity established in terms of Section 82 B of the Act
"Staff"	Means the employees of the municipality, including the municipal manager
"supply zone"	Means an area, determined by the municipality or its authorized agent, within which all customers are provided with service from the same bulk supply connection
"social housing tenant"	Any person letting / leasing any residential premises from any public Legal body for less than a full rack rental or letting / leasing residential premises from a private person and receiving from the National / Provincial Government a subsidy or other amount to empower the tenant to pay the full rack rental.
"Tampering"	Means the unauthorised reconnection of a supply that has been disconnected for non-payment, the interference with the supply mains or bypassing of the metering equipment to obtain an un-metered service;
"unauthorized services"	Means receipt, use or consumption of any municipal service which is not in terms of an agreement, or authorised approval by the municipality or its authorised agent.
"Vat"	A charge legislated in terms of the Vat Act, No 89 of 1991 as amended
"Sundry charges"	Any charge excluding a municipal service, housing service and rates.

2. PURPOSE

This policy has been compiled as required in terms of Section 96 & 97 of the Local Government: Municipal Systems Act 32 of 2000 and is designed to provide credit control and debt collection procedures and mechanisms.

3. APPLICATION FOR MUNICIPAL SERVICES

3.1 APPLICATION FOR ELECTRICITY SERVICES (CONVENTIONAL METERS)

3.1.1 The Municipality shall whenever possible, combine any separate accounts of persons who are owners and consumers that are liable for payment to the municipality, into one consolidated account.

3.1.2 All new applications for services shall only be accepted from the owner and shall be linked to the rates account or name of the owner and not deemed a separate account, except where separate individual units account shall be opened under the name of the owner.

3.1.3 No application or amendment to the customer database can be processed unless legal documentation acceptable to the Chief Financial Officer or in his absence the Director Revenue **or the Director Legal or the Municipal Manager in consultation with the Chief Financial Officer and Director Revenue,** has been produced in each instance.

3.1.4 With respect to a residential application, the owner of the property shall submit the following documents:

a) Certified copy of identity document or passport;
b) A letter from the transferring attorney confirming ownership or a copy of the Title Deed and
c) Ratable details or rate number of the property, if available.

3.1.5 With respect to a commercial application the following documents must be produced:

a) The Certificate of Registration or incorporation of the Company, CC, Trust, Partnership or Sectional Title Body Corporate.
b) Certified copy of the identity document or passport of one of the directors, members, trustees or owners in the case of a sole proprietor, who would open an account.
c) The names, identity number, cell phone number, physical and postal addresses, email addresses and any other particulars of all the directors or members or trustees or proprietors or partners, as maybe prescribed.
d) Letters of authority in the case of a partnership or sole proprietor.
e) Personal sureties from one or more of the Directors / Members of a Company / CC / Trust or Partnership
f) VAT registration numbers if applicable
g) Landlords consent / lease agreement / agents mandate between landlord / agent
h) In the event of the company leasing the property a letter from the owner giving consent to the tenant to apply for Municipal services.

i) All information furnished shall be verified by the Municipality with any or all data information institutions, credit information bureau's and any financial institutions as may be deemed necessary by the Municipality in determining a person's credit worthiness or for any other reason as determined by the CFO.

j) The Municipality has a right to conduct a full credit check of any person who is or will become subject to this policy or any other policy of the Municipality.

3.1.6 Customers who fail to apply for services and who illegally consume services will be subjected to punitive measures or such civil or criminal action as the Municipality deems appropriate in terms of Section 45 of the KwaDukuza Municipality Bylaws relating to Credit Control and Debt Collection.

3.1.7 If there is an outstanding debt on the property, this debt must be settled in full or before the new customer is registered

3.1.8 New applications for services from customers who are in arrears with any other municipal accounts shall not be approved unless the arrears have been settled in full.

3.1.9 Any application for any existing supply of services to any premises must be made at least four working days prior to the service being required, in the prescribed format, and must comply with the conditions as determined by the Municipal Manager or his or her delegate from time to time.

3.1.10 No services shall be supplied unless and until application has been made by the Owner, a service agreement in the prescribed format has been entered into, the deposit has been paid and if applicable the relevant service demand base component and electricity connection fees has been paid.

3.1.11 The municipality shall require an applicant to submit information and documentary proof so as to enable it to bring its records up to date and to assess the creditworthiness of the applicant and may require such information to be provided on oath.

3.1.12 The Chief Financial Officer or in his absence the Director Revenue or the Director Legal or the Municipal Manager in consultation with the Chief Financial Officer and Director Revenue shall be authorised to vary the application for a prepaid and conventional electricity meter, at his discretion.

4. SPECIAL AGREEMENTS FOR MUNICIPAL SERVICES

The municipality or its authorised agent may enter into a special agreement for the provision of municipal services with an applicant: -

4.1. within the area of supply, if the services applied for necessitates the imposition of conditions not contained in the prescribed form or these bylaws;

4.2. Receiving subsidized services; and

4.3. If the premise to receive such services is situated outside the area of supply, provided that the municipality having jurisdiction over the premises has no objection to such special agreement. The obligation is on the customer to advise the municipality having jurisdiction of such special agreement.

5. CHANGE IN PURPOSE FOR WHICH MUNICIPAL SERVICES ARE USED

Where the purpose for or extent to which any municipal service used is changed, the onus and obligation is on the customer to advise the municipality or its authorised agent of such change and to enter into a new agreement with the municipality or its authorised agent.

PART 2 APPLICABLE CHARGES

6. APPLICABLE CHARGES FOR MUNICIPAL SERVICES

6.1. All applicable charges in respect of municipal services, including but not limited to the payment of connection charges, fixed charges or any additional charges or interest will be set by the Municipality in accordance with: -

a) Its tariff of charges;
b) Its credit control and debt collection policy and any other applicable policy;
c) Any bylaws in respect thereof; and
d) Any regulations in terms of national or provincial legislation.

6.2. Applicable charges may differ between different categories of customers, users of services, types and levels of service, quantities of service, infrastructure requirements and geographical areas.

7. AVAILABILITY CHARGES FOR MUNICIPAL SERVICES

The Municipality shall, as prescribed in the tariff of charges for municipal services, levy a monthly fixed charge, annual fixed charge or once-off fixed charge where such services are not consumed.

8. SUBSIDISED SERVICES

8.1. The Municipality may, from time to time, and in accordance with National Policy, but subject to principles of sustainability and affordability, by public notice, implement subsidies for a basic level of municipal service.

8.2. The Municipality may, in implementing subsidies, differentiate between types of household customers, types and levels of services, quantities of services, geographical areas and socioeconomic areas.

8.3. Public notice in terms of subsection (1) must contain at least the following details applicable to a specific subsidy;

a) Household customers who will benefit from the subsidy.
b) The type, level and quantity of municipal service that will be subsidised.
c) The area within which the subsidy will apply.
d) The rate (indicating the level of subsidy).
e) The method of implementing the subsidy.
f) Any special terms and conditions which will apply to the subsidy.

8.4. If a household customer's consumption or use of a municipal service is: -

a) Less than the subsidised service, the unused portion may not be accrued by the customer and will not entitle the customer to cash or a rebate in respect of the unused portion; and
b) In excess of the subsidised service, the customer will be obliged to pay for such excess consumption at the applicable rate.

8.5. A subsidy implemented in terms of subsection (1) may at any time, be withdrawn or altered in the sole discretion of the Municipality, after: -

a) Service of notice as contemplated in Section 115 of the Act on the person affected by the Municipality's intention to consider such withdrawal or alteration; and
b) Consideration by the Municipality of any comments or request received from the person affected.

8.6. Commercial customers shall not qualify for subsidised services.

8.7. Subsidised services shall be funded from the portion of revenue raised nationally which is allocated to the municipality and if such funding is insufficient the services may be funded from revenue raised though rates, fees and charges in respect of municipal services.

9. DEPOSITS FOR MUNICIPAL SERVICES

9.1. Deposits, as prescribed in the tariff of charges, will be due and payable on application by new customers and subject to review upon the movement of existing customers to a new address.

9.2. At the time of registration for a municipal service, a cash deposit and electronic fund transfer shall be required based on the following criteria:

9.2.1. Property Owners

a) Owners are requested to pay a consumption deposit as per the tariff of charges as approved by Council.

b) Property owners may provide a guarantee from a Bank in lieu of a cash deposit but no application will be processed until either cash, or a guarantee is provided.

9.2.2. Tenants

Commercial tenants who wish to register for electricity consumption will be required to pay a deposit as per the tariff of charges as approved by Council and will not be able to reduce this amount by committing to direct debit payments. They may provide a guarantee from a Bank in lieu of a cash deposit but no application will be processed until either the required payment or a guarantee is provided.
This provision does not apply to social housing tenants.

9.2.3. Increase in Deposits

The value of the original deposit paid or a guarantee held will be reviewed, on a regular basis, if an irregular and unacceptable payment plan is identified, the customer shall be notified in writing of the revised deposit.

a) The deposit held shall be utilized to settle the arrear account after final account has been rendered.

b) Where the account is in arrears for more than 60 days, the deposit shall be increased by three months average consumption.

c) Where the customer poses a credit risk

d) Where payment by negotiable instrument or direct debit is dishonoured for more than two times.

e) Where there is an application for an upgrade to electricity supply.

10. ACCOUNTS

10.1. Accounts shall be rendered monthly to customers at the address last recorded with the municipality or its authorised agent. The customer may receive more than one account for different municipal services if they are accounted for separately. In the case of multiple ownership, the account will be delivered to any one of the owners.

10.2. An error or omission in any account or failure to receive or accept an account does not relieve a customer of the obligation to pay an amount due and payable.

10.3. Accounts must be paid by no later than the last date of payment specified in such account.

10.4. Assessment rates shall be billed

a) on a monthly basis in terms of Section 64 (2) (b) of MFMA.
b) annually, as may be agreed to with the owner of the property on or before a date as determined by the Municipality
c) The Municipality shall recover a rate annually for National and Provincial Government owned properties.

10.5 Monthly rates shall be levied in eleven equal installments, and subject to change as determined by Council from time to time.

10.6 The Municipality will undertake to have the accounts mailed to all customers. However, failure to receive or accept accounts does not relieve a customer of the obligation to pay any amount due and payable. The onus is on the customer to make every effort to obtain a copy account for payment, and to keep the municipality apprised at all times of any changes to his/her/it's personal details.

10.7 The Municipality or its authorised agent must, if administratively possible, issue a duplicate account to a customer on request. Landlords may request copies of their tenants' accounts.

10.8 The Accounts shall reflect at least:

a) The services rendered
b) The consumption of metered services or average, or estimated consumption.
c) The applicable charges
d) The amount due
e) property rates payable
f) Surcharges
g) Value Added Tax
h) Any rebates
i) The adjustments, if any, to metered consumption that has been previously estimated.
j) The arrears
k) The interest payable on arrears
l) The final date of payment
m) The methods, places and approved agents where payment may be made.
n) Administration charges
o) Payments received.

p) Period stipulated in the account.

q) Any subsides.

r) Any other adjustments

10.9. The Municipality shall post or email the rates assessment.

11. PAYMENT OPTIONS

11.1. The Municipality must endeavour to establish a payment network to ensure that, wherever practically possible, customers in receipt of accounts have access to a payment site.

11.2. Customers must ensure that payments made through **third party agents** are made at least 3 working days prior to the due date. The Municipality will not accept responsibility for delays in receipt of payments.

11.3. The following payment methods are also available:

a) Cash

b) EFT

c) Internet Transfers;

d) Third party collectors appointed from time to time by the Municipality;

e) Direct Debit (ACB)

f) Credit card or debit card

g) Debit Order payments

11.4. The following shall apply for all payments from debtors:

a) Proof of payment from debtors shall be required if payment is not yet receipted on the debtor account.

b) Proof of payment from the customers will be verified, where applicable, for authenticity.

11.5. Where a Customer signs an application for services with the Municipality, payment shall, as far as possible be accepted via a direct debit procedure

12. DISHONOURED PAYMENTS

12.1. Where any payment made to the Municipality or its authorised agent by negotiable instrument, is later dishonoured by the bank, the municipality or its authorised agent:

a) shall recover all applicable charges.

b) shall regard such an event as a default on payment and shall disconnect services without notice and or reserves the right to take legal action.

c) Shall require all future payments to be made by cash or electronic fund transfer in an event where more than two debit order payments from the debtor have been dishonoured by the bank.

13. CASH ALLOCATION PRIORITIES

13.1. When part payments are received against a Consolidated Account, the Municipality shall allocate such payments first to the oldest debt and then to the current debt in terms of the following table of priorities as determined from time to time:

PRIORITY NO	STATUS	SERVICE
1	Arrears	All other Municipal charges including interest, administration charges and penalties.
2	Arrears	Additional Deposits
3	Arrears	Sundry Charges
4	Arrears	Housing Charges
5	Arrears	Refuse Charges
6	Arrears	Rates
7	Arrears	Electricity Charges
8	Current	All other Municipal charges including interest, administration charges and penalties.
9	Current	Additional Deposits
10	Current	Sundry Charges
11	Current	Housing Charges
12	Current	Refuse Charges
13	Current	Rates
14	Current	Electricity Charges
15	Vat	Will be allocated in terms of the Vat Act of 1991

14. RESPONSIBILITY FOR AMOUNTS DUE AND PAYABLE

14.1. Any amount due to the municipality for municipal service fee, surcharge on fees and any other municipal taxes and duties is a charge upon the property in connection with which the amount is owing and enjoys preference over any mortgage bond registered against the property.

14.2. Accordingly, all such municipal debts shall be a charge upon the property and shall be payable by the owner of the property, notwithstanding the provisions of any other sections of the bylaws.

14.3. Any person who purchases or otherwise acquires or leases immovable property from the Municipality shall be deemed to be the owner thereof from the date of such purchase or other acquisition by him or from the commencement of such lease, as the case may be.

14.4. Where the property is owned by more than one person, each such person shall be liable jointly and severally for all Municipal debts charged on the property.

14.5. Owners shall be held jointly and severally liable, with their tenants who are registered as customers for municipal services.

14.6. Tenants and/or agents shall be held liable for arrear rates restricted to the rental, in terms of the Section 28 of the Municipal Property Rates Act No.6 of 2004.

14.7. When electricity consumption is recorded on a property during a period for which there is no registered customer against whom a bill can be raised the relevant charges shall be raised against the registered owner.

14.8. When a customer terminates a consumption account and no new customer registers, a property is deemed to be unoccupied. The owner shall be responsible for the account.

14.9 When the property is owned by Company or Close cooperation, Trust in terms of the Trust Property Control Act No 57 of 1988, Home Owners Association or a Body Corporate in terms of the Sectional Titles Act, 1986 (Act No 95 of 1986), each member, director or Trustees shall be liable jointly and severally for all Municipal debts charged on the property.

14.10. Where the company has been deregistered and there are amounts due to the municipality, the municipality or its authorised agent shall apply to the Companies and Intellectual Property Commission to re-register a deregistered company or close corporation or apply to court for an order of restoration or the voiding of the deregistration for the purposes of recovering the amounts owed by that company or close corporation for all municipal debts which have accrued and shall recover the costs of reregistration from the directors or members accordingly.

14.11. The Municipality shall attach the rental or any other payments due to lessors where they are also a debtor who are in arrears with their municipal accounts. This includes the legal principle of setoff.

15. TERMINATION / TRANSFER OF ELECTRICITY ACCOUNTS

15.1. A customer who intends to terminate or transfer a municipal service shall notify the Municipality in writing on the prescribed form within 14 days prior to the date of termination or transfer and shall also furnish the Municipality with the forwarding address.

15.2. A final reading shall be recorded on the termination date and the customer will be billed for the consumption.

15.3 If a current tenant terminates his/her account, the meter and the outstanding debt on that property automatically reverts back to the owner account and no further applications for tenants will be accepted

15.4 The deposit shall be appropriated against the account. Should a credit balance remain on the account, after appropriation of the deposit, such credit balance may be refunded to the customer or transferred to the new municipal service.

15.5. A final account that remains unpaid for a period of 30 days shall be: -

a) Transferred to the owner's current account.

b) Recovered through our debt collection procedure.

15.6 The Municipality may exercise its right where a tenant on a property is in breach of his or her contract with the Municipality and link the debt to the owners' account. The tenant shall forfeit his or her deposit to the owner where the outstanding debt is paid by the owner.

15.7 Where a property has been transferred, the new owner(s) will be liable for all consumption and basic charges on the property from date of registration.

16. INTEREST / ADMINISTRATION CHARGES ON OUTSTANDING ACCOUNTS

The Municipality shall in terms of Section 97(1)(e) read with Section 75A (as amended by G.G. No. 24149 dated 05/12/2002) of the Act:

16.1. Charge interest and or penalty as specified in the tariff of charges from time to time.

16.2. 10% Administration charges raised on the outstanding rates for the current year.:

a) On annual rates payers: 60 days succeeding the final due date.

b) Monthly rate payers: Administration charges shall be raised on the 1st of July on all outstanding rates not paid as at 30 June each year.

On monthly rates accounts that have been changed to annual billing as a result of arrears, a 10% administration charge will be raised 60 days after that change.

16.3 Charge all legal costs incurred for debt collection commission (if applicable) once the debt has been handed over for collection.

16.4 The general power to levy and recover administration charges and interest on any outstanding amount shall be determined by the municipality by resolution passed by the Municipal Council from time to time.

17. DEBT COLLECTION

17.1. The debt collection policy determines that municipal accounts shall be paid on the due date as indicated on the account and that non-payment of accounts will result in debt collection action. Where an account rendered to a customer remains outstanding for more than 60 (sixty) days the municipality or its authorised agent may: -

a) Institute legal proceedings against a customer for the arrears; or

b) Hand the customer's account over to a debt collector or an attorney for collection.

17.2. A customer will be liable for any legal fees, postal charges, administration fees, short and /or electronic communication in taking action for the recovery of arrears and any interest.

17.3. In the event of an occupier account being in arrears for more than 30 days, the registered owner will be informed of the arrears on the account and Council's intention of terminating the account and services and linking the meter to the owner's account. The debt will revert to the owner's account.

17.4. Council shall authorize Credit Control to adhere to the following procedure when undertaking the consolidation of accounts:

a) Consolidation shall be done immediately if owner and occupier accounts are the same

b) Notify the owner in writing about the consolidation, in order to ensure that the owner is aware of the meter being disconnected due to arrears if not settled by a specific date.

c) Accounts where the owner and the occupier are different and occupier account is in arrears: first formally inform the owner about the arrears and intentions to merge or consolidate the accounts by a specific date,

d) Merge only when after the said date has passed and if there are no queries or payment received.

e) Further, formally inform the owner that should the arrears indicated on the letter be settled prior to the specific date, should the account subsequently fall in arrears, the account with be merged immediately without further notice to the owner or occupier.

f) In the event the owner account is in arrears, irrespective the occupier account is up to date, the municipality shall at its discretion consolidate the occupier account into the owner account

and shall credit all payments received from such occupier account in order of preference as determined by the Municipality from time in its Credit Control and Debt Collection Policy.

17.5. DISCONNECTION AND RECONNECTION OF ELECTRICITY OR SERVICES ON ARREAR ACCOUNTS

17.5.1. Arrears that are 30 days and older emanating on rates, services or any other consolidated debt shall result in disconnection and blocking of electricity meter or discontinuing of any services or in a restriction of use of municipal facilities.

17.5.2. A disconnection, reconnection fee as determined by the Municipal Council, from time to time, shall be raised on all accounts that are disconnected.

17.5.3. Any municipal official or contractor appointed by the Municipality for the purposes set out herein, may, at all reasonable times enter any premises to which services are supplied by the Municipality, in order to inspect the electricity meter, wires or any apparatus used for the supply of services and belonging to the Municipality, for the purpose of ascertaining the quantity of services supplied or consumed, or to disconnect or terminate such supply or remove any apparatus belonging to the Municipality.

17.5.4. Should the owner failed to allow access to the premises on the property to which services are supplied by the Municipality on three consecutive occasions, the electricity shall be hard disconnected without any given notice.

17.5.5. The owner of the property remains liable and responsible for all instances of unauthorised reconnections and disconnections, Illegal connection, tampering, damage or theft of municipal infrastructure, and services installed in the property. Furthermore, the onus is upon the owner to ensure that tenants/occupiers on the premises of the property refrain from such acts. Nothing precludes the Municipality from recovering charges from the previous owner where tampering is proven by the Municipality or in a court of law, to have predated a current owner's title to the property, or where the application of the laws allows, from both the previous and current owner, jointly or severally, the one paying the other to be absolved (given that the debt attaches by law to the property).

17.5.6. An unauthorised reconnection or illegal connection of or tampering with a service supply is prohibited and shall constitute a criminal offence which shall result in legal action being taken against the owner and disconnection of Municipal services or removal of the entire services supply being effected.

17.5.7 The Municipality shall refuse the supply of electricity to a consumer who is found guilty of fraud, theft or any other criminal offence related to Municipal services, or, where it is evident that such criminal offence has

occurred, until such time as the total costs, penalties, other fees, illegal consumption and any applicable tariffs and rates due to the Municipality have been paid in full.

17.5.8. Reconnections or unblocking of electricity meter or municipal services in respect of arrear debtors or customers that have tampered or illegal connect with the municipal services, shall only be allowed when all applicable penalties and fees have been paid and the debt has been settled in full.

17.5.9. Reconnections or unblocking of electricity meter or municipal services in respect of arrear debtors that have not tampered or illegal connect with the municipal services, shall only be allowed when all applicable fees have been paid and the debt has been settled in full or an acknowledgement of debt have been concluded as per Council Policy.

17.5.10 The services of Customers on pre-paid meters, who tamper with their services, shall be disconnected and any amounts due to the Municipality will become payable immediately including the applicable penalties.

17.5.11 Where a Municipal service is to be disconnected or restricted, as contemplated in subsection 17.5.1, due notice of intention to disconnect or restrict such Municipal service will be given not only to the debtor but also to the owner of the property, or the tenant/occupier, as the case may be, in line with the Constitutional Court decision in Joseph and Others v City of Johannesburg and Others CC 43/09.

17.6 COLLECTION OF DEBTS IN RESPECT OF HOUSING RENTALS

17.6.1. Rental installment is payable before or on the due date.

17.6.2. If payment is not received on the due date, the electricity meter shall be blocked or disconnected.

17.6.3. A final letter of demand shall be issued requesting payment and offering the debtor an opportunity to make arrangement within 14 (fourteen) days of receipts of the letter of demand.

17.6.4. Failure to respond within 14 days of receipt of the final letter of demand shall results in Council proceeding with legal action and summons shall be issued.

17.6.5. If there is no response to the summons, it will result in a house visit from an official of Council's Property department, followed by default judgement and the ultimate sanction of eviction on the property.

18 ARRANGEMENTS FOR PAYMENT OF ARREAR ACCOUNTS

18.1 A customer may enter into an arrangement with the Municipality for the repayment of an arrear account by concluding: Arrangement for repayment of Arrear debt may not be granted where:

a) Arrears have arisen due to dishonored direct debit order reversals more than two times.

b) Instances of meter tampering and illegal electricity connection have been identified, or services have been removed.

18.2 Where arrears do not emanate as stipulated in clause 18.1 above, the Municipality may, at its discretion, enter into an arrangement with the registered owner of the property in respect of the arrears for municipal service fees, surcharges on fees, property rates and other municipal taxes, levies, duties and community charges. Such agreement must include maintenance of the current monthly charges.

18.3 All services must be consolidated into one account before an Acknowledgement of Debt is entered into.

18.4 Electricity/Consolidated bill/ Sundry Debtors each defaulting account holder will be allowed to make a first payment of 40% of the arrears, together with the current account irrespective of the final payment date of the current account, plus the disconnection /reconnection fees, blocking/unblocking fees, Thereafter, payment of the balance plus current instalment shall be paid over a period of six months.

18.5 The Chief Financial Officer or in his absence the Director Revenue or the Director Legal or the Municipal Manager in consultation with the Chief Financial Officer and Director Revenue shall be authorized to vary the arrangement as stipulated in clause 18.4 above at his/ her discretion.

18.6 The registered owner of the property shall enter into an arrangement with the Municipality for the repayment of the arrear account by concluding

a) An acknowledgement of Debt duly signed by both parties together with an emolument order and

b) The owner of the property must consent in writing to an Arrangement with the municipality and his tenant, whereby he acknowledges that he is jointly and severally liable for all arrears should the tenant default

c) Acknowledge that interest will be charged at the prescribed rate.

d) Acknowledge that if the arrangements being negotiated later are defaulted on, disconnection of electricity or blocked from buying electricity on the Prepayment System will follow immediately, as will legal proceedings. Acknowledge liability of all legal costs incurred.

e) Only the registered owner of the property with positive proof of identity or an authorised agent with a power of attorney will be allowed to enter into an arrangement for the payment of arrear accounts in. instalments.

f) By entering into an arrangement to pay the customer acknowledges that failure to meet any instalment will result in prompt disconnection action being taken or the customer will be blocked from purchasing prepaid electricity and the balance of the arrear account together with the current account, interest raised on such account will immediately become due and payable to the municipality. This does not preclude any legal action the Municipality may take.

g) Prior concluding the agreement the owner shall be compelled to produce the prepaid electricity card and or conventional meter number.

18.7 Arrangements negotiated on business accounts shall require the arrangement to be signed by a duly authorised Director / Member of the company and or close corporation. Such director and member shall

be obliged to sign a personal surety to secure the payment of the company and or close corporations liability to the Municipality. Under no circumstances are agreements to be completed without such sureties

18.8 Arrangements negotiated with Trusts shall require such arrangement to be signed by a duly authorised trustee of the trust. However, all trustees are obliged to secure the indebtedness of the trust by signing a personal surety jointly and severally to secure the payment of the trusts liability to the Municipality. Under no circumstances are agreements to be completed without such sureties

18.9 Details of the original amount of the Arrangement, the monthly instalments, and the current balance outstanding thereon, are included on each subsequent account until such time as the arrangement is liquidated by full payment of the debt

18.10 A customer shall be charged interest on arrear account at the prescribed rate of interest.

18.11 The Municipality or its authorised agent shall require a customer to first pay its current account before entering into an agreement to pay the arrears as set out in clause 18.4 above

18.12 The Municipality reserves the right to:

a) Raise the security deposit requirement of such customer who enters into an agreement in terms of clause 9.2.3 above

b) Demand that a Deed of Suretyship be completed.

18.13 Re-connection or unblocking of electricity meter will be effected within 48 hours of payment after the arrangement has been concluded.

19. BUSINESSES WHO TENDER TO THE MUNICIPALITY

19.1 When inviting tenders for the provision of services or delivery of goods, potential contractors shall submit tenders subject to a condition that consideration and evaluation thereof will necessitate that the tenderer obtain from the Municipality a certificate stating that all relevant municipality accounts owing by the tenderer or its directors, owners or partners have been paid or that, an acknowledgement of debts has been concluded as per Council policy(which include the right to set off in the event of noncompliance) have been made for the payments of arrears. To this end, copies of all municipal accounts and the identity documents of all directors, members or partners must be submitted together with the bid document.

19.2 No tender shall be allocated to a person / contractor until an acknowledgement of debts for the repayment of arrears has been concluded as per Council policy. The tenderer must maintain the arrangements and pay current installments as provided for in any contract with the Municipality.

19.3 Where payments are due to a contractor in respect of goods or services provided to the Council, any arrear amount owing to the Council shall be offset as a first charge against such payments as provided for in the contract with the Municipality.

19.4 A condition allowing the Municipality to deduct any moneys owing to the Municipality from Contract payments must be written into the agreement.

19.5. DEBTORS PLACED UNDER BUSINESS RESCUE OR LIQUIDATION

19.5.1 When a debtor is placed under "Business Rescue" or in Liquidation, Council will disconnect the electricity to the business immediately without any notice being served.

19.5.2 In the event the Business Rescue Practitioner or Liquidator requires any services to continue with operation, a security deposit equal to three (3) times the average account shall be required to be paid in cash or electronic fund transfer that must be cleared on the same day.

19.5.3 A new consumer's agreement as prescribed in terms of this policy shall be completed in respect of the administration period while the company is under business rescue, inclusive of the provision as stipulated in 19.5.4 below.

19.5.4 In the event the Business Rescue Practitioner warrant that in concluding the new consumer's agreement, he acts under and in accordance with the provisions of Section 135(2) of the Companies Act and that other than as the debt may be secured in terms of Section 118(3) of the MSA, the amounts due by the company in business rescue / the Business rescue practitioner for electricity supplied during the business rescue period, shall enjoy the preference afforded by Section 135(3)(b) of the Companies Act, as post commencement finance.

19.5.5 Council should take part in the business rescue proceedings. In this regard, the Chief Financial Officer or his absence the Director Revenue shall attend the meetings of the Creditors.

19.5.6 Notwithstanding that a juristic entity may be under business rescue, the Municipality has the right to cancel a Service Agreement if the juristic entity is in breach of the agreement, or invoke any other mechanism contemplated in this Policy (other than legal proceedings) where debt remains unpaid. Such rights are in line with the 2015 Supreme Court of Appeal decision in Cloete and Another NNO vs FirstRand Bank Ltd t/a Wesbank.

RATES ASSESSMENT

20. LIABILITY FOR RATES

20.1. The provisions of Chapter 3 shall apply in respect of the recovery of assessment rates.

20.2. All assessment rates due by owners are payable by fixed date as determined by Council.

20.3. Joint owners of property shall be jointly and severally liable for payment of assessment rates.

20.4. Assessment rates shall be levied in equal monthly instalments. When levied in equal monthly instalments the amount payable shall be included in the municipal account.

20.5. A property owner remains liable for the payment of assessment rates included in municipal accounts, notwithstanding the fact that: -

a) The property is not occupied by the owner thereof; and/or

b) The municipal account is registered in the name of a person other than the owner of the property.

c) The furnishing of an incorrect address.

20.6. Rates and all other municipal charges in respect of properties situated in special rating areas as designated by Council shall be paid in full before any payment is made to the Section 21 Company.

21. MUNICIPAL CLEARANCE CERTIFICATES

Subject to Sections 118(1) and (1A) of the Act, the following shall apply to the issue of a Municipal Clearance Certificate for the purpose of effecting transfer of a property to a new owner.

21.1 Assessments

21.1.1 Application shall be made by the Conveyancing Attorney, in the prescribed format by providing the following information in respect of the property in question:

a) Present owner of the property;

b) Property description;

c) Physical address;

d) Rates Account No's;

e) Electricity account numbers as well as number of meters on the property and all electricity meter numbers to be provided for conventional/prepaid/bulk meters.. If the relevant information is not provided, the application will be returned to the Conveyancer.

f) Purchasers details; identity numbers and postal address and Purchasers domicilium citandi et executandi;

g) With respect to Vacant Land, an Affidavit from the seller that the property does not have an electricity supply connection and an undertaking from the purchaser that should an electricity supply connection be discovered on the property and such account is in arrears, then the purchaser accepts liability for such arrears.

h) Copies of all the accounts must accompany the application. If the relevant information is not provided, the application will be returned to the conveyancer.

i) Where a Trust is the transferee, Letter of Authority as well as Acceptance of Trust.

j) Copy of the Sale Agreement

21.1.2 Every effort will be made to issue an assessment within five working days of receipt of application. Certain delays may be experienced in respect of:

a) New sub-divisions;

b) Pending building plans;

c) Special investigations.

With respect to the aforesaid, the following is required to be submitted to the consultant valuers:

a) a copy of the survey diagrams/general plans;

b) a copy of the sale agreements;

c) copy of the relevant proclamation notices;

d) seller contact details; and

e) building plans on request.

Conveyancers will be notified of possible delays.

21.1.3. The assessment shall include the following:

a) Rates 3 months advance payment.

b) Refuse removal charges 3 months advance payment.

c) Electricity charges - 3 months advance payment based on the average of 3 months prior billing

d) Other - Actual balance outstanding at date of application.

e) Municipal Certificate Fee- As per the prescribed tariff.

21.1.4 Period of validity

The assessment shall remain valid for a period of 30 days. If payment has not been received within this period, a re-assessment may be required and payment of a further municipal clearance fee will apply.

21.1.5 The onus rests with the seller to ensure:

a) that all buildings on the property are in accordance with the building plans approved by the Municipality;

b) the premises in question are being utilized in accordance with its zoning;

c) that all outstanding accounts accruing to the Municipality in respect of the property is fully paid.

21.1.6 Any discrepancies in respect of the above may result in delays in issuing of a clearance certificate, and in addition may result in levying of additional backdated rates and / or penalties and / or service charges.

21.1.7 Any amounts paid shall be appropriated to the oldest debt first.

21.1.8 Municipal Clearance Certificates

a) Every effort will be made to issue a Municipal Clearance Certificate within five days of receiving payment;

b) Payment on the assessment must be made in cash or electronic fund transfer

c) An unconditional letter of undertaking maybe accepted in lieu of a cash payment in fully motivated exceptional circumstances, and subject to the written approval of the Chief Financial Officer or in his absence the Director Revenue **or the Director Legal or the Municipal Manager in consultation with the Chief Financial Officer and Director Revenue** of the Municipality.

d) the letter of undertaking must be:

- Issued by the Conveyancing Attorney, in the prescribed format;
- Unconditional;
- For the full amount outstanding; and
- For a specified period of time acceptable to the Municipality

21.1.8.1. An Attorney electronic fund transfer payment may be accepted in lieu of cash payment.

21.1.8.2. There shall be no refunds on the cancellation of a sale.

21.1.8.3. The Certificate shall be valid for a period of 60 days from date of issue.

21.1.8.4. No certificate, in terms of Section 118 of the Systems Act shall be issued where the property owner has not complied with any relevant legislation, policy or agreement relating to the property in question.

21.1.8.5. The Municipality reserves the right to follow any of the legal mechanisms available to it in order to recover the balance of the debt, including, lodging an urgent application to interdict the sale of the property until the debt is paid in full.

21.1.8.6. Notwithstanding that the debt remains a charge on the property, the seller shall furnish to the Municipality new contact details, in writing, comprising a postal and physical address and such further information as may be determined by the CFO from time to time, prior to the Municipality issuing the rates clearance certificate. The seller shall continue to keep the Municipality informed of any change in contact details until such time as the Municipality has confirmed in writing that all amounts that became due whilst the property was in the ownership of the seller (whether or not raised at the time of the rates clearance certificate) have been paid up. Non-compliance with this clause will be regarded as an offence.

21.1.8.7. Liability for consumption of electricity shall pass to the new owner on date of registration of transfer as contemplated in 15.6 of this policy. The onus is on the owner of the property to ensure that an application for services is done timeously.

22. **PROPERTY RATES**

22.1. All properties within the boundary of the KwaDukuza Municipality are to be valued in terms of the legislation applicable to the valuation of properties for the purposes of levying property rates.

22.2. Rebates on rates may be granted by Municipality in terms of the Municipality's rating policy.

22.3. Owners must pay the property rates in eleven equal monthly instalments or over a period as determined by Council or by agreement pay rates on an annual basis. Regular monthly installments payments must be maintained.

23 **PAYMENT OF CURRENT RATES**

23.1. In terms of Section 26 of the Municipal Property Rates Act, a municipality may recover a rate –

a) on a monthly basis or less often as may be prescribed in terms of the Municipal Finance Management Act; or
b) annually, as may be agreed to with the owner of the property.
c) If a rate is payable in a single amount annually it must be paid on or before a date determined by the municipality.
d) If a rate is payable in instalments it must be paid on or before a date in each period determined by the municipality.

23.2. In the event of the ratepayer failing to pay any three monthly instalments during the financial year in which the rates are raised then the ratepayer shall be liable to pay the full outstanding rates.

24. **UNALLOCATED CONSUMPTION**

24.1. When electricity consumption is recorded on a property during a period for which there is no registered customer against whom a bill can be raised the relevant charges shall be raised against the registered owner.

24.2. When a customer terminates a consumption account and no new customer registers, a property is deemed to be vacant. The account shall be forwarded to the owner until he advises the Municipality to the contrary:

a) **for business premises** - instructions to disconnect the electricity supplies to the property must be issued immediately and actioned;
b) **for residential premises** - a courtesy letter is forwarded to the new occupier or owner advising of the need to register as a customer and indicating the application procedures that need to be followed. Failure to respond to that letter within a 7-day period will result in the issue of supply disconnection instructions.

25. ILLEGAL ELECTRICITY CONNECTION

In the event of it being found that any electricity connection had been made illegally by any person than then the following shall take place:

a) the electricity shall be disconnected with immediate effect

b) The occupier/owner/developer jointly and severally shall pay a penalty as per the tariff of charges.

c) The occupier/owner/developer shall be jointly and severally liable for consumption charges.

d) The occupier/owner/developer shall be jointly and severally pay interest on the consumption Charges at the rate as determined by Council in the tariff of charges from time to time, from the date of disconnection to date of payment.

e) The applicant shall pay the outstanding municipal account in full, including current installment, interest and penalty fees, payment of unauthorized consumption, disconnection and reconnection fees, and increased in a deposits as determined by Council in the tariff of charges, shall become due and payable before any reconnection can be sanctioned.

f) Where a consumer and/ or any person has contravened sub-section (1) and such contravention has resulted in the meter recording less than the true consumption, the Municipality shall have the right to recover the full cost of his estimated consumption, retrospective to the determined date of tempering /interruption to the electricity

g) Application for new services shall only be accepted from the owner of the property.

h) Reconnection of electricity services shall be undertaken by Electrical Department upon receipt of the clearance certificate from Finance Department.

i) No acknowledgement of debt shall be entertained.

j) Council reserves the right to lay criminal charges and/or to take any other legal action against the customer or the consumer.

k) The owner of the property remains liable and responsible in all instances of unauthorized reconnections and disconnections, illegal connection, tampering, damage or theft of municipal infrastructure, and services installed in the property. Further, the onus is upon the owner to ensure that tenants on the premises or the property refrain from such acts. Nothing precludes the Municipality from recovering charges from a previous owner where tampering is proven by the Municipality, or in a court of law, to have predated a current owner's title to the property, or where the application of the laws allows from both the previous and current owner, jointly or severally, the one paying the other to be absolved (given that the debt attaches by law to the property).

26. ASSISTANCE TO THE POOR

26.1 The Municipality may extend indigent support to any customer on application to the Municipality in the prescribed manner as set out in the Municipality's Indigent Policy

26.2 Indigent support shall be withdrawn by the Municipality in the event of the recipient misusing the system or providing incorrect information. In this regard the Municipality shall:

a) Recover from the recipient the amount of relief furnished by debiting his account.
b) Apply the normal credit control in accordance with the Credit Control and Debt Control policy.
c) Institute a criminal charge of fraud against the recipient.

27. DEBT RELIEF PROGRAMME

27.1 Council shall promote assistance to the poorer by embarking on a debt relief program, the indigent customer who cannot conclude the Acknowledgement of debt as per Council Credit Control and debt collection policy, shall adhere and undergone to the following procedures:

a) The indigent Customer shall be required to complete the income and expenditure form, in order to determine the minimum amount payable upfront when concluding the Acknowledgement of debt. All supporting documents shall be produced by an applicant, in order for Finance to conduct thorough system verification.
b) The acknowledgement of debt shall be approved only on condition that the system verification shall prove to be correct.
c) Upon approval of Acknowledgement of debt, the outstanding debt owed by indigent customer, shall not attract any interest and penalties, only on condition that the customer pays or maintains the current account.

27.2 In the event that the registered owner is deceased and the property is being occupied by the minor or children of the deceased whom are all unemployed or their gross income household does not exceed R4000.00 per month, as set out in Council indigent policy, the following criteria shall apply in order to apply for the debt relief on refuse charges:

a) The submission to the Chief Financial Officer or in his absence the Director Revenue of a comprehensive report written by a Ward Councillor and approved by the Speaker and the Mayor of the municipality.
b) The submission to the to the Chief Financial Officer or in his absence the Director Revenue of a written report by a municipal social worker containing a finding that the Customer qualifies for debt relief, based on a site visit and assessment of the family's circumstances;
c) The Chief Financial Officer or in his absence the Director Revenue shall grant a written approval for debt relief in regard to refuse charge.

27.3 Upon approval of the Customer's eligibility for debt relief, the Manager Income shall write off the outstanding debt that emanates from refuse and interest that has accumulated on services, thereafter the customer shall automatically receive a subsidy on refuse charges.

27.4 The debt relief shall lapse:

(a) At the end of the municipal financial year in which it was granted; or
(b) Where the Customer ceases to meet all the relevant qualifying criteria; or

(c) Where the customer does not apply for the renewal of debt relief in terms of section 27.2 above.

27.5. The customer who has been granted a debt relief must apply on an annual basis, for such debt relief to be renewed. The customer must make application for the renewal of debt relief in terms of section 27.2 above no later than 30 April preceding the new municipal financial year for which the debt relief is sought.

27.6 Eligibility for renewal of the debt relief shall be based on the same criteria as contemplated in section 27.2 above.

28. AGREEMENT WITH EMPLOYERS

28.1 Section 103 of the Act reads as follows: --
A municipality may—

a) with the consent of a person liable to the municipality for the payment of rates or other taxes, or fees for municipal services, enter into an agreement with that person's employer to deduct from the salary or wages of that person –

i) any outstanding amounts due by that person to the municipality; or

ii) regular monthly amounts as may be agreed

28.2. the onus to introduce such arrangements remains with each employer / employee.

29. STAFF IN ARREARS

29.1. Item10 of Schedule 2 to the Act states that: - "A staff member of the Municipality may not be in arrears to the municipality for rates and service charges for a period longer than 3 months and a municipality may deduct any outstanding amounts from a staff members salary after this period."

29.2. The Municipality shall liaise with the relevant staff and their departmental representatives and issue the necessary salary deduction instruction where appropriate, In terms of the Provisions of the Basic Conditions of Employment Act and other relevant legislation.

29.3. No special treatment shall be afforded to staff member whose accounts are arrears.

29.4. Once the arrears or debt is settled in full, the account will automatically revert to staff group account.

30. COUNCILORS IN ARREARS

30.1. A councillor may not be in arrears to the Municipality for rates and service charges for a period longer than 3 months in terms of Section 12A of the Act.

30.2 The Municipality, upon consultation with the Councillor, shall make appropriate arrangements to have the arrears paid.

30.3 The Municipality shall liaise with the relevant Councillor and the Speaker, in order to issue the necessary salary deduction instruction where appropriate

30.4 No special treatment shall be afforded to the Councillor whose accounts are arrears.

30.5 Once the arrears or debt is settled in full, the account will automatically revert to the group account.

PART B – DEBT COLLECTION PROCEDURES

31. ARREAR MESSAGE ON ACCOUNTS

31.1 When a monthly account is in arrears, the next account will clearly highlight an appropriate reminder message.

32. CONVENTIONAL ELECTRICITY METERS

32.1. Disconnection orders are issued after final payment date.

32.2 Re-connection instructions are issued as soon as:

a) payment is received at an on-line facility:

b) proof of payment at an off-line facility is received; or

c) satisfactory credit arrangements have been entered into and we are accordingly advised of such payment (refer to 18.6.)

Re-connection action will be effected within 48 hours of payment.

32.3 Follow-up meter readings within one month are taken for all customers who fail to respond to the physical disconnection to ensure that the supply has, in fact, been disconnected and no payment received.

33. APPLICATION FOR CONNECTION OF PREPAID AND CONVENTIONAL ELECTRICITY METER

Applications for connection of prepaid and conventional electricity meter shall only be accepted from the Owner of the property. The owner shall ensure

a) All applications are made and processed at the electrical department of KwaDukuza Municipality.

b) The applicant is to obtain from the enquiry clerk at the finance department the full balance of any amount due, owing and payable in respect of any municipal account.

c) The applicant shall pay the outstanding municipal account in full.

d) Once payment has been made, the enquiries clerk at finance department shall issue a certificate to the customer reflecting that the outstanding municipal rates and services accounts have been paid.

e) The consumer shall only be able to purchase the prepaid electricity meter from the municipality after the certificate has been handed to the electrical department.

f) The consumer shall only be able to proceed with the prepaid or conventional electricity meter application with the municipality after the certificate has been handed to the electrical department.

g) Arrear debt of consumers with prepayment electricity meters shall be dealt with in terms of debt collection facilities available on the prepayment electricity system.

h) The Chief Financial Officer or in his absence the Director Revenue or the Director Legal or the Municipal Manager in consultation with the Chief Financial Officer and Director Revenue shall be authorised to vary the application for a prepaid and conventional electricity meter, at his discretion.

34. TAMPERING AND/OR THEFT OF SERVICES ON PREPAID AND CONVENTIONAL ELECTRICITY METER

34.1 Any person found to be illegally connected to municipal services, tampering with prepaid or conventional electricity meters, will be prosecuted and shall be liable for:

34.2 The total outstanding debt on the property including the current instalment, interest and tamper fee, shall become due and payable before any application for new connection of electricity service can be sanctioned.

34.3 The registered owner of the property shall be obliged to make application for new connection of electricity services and all application for new services shall be accepted from the registered owner of the property.

34.4 All applications shall be made and processed at the Electrical department of KwaDukuza Municipality.

34.5 The registered owner of the property shall obtain from the Enquiries Clerk at the Finance department, the full balance of any amount due, owing and payable in respect of any municipal account

34.6 The registered owner of the property shall pay the outstanding municipal account in full including the current instalment, interest and tamper fee before any application of new services is sanctioned.

34.7 Where a consumer and/or any person has contravened sub-section (1) and such contravention has resulted in the meter reading less than the true consumption, the Municipality is entitled to recover the full cost for the estimated consumption to the determined date of tampering interruption to the electricity. Once the new meter has been installed and the consumption be monitored over a period of time.

34.8 Once the payment has been made, the enquires clerk at finance department shall issue a clearance certificate to the customer reflecting that the outstanding municipal services and rates have been paid in full (no arrangement with be entertained). Reconnection of electricity services shall be undertaken by Electrical Department upon receipt for the clearance certificate from Finance Department.

34.9 Further instances of tampering will result in the disconnection of the electricity supply and the removal of the relevant metering and connection equipment, Customers in such instance will then need to pay for the full cost of the new connection of a conventional electricity meter and all the outstanding charges before installation of the conventional meter.

34.10 Electricity metering and connection equipment remain on the property of the Municipality at all times and anyone involved in instances of tampering, damaging or theft thereof is committing a criminal offence and shall be liable

for prosecution and/or civil claims/penalties by the Municipality and Council reserves the right to lay criminal charges and/or to take any other legal action against the customer or consumer

34.11 a) No arrangement of debt shall be entertained.

34.11 a) The Municipal Manager shall be authorised to vary 34.11(a) and approve a payment arrangement based on the financial status of the debtor at his/her discretion.

34.12 The owner of the property remains liable and responsible in all instances of unauthorized reconnections and disconnections, Illegal connection, tampering, damage or theft of municipal infrastructure, and services installed in the property. Further, the onus is upon the owner to ensure that tenants on the premises or the property refrain from such acts. Nothing precludes the Municipality from recovering charges from a previous owner where tampering is proven by the Municipality, or in a court of law, to have predated a current owner's title to the property, or where the application of the laws allows from both the previous and current owner, jointly or severally, the one paying the other to be absolved (given that the debt attaches by law to the property).

35. PROPERTY RATES AND CONSOLIDATED BILLING

35.1. Property rates shall form part pf the Consolidated Bill

35.2. Arrear rates or any other consolidated debt may result in disconnection of services.

35.3. The Municipality may, in terms of Section 28 of the Municipal Property Rates Act, recover arrear rates from tenants / managing agents in occupation of the relevant property but only to the extent of the rent payable or amount due by the tenant but not yet paid to the owner of the property. This does not preclude further legal action against the owner.

35.4. The Municipality may make application to court for judgment, costs and the summary sale of the property in appropriate circumstances. Legal costs and collection commission if applicable shall be debited to the relevant debtors accounts. In the event of the Municipality through its internal collection procedure recovering the debt from the customer, the customer shall be liable for any disbursements and any other charges as reflected in the tariff of charges and collection commission if applicable.

35.5. Once judgment is obtained the properties will be advertised and sold through public auction, unless appropriate settlement has been made to the satisfaction of the Municipality, however, proceeds of Sale in Execution shall be appropriate to any of the debtor's accounts in arrears.

35.6. The municipality shall follow the legal process to recover any portion of the debt outstanding for more than sixty (60) days.

36. LEGAL ACTION

36.1.1. Where an account rendered to a customer remains outstanding for more than sixty (60) days the Chief Financial Officer or in his absence the Director Revenue or the Director Legal or the Municipal Manager in consultation with the Chief Financial Officer and Director Revenue shall

a) Hand the customer's account over to a debt collector or an attorney for collection.

b) Institute legal proceedings through its authorised agents or attorney against a customer for the arrears; or

36.1.2. Legal steps shall be taken to collect arrears such as in the following cases;

a) Where cut-off action yielded no satisfactory result;

b) Where no cut off action is possible due to the nature of the services for which the account has been rendered

c) Where the arrears are older than sixty 60 days

36.1.3. A pre investigation into the account and debtor details is carried out before the preparation of a summons. The data of an appointed Credit Bureau is utilized. Telephonic or other forms of contact may be made with the debtor, at the municipality's discretion, prior to the issue of summons and / or other legal proceedings;

36.1.4. A customer will be liable for any legal fees, postal charges, administration fees, costs incurred in taking action for the recovery of arrears and any penalties, including the payment of a higher deposit, as may be determined by the Municipality from time to time.

36.1.5 All Offers of Compromise, out of court settlement offers, and/or settlement offers for full and final payment received, are to be approved by the Council

36.1.6 The Municipality may enforce any other rights or exercise any power conferred on it by any other legislation.

36.1.7 The Municipality may through its own internal policy proceed to recover all outstanding debt and charge disbursements and collection charges.

36.1.8 If the Chief Financial Officer or in his absence the Director Revenue **or the Director Legal or the Municipal Manager in consultation with the Chief Financial Officer and Director Revenue** is of the opinion that the institution or continuation of proceedings for the recovery of any amount shall be fruitless or not cost-effective, the Chief Financial Officer may recommend to the Council that such action be not commenced, or be discontinued or terminated.

36.1.9 The council shall then approve the write-off of such arrears, if it is satisfied with the reasons provided.

36.1.10 The Chief Financial Officer shall be authorized to approve the writes off, of all irrecoverable debts up to the value of R500.00, only on condition that satisfactory reason has been provided.

36.2. Authority to recover additional costs and fees

The municipality or its authorised agent has the authority to, in consultation with the Municipality's authorized officials, notwithstanding the provisions of any other sections contained in the Credit Control and Debt Collection bylaws, to recover any additional costs incurred in respect of implementing the Credit Control and Debt Collection bylaws against the account of the customer, including but not limited to:

36.2.1. All legal costs based on the prescribed fees as set out in the Schedule of the Magistrate Court Act (32 of 1944) and the Rules of the Supreme Court are the maximum fees that COUNCIL will pay an attorney/authorized agent for his/her services. The Municipality's authorised agent will not demand rates exceeding the prescribed rates.

36.2.2. In the event of legal services being rendered which falls outside the scope of tariff, the Municipality's authorised agent dealing with the matter shall negotiate a reasonable fee with the Municipality.

36.2.3. All collections due and payable by the debtor shall be paid directly into the Municipal Account as directed by the Municipal authorized agent/ attorney and no Municipal agent/ attorney is authorized to collect any monies on behalf of the Municipality.

37. DEBT ARRANGEMENT

Customers have been categorized into the following income categories: -

- Indigent (Gross household income of less than the monthly amount determined by Council)
- Not indigent (Gross household income of more than the monthly amount determined by Council for indigent)
- Non-domestic (excludes Government Departments)
- Government Departments.

37.1 The principle of limited vending to encourage customers with arrears to buy a predetermined amount of electricity per month, will apply.

37.2 The principle that the monthly account must be paid, will apply.

37.3 Debt Arrangement by Indigent Customers who utilizes prepaid electricity meter

a) Indigent consumers will be required to pay 40% of the arrears, together with current monthly instalment, irrespective of the final payment date of the current account, plus the administration fee in respect of blocking and unblocking. Thereafter, payment of the balance plus current instalment shall be paid over a maximum period of 36 months.

b) The total block can only be removed after the necessary payment arrangements have been made with Council.

c) The Chief Financial Officer or in his absence the Director Revenue **or the Director Legal or the Municipal Manager in consultation with the Chief Financial Officer and Director Revenue** shall be authorised to vary the arrangement as stipulated in clause 18.4 above, at his discretion

d) Every time the consumer makes a purchase, 40 percent of the amount tendered for the purchase of electricity shall be allocated towards arrear debt. This type of block is another method to collect arrear debt and not the current account. A percentage of each purchase of electricity is allocated towards the debtors arrear balance and debtors are also blocked from buying electricity for monthly charges.

e) Indigent customers will be allowed to purchase average monthly electricity consumption of such consumer with the maximum amount of electricity as determined from time to time.

37.4 Arrangements by indigent customers who utilizes conventional electricity meter

a) Arrangement for the payment of debt shall be payment of 40% of the arrears, together with current account, irrespective of the final payment date of the current account, plus the disconnection and re-connection fees. Thereafter, payment of the balance plus current instalment shall be paid over a maximum period of 36 months.

b) The Chief Financial Officer or in his absence the Director Revenue **or the Director Legal or the Municipal Manager in consultation with the Chief Financial Officer and Director Revenue** shall be authorised to vary the arrangement as stipulated in clause 18.4 above, at his discretion.

37.5 Debt Arrangement by Non-Indigent Customers who utilizes prepaid electricity meter

a) Payment of 40% of the arrears, together with current monthly instalment, irrespective of the final payment date of the current account, plus, the administration fee in respect of blocking and unblocking. Thereafter, payment of the balance plus current instalment shall be paid over a maximum period of 6 months

b) The Chief Financial Officer or in his absence the Director Revenue **or the Director Legal or the Municipal Manager in consultation with the Chief Financial Officer and Director Revenue** shall be authorised to vary the arrangement as stipulated in clause 18.4 above, at his discretion.

37.6 Debt arrangement – Prepayment system

The prepayment electricity system implemented by Council has a debt management facility. The Debt Management facility provides various blocking types, which can be utilized to collect arrear debt.

37.6.1 Total Block

The consumer shall be blocked from buying electricity due to arrear debt and can be unblocked when: -

The arrear debt plus current instalment and the administration fee in respect of blocking and unblocking must be paid in full, or Arrangements have been made to pay off the arrear debt and the arrangements have been captured on the system

37.6.2 Minimum monthly instalment with monthly vend limit

The consumer arranges to pay a minimum monthly instalment and to purchase a limited amount of electricity to be purchased is to prevent consumer's from purchasing more than one month's electricity to avoid arrear payments. The minimum monthly instalment includes the consumer's monthly account plus a payment to arrears. If the consumer pays less than the minimum instalment the system will not allow purchase of electricity. If the consumer pays more, the additional amount is taken off the outstanding arrears, but the monthly instalment stays the same until his arrears are paid off.

37.6.3 Minimum weekly instalment with weekly vend limit

Same as 36.6.2 above but weekly instalments are arrangements with weekly limits on the amount of electricity to be purchased.

37.6.4 Partial Block

Every time the consumer makes a purchase, 40 percent of the amount tendered for the purchase of electricity shall be allocated towards arrear debt. This type of block is another method to collect arrear debt and not the current account. A

percentage of each purchase of electricity is allocated towards the debtors arrear balance and debtors are also blocked from buying electricity for monthly charges.

38. BAD AND DOUBTFUL DEBT PROVISION

Bad and doubtful provisions should be calculated and provided in the accounting records as follows:

38.1 The provision for bad and doubtful debt will be calculated in terms of the relevant generally recognized accounting practices.

PART C – CUSTOMER CARE MANAGEMENT

39. CUSTOMER CARE MANAGEMENT

The municipality shall, for the levying of rates and taxes for the **municipal charges**, within its final and administrative capacity, have the following principles pertaining to customer care and management:

39.1. Establish a sound management system between the consumer and the municipality, to create a harmonious relationship between the consumer and the municipality so that consumers are treated with respect and dignity.

39.2.1. To establish a customer call Centre, with a shared call facility to attend to the following:

a) Council shall authorize Credit Control to embark on telephonic, short message system and email follow ups between 8h00 and 20h00, in order to remind consumers about the arrear debt and encourage them to make payments.

b) to send short notices to all consumers in arrears

c) To receive communication from consumers regarding the quality of service, performance of the municipality and the accuracy of the accounts.

d) To enable consumers to query and verify their accounts (metered electricity accounts, rates and refuse, sundry and housing) and to promptly resolve the query and rectify the inaccurate account. The queries or complaints in respect of account may be dealt with as follows:

e) A customer may lodge a query or complaint in respect of any accuracy of an amount due and payable in respect of a specific municipal service as reflected on the account rendered.

f) A query or complaint must be lodged with the municipality or its authorised agent before the due date for payment of the account

39.2.2. A query or complaint must be accompanied by the payment of the average of the last three month's accounts where history of the account is available or an estimated amount provided by the municipality before payment due date until the matter is resolved.

39.2.3. The municipality or its authorized agent will register the query or complaint and provide the customer with a reference number.

39.2.4. The municipality or its authorized agent: -

a) shall investigate or cause the query or complaint to be investigate and

b) must inform the customer, in writing, of its finding within fourteen (14) days after the query or complaint was registered.

39.2.5. Failure to make such agreed interim payment or payments will render the customer liable for disconnection.

39.3. To inform the **consumer** that if they are dissatisfied with the manner in which their query was handled to follow a stipulated procedure of appeal to the Chief Financial Officer who shall promptly attend to the complaint. The consumer may appeal against finding of a municipality in respect of queries or complaints as follows:

39.3.1. A customer may appeal in writing against a finding of the municipality or its authorized agent in terms of Section 62 of the Municipal System Act.

39.3.2 An appeal and request in terms of subsection (1) must be made in writing and lodged with the municipality within 21 days after the customer became aware of the finding referred to in section 39.2.4 b above and must:

a) set out the reason for the appeal; and

b) be accompanied by any security determined for the testing of a measuring device, if applicable.

39.4 To ensure that the Manager Income receives daily reports on such queries and monitors the response time and the efficiency in dealing with the query.

39.5 To take reasonable steps to inform customers of the costs involved in the service, the changes to tariffs and policies, reasons for payment of the service fees and how their payments are utilized to provide the service.

39.6 To provide regular and accurate accounts to the customer with details reflecting the basis for the calculation of the amount due in order to ensure that the customer pays the account with satisfaction that the account is correct.

39.7 To provide:

39.7.1 An electronic facility for the payment of accounts to the municipality's bank account.

39.7.2 Adequate and accessible pay points within the jurisdiction of the municipality for the payment of accounts and the purchase of pre-paid electricity.

39.7.3 Council will endeavour, within the constraints of affordability, to notify arrear debtors on the state of their arrears and to encourage them to pay. They will be informed on their rights (if any) to conclude arrangements or to apply for indigent subsidies should they comply with the conditions, and other related matters.

39.7.4 Such notification is not a right to debtors with arrears but a courtesy from the Council to improve payment levels and relations. Disconnection / restriction of services and other collection proceedings will continue in the absence of such notices and contact with debtors for whatever reason.

UNAUTHORISED AND ILLEGAL SERVICES

40. UNAUTHORISED SERVICES

40.1. No person may gain access to municipal services unless it is in terms of an agreement entered into with the municipality or its authorised agent for the rendering of those services.

40.2. The municipality or its authorised agent may, irrespective of any other action it may take against such person in terms of these bylaws, by written notice, order a person who is using unauthorized services to: -

a) Apply for such services in terms of Chapter 2 Part 1 of the Bylaws;
b) Pay the demand based component and tampering fees as prescribed in the tariff of charges.
c) Undertake such work, as may be necessary to ensure that the unauthorized customer installation complies with provisions of these or any other relevant bylaws.

40.3. Any agreement, entered into before the date of coming into effect of these bylaws, and which is in full force and effect, shall be deemed to have been entered into in terms of these bylaws and shall remain in force and effect until cancelled.

41. INTERFERENCE WITH INFRASTRUCTURE FOR THE PROVISION OF MUNICIPAL SERVICES

41.1. No person other than the municipality or its authorised agent shall manage, operate or maintain infrastructure through which municipal services are provided.

41.2. No person other than the municipality or its authorised agent shall effect a connection to infrastructure through which municipal services provided.

42. OBSTRUCTION OF ACCESS TO INFRASTRUCTURE FOR THE PROVISION OF MUNICIPAL SERVICES

42.1. No person shall prevent or restrict physical access to an infrastructure through which municipal services are provided.

42.2. If a person contravenes subsection (1), the municipality or its authorised agent may: -

(a) By written notice require such person to restore access at his/her own expense within a specified period, or

(b) If it is of the opinion that the situation is a matter of urgency, without prior notice restore access and recover the cost from such person.

43. ILLEGAL RE-CONNECTION

43.1. A person who illegally reconnects to a service, interferes with the infrastructure through which municipal services are provided, after such customer's access to municipal services have been disconnected, such customers supply of electricity shall be immediately removed.

43.2. A person who re-connects to municipal services in the circumstances referred to in subsection 43.1 shall be liable for the cost associated with any consumption, notwithstanding any other actions which may be taken against such a person.

43.3. In the event that there is an electricity connection where the demand-based component was not paid or in the absence of formal payment arrangement, the tampering fee shall be applicable.

43.4. The owner of the property remains liable and responsible in all instances of unauthorized reconnections and disconnections, Illegal connection, tampering, damage or theft of municipal infrastructure, and services installed in the property. Further, the onus is upon the owner to ensure that tenants on the premises or the property refrain from such acts. Nothing precludes the Municipality from recovering charges from a previous owner where tampering is proven by the Municipality, or in a court of law, to have predated a current owner's title to the property, or where the application of the laws allows from both the previous and current owner, jointly or severally, the one paying the other to be absolved (given that the debt attaches by law to the property).

44. IMMEDIATE DISCONNECTION

44.1. Immediate disconnection will be effected for failure to give information or provide of false information.

44.2. The provision of municipal services may immediately be disconnected if any person fails to provide information or provide false information reasonably requested by the municipality or its authorised agent

45 READING OF CREDIT METERS

45.1. Unless otherwise prescribed, credit meters shall normally be read at intervals of one month and the fixed or minimum charges due in terms of the tariff shall be assessed accordingly. The Municipality shall not be obliged to effect any adjustments to such charges.

45.2. If for any reasons the credit meter cannot be read, the Municipality may render an estimated account. The electrical energy consumed shall be adjusted in a subsequent account in accordance with the electrical actually consumed.

45.3. When a consumer vacates a property and a final reading of the meter is not possible, estimation may be made and the final account rendered accordingly.

45.4. If special reading of the meter is desired by a consumer, this may be obtained upon payment of the prescribed fee.

45.5. If any calculating reading or metering error is discovered in respect of any account rendered to a consumer, the error shall be corrected in subsequent accounts. Any such correction shall only apply in respect of accounts for a period of 36 months preceding the date on which the error in the accounts was discovered and shall be based on the actual tariffs applicable during the period.

46 DECEASED ESTATES

46.1. The Executor of a deceased estate, in his capacity as such, shall be liable for payments of all debts on the property.

46.2. The occupier or occupiers of a property which vests in a deceased estate where neither an executor nor representative has been appointed, will be required to sign the rates and services agreement for the property. Where there is more than one occupier on the property, every occupier will be jointly and severally liable for an account or consolidated account as per the services agreement.

46.3. Deemed ownership does not confer any rights to the occupants other than the liability to pay the accounts.

46.4. Failure to inform the Municipality that the property forms part of a deceased estate may result in the disconnection of services, until an executor has been appointed.

46.5. Where a deceased estate is insolvent (liabilities exceed all assets) and a property is sold by the executor pursuant to section 34 of the Administration of Deceased Estates Act, 1965 (Act 66 of 1965), the Municipality enjoys preference as a creditor for the application of section 118 (1) of the MSA. Accordingly, no revenue clearance certificate will be issued until all amounts assessed for the prescribed 2-year period, have been paid. The balance of the debt will be dealt with as guided by the law on the administration of deceased estates.

47 INCENTIVE SCHEME

47.1 The Municipality may institute incentive schemes to encourage prompt payment.

48. REFUNDS

48.1. Refunds shall only be issued, provided that all the customers' accounts are paid in full, credits on accounts shall be refunded, on application, as follows:

a) To the account holder, for rates and services account;

b) To the owner, where the owner pays the tenants account;

c) To the conveyancer to pay the buyer or seller, on transfer of a property, this includes any credits that may arise from an objection appeal outcome or an over payment of the account.

49 SUBMISSION OF BUILDING PLANS

Submission of building plans shall only be accepted if the following conditions are adhered to and the owner shall ensure:

a) All applications for submission of building plans are made and processed at the Town Planning department of KwaDukuza Municipality.

b) The applicant shall obtain from the Enquiries Clerk at the Finance department the full balance of any amount due, owing and payable in respect of any municipal account

c) The applicant shall pay the outstanding municipal account in full.

d) Once payment have been made in full, the Enquiries Clerk at Finance Department shall issue a certificate to the customer reflecting that the outstanding municipal accounts have been paid in full.

e) The certificate issued by the Finance department, must be accompanied with the building plan, when submitting to Town Planning department.

f) Failure to produce the certificate will result in the submission of building plans being rejected.

50. IRRECOVERABLE DEBT

50.1. Debt will only be considered as irrecoverable if it complies with the following criteria and the write off thereof has been approved by Council:

a) All reasonable notifications and cost-effective legal avenues have been exhausted to recover a specific outstanding amount; or

b) The cost to recover the debt does not warrant further action; or

c) The amount outstanding is the residue after payment of a dividend in the rand from an insolvent estate; or

d) When the liquidator advised in writing that there is a danger of a contribution; or

e) The liquidator advised in writing that there is no dividend that will accrue to creditors; or

f) A deceased estate has no liquid assets to cover the outstanding amount following the final distribution of the estate; or

g) Where the estate has not been reported to the Master and there are no moveable assets of value to attach or

h) It has been proven that the debt has prescribed; or

i) The debtor is untraceable or cannot be identified so as to proceed with further action; or

j) The debtor has emigrated leaving no assets of value to cost effectively recover Councils claim; or

k) A court has ruled that the claim is not recoverable; or

l) Arrears owed by previous Administrations, amongst themselves, that now form part of KwaDukuza municipality; or

m) Old dormant account balances of debtors, inherited from the previous municipalities which now form part of KwaDukuza municipality, and where reasonable steps have been taken to recover these debts; or

n) All debtors who are registered as indigent as more fully set out in Council's Indigent Policy will have all arrears written off; or

o) All arrears may be written off to bad debts where Council expropriates any property; or

p) Upon closure of an active account and after the security deposit is released, any outstanding balance of thirty rand (R30.00) or less after three months cannot be transferred to another account belonging to the accountholder should be written off by the Manager Income and reported to the Director Revenue or Chief Financial Officer.

51 ELECTRONIC SUBMISSIONS

51.1. Where this Policy requires that a prescribed document must be signed or initialled, the signing or initialling may be effected in any manner recognised by law, including the use of an electronic signature, as defined in the Electronic Communications and Transactions Act (ECTA), if such document or the revenue management system specifically allows the use of an electronic signature.

51.2. The provisions of the ECTA apply to any electronic communication made in terms of or arising out of this Policy.

51.3. Subject to the ECTA and any other law, a document incorporated into the revenue management system of the Municipality by electronic means shall be deemed to be the original and valid record.

51.4. The final letter of demand or any notice issued by way of e-mail or cell phone text message shall be considered as a proper demand or notice sent in terms of this policy.

52 COMPLIANCE AND ENFORCEMENT

52.1. Violation of or non-compliance with this policy will give a just cause of disciplinary steps to being taken.

52.2. It will be the responsibility of Accounting Officer to enforce compliance with this policy.

53 EFFECTIVE DATE

The policy shall come to effect upon approval by Council.

54 POLICY ADOPTION

This policy has been considered and approved by the **COUNCIL OF KWADUKUZA LOCAL MUNICIPALITY** as follows:

Resolution No: _____

Approval Date_____

KWADUKUZA
MUNICIPALITY

PROPOSED AMENDMENTS TO CREDIT CONTROL & DEBT COLLECTION POLICY 2024/2025

25. ILLEGAL ELECTRICITY CONNECTION

Current	25. g) Application for new services shall only be accepted from the owner of the property. h) Application for new services shall only be accepted from the owner of the property.
Proposed	Delete 25(h)
Reason for proposed	Remove duplicate 25(h) and adjust sequence thereafter.

34. TAMPERING AND/OR THEFT OF SERVICES ON PREPAID AND CONVENTIONAL ELECTRICITY METER

Current	34.11 No arrangement of debt shall be entertained.
Proposed	34.11 a) No arrangement of debt shall be entertained. 34.11 b) The Municipal Manager shall be authorised to vary 34.11(a) and approve a payment arrangement based on the financial status of the debtor at his/her discretion.
Reason for proposed	• Various instances of tampering have been detected amongst the indigent debtors. In an effort to protect revenue and collect funds, a compromise is requested. • In other instances, accounts with very high debt makes the full payment impossible and debtors opt to just ignore the billings. Having the provision may assist with debtors entering into formal arrangements and thereby securing the debt owed to Council. • It will be an effective mechanism to interrupt prescription. Turning away debtors reduces the chances of recovery and promotes debt being prescribed.

KWADUKUZA
MUNICIPALITY

2024/2025
DRAFT INDIGENT POLICY

KWADUKUZA MUNICIPALITY
INDIGENT POLICY

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KWADUKUZA MUNICIPALITY INDIGENT POLICY

1. DEFINITIONS

"Income"	it is the amount of money or its equivalent received during a period of time in exchange for labor and or services rendered, from the sale of goods or property, or as profit from financial investments or any earned or unearned income which is taxable in terms of SARS provision.
"Income threshold"	The greater of: R5000 or the sum of two social old age pensions as prescribed by the National Department of Social Development
"Civil Pension"	Is regarded as income that is taxable in terms of SARS provision.
"Social Pension"	Is a monthly income provided by South African Social Security Agency to Old Age and disabled persons
"Child Support Grant"	It is the money paid to the primary care giver, who must be 16 years or older and be a South African citizen or permanent resident of a child to provide for the child`s basic needs.
"Indigent households"	are households that are registered with the municipality as such and meet the criteria of the indigent policy and occupying/ owning a property within the jurisdiction of the municipality.
"Household"	means a traditional family unit consisting of a combination of persons.
"Child headed household"	A household headed by a person under the age of 21 years but with all other requirements for an indigent household as stated in this policy."
"Indigent"	means a person/ household who is lacking financial affordability to pay for necessities of life such as sufficient refuse removal, basic electricity, health care, housing, food and clothing.
"the Municipality"	for the purpose of this policy it means the KwaDukuza Local Municipality.

2. OBJECTIVE

2.1 In terms of Section 74 of the Local Government Municipal Systems Act no. 32 of 2000, a Municipal Council must adopt and implement a Tariff Policy. In terms of section 74(i)) of the Act in adopting a Tariff Policy, the Council should at least take into consideration the extent of subsidization of tariffs for poor households. Arising from the above, Council needs to improve an Indigent Support Policy. This policy must provide procedures and guidelines for the subsidization of basic service and tariff charges to its indigent households.

2.2 The Council accepts that they are responsible for the rendering of service in terms of schedules 4 and 5 of the Constitution as well as other services which may be delegated by National and Provincial Government. The Council will Endeavour to render a basic level of service necessary to ensure an acceptable and reasonable quality of life and which takes into account health and environmental considerations. None of the residents should fall below the minimum level of services.

3. PURPOSE OF THE INDIGENT POLICY

3.1 The purpose of the indigent policy is to ensure:

a) The provision of basic services to the community in a sustainable manner, within the financial and administrative capacity of the Council;
b) To provide procedures and guidelines for the subsidization of basic service charges to its indigent households, using the Council's budgetary provisions received from Central Government, augmented from time to time by Council`s own revenues, according to prescribed policy guidelines,

3.2 The Council also recognizes that many residents can simply not afford the cost of full provision and for this reason the Council will endeavor to ensure affordability through:

a) Setting tariffs in terms of the Councils Tariff Policy, which will balance the economic viability of continued service delivery; and
b) Determining appropriate service levels

4. CRITERIA FOR QUALIFICATION

In order to qualify for indigent support the following criteria must be met:

4.1. Households where verified total gross of monthly income of all occupants over 18 years of age shall not exceed the income threshold.

4.2 Child headed households are automatically considered indigent unless proven otherwise.

4.3 Subsidized services may include burial and cremation fees and verge maintenance for indigent areas, refuse removal, and electricity.

4.4 Only households where the accountholder or property owner has applied for an indigent status, and whose application has been accepted shall qualify for the above relevant concessions.

4.5 For a household to qualify for subsidies or rebates on the major service charges, the following will apply:-

(a) The indigent must be a registered residential consumer of services rendered by council.
(b) Household/ occupants/ residents/ dependents who do not own more than one property.
(c) May be equipped with a pre-paid meter, the conversion shall be done free of charge or alternatively council shall adopt a special tariff for conventional meters.
(d) Only property owners who live in the premises shall qualify for subsidies and/ or rebates.

4.6 Households must formally apply for relief on the prescribed documentation and satisfy the qualifying criteria/principles determined by the Council.

4.7 The status of an indigent is applicable from date of application until the end of relevant financial year, which is subject to verification of indigent status prior to implementation. Thereafter, Council shall verify the indigent status before implementation in the new financial year.

4.8 The onus is on the indigents to declare their indigent status annually by informing the Municipality of any change in his/her financial status or personal household circumstances.

5. EXTENT OF INDIGENT SUPPORT

5.1 The subsidies on specified services will be determined as part of the annual budget and in terms of the municipality's policies and tariffs.

5.2 The funding of the indigent subsidy shall be sourced from the equitable share contribution as provided for in the budget. As such, the subsidy can only be credited to the qualifying customer's accounts until the budget allocation is exhausted. Whereupon no further credits will be granted until further national funds are received. Notwithstanding the above, if there is a budget surplus, the Council shall set aside funds from own revenue sources for the purposes of augmenting any shortfall in funding received from the National fiscus. Due to timing differences in receiving the National funding, the Council will bridge fund the payment of the indigent support until the Council receives its allocation from the National fiscus, but only to the extent that confirmed funding is granted.

5.3 In respect of electricity: a 100% subsidy based on the number of kWh per household per month as determined by Council will apply.

5.4 In respect of refuse: All registered indigent consumers will receive a 100% refuse rebate per month. The tariff applicable will be the tariff for indigent customers as per the tariff of charges as approved by Council annually.

5.5 If a customer's consumption or use of municipal services is less than the subsidized services, the unused portion may not be accrued by the customer and will not entitle the customer to cash or to a rebate in respect of the unused portion.

5.6 Rates and (or) service charges on the indigent's account will automatically be levied monthly.

5.7 Any indigent person who owns a government subsidized house, residential improved property shall be exempt from paying rates and refuse on a minimum valuation threshold as determined by Council. Where the property valuation is in excess of the minimum valuation threshold as determined by Council, and the indigent household meets the qualifying criteria by application, then the refuse exemption will apply. The valuation threshold for free basic refuse is R180 000.00. Council will supply free refuse collection in these areas through the use of skips.

5.8 Any indigent person who owns unimproved property valued at the amount as determined by Council from time to time will be exempted from paying rates and availability charges.

5.9 The subsidy for services, on the indigent's account, will automatically be credited, from the equitable share, monthly.

5.10 If a situation occurs where it is reported that consumers are minor children (Child headed families) due to unforeseen circumstances then additional support will be determined as per Council's decision from time to time.

5.11 In respect of indigent burials and cremations: The tariff applicable will be the tariff for indigent customers as per the tariff of charges as approved by Council annually. Customers who do not appear on the approved annual indigent register will pay the normal applicable burial and cremation tariff unless otherwise authorized by the Municipal Manager in writing.

6. ARREARS ON INDIGENT ACCOUNTS

6.1 Customers who qualify for equitable share subsidy and who are in arrears, may be placed on the pre-paid metering system at council discretion.

6.2 Where 6.1 is applicable, a notice will display upon the first purchase of power to visit council's Finance department to make suitable arrangements regarding the arrears.

6.3 The non-payment and arrangement as referred to in clause 6.2 above will be as determined in terms of Council's Credit Control and Debt collection policy.

7. NON-COMPLIANCE OF HOUSEHOLDS REGISTERED AS INDIGENT

7.1 When a property owner or accountholder who has registered as an indigent fail to comply with any arrangements or conditions materially relevant to the receipt of indigent relief, such person will forfeit his or her status as a registered indigent with immediate effect, and will thereafter be treated as an ordinary residential property owner or accountholder for the financial year concerned.

7.2 The onus is on each registered indigent to advise the municipal manager, or his nominee, of such failure to comply.

7.3 The relief to indigents may be withdrawn at the discretion of the municipal manager, or his nominee, if:

a) A registered indigent who qualifies for such relief fails to keep to the terms of the policy agreement; or
b) Any tampering with the installations of the municipality services is detected.

7.4 The indigent status of a customer will be reviewed from time to time at intervals as determined by Council. This could be done by either physical audit or external verification checks including amongst others, ITC Credit Bureau, Department of Labour or any other sources of verification. Should the requirements not be met, the subsidy for that consumer will be terminated with immediate effect.

7.5 If a registered indigent person of a household is found to have provided fraudulent information to the municipality in regard to any material condition for registration as an indigent or failed to inform the municipality of any improvement in the financial status of the household leading to the gross income exceeding the income threshold, such person shall:

(a) immediately be removed from the register of indigents, and
(b) Shall be liable to repay the municipality with immediate effect for all indigent relief received from the date of such fraudulent registration.
(c) Such person shall not again be considered for indigent relief for a period extending for five years beyond the financial year in which the misdemeanor is detected.

7.6 Indigent relief will not apply in respect of property owners owning more than one property, whether in or outside the municipal area.

8. TERMINATION OF INDIGENT SUPPORT

8.1 Indigent support will be terminated under the following circumstances:

a) Death of the account holder. In the event the approved applicant passes away, the heirs of the property must re-apply for indigent support provided that the stipulated criteria is met.
b) End of the financial year.
c) Upon change of ownership of the property in respect of which support is granted.

d) When circumstances in the indigent household have improved in terms of the income threshold.
e) When the indigent accountholder disposes off the property, either by sale or by means of donation.

9. KWADUKUZA MUNICIPALITY EMPLOYEES ON THE INDIGENT REGISTER

9.1 No KDM employee shall appear on the indigent register or benefit from the indigent programme unless,

a) The employee's gross income is below the income threshold or
b) The employee lives in one of the Council designated areas and is only receiving the refuse benefit.

10. REPORTING REQUIREMENTS

10.1 The municipal manager or his nominee shall report on a quarterly basis to the council for the quarter concerned and by municipal ward:

a) The number of households registered as indigents and a brief explanation of any movements in such numbers;
b) The monetary value allocated per service category of the actual subsidies.
c) The budgeted value *allocated per service cat*egory

10.2 The Finance Directorate or the responsible official shall keep and monitor a complete register of registered indigent household;

a) The number of registered child headed families
b) Performance of all areas against targets as set out in the municipality's performance management system

11. RIGHT TO APPEAL

An applicant who feels aggrieved by a decision taken in respect of his/her indigent application may lodge an appeal against such decision.

11.1 The applicant shall lodge a written appeal on the prescribed form, setting out the reason to appeal and any other documentary proof in support of the appeal, to the Director Revenue within 10 (ten) days from the date on which the decision was communicated to the applicant

11.2 The appeal shall be reviewed and decided within 21 days after lodgment of the appeal by the Director Revenue

11.3 The decision of the Director Revenue is final and the appellant shall be notified in writing

12. POLICY REVIEW

This policy has been considered and reviewed by the Council of KwaDukuza Municipality and supersedes all other indigent policies that were previously adopted by Council.

Resolution No:
Date of review:

KWADUKUZA
MUNICIPALITY

PROPOSED AMENDMENTS TO INDIGENT POLICY 2024/2025

Current	**1. DEFINITIONS**	
	"Income threshold"	The greater of: R 4500 or the sum of two social old age pensions as prescribed by the National Department of Social Development
Proposed	*"Income threshold"*	*The greater of: R5000 or the sum of two social old age pensions as prescribed by the National Department of Social Development*
Reason for Proposed	To revise the income threshold amount and align to Ilembe District Municipality	

KWADUKUZA
MUNICIPALITY

2024/2025

DRAFT TARIFF POLICY

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1. Definitions

In this policy:

"Indigent" means a person/ household who is lacking financial affordability to pay for necessities of life such as sufficient refuse removal, basic electricity, health care, housing, food and clothing;

"Municipal area" means the area in respect of which the municipality has executive and legislative authority as determined by the constitution and the National legislation and the area as demarcated by the Demarcation Act (Act 27 1998);

"Municipal council" means a municipal council referred to in section 157 of the Constitution and for this by-law includes a municipal local council and a municipal district council, as the case maybe;

"MSA" means the Municipal Systems Act 2000, (Act 32 of 2000);

"MFMA" means the Municipal Finance Management Act (MFMA) 56 of 2003;

"Poor households" means those households in the municipal area that cannot afford to pay either the entire tariff charge for the municipal services, or part of it;
Also means those households in the municipal area living in property with a municipal property valuation under a certain amount as determined by Council and earn less than an amount as determined by Council per month.

"tariff policy" means a policy on the levying of fees, rates or taxes for the municipal services provided by the municipality itself and that complies with the Municipal Systems Act 2000 (Act 32 of 2000).

2. INTRODUCTION

2.1 In terms of Section 62 (1) of the Municipal Finance Management Act (MFMA) the Accounting Officer of a Municipality is responsible for managing the financial administration of the municipality and, in terms of S62 (1) (f), must for this purpose take all reasonable steps to ensure – "that the Municipality has and implements a tariff policy referred to in Section 74 of the Municipal Systems Act" (MSA).

In giving effect to S74 (1) of the Municipal Systems Act, the Municipality adopts the following as the framework Tariff Policy within which the Municipal Council must adopt various policies.

2.2 One of the primary functions of a local authority is to provide services to the people resident within its municipal area. The funding of these services is made possible by levying property taxes, charging for municipal services rendered.

Tariffs represent the charges levied by Council on consumers for the utilization of services provided by the Municipality. These are calculated dependent on the nature of service being provided. They may be set in a manner so as to recover the full cost of the service being provided or recover part of the costs or bring about a surplus that can be utilized to subsidies other non-economical services.

3. OBJECTIVE

a) The objective of this Policy is to ensure that:

i) The tariffs of the Municipality comply with the legislation prevailing at the time of implementation.
ii) The Municipal services are financially sustainable, affordable and equitable.
iii) The needs of the indigent, aged and disabled are taken into consideration.
iv) There is consistency in how the tariffs are applied throughout the Municipality and;
v) The Policy is drawn in line with the principles as outlined in the MSA (see 5 below)

4. PRINCIPLES

4.1 In terms of S74 (2) of the Municipal Systems Act of the following principles should at least be taken into account when formulating a Tariff Policy,

a) The users of municipal services should be treated equitably in the application of tariffs.

b) As far as practically possible, consumers should pay in proportion to the amount of services consumed.

c) All households, with the exception of the poor (indigent), should pay the full costs of services consumed. Poor households must have access to at least a minimum level of basic services through:

   i) Tariffs that cover the operating and maintenance costs,

   ii) Special lifeline tariffs for low levels of use or consumption of services or for basic levels of service, or

   iii) Any other direct or indirect method of subsidization of tariff for poor households.

d) Tariff must include the cost reasonably associated with rendering the service, including capital, operating, maintenance, administration, replacement and interest charges.

e) Tariffs must be set at a level to facilitate financial sustainability of the service, taking into account subsidization from sources other than the service concerned. Sustainability can only be achieved when: -

   i) Cash inflows cover cash outflows. This means that sufficient provision for working capital and bad debts must be made.

   ii) Access to the capital market is maintained. This can be achieved by providing for the repayment of capital, maintaining sufficient liquidity levels and making profits on trading services.

f) Provision may be made in appropriate circumstance for a surcharge on the tariff for a service.

g) Provision may be made for the promotion of local economic development through a special tariff for categories of the commercial and industrial users.

h) The economical, efficient and effective use of resources, the recycling of wastes and other appropriate environmental objectives must be encouraged.

i) The extent of subsidization of the poor households and other categories of users should be fully disclosed. This will be achieved by publishing the true costs of

the service and the level of subsidy as well as the source of the subsidy.

j) In terms of S74 (3) of the MSA a tariff policy may differentiate between different categories of users, debtors, service providers, services and geographical areas as long as the differentiation does not amount to unfair discrimination. In order to give full effect to this section, Section 75 (1) of the MSA provides for the Municipal Council to adopt bylaws.

5. CATEGORIES OF CUSTOMERS

The tariff structure of KwaDukuza Municipality may make provision for the following categories of customer:

i) domestic;
ii) commercial;
iii) industrial;
iv) agricultural;
v) rural;
vi) municipal services;
vii) public sector;
viii) special agreements

6. CLASSIFICATION AND PRICING STRATEGIES OF SERVICES

There are basically three categories of municipal services (i.e. trading, rate and general and housing services) which are discussed as follows: -

6.1 Trading Services

These services are defined as services whereby the consumption of the service is measurable and can be accurately apportioned to an individual consumer. These services are hence managed like businesses. The tariffs for these services are budgeted for in such a way that at least a breakeven situation for the municipality will be realized. Examples of these services include electricity. The Council's pricing strategy for these services is to recover the full cost of rendering the service to the communities. For this purpose full costs includes:-

i) Direct operating costs e.g. Salaries, allowances including overtime, materials used, repairs and maintenance, general expenses and plant and vehicle hire.
ii) Depreciation / capital charges based on usage, life of buildings, plant and equipment and infrastructure used.
iii) Financing outlays which includes loan service costs.
iv) Allocated costs that include costs allocated through support services.

6.2 Rates and General Services

This service is further classified into 3 categories i.e. economic, subsidized and community services.

6.2.1 *Economic Service*

These are services for which tariffs are fixed in such a way that the full cost of providing the service is recovered without incurring a surplus or deficit e.g. trade effluent includes commercial and industrial refuse removal. The consumption of an economic service can be measured or determined with reasonable accuracy and apportioned to an individual consumer. Whilst they are also managed like businesses, the tariffs for these services are normally determined in such a way that user charges cover the cost of providing the service. These costs can be determined as follows:

i) Full cost of providing the services as explained in 7.1 above.
ii) The rate per unit is based on projected usage.

6.2.2 *Subsidized Services*

These are services for which tariffs are fixed in such a way that at least a portion of the cost of providing the service can be recovered. The consumption of these services can be determined reasonably accurately and can be apportioned to individuals and consumers. However, if the tariffs for using this service were based on its real cost, nobody would be able to afford it. In most cases not only would the consumer benefit from using the service, but also other persons. Therefore, user charge is payable for using the service, but the tariff is much lower than the real cost of providing the service. These services include fire fighting, approval of building plans and the construction of buildings, leasing of municipal facilities, selling of burial sites and certain town planning functions.

6.2.3 Community Services

6.2.3.1 Community services are those services for which the Council is unable to accurately determine the consumption and hence apportion to individual consumers. These services are typically financed through property rates.

6.2.3.2 These services include the operation and maintenance of parks and recreation facilities, provision and maintenance of roads and storm water drainage systems, the establishment, management and maintenance of cemeteries and traffic regulation.

6.2.3.3 In addition to the above services domestic refuse removal is also a community service provided directly to all the residents and for which costs form part of a balanced budget. The Municipality also provides support services such as committee services, records and archives, financial management accounting and stores, occupational health and human resources management, which are financed through property rates.

6.3 Housing and Community Residential Units (CRU's)

These are usually grouped into three categories, namely, letting schemes, selling schemes and community residential units (Hostels). All income and expenditure transactions in respect of such schemes fall into this category and the objective of the service is to be economic i.e. the operating income should cover the operating expenditure. In addition, these functions are being carried out on an agency basis as these are not deemed as Local Government functions.

7. TARIFF TYPES

In determining the type of tariff applicable to the type of service the Council shall make use of the following four options or a combination of the same.

8.1 **Single tariff:** This tariff shall consist of a fixed cost per unit consumed. All costs will therefore be recovered through a unit charges at the level of breakeven consumption.

8.2 **Cost related two-to-four part tariff:** This tariff shall consist of two-to-four parts. Management, capital, maintenance and operating costs will be recovered by grouping certain components together e.g. management, capital and maintenance costs may be grouped together and be recovered by a fixed charge, independent of consumption for all

classes of consumers, while the variable costs may be recovered by a unit charge per unit consumed.

8.3 **Inclining block tariff:** This tariff is based on consumption levels being categorized into blocks, the tariff being determined and increased as consumption levels increase.

8.4 **Declining block tariff:** This tariff is the opposite of the inclining block tariff and decreases as consumption levels increase.

8. UNIT OF MEASUREMENT

The following units of measurement will, where possible, be used to determine tariffs:

8.1 Electricity

a) Maximum demand plus fixed costs/basic charge plus kWh consumed.
b) Fixed costs/basic charge plus kWh consumed.
c) kWh consumed. (kWh –Kilowatt hour)
d) kVA. (kVA -Kilovolt-ampere)

8.2 Refuse removal

8.2.1 The various categories of refuse removal users shall be charged at the applicable tariffs as approved by Council in each annual budget, based on the frequency of service and per number of units/Otto bins/wheelie bins/skips per property as determined by the Municipality from time to time

8.2.2 Tariff adjustments shall be effective from 1 July each year.

8.2.3 A "unit" is determined as follows:

Frequency of service	Number of refuse bags equivalent to one unit
1 x weekly	4 refuse bags is equivalent to 1 unit
2 x weekly	8 refuse bags is equivalent to 1 unit
3 x weekly	12 refuse bags is equivalent to 1 unit
4 x weekly	16 refuse bags is equivalent to 1 unit
5 x weekly	20 refuse bags is equivalent to 1 unit
6 x weekly	24 refuse bags is equivalent to 1 unit
7 x weekly	28 refuse bags is equivalent to 1 unit

8.2.4 Registered indigents may receive such discount on this charge as the council deems affordable when approving each annual budget.

8.2.5 A fixed monthly charge shall be charged to the local municipality's departments equal to the lowest (domestic) tariff.

9. POLICY PROPOSAL

9.1 A minimum amount of basic services must be free

9.1.1 The Municipality subscribes to the policy that all poor households are entitled to a minimum amount of free basic services. A basic service is a service that is necessary to ensure an acceptable and reasonable quality of life and, if not provided, would endanger public health or safety of the environment. These services include:

a) Domestic refuse removal
b) Electricity and Municipal health service.

9.1.2 The Council is aware that it currently does not provide these services to all residents within its municipal area. It is also aware that, more than likely, some of the services it currently provides in conjunction with the above mentioned services may be transferred or assigned to other bodies. In the latter case, the Council commits itself to make representations and negotiate with those service providers to achieve its goal.

9.1.3 The Council realizes that in order to achieve its goal, a minimum amount of basic services should be free to the poor, whilst tariffs for services above the minimum level of consumption will have to be increased. These increases are necessary to make good any shortfall resulting from free services and to ensure a balanced budget on the trading account.

9.2 Keeping Tariffs Affordable

9.2.1 The Council is keenly aware of the financial situation of most residents within the municipal area. Therefore, the Council undertakes to keep tariffs at affordable levels. In order to remain affordable the Council will ensure that:

a) Services are delivered at an appropriate level,
b) Efficiency improvements are actively pursued across the Municipalities' operations,
c) A performance management system is introduced to ensure that plans that are devised are actually implemented, that resources are obtained as economically as possible, used efficiently and effectively and that appropriate service delivery mechanisms are used,
d) Any non-core functions that it currently performs are phased out as soon as possible without depriving the community of any services that really contributes to the quality of life of people in our area, and;
e) Any service that is provided for which there is little demand, be priced at the actual cost of providing it. If this requires the Municipality to maintain significant infrastructure and other facilities, they should be phased out, except where the Council is by law required to provide such a service.

9.3 Introducing the "Consumer must pay principle"

Having regard for the abovementioned Council's Policy on minimum amount of free basic services for all, the Council believes that consumers of services must pay for the amount of services that they use. Where it is possible to measure the consumption services, the Council intends to install metering systems, and to take into account the free service element. In this regard the Council will develop a program to install meters in appropriate cases. Also it is the Council's policy that the tariffs for such services must include all relevant cost factors.

9.4 Redistribution / Cross Subsidization

It is a fact that some members of the community are better able to afford to pay for the services that they use and have the benefit of than others. The budget of the Municipality is an important device in ensuring redistribution within the community. Those that pay higher property rates based on the value of their properties, in fact subsidize those who pay less tax. The Council uses the trading surplus it realizes on the trading account to bring relief with regard to property tax rates. Likewise the Council will ensure that the cross-

subsidization occurs between and within services to further contribute to its redistribution objectives.

9.5 Promoting Local and Economic Competitiveness and Development

The size of the property rates and service charges accounts presented to the local businesses, is a significant business overhead for any business enterprise in the Municipal area. The overhead of a business is one of the factors that influence the price of goods and services sold by it, and therefore its profitability and chances of survival. The Council will take care that the municipal accounts presented to local businesses are fair. To ensure fairness toward local business, the Council will, when it determines tariffs, take into account the desire:

a) To promote local economic competitiveness and

b) To promote local economic development and growth.

9.6 Ensuring Financial Sustainability of Service Delivery

The Constitution, Local Government Municipals Systems Act, 2000 require that the Municipality must ensure that the services that it provides must be sustainable. Financial sustainability of the Municipality will be achieved when it is financed in a manner that ensures that it exhibits, at least, a break-even position. The tariff for a service must therefore be sufficient to cover the cost of the initial capital expenditure required and interest thereon, managing and operating the service and maintaining, repairing and replacing the physical assets used in its provision. However, sustainability does not only mean that the price of the service must include all the relevant cost elements, it also means that charges to be levied must be collected. The Council will therefore adopt and apply a Credit Control and Debt Collection policy to ensure that property rates and service charges are fully recovered.

9.7 Indigents

The indigent assistance scheme will apply to tariffs set by the Council. This is laid out in the Indigent Policy. With regards to customer service agreements, deposits and guarantees, accounts and billing, and all other items pertaining the credit control and debt collection, related to tariffs, reference must be made to the Credit Control and Debt Collection Policy.

10. TARIFF DETERMINATION PROCESS

10.1 Except in special circumstances, such as significant increases in the wholesale price of goods and services, the Council purchases during a year to provide services, the Council will review its tariffs during the preparation of the annual budget in accordance with the policy stated above. Proposed tariffs will be presented to the community during Councils consultation process about the budget.

10.2 In terms of Section 75 (A) of the MSA amendment Act 51/2002, a municipality may operate such;

a) That it can levy and recover fees, charges or tariffs in respect of any function or service of the Municipality,
b) That fees and charges levied are passed by the municipal Council with a supporting vote of a majority of its members.

10.3 The annual tariffs per service should be compared to the activity based costing results, to view the profitability per service and level of cross subsidization. The goal should be to, where possible, provide a cost-reflective service charge.

10.4 Immediately after the Council has determined or amended a tariff, the Municipal Manager must cause to be conspicuously displayed at a place installed for this purpose at all the offices of the Municipality as well as at such other places within the Municipal area as she / he may determine a notice. The notice must state:

a) The general purpose of the resolution,
b) The date on which the determination or amendment comes into operation, which date may not be earlier than 30 days after the determination or amendment,
c) The date on which the notice is displayed,
d) That any person who desires to object to such determination or amendment must do so in writing within 14 days after the date on which the notice was displayed, and
e) That any person who cannot write may come during office hours to a place where a staff member of the Municipality named in the notice, will assist that person to transcribe her / his objection.
f) If no objection is lodged within the period stated in the notice the determination or amendment will come into operation on the date determined by the Council.

g) Where an objection is lodged, the Municipality will consider every objection.

10.5 The Council may, after it has considered all objections, confirm, amend, or withdraw the determination or amendment or may determine another tariff, on the date on which the determination or amendment will come into operation.

10.6 After the Council has considered the objections it will again give notice of the determination, amendment or date as determined above and will also publish it as determined by the Council.

11. MINOR TARIFFS

11.1 All minor tariffs shall be approved by the council in each annual budget, and shall, when deemed appropriate by the Council, be subsidized by property rates and general revenues, particularly when the tariffs will prove uneconomical when charged to cover the cost of the service concerned, or when the cost cannot accurately be determined, or when the tariff is designed purely to regulate rather than finance the use of the particular service or amenity.

11.2 The following services shall be considered as subsidized services, and the tariffs levied shall cover 50% or as near as possible to 50% of the annual operating expenses budgeted for the service concerned:

a) Burials and cemeteries
b) Rentals for the use of Municipal facilities

11.3 The following services shall be considered as community services, and no tariffs shall be levied for their use:

a) Municipal swimming pool
b) Municipal museum and art gallery
c) disposal of garden refuse at the Municipal tip site
d) Municipal reference library
e) Municipal lending library (except for fines set out below)
f) Municipal botanical garden, and all other parks and open spaces.

11.4 The following services shall be considered as economic services, and the tariffs levied shall cover 100% or as near as possible to 100% of the budgeted annual operating expenses of the service concerned:

a) Maintenance of graves and garden of remembrance (cremations)
b) Rentals for the use of Municipal halls and other premises
c) Building plan fees
d) Development Applications (Town Planning) Fees,
e) Photostat copies and fees
f) Clearance certificates.

11.5 The following charges and tariffs shall be considered as regulatory or punitive, and shall be determined as appropriate in each annual budget:

a) fines for lost or overdue library books
b) advertising sign fees
c) pound fees
d) penalty and other charges imposed in terms of the approved policy on credit control and debt collection
e) Penalty charges for the submission of dishonored, stale, post-dated or otherwise unacceptable cheques.

11.6 Market-related rentals shall be levied for the lease of Municipal properties.

11.7 In the case of rentals for the use of Municipal halls and premises, if the Municipal Manager is satisfied that the halls or premises are required for non-profit making purposes and for the provision of a service to the community, the Municipal Manager may waive 50% of the applicable rental.

11.8 The Municipal Manager shall determine whether an indemnity or guarantee must in each instance be lodged for the rental of Municipal halls, premises and sports fields and in so determining shall be guided by the likelihood of the Municipality's sustaining damages as a result of the use of the facilities concerned.

12. BY-LAWS

The principle contained in this Policy shall be reflected in the various service by-laws as promulgated and adjusted by Council from time to time.

13. CONCLUSION

The Policy will be placed on the website of the Municipality in terms of Section 75 (1) (b) of the MFMA, and the Municipality shall comply with the provisions of section 21 A of the MSA. This Policy will be reviewed annually by the Council.

14. POLICY REVIEW

This Policy has been considered and reviewed by the **COUNCIL OF KWADUKUZA MUNICIPALITY** as follows:

Resolution No:.....

Date of reviewed:.....:.....

ANNEXURE I: LEGAL REQUIREMENTS

SECTION I: LOCAL GOVERNMENT: MUNICIPAL SYSTEMS ACT NO. 32 OF 2000

SECTION 73: GENERAL DUTY

The municipality must give effect to the provisions of the Constitution, and in doing so give priority to the basic needs of the local community, promote the development of the local community, and ensure that all members of the local community have access to at least the minimum level of basic municipal services.

The services provided by the municipality must be: equitable and accessible; provided in a manner conducive to the prudent, economic, efficient and effective use of available resources, and the improvement of standards of quality over time; financially sustainable; environmentally sustainable; and regularly reviewed with a view to upgrading, extension and improvement.

SECTION 74: TARIFF POLICY

The council of a municipality must adopt and implement a tariff policy on the levying of fees for the services provided by the municipality itself or by way of service delivery agreements.

Such policy must comply with the provisions of the present Act and any other applicable legislation.

Such tariff policy must reflect at least the following principles:

i. that users of municipal services must be treated equitably in the application of the municipality's tariffs;

ii. that the amount individual users pay for services must generally be in proportion to the use of such services;

iii. that poor households must have access to at least basic services through tariffs which cover only operating and maintenance costs, special tariffs or lifeline tariffs for low levels of use or consumption of services or for basic levels of services, or any other direct or indirect method of subsidization of tariffs for poor households;

iv. that tariffs must reflect the costs reasonably associated with rendering the service, including capital, operating, maintenance, administration and replacement costs, and interest charges;

v. that tariffs must be set at levels that facilitate the financial sustainability of the service, taking into account subsidization from sources other than the service concerned;

vi. that provision may be made in appropriate circumstances for a surcharge on the tariff for a service;

vii. that provision may be made for the promotion of local economic development through special tariffs for categories of commercial and industrial users;

viii. that the economic, efficient and effective use of resources, the recycling of waste, and other appropriate environmental objectives must be encouraged;

ix. that the extent of subsidization of tariffs for poor households and other categories of users must be fully disclosed.

The tariff policy may differentiate in respect of services, service standards, service providers and other matters between different categories of users, debtors or geographical areas.

If the policy entails such differentiation, the municipality must ensure that this does not amount to unfair discrimination.

SECTION 75: BY-LAWS TO GIVE EFFECT TO POLICY

The council of the municipality must adopt by-laws to give effect to the implementation and enforcement of its tariff policy.

Such by-laws may differentiate in respect of services, service standards, service providers and other matters between different categories of users, debtors or geographical areas, but in a manner which does not amount to unfair discrimination

KWADUKUZA MUNICIPALITY

"The Municipality"

KWADUKUZA
MUNICIPALITY

Cash Management, Banking and Investment Policy

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1. DEFINITIONS

In this Policy, unless the context indicates otherwise, a word or expression, to which a meaning has been assigned in the Municipal Finance Management Act (MFMA) No. 56 of 2003, has the same meaning.

"Accounting Officer" refers to the Municipal Manager of KwaDukuza Municipality

"Auditor-General" means the person appointed as Auditor-General in terms of section 193 of the Constitution, and includes a person as acting as Auditor-General, designated by the Auditor-General to exercise a power or perform a duty of the Auditor-General.

"Act"- The Local Government Municipal Finance Management Act, 2003 (Act 56 of 2003)

Chief Financial Officer or his delegate means an officer of the Municipality, designated by the Municipal Manager to be administratively in charge of the financial affairs of the Municipality;

"Creditor" in relation to a municipality, means a person to whom money is owing by the municipality.

"Debt" means a monetary liability or obligation created by a financing agreement, bond or overdraft, or by the issuance of municipal debt instruments; or a contingent liability such as that created by guaranteeing a monetary liability.

"Debt Agreement" includes any loan agreement under which a municipality undertakes to repay a long-term debt over a period of time

"Financial year" means a year ending on 30 June.

"Investee" means an institution with which an investment is placed or its agent.

"Investment" in relation to funds of a municipality, means

- the placing on deposit of funds of a municipality with a financial institution,
- the acquisition of assets with funds of a municipality not immediately required, with the primary aim of preserving those funds.

"Lender" in relation to a municipality, means a person who provides debt finance to a municipality.

"Long-term debt" means debt repayable over a period exceeding one year.

***"Long*-term investments"** means any cash or liquid securities owned by the Municipality which have a maturity date, and/or callable date reasonably expected to be exercised, that is greater than one year.

"Month" means one of the 12 months of a calendar year.

"Council" means the Municipal Council of KwaDukuza Municipality

"Municipal entity" has the meaning assigned to it in section 1 of the Municipal Systems Act.

"Municipality" means KwaDukuza Municipality.

"Municipal Systems Act" means the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000)

"Primary bank account" means the main bank account referred to in section 8(1) of the MFMA.

"Provincial treasury" means KwaZulu-Natal Provincial Treasury (KZNPT)

"Short-term debt" means debt repayable over a period not exceeding one year.

"Short-term investments" Any cash or liquid securities owned by the municipality which is having a maturity date, and/or Callable date reasonably expected to be exercised, that is equal to or less than one year.

2. INTRODUCTION

2.1 This Policy is aimed at gaining the optimal return on investments, without incurring undue risks, during those periods when cash revenues are not needed for capital or operational purposes. The effectiveness of this Policy is dependent on the accuracy of the Municipality's cash management programme, which must identify the amounts surplus to the Municipality's needs, as well as the time when and period for which such revenues are surplus.

2.2 Managing the cash resources of the Municipality is a key requirement to ensure the liquidity of the Municipality in order to meet its financial obligations. In order to achieve this objective the KwaDukuza Municipality has adopted this Policy.

3. STATUTORY FRAMEWORK

Section 13 (2) of the Local Government: Municipal Finance Management Act 2003 (Act No 56 of 2003) requires that the Municipality must establish an appropriate and effective cash management and investment policy in accordance with a framework that may be prescribed by the Minister of Finance..

4. SCOPE OF POLICY

This Policy applies to all cash investments made by KwaDukuza Municipality, and the Municipality shall at all times manage its cash management and investments in compliance with this Policy and must not be inconsistent with the Municipal Finance Management Act and the Municipal Investment Regulations.

5. THE PURPOSE AND OBJECTIVES OF THE POLICY

The purpose of this Policy is to ensure that investment of surplus funds forms part of the financial system of the Municipality and to ensure that prudent investment procedures are consistently applied.

i) To manage cash flows in an efficient and prudent manner
ii) To maintain a level of liquidity sufficient to meet both planned and unforeseen cash requirements.
iii) To invest only in approved financial institutes
iv) To minimize the risk of investments
v) To maximize returns on investments without incurring undue risks
vi) To ensure all relevant information is disclosed to Council.
vii) To ensure that all investment decisions are made by the appropriate delegated authority.

viii) To prohibit investment of funds for speculative purposes.

ix) To ensure transparency and compliance in all investment processes.

6. RESPONSIBILITIES OF THE ACCOUNTING OFFICER

6.1 According to the Municipal Finance Management Act 2004, chapter 8, paragraph 60 and 61, the Accounting Officer of a municipality is the Accounting Officer of the Municipality for the purposes of this Act, and, as Accounting Officer, must –

(a) Exercise the functions and powers assigned to an Accounting Officer in terms of this Act; and

(b) Provide guidance and advice on compliance with this Act to –

(i) The political structures, political office-bearers and officials of the Municipality; and

(ii) Any municipal entity under the sole or shared control of the Municipality.

6.2 The Accounting Officer of a municipality must in terms of Municipal Finance Management Act:

(a) Exercise utmost care to ensure reasonable protection of the assets and records of the entity.

(b) Act with fidelity, honesty, integrity and in the best interest of the entity in managing the financial affairs of the entity.

(c) disclose to the entity's parent municipality and the entity's board of directors, all material facts, including those reasonably discoverable, which in any way may influence the decisions or actions of the parent municipality or the board of directors; and

(d) Seek, within the sphere of influence of that Accounting Officer, to prevent any prejudice to the financial interests of the parent municipality or the municipal entity.

6.3 The Accounting Officer may not –

(a) Act in a way that is inconsistent with the responsibilities assigned to Accounting Officers of municipal entities in terms of this Act; or

(b) Use the position or privileges of, or confidential information obtained as Accounting Officer, for personal gain or to improperly benefit another person.

6.4 The Accounting Officer is therefore accountable for all transactions entered into by his designates. One of the main functions of Accounting Officer is that of adequate and effective cash management.

6.5 The Accounting Officer is responsible for establishing systems, procedures, processes and training and awareness programmes to ensure efficient and effective banking and cash management.

6.6 Sound cash management includes the following:

a) Collecting revenue when it is due and banking it promptly;

b) Making payments, including transfers to other levels of government and non-government entities, no earlier than necessary, with due regard for efficient, effective and economical programme delivery and the government's normal terms for account payments;

c) Avoiding pre-payments for goods or services (i.e. payments in advance of the receipt of goods or services), unless required by the contractual arrangements with the supplier;

d) Accepting discounts to effect early payment only when the payment has been included in the monthly cash flow estimates provided to the relevant treasury;

e) Pursuing debtors with appropriate sensitivity and rigor to ensure that amounts receivable by the Municipality are collected and banked promptly;

f) Accurately forecasting the institution's cash flow requirements;

g) Timing the inflow and outflow of cash;

h) Recognizing the time value of money, i.e. economically, efficiently, and effectively managing cash; and

i) Taking any other action that avoids locking up money unnecessarily and inefficiently, such as managing inventories to the minimum level necessary for efficient and effective programme delivery and selling surplus or obsolete assets in terms of the Asset Management Policy.

6.7 The overall responsibility of investments lies on the Accounting Officer. However the day to day handling of investments is the responsibility of the Chief Financial Officer or his designate.

6.8 In the instance that the Chief Financial Officer authorizes the investment, two authorized signatories must authorize and affect the electronic funds transfer in respect of the investment amount.

6.9 Where payments to financial institutions in respect of investments are to be effected by EFT, the following procedures apply:

a) The Accountant must complete a payment requisition form and submit it to the Chief Financial Officer together with the supporting quotations;

b) The Chief Financial Officer must either authorize the requisition or submit it to Council for authorization depending on the value of the investment;

c) When the Council or the Chief Financial Officer has authorized the requisition, the Chief Financial Officer or two authorized signatories are required to sign the cheque and submit it to the financial institution.

7. CASH MANAGEMENT PROCEDURES

7.1 Bank Arrangements

7.1.1 The Accounting Officer is responsible for the management of the bank account. All withdrawals from the primary or other municipal banks account must be authorised by the Accounting Officer.

7.1.2 Written and signed delegations clearly indicating power and/or duties delegated should be in place. This is in terms of section 79 of the MFMA.

7.1.3 The Accounting Officer is responsible for opening the primary bank account with authorized banking institutions.

7.1.4 The Chief Financial Officer must prepare the bank reconciliation within 7 days after the end of each month, investigate any irregularities and report them to the accounting officer. The bank statements are analyzed on a daily basis. The monthly bank reconciliation prepared must reflect agreeing balances between the balances as per bank statement to that arrived at by the Municipality in its cash book.

7.2 Revenue Collection

7.2.1 The Accounting Officer or delegated official must ensure that all revenue is properly accounted for.

7.2.2 The collection and control of arrear revenue and accounts must be managed in accordance with policies issued and implemented in terms of section 64(2) of the MFMA and section 95 of the Municipal Systems Act.

7.2.3 Adequate provision must be made for writing off irrecoverable revenue in terms of the Credit Control & Debt Collection Policy.

7.3 Debtor Collections

7.3.1 All monies due to the Municipality must be collected by the due dates and banked daily.

7.3.2 All monies collected must be deposited daily or on the next working day into the primary bank account of the Municipality.

7.3.3 A numbered official receipt reflecting the name of the Municipality must be issued for the receiving of all monies.

7.3.4 The debt collection process must be reviewed regularly to determine the efficiency and effectiveness thereof.

7.3.5 Any debt older than the period determined by the credit control policy must be handed over to the applicable section for recovery.

7.4 Payment to Creditors

7.4.1 All payments should be settled on or before the due date, that is, within 30 days of the receipt of the invoice, unless otherwise agreed to between the supplier and the municipality.

7.4.2 However, the Municipality will strive to settle the amounts payable to suppliers within the settlement period as advised on the invoice to take advantage of any settlement discounts.

7.4.3 Due regard must be taken of terms of credit offered.

7.4.4 All payments by Municipality, where possible, should be effected electronically.

7.4.5 Payments may not be split to circumvent the tender regulation and any such non-compliance constitutes financial misconduct.

7.5 Receipt of Money

7.5.1 All payments received over the counter by the Municipal cashier must be acknowledged by the issuing of a numbered official receipt.

7.5.2 An endorsed cancelled receipt must be attached to the day end cash reconciliation form.

7.5.3 A cancelled receipt must be retained for audit purposes.

7.5.4 Any money, including cheques and postal orders received via mail must be recorded in a designated register that must reflect all necessary details to enable later use and identification of such receipts.

7.5.5 The register, including all payments received, must be submitted to the cashier for receipting.

7.5.6 All receipts will be recorded in the designated register, and any documents relative to the payments will be filed for audit purposes.

7.6 Management of Cash Flow

7.6.1 The Chief Financial Officer must prepare an annual estimate of the cash flow per calendar month, this is in terms of section 71 of the MFMA.

7.6.2 The Chief Financial Officer must, every month, update estimated cash flow with the actual cash flow.

7.6.3 Comments and explanations must be provided for any significant cash flow deviations.

7.6.4 The Accounting Officer must on a monthly basis, submit to the Finance Portfolio Committee and Provincial Treasury, a statement in the prescribed format in terms of section 71 of the MFMA.

7.6.5 The analysis of the cash flow will include:

(i) When surplus revenue should be invested;

(ii) When investments should be liquidated; and

(iii) When long and short-term debt should be incurred.

8. INVESTMENT ETHICS

8.1 The Accounting Officer, or delegated official, shall be responsible for investing the surplus revenues of the Municipality, and shall manage such investments in compliance with this Policy and any other policy directives formulated by Council and any regulations promulgated.

8.2 In making such investments the Chief Financial Officer, shall at all times have only the best interests on the Municipality and shall not accede to any influence or interference from other Council officials, Councilors, investment agents or institutions or any other outside parties.

8.3 Neither the Chief Financial Officer or any other Municipal Official, Executive Member or Councilor, may accept any undue gift or benefit, from any investment agent or institution or any party with which the Municipality has made or may potentially make an investment.

8.4 Prudence

Investment shall be made with care, skill, prudence and diligence. The approach must be that which a prudent person acting in a like capacity and familiar with investment matters would use in the investment of funds of like character and with like aims, to safeguard the principal and maintain the liquidity needs of the Municipality.

Investment officials are required to:

a) Adhere to written procedures and policy guidelines.
b) Exercise due diligence.
c) Prepare all reports timeously.
d) Exercise strict compliance with all legislation.

8.5 Ownership

All investments must be made in the name of the KwaDukuza Municipality.

9. INVESTMENT PRINCIPLES

9.1 Limiting Exposure

a) Where large sums of money are available for investment the Accounting Officer shall ensure that they are invested with more than one institution, wherever practicable, in order to limit the risk exposure of the Municipality.

b) The Accounting Officer shall further ensure that as far as it is practically and legally possible, the Municipality's investments are so distributed that more than one investment category is covered i.e. Call, Money Market and Fixed Deposit. There is a limitation to the extent on investment on the institution selected. Not more than 30% of the Municipality's investments may be made with any one investment entity at a given time. This excludes investments matched to identify projects, working capital or held in the One Day Call Account. Any investments made shall be placed with registered banks.

9.2 Risk and Return

The offer of best interest rates on an investment must be considered with the degree of risk involved to both the financial institution and the investment instrument concerned. No investment shall be made with an institution where the degree of risk is perceived to be higher than the average risk associated with investment institutions. Money's invested may

not be made for speculation and no funds may be borrowed at any time to be used for investments.

10. INVESTMENT PROCEDURE

10.1. After determining whether there is cash available for investment and fixing the maximum term of investment, the Accounting Officer must consider the way in which the investment is to be made.

10.2. Short-term Investment

a) The term of investment shall not be more than 12 months.
b) Quotations must be obtained from a minimum of three registered financial institutions, for the term of which the funds will be invested.
c) Should one of the institutions offer a better rate for a term, other than the term originally quoted for, the other institutions which were approached, must also be asked to quote a rate for the other term.
d) Quotations must be obtained via e-mail communication, as rates generally change on a regular basis and time is a determining factor when investments are made.
e) No attempts must be made to make institutions compete with each other.

10.3. Long-term investment

a) Written quotations must be obtained for investments made for periods longer than twelve months.
b) The prior approval of the Council must be obtained for all investments made for periods longer than twelve months after considering the cash requirement for the next three years.

10.4. Investment maturity

a) Upon maturity of the investment the Municipality shall do one of the following:
i. Shall withdraw the whole amount invested.
ii. Shall re-invest 100% interest plus the original amount that had been invested, in terms of the investment procedure, unless if Council wishes to utilize the original money or the interest.
iii. Shall invest in part.
iv. All interest received from an investment shall be paid into the Current bank account of the municipality on maturity or withdrawal.

10.5. Early withdrawal of invested funds

a) When investing the funds with the banking institutions the Chief Financial Officer shall ensure that such funds are not withdrawn earlier than the maturity date agreed upon, by so doing the Municipality will not incur fruitless and wasteful expenditures in form of penalties resulting from early withdrawal of investments.

b) The Chief Financial Officer shall only withdraw funds if :

i) the banking institution concerned has agreed to exempt any penalties due to early withdrawal of investment or;

ii) the Accounting Officer may grant approval to withdraw the invested funds after he/she has satisfied himself/herself that the urgency was unforeseeable at the time when funds were invested and that the need for funds far outweighs the penalties being paid for such early withdrawal.

iii) Call Deposit accounts – the municipality will on an ongoing basis review its call deposit accounts. Due to changing circumstances which includes rates , availability of funds and other working capital requirements, the municipality may at its sole discretion choose to withdraw and/or invest in call deposits.

11. CONTROL OVER INVESTMENTS

11.1.1 The Chief Financial Officer shall ensure that proper records are kept of all investments made by the Municipality. Such records shall indicate:

i. The date on which the investment is made.
ii. The institution with which the money's are invested.
iii. The amount of investment.
iv. The interest rate applicable and
v. The maturity date.

11.1.2 The Chief Financial Officer shall ensure that all interest and capital properly due to the Municipality are timeously received and shall take appropriate steps if interest or capital is not fully or timeously received.

11.2 The Chief Financial Officer shall ensure that all investment documents are adequately safeguarded.

11.3 If an Investment Adviser is ever engaged, the Chief Financial Officer shall ensure that such Adviser has the credentials specified for the "Investment Manager" in Regulation 1 of the Act.

12 BANKING ARRANGEMENTS

12.1 The Accounting Officer is responsible for the management of the Municipality's bank accounts but may delegate this function to the Chief Financial Officer. The Accounting Officer and Chief Financial Officer are authorised at all times to sign documentation associated with the management of such accounts. The Accounting Officer, in consultation with the Chief Financial Officer, is authorised to appoint two or more additional signatories in respect of such accounts, and to amend such appointments from time to time. The list of current signatories shall be reported to the Council or the Mayor.

12.2 In compliance with the requirements of good governance, the Accounting Officer shall open a primary bank account for ordinary operating purposes and shall further maintain a separate accounting records for each of the following: the administration of Government grants & Subsidies, monies received from Department of Human Settlements for the administration of various housing projects.

12.3 The Accounting Officer shall invite tenders in accordance with the necessary SCM Regulations & Policies.

13 GENERAL INVESTMENT PRACTICE

13.1 General

After determining whether there is cash available for investment and fixing the maximum term of investment, the Chief Financial Officer or his/her Delegate must consider the way in which the investment is to be made. As rates can vary according to money market perceptions with regard to the terms of investment, quotations must be requested via email, within term limitations, and these must be set out on a schedule.

13.2 Commission Certificate

As part of the year-end and external investment confirmations, financial institutions should confirm that no commission has been paid by the municipality to any agent or third party, or to any person nominated by the agent or third party.

13.3 Reports

The Council must be given a monthly report on all investments.

13.4 Cash in the Bank

Where money is kept in current accounts, it would be possible to bargain for more beneficial rates with regards to deposits, for instance call deposits. Fixed term deposits can increase these rates. The most important factor is that the cash in the current account must be kept to an absolute minimum. It is in this regard that all funds in excess of R3m, on a weekly basis, are transferred out of the municipality's primary bank account into a designated call account.

13.5 Obtaining Quotations

a) Quotations for call deposits greater than 7 days, fixed deposits or any other investment with a financial institution should be requested via e-mail for a period within the limitations of the anticipated term of the investment.

b) Quotations must be solicited from a minimum of three registered financial institutions referred to, bearing in mind the limits of the term for which it is intended to invest the funds.

c) All quotations must be recorded on a schedule by the accountant. This schedule, together with the printed e-mails, must thereafter be given to the Chief Financial Officer for review and final consideration.

d) The person responsible for requesting quotations from institutions should record the name of institution, the name of the person who gave the quotation and the relevant terms and rates and other facts such as whether the interest is payable on a monthly basis or on a maturity date. Written confirmation of the quotation accepted is essential.

e) Where an investment is made at an institution at a rate lower than that of other quotations, reasons must be recorded by the Accounting Officer/delegated official and reported to Council as part of the quarterly report by the Accounting Officer/delegated official.

14 INTERNAL CONTROL PROCEDURES

14.1 An investment register must be kept of all investments made. The following facts must be indicated:

a) Name of institution;

b) Capital invested;

c) Date invested;
d) Interest rate; and
e) Maturity date and
f) Interests earned on investments,
g) The Reason for investment (Purpose).

14.2 The investment register and accounting records must be reconciled on a monthly basis. The investment register must be examined on a fortnightly basis by the senior official under the direction of the Chief Financial Officer as instructed, to identify investments falling due within at least two weeks.

14.3 Where investments are to be undertaken for a period longer than three (3) months, a cash flow analysis is required.

14.4 Interest, correctly calculated, must be received timeously, together with any distributable capital. The Chief Financial Officer or his or her assignee must check that the interest is calculated correctly, in terms of sound universally accepted financial management practices.

14.5 All investment must be denominated in South African Rand (ZAR)

15 AUTHORITY

The Accounting Officer is responsible for ensuring that this Policy is implemented and enforced. The Accounting Officer may delegate any authority and duty assigned to him within this Policy by delegating it in writing and in conformance with requirements of the MFMA.

16 IMPLEMENTATION OF THIS POLICY

This Policy shall be implemented once approved by Council. Existing investments that do not comply with this Policy should be properly discontinued and all future investments must be made according to this Policy.

17 COMPLIANCE AND ENFORCEMENT

a. Violation of or non-compliance with this Policy may give a just cause of disciplinary steps to be taken.
b. It will be the responsibility of Chief Financial Officer to enforce compliance with this Policy.

18 EFFECTIVE DATE

The Policy shall come to effect upon approval by Council of KwaDukuza Municipality.

19 POLICY ADOPTION

This Policy has been considered and approved by the **Council of KwaDukuza Local Municipality** as follows:

Resolution No:.....

Approval Date:.....

ANNEXURE I

PARAPHRASE OF REQUIREMENTS OF MUNICIPAL FINANCE MANAGEMENT ACT NO 56 OF 2003

Note: In terms of Section 60(2) of the Municipal Systems Act No. 32 of 2000 the council may delegate the authority to take decisions on making investments on behalf of the municipality only to the Mayor, executive committee or Chief Financial Officer. The foregoing policy is based on the assumption that such authority has been delegated to the Chief Financial Officer.

SECTION 7: OPENING OF BANK ACCOUNTS

Every municipality must open and maintain at least one bank account. This bank account must be in the name of the municipality, and all monies received by the municipality must be paid into this bank account or accounts, promptly and in accordance with any requirements that may be prescribed.

A municipality may not open a bank account:

a. otherwise than in the name of the municipality;
b. abroad; or
c. with an institution not registered as a bank in terms of the Banks Act 1990.

Money may be withdrawn from the municipality's bank account only in accordance with the requirements of Section 11 of the present Act.

SECTION 8: PRIMARY BANK ACCOUNT

Every municipality must have a primary bank account, and if the municipality has only one bank account that account is its primary bank account. If the municipality has more than one bank account, it must designate one of those bank accounts as its primary bank account.

The following must be paid into the municipality's primary account:

a. all allocations to the municipality;
b. all income received by the municipality on its investments;
c. all income received by the municipality in connection with its interest in any municipal entity;
d. all money collected by a municipal entity or other external mechanism on behalf of the municipality, and;
e. any other monies as may be prescribed.

The accounting officer of the municipality must submit to the national treasury, the provincial treasury and the Auditor-General, in writing, the name of the bank where the primary bank account of the municipality is held, and the type and number of the account. If

the municipality wants to change its primary bank account, it may do so only after the accounting officer has informed the national treasury and the Auditor-General, in writing, at least 30 days before making such change.

SECTION 9: BANK ACCOUNT DETAILS TO BE SUBMITTED TO PROVINCIAL TREASURIES AND AUDITOR-GENERAL

The accounting officer of the municipality must submit to the provincial treasury and to the Auditor-General, in writing, within 90 days after the municipality has opened a new bank account, the name of the bank where the account has been opened, and the type and number of the account; and annually, before the start of each financial year, the name of each bank where the municipality holds a bank account, and the type and number of each account.

SECTION 10: CONTROL OF MUNICIPAL BANK ACCOUNTS

The accounting officer of the municipality must administer the entire municipality's bank accounts, is accountable to the municipal council for the municipality's bank accounts, and must enforce compliance with Sections 7, 8 and 11 of the present Act.

The accounting officer may delegate the duties referred to above only to the municipality's Chief Financial Officer.

SECTION 11: WITHDRAWALS FROM MUNICIPAL BANK ACCOUNTS

Only the accounting officer or the Chief Financial Officer of the municipality (presumably where this power has been appropriately delegated), or any other senior financial official of the municipality acting on the written authority of the accounting officer, may withdraw money or authorise the withdrawal of money from any of the municipality's bank accounts. Such withdrawals may be made only to:

a. defray expenditure appropriated in terms of an approved budget;
b. defray expenditure authorised in terms of Section 26(4) (this Section deals with situations in which the budget was not timeously approved, and the province has been compelled to intervene);
c. defray unforeseeable and unavoidable expenditure authorised in terms of Section 29(1);
d. in the case of a bank account opened in terms of Section 12, make payments from the account in accordance with Section 12(4);
e. pay over to a person or organ of state money received by the municipality on behalf of such person or organ of state, including money collected by the municipality on behalf of such person or organ of state by agreement, or any insurance or other payments received by the municipality for such person or organ of state;
f. refund money incorrectly paid into a bank account;

g. refund guarantees, sureties and security deposits;
h. make investments for cash management purposes in accordance with Section 13;
i. defray increased expenditure in terms of Section 31; or
j. for such other purposes as may be prescribed.

(Note that Section 11(1) does not expressly provide for the withdrawal of monies to pay creditors, where the relevant obligations arose in terms of the previous budget; to repay loans; or to repay consumer deposits). Any authorisation to a senior financial official to withdraw money or to authorize the withdrawal of money from a bank account must be in accordance with the framework as may be prescribed. The accounting officer may not authorise any official other than the Chief Financial Officer to withdraw money or to authorise the withdrawal of money from the municipality's primary bank account if the municipality has a primary bank account which is separate from its other bank accounts. The accounting officer must, within 30 days after the end of each quarter, table in the council a consolidated report of all withdrawals made other than withdrawals to defray expenditure appropriated in terms of the approved budget, and submit a
copy of the report to the relevant provincial treasury and the Auditor-General.

SECTION 12: RELIEF, CHARITABLE, TRUST OR OTHER FUNDS

No political structure or office bearer of the municipality may set up a relief, charitable, trust or other fund of whatever description, except in the name of the municipality. Only the municipal manager may be the accounting officer of any such fund.

A municipality may open a separate bank account in the name of the municipality for the purpose of such relief, charitable, trust or other fund. Money received by the municipality for the purpose of such fund must be paid into the bank account of the municipality, or if a separate bank account has been opened for such fund, into that account.

Money in a separate account opened for such fund may be withdrawn from the account without appropriation in terms of the approved budget, but only by or on the written authority of the accounting officer, acting in accordance with decisions of the council, and for the purposes for which, and subject to any conditions on which, the fund was established or the money in the fund was donated.

SECTION 13: CASH MANAGEMENT AND INVESTMENTS

The Minister, acting with the concurrence of the cabinet member responsible for local government, may prescribe a framework within which municipalities must conduct their cash management and investments, and invest money not immediately required.

A municipality must establish an appropriate and effective cash management and investment policy in accordance with any framework that may be so prescribed.

A bank where the municipality at the end of the financial year holds a bank account, or held a bank account at any time during such financial year, must, within 30 days after the end of such financial year, notify the Auditor-General, in writing, of such bank account, indicating the type and number of the account, and the opening and closing balances of that account in that financial year. The bank must also promptly disclose any information regarding the account when so requested by the national treasury or the Auditor-General.

A bank, insurance company or other financial institution which the end of the financial year holds, or at any time during the financial year held, an investment for the municipality, must, within 30 days after the end of that financial year, notify the Auditor-General, in writing, of that investment, including the opening and closing balances of that investment in that financial year. Such institution must also promptly disclose any information regarding the investment when so requested by the national treasury or the Auditor-General.

SECTION 17: CONTENTS OF ANNUAL BUDGETS AND SUPPORTING DOCUMENTS

The following documents must accompany each tabled draft annual budget (inter alia):

a. a projection of cash flows for the budget year by revenue source, divided into calendar months
b. particulars of the municipality's investments.

SECTION 22: PUBLICATION OF ANNUAL BUDGETS

The accounting officer must make public, immediately after a draft annual budget is tabled, the budget itself and all the prescribed supporting documents, and invite comments from the local community in connection with such budget (and documents).

SECTION 36: NATIONAL AND PROVINCIAL ALLOCATIONS TO MUNICIPALITIES

In order to provide predictability and certainty about the sources and levels of intergovernmental funding for municipalities, the accounting officer of a national or provincial department and the accounting authority of a national or provincial public entity responsible for the transfer of any proposed allocations to a municipality, must by no later than 20 January of each year notify the national treasury or the relevant provincial treasury as may be appropriate, of all proposed allocations and the projected amounts of those allocations to be transferred to each municipality during each of the next 3 financial years.

The Minister or the MEC responsible for finance in the province must, when tabling the national annual budget in the national assembly or the provincial annual budget in the provincial legislature, make public particulars of any allocations due to each municipality in terms of that budget, including the amount to be transferred to the municipality during each of the next 3 financial years.

SECTION 37: PROMOTION OF CO-OPERATIVE GOVERNMENT BY MUNICIPALITIES

In order to enable municipalities to include allocations from other municipalities in their budgets and to plan effectively for the spending of such allocations, the accounting officer of every municipality responsible for the transfer of any allocation to another municipality, must, by no later than 120 days before the start of its budget year, notify the receiving municipality of the projected amount of any allocation proposed to be transferred to that municipality during each of the next 3 financial years.

SECTION 45: SHORT-TERM DEBT

The municipality may incur short-term debt only in accordance with and subject to the provisions of the present Act, and only when necessary to bridge shortfalls within a financial year during which the debt is incurred, in expectation of specific and realistic income to be received within that financial year; or to bridge capital needs within a financial year, to be repaid from specific funds to be received from enforceable allocations or long-term debt commitments.

The council may approve a short-term debt transaction individually, or may approve an agreement with a lender for a short-term credit facility to be accessed as and when required, including a line of credit or bank overdraft facility, provided that the credit limit must be specified in the resolution of the council; the terms of the agreement, including the credit limit, may be changed only by a resolution of the council; and if the council approves a credit facility limited to emergency use, the accounting officer must notify the council in writing as soon as practicable of the amount, duration and cost of any debt incurred in terms of such a credit facility, as well as the options available for repaying such debt.

The municipality must pay off short-term debt within the financial year in which it was incurred, and may not renew or refinance short-term debt, whether its own debt or that of any municipal entity, where such renewal or refinancing will have the effect of extending the short-term debt into a new financial year.

SECTION 46: LONG-TERM DEBT

A municipality may incur long-term debt only in accordance with and subject to any applicable provisions of the present Act, and only for the purpose of capital expenditure on property, plant or

equipment to be used for the purpose of achieving the objects of local government as set out in Section 152 of the Constitution; or refinancing existing long-term debt subject to the requirements of Section 46(5).

SECTION 47: CONDITIONS APPLYING TO BOTH SHORT-TERM AND LONGTERM DEBT

The municipality may incur debt only if the debt is denominated in rand and is not indexed to, or affected by, fluctuations in the value of the rand against any foreign currency.

SECTION 64: REVENUE MANAGEMENT (EXCERPTS)

The accounting officer of the municipality is responsible for the management of the revenue of the municipality. The accounting officer, must, among other things, take all reasonable steps to ensure that all money received is promptly deposited in accordance with the requirements of the present Act into the municipality's primary and other bank accounts.

The accounting officer must also ensure that all revenue received by the municipality, including revenue received by any collecting agent on its behalf, is reconciled on at least a weekly basis.

The accounting officer must take all reasonable steps to ensure that any funds collected by the municipality on behalf of another organ of state are transferred to that organ of state at least on a weekly basis, and that such funds are not used for purposes of the municipality.

SECTION 65: EXPENDITURE MANAGEMENT (EXCERPTS)

The accounting officer of the municipality is responsible for the management of the expenditure of the municipality.

The accounting officer must take all reasonable steps to ensure, among other things, that payments made by the municipality are made direct to the person to whom they are due, unless agreed otherwise for reasons as may be prescribed, and either electronically or by way of non-transferable cheques, provided that cash payments and payments by way of cash cheques may be made for exceptional reasons only, and only up to a prescribed limit.

The accounting officer must also ensure that all money owing by the municipality is paid within 30 days of receiving the relevant invoice or statement, unless prescribed otherwise for certain categories of expenditure.

The accounting officer must further ensure that the municipality's available working capital is managed effectively and economically in terms of the prescribed cash management and investment framework.

KWADUKUZA LOCAL MUNICIPALITY

"The Municipality"

KWADUKUZA
MUNICIPALITY

BORROWING POLICY

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1. DEFINITIONS

In this policy, unless the context indicates otherwise, a word or expression, to which a meaning has been assigned in the Municipal Finance Management Act (MFMA) No. 56 of 2003, has the same meaning.

Accounting Officer means the municipal manager of a municipality for the purposes of this policy in relation to a municipality, and includes a person acting as the accounting officer;

Act means the Local government: Municipal Finance Management Act, 2003 (Act No 56 of 2003);

Chief Financial Officer or his delegate means an officer of the Municipality, designated by the Municipal Manager to be administratively in charge of the financial affairs of the Municipality;

Council means the Municipal Council as referred to in Section 18 of the Municipal Structures Act;

Creditor means in relation to a Municipality, means any person or service provider to whom money is owing by the Municipality;

Debt means a monetary liability of obligation created by a financing agreement, note, debenture, bond, overdraft or the issuance of municipal securities;

A contingent liability such as that created by guaranteeing a monetary liability or obligation of another;

Delegate means an official/person delegated to perform tasks on behalf of another person;

Financial Statement means statements consisting of at least:

- A balance sheet (statement of financial position)
- An income statement (statement of financial performance)
- A cash-flow statement
- Any other statements that may be prescribed
- Any notes to these statements;

Financial Year means a year ending 30 June;

Financing Agreement means any long-term agreement, lease, instalment purchase contract or hire purchase agreement under which the Municipality undertakes to pay the capital cost of property, plant or equipment over a period of time;

Lender In relation to a Municipality means a person or service provider who provides debt finance to a Municipality.

Long Term Debt means debt, which is repayable over a period exceeding 12 months;

Municipal Debt Instrument means any note, bond, debenture or other evidence of indebtedness issued by a Municipality, including virtual or electronic evidence of indebtedness intended to be used in raising debt;

Security means a lien, pledge, mortgage, cession or other form of collateral intended to secure the interest of a creditor;

Short Term Debt means a debt, which is repayable over a period not exceeding 12 months;

The Municipality means KwaDukuza Local Municipality.

2. PURPOSE

a) To establish a borrowing framework policy for the Municipality

b) To set out the objectives, policies, statutory requirements and guidelines for the borrowing of funds.

3. OBJECTIVES

a) Manage interest rate and credit risk exposure.

b) Maintain debt within specified limits and ensure adequate provision for the repayment of debt.

c) To ensure compliance with all Legislation and Council policy governing borrowing of funds.

4. SCOPE OF THE POLICY

This policy governs the taking up of new loans, as well as the maintenance and redemption of existing loans. It specifically applies to:

a) Conditions under which Municipal debt maybe incurred.
b) Compliance with applicable legislations
c) Long term and short-term debts
d) Security.
e) Approvals.
f) Internal Controls.
g) Reporting and Monitoring Procedures.

5. PRINCIPLES FOR BORROWING

The primary goal in the borrowing of funds is to ensure that the funds are obtained at the lowest possible interest rates at minimum risk, within the parameters of authorised borrowings.

a) **Risk Management**

The need to manage interest rate risk, credit risk exposure and to maintain debt within specified limits is the foremost objective of the borrowing policy. To attain this objective, diversification is required to ensure that the Chief Financial Officer prudently manages interest rate and credit risk exposure.

b) **Cost of Borrowings**

The borrowings should be structured to obtain the lowest possible interest rate, on the most advantageous terms and conditions, taking cognisance of borrowing risk constraints, infrastructure needs and the borrowing limits determined by Legislation.

c) Prudence

Borrowings shall be made with care, skill, prudence and diligence. The standard of prudence to be used shall be the "prudent person" standard and shall be applied in the context of managing overall debt.

Officials are required to adhere to:

(i) written procedures and these guidelines

(ii) exercise due diligence

(iii) prepare all reports timeously

(iv) ensure strict compliance with all Legislation and Council policy

d) Ownership

All loans must be in the name of the Municipality

6. CONDITIONS UNDER WHICH MUNICIPAL DEBT MAY BE INCURRED

6.1 Statutory Conditions

6.1.1 The Municipality may incur debt, provided that:

a) The debt is denominated in Rand and is not indexed to or affected by fluctuations in the value of the Rand to other currencies (Section 47 (a) of the Act).
b) The debt is approved by resolution of Council, signed by the Executive Mayor, and the Accounting officer has signed the agreement or other document, which creates or acknowledges the debt (Section 46 (2) of the Act).
c) The Accounting Officer has, at least 21 days prior to the meeting of the Council at which the resolution is to be considered, published a notice in a newspaper of general circulation.
    i) Stating particulars of the draft resolution, including the amount of the loan, the purpose of the loan to be incurred and the particulars of any security to be provided (Section 46(3)(a)(i) of the Act).
    ii) Inviting the public to submit written representations to the Council in respect of the draft resolution (section 46(3)(a)(ii) of the Act.
d) The Accounting Officer has, prior to the adoption of the resolution, submitted an information statement to the Council setting out the purpose for which the debt is to be incurred, the anticipated total cost of credit over the repayment period, the essential repayment terms and particulars of any securities to be provided (Section 46(3)(b) of the Act).
e) The relevant resolution was adopted at a meeting of the Council, which was open to the Public.
f) Where Security is to be provided, the provisions of Section 11 below has been compiled with (Section 47(b) of the Act.

6.1.2 **Long term debt**

The Municipality may incur long-term debt for purposes of financing its long-term strategic objectives, as outlined in the Constitution of the Republic of South Africa, Act No 108 of 1996, and Chapter 7 on Local Government, to:

a) Provide democratic and accountable government for local communities.
b) Ensure the provision of services to communities in a sustainable manner.
c) Promote social and economic development.

d) Promote a safe and healthy environment
e) Encourage the involvement of communities and community organizations in the matters of local government

6.1.3 Short term debt

a) Section 45 of The Municipal Finance Management Act provides that the Municipality may incur short term debt only when necessary to bridge shortfalls within a financial year during which the debt is incurred, in expectation of specific and realistic anticipated income to be received within that financial year; or capital needs within a financial year, to be repaid from specific funds to be received from enforceable allocations or long-term debt commitments.
b) The Municipality must pay off short term debt within the same financial year and may not renew or refinance its short-term debt.
c) The Municipality may, in terms of the Municipal Finance Management Act, incur short term debt only if the Chief Financial Officer has made a prior written finding that the debt is either within prudential limits on short term debt as previously approved by the Municipality, or is necessary due to an emergency that could not reasonably have been foreseen and cannot await Council approval.
d) The Municipality is in the fortunate position that due to its prudent and sound financial position and surplus funds it is not necessary to raise any short-term loans.

7. LEGISLATIVE FRAMEWORK & DELEGATION OF AUTHORITY

The relevant Legislation and regulations in terms of which borrowing decisions are governed is Local Government Municipal Finance Management Act, No 56 of 2003.

8. TYPES OF LOANS

8.1 "Vanilla" loans

"Vanilla" loans are straightforward and uncomplicated. The loan amount, interest rate and repayment period offered by the Financial Institution are fixed. The calculation of the instalment payable on an annuity basis is simple and straightforward. Normally with a "vanilla" loan, the instalment of the loan will be repaid in equal six monthly instalments over the term of the loan. The capital portion of the instalment will increase over the duration of the loan, and conversely, the interest charged will decrease over the loan period. Where the interest rate

offered by the Financial Institution is on a variable basis, an interest rate swap (IRS) must be taken out. An IRS agreement will need to be signed with the party agreeing to accept the variable rate and offer the fixed rate to the Municipality. An IRS agreement must comply with the terms set out by the International Swap Dealers Association (ISDA).

The fixing of debt repayments is an important consideration in meeting the legal requirement of the Municipality, that of annually producing a balanced budget. Debt servicing comprises a fixed percentage of the annual operating budget as determined during the budget phase hence the need for certainty of annual debt payments.

8.2 Structured Finance Loans

In its simplest form, a structured finance loan is one where the Lender, who is a taxpayer, uses certain tax" claims" and effectively passes a portion of this benefit onto the Municipality by way of a reduced interest rate.

The advantage of this type of financing is that the benefits are utilised, giving the borrower a lower interest rate on the loan. The disadvantage is that any amendments in South African tax laws or the underlying assumptions in the financial model determining the structure of the loan will result in changes in the overall interest rate.

It must be appreciated that before entering into any structured finance contract the Municipality, being a Statutory body, will carefully scrutinise all aspects of the structured finance loan agreement including seeking legal advice both from the Head: Legal and, where necessary, from Senior Legal Counsel to ensure that the Municipality is not participating in a structure which the South African Revenue Service may deem to be one which leads to tax evasion. The Municipality will always adopt a prudent and carefully evaluated approach before entering into structured finance loan agreements.

8.3 Bonds

A Bond is an instrument used by Government and Parastatals such as Telkom, Eskom, Transnet, Corporate and Municipalities to raise loan capital on the open market. Bond holders have the right to interest, usually paid on a semi annual basis, and the repayment of the capital amount reflected on the stock certificate held on maturity date. The coupon, maturity, principal value and market value are intrinsic features of a Bond.

The most critical variable factor in determining Bond rates is the expected long term trend in inflation, in order to provide a return that equals inflation plus a risk premium. The higher the risk attached to a borrower, the higher will be the risk premium investors will demand.

During its tenure the Bond will trade on the Bond market at prevailing interest levels. The price of a Bond trading at any given time on the market is a function of prevailing interest rates. Bond prices move inversely to movements in interest rates.

a) *Advantages of a Municipal Bond issue are:*

(i) A Municipal Bond issue may match the life of the asset being financed. This allows for pay-as-you-use, whereby the ratepayer pays for the use of the asset over the life of the asset.

(ii) A Municipal Bond issue can take advantage of conditions in the interest rate market. The best example being when short-term rates are higher than long term rates – an inverted yield curve. If all preparations have been taken to enter the market quickly, then a Bond issue with a medium to long term duration could take advantage of short term volatility in the market.

(iii) If a Municipality establishes a position in the market, it can realize certain benefits. It gives the Issuer a benchmark for further issues. If there are several large maturities that are listed / quoted, it may be possible that a small add-on issue could be put into the market at a lower cost than a new issue.

(iv) A Municipal Bond issue is an alternative to Bank loans or structured loans. Also, because of the involvement of such parties as Financial Advisors and Underwriters, there should be better understanding and knowledge about interest rates and investor capacity for lending.

b) *Disadvantages of a Municipal Bond issue are:*

(i) The regulatory requirements which must be complied with prior to an issue will take more time to accomplish than the concluding of a Bank loan.

(ii) The cost of an issue will be more expensive than a Bank loan.

(iii) There will be more parties to a Bond issue and therefore organizing and implementing such an issue will require greater administration.

(iv) Because of the public offer nature of a Bond issue, there will be a greater need for continuing information disclosure, and the accuracy of this information will be important in order not to mislead the Investors.

(v) There will be a number of Investors rather than one Lender, payment of interest and principal will need to be made to many Lenders, requiring greater administration.

The Municipality has not issued any Bonds

9. OTHER CONSIDERATIONS

9.1 The Municipality has by the judicious use of surplus funds and external long term debt implemented its Integrated Development Plan which has facilitated the much needed service delivery program.

a) Factors to be considered when borrowing:

(i) the type and extent of benefits to be obtained from the borrowing

(ii) the length of time the benefits will be received

(iii) the beneficiaries of the acquisition or development

(iv) the impact of interest and redemption payments on both current and forecasted property tax income

(v) the current and future capacity of the property tax base to pay for borrowings and the rate of growth of the property tax base

(vi) likely movements in interest rates for variable rate borrowings

(vii) other current and projected sources of funds

(viii) competing demands for funds

(ix) timing of money market interest rate movements and the long term rates on the interest rate curve

9.2 The Municipality will, in general, seek to minimise its dependence on borrowings in order to

minimise future revenue committed to debt servicing and redemption charges.

9.3 The Municipality may only borrow funds, in terms of the Municipal Finance Management Act, for the purpose of acquiring assets, improving facilities or infrastructure to provide service delivery.

9.4 The Municipality may incur long term debt only for the purpose of Capital expenditure on infrastructure, property, plant or equipment to be used for the purpose of achieving the objects of Local Government as set out in section 152 of the Constitution.

10. REFINANCING DEBT

10.1 Section 46 of the Municipal Finance Management Act provides that the Municipality may refinance existing long-term debt, if such refinancing is in accordance with the prescribed framework. The Municipality may borrow money for the purpose of refinancing existing long-term debt, provided the existing long term debt was lawfully incurred and the refinancing will not extend the term of the debt beyond the useful life of the infrastructure, property, plant or equipment for which the money was originally borrowed. Cognisance must be taken of any early repayment penalty clauses in the initial loan agreement, as part of the financial feasibility assessment.

10.2 No loans will be prematurely redeemed unless there is a financial benefit to the Municipality.

11. DEBT REPAYMENT PERIOD

11.1 Whilst the period for which loan debt may be received will vary from time to time according to the needs of the various lenders, presently the typical debt repayment period for loans is between ten to twenty years, closely matching the underlying asset lives serviced by the loans.

11.2 Cognizance is taken of the useful lives of the underlying assets to be financed by the debt, and, moreover, careful consideration is taken of the interest rates on the interest yield curve. Should it be established that it is cost effective to borrow the funds on a shorter duration (as opposed to the life of the asset) as indicated by the interest yield curve, the loan will be negotiated to optimise the most favorable and cost effective benefit to the Municipality.

12. SECURITY

12.1 The Municipal Finance Management Act provides that the Municipality may provide security for any of its debt obligations, including pledging, mortgaging or ceding an asset, or giving any other form of collateral. It may cede as security any category of revenue or rights of future revenue. Some lenders may require the Municipality to agree to restrictions on debt that the Municipality may incur in future until the secured debt is settled.

13. OVERDRAFT

13.1 The Municipality has a bank overdraft facility in terms of Section 45 of Municipal Finance Management Act. This facility has not been used.

14. DISCLOSURE

14.1 Any official involved in the securing of loans by the Municipality must, when interacting with a prospective lender or when preparing documentation for consideration by a prospective investor disclose all relevant information that may be requested or that may be material to the decision of the prospective lender or investor. This will include details of the project that is being funded by the external borrowings and the cash flow requirements over the period of the project. It the responsibility of the Executive Director of the Business Unit for which the underlying asset is being procured to supply the relevant information. Reasonable care must be taken to ensure the accuracy of any information disclosed. Whilst this is a standard and acceptable business practice, it is also in compliance with section 49 of the Municipal Finance Management Act.

15. GUARANTEES

15.1 Section 51 of the Municipal Finance Management Act provides that the Municipality may not guarantee any debt of any entity unless the entity is a Municipal entity under its sole ownership control. The debt must be reflected in the approved business plan of the entity. The guarantee must be authorised by the Municipality. This must be done in the same manner and subject to

the same conditions applicable to any other borrowings.

15.2 Neither the National nor Provincial Government may guarantee the debt of any Municipality unless specific written authority is provided by the guarantor.

16. APPROVAL OF LOANS BY THE MUNICIPALITY

16.1 Section 46 of the Municipal Finance Management Act stipulates that the Municipality may incur long-term debt only if a resolution of the Council, signed by the Mayor, has approved the debt agreement and the Accounting Officer has signed the agreement or other document which acknowledges the debt. At least 21 days prior to the meeting of the Council at which approval for the debt is to be considered, the Municipality must make public an information statement setting out particulars of the proposed debt, including the amount of the proposed debt, the purposes for which the debt is to be incurred and particulars of any security to be provided. The Public, the National Treasury and Provincial Treasury must be invited to submit written comments or representations to the council in respect of the proposed debt.

16.2 A copy of the information statement must be submitted to Council at least 21 days prior to the meeting to discuss the proposed loan, together with particulars of:

a) the essential repayment terms, including the anticipated debt repayment schedule; and

b) the anticipated total cost in connection with such debt over the repayment period.

17. NON-REPAYMENT OR NON-SERVICING OF LOAN

17.1 The Municipality must honor all its loan obligations timeously. Failure to effect prompt payment will adversely affect the raising of future loans at favorable costs of borrowing.

17.2 Failure to pay any loan instalment even by one day, and even if only through administrative oversight, will have severe repercussions and may jeopardize the Municipality's credit rating.

17.3 In addition to the timeous payment of the loans, the Municipality must adhere to the covenants stipulated in the loan agreements and the undermentioned are some examples of typical

covenant requirements:

- furnish audited annual financial statements timeously
- long term credit rating not to decline below A+
- reporting of material changes in financial position of the Municipality
- material changes in the functions, power and duties of the Municipality

18. EARLY REPAYMENT OF LOAN

18.1 No loans will be repaid before due date unless there is a financial benefit to the Municipality.

18.2 The Municipality shall therefore assess the nature and extent of any benefits of early repayment before it makes any such early repayment.

18.2 Cognisance must be taken of any early repayment penalty clauses in the initial loan agreement, as part of the assessment.

18.3 Council approval needs to be sought before the early repayment is done.

19. PROHIBITED BORROWING PRACTICES

18.1 In the past some Municipalities have borrowed funds with the sole purpose of investing them to earn a return. The motive was clearly speculative. The cost of debt is almost always more expensive than the return that the Municipality can derive by investing in permitted investments. Consequently, as a principle, the Municipality does not borrow for investment purposes, but depending on the shape of the interest yield curve may borrow in advance of its capital cash flow needs in a given financial year to take advantage of an inverse interest yield curve.

18.2 Foreign Borrowing is not permitted in terms of section 47 of the Municipal Finance Management Act, whereby the debt is denominated in Rand and is not indexed to, or affected by, fluctuations in the value of the Rand against any foreign currency.

20. INTERNAL CONTROL

19.1 The internal control procedures involve testing by Internal Audit and reporting in terms of Performance Management, and the Auditor-General reviewing and testing the systems of the Finance Department on a regular basis. In order to prevent losses arising from fraud, misrepresentations, error, conflict of interest or imprudent action, a system of internal controls governs the administration and management of the portfolio.

19.2 Controls deemed most important include:

a) Control of collusion, separation of duties.

b) Custodial safekeeping of loan agreements and contracts.

c) Clear delegation of duties.

d) Checking and verification by senior officials of all transactions.

e) Documentation of transactions and repayments.

f) Code of ethics and standards.

g) Procedure manuals.

21. NATIONAL TREASURY REPORTING AND MONITORING REQUIREMENTS

20.1 The Municipality submits numerous returns to National Treasury. It is mainly coordinated by the Accounting Division. One such report deals with the Municipality's external interest paid each month. Another return, prepared on a quarterly basis, requires the Municipality to itemise all its external borrowings for the quarter ended.

22. OTHER REPORTING AND MONITORING REQUIREMENTS

21.1 Regular reporting mechanisms are in place in order to access the borrowings portfolio and to

ensure compliance with policy objectives, guidelines and applicable laws.

21.2 Monthly activities include:

a) Maintain schedule of payment dates and amounts.

b) National Treasury Cash Flow return

c) Analysis of Ratios

d) Scrutiny of loan agreements to ensure compliance with loan covenants

21.3 Quarterly activities:

a) National Treasury Borrowings return

21.4 Annually:

a) Preparation of Annual Budget

b) Preparation of Annual Cash Flow Forecast

c) Preparation of Annual Financial Statements

d) Confirmation of Lender balances at financial year end obtaining written certification of loan balances at year end

e) Regular reviews by Internal Audit; Performance Management & Auditor-General

23. POLICY ADOPTION

This policy has been considered and approved by the **COUNCIL OF KWADUKUZA LOCAL MUNICIPALITY** as follows:

Resolution No.....

Approval Date: .....

KWADUKUZA MUNICIPALITY

VIREMENTS POLICY

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1.	DEFINITIONS
2.	ABBREVIATIONS
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9.	SUPPLEMENTARY
	APPENDIX "A" CLASSIFICATION
	APPENDIX "B" ITEM CLASSIFICATION
	APPENDIX "C" REQUEST FOR VIREMENT

1. DEFINITIONS

1.1 Accounting Officer	- means the Municipal Manager of a KwaDukuza Municipality is the Accounting Officer of the municipality in terms of section 60 of the MFMA, no 56 of 2003.
1.2 Municipality	– refers to KwaDukuza Municipality
1.3 Approved Budget	– means an annual budget approved by a Municipal Council.
1.4 Budget Related Policy	– means a policy of a municipality affecting or affected by the annual budget of the municipality.
1.5 Chief Financial Officer	– means the Chief Financial Officer of KwaDukuza Municipality a person designated in terms of the MFMA who performs such budgeting, and other duties as may in terms section 79 of the MFMA be delegated by the Accounting Officer to the Chief Financial Officer.
1.6 Capital Budget	– This is the estimated amount for capital items in a given financial period. Capital items are fixed assets such as Property, Plant and Equipment, the cost of which is normally written off over a number of financial periods.
1.7 Council	– means the Council of KwaDukuza a Municipality referred to in section 18 of the Municipal Structures Act, no. 117 of 1998.
1.8 Financial Year	– means a 12 month period ending 30 June.
1.9 Line Item	– an appropriation that is itemized on a separate line in a budget adopted with the idea of greater control over expenditures. (see annexure B for current item structure)
1.10 Operating Budget	– The Municipalities Financial Plan, which outlines proposed expenditures for the coming financial year and estimates the revenues used to finance them.
1.11 Ring-Fenced	– means an exclusive combination of line items grouped for specific purposes; for instance, employment costs.
1.12 Service Delivery and Budget Implementation Plan	– means a detailed plan approved by the Mayor of a municipality in terms of section 53(1) (c) (ii) for implementing the municipality's delivery of municipal services and its annual budget.
1.13 Virement	– is the process of transferring an approved budget allocation from one operating line item or capital project to another,

		with the approval of the relevant Executive Director. To enable budgets to be amended in the light of experience or to reflect anticipated changes. This applies if any of the seven mSCOA segments are effected.
1.14	Vote	– means one of the main segments into which a budget of a municipality is divided for the appropriation of funds for the different Departments or functional areas of the municipality; and which specifies the total amount that is appropriated for the purposes of the Department or functional area concerned. (see annexure A)
1.15	Executive Director	– employed in terms of Section 57 of the MSA. He/ She is directly accountable to the Municipal Manager

2. Abbreviations

2.1 **Chief Financial Officer** – Chief Financial Officer

2.2 **IDP** – Integrated Development Plan

2.3 **MFMA** – Municipal Finance Management Act No.56 of 2003

2.4 **SDBIP** – Service Delivery Budget Implementation Plan

2.5 **CM** – Council Minutes

2.6 **mSCOA** – Municipal Standard Chart of Accounts

3. OBJECTIVE

3.1 To allow limited flexibility in the use of budgeted funds to enable management to act on occasions such as disasters, unforeseen expenditure or savings, etc. as they arise to accelerate service delivery in a financially responsible manner.

4. Application of This Policy

4.1 This Policy applies only to transfers between any of the segments within a data-string of the Municipality's operating and capital budget.

4.2 Section 28(2) (d) read together with section 69 of the MFMA provides that *"An adjustments budget...may authorise the utilisation of projected savings in one vote towards spending in another vote."* Transfers between votes may therefore be authorised only by the Council of the Municipality.

4.3 This Policy shall not apply to transfers between or from capital projects to operating projects or items and no such transfers may be performed under this Policy.

4.4 Any deviation from or adjustment to an annual budget or transfer within a budget which is not specifically permitted under this Policy or any other policy may not be performed unless approved by the Council through an adjustments budget.

5 VIREMENT CLARIFICATION

Virement is the process of transferring budgeted funds from one line item to another, with the approval of the relevant Executive Director , Chief Financial Officer and Municipal Manager, to enable business units to amend budgets in the light of experience or to reflect anticipated changes.

6 FINANCIAL RESPONSIBILITY

6.1 Strict budgetary control must be maintained throughout the financial year so that potential overspends and /or income under- recovery, within individual vote Business Units, are identified at the earliest possible opportunity. (Section 100 of the MFMA refers).

6.2 The Accounting Officer has a statutory duty to ensure that adequate policies and procedures are in place to ensure an effective system of financial control. The budget virement process is one of these controls. (Section 27(4) of the MFMA refers).

6.3 It is the responsibility of the Executive Director of each Business Unit, to which funds are allotted, to plan and conduct assigned operations so as not to expend more funds than budgeted. In addition, they have the responsibility to identify and report any unauthorised; irregular or fruitless and wasteful expenditure, in terms of section 78 and 102 of the MFMA.

7 VIREMENT RESTRICTIONS

7.1 The principles highlighted in MFMA Circular No. 51 must be incorporated into the municipal virement policy, which reads as follows:- *"With the implementation ofmSCOA, virements can only take place within a function or sub-function and the same source of funding. The creation of new projects or savings across functions can only take place through an adjustment budget. The acceptability of virements has continued to be clarified in subsequent Circular's issued via both National and Provincial Treasury.*

7.2 Virements should not be allowed from the repairs and maintenance project in the project segment.

7.3 Any virements to fund fruitless wasteful, unauthorised or irregular expenditure may only be approved by the Municipal Manager or Council subject to the limitations above.

7.4 Should the user department have any concerns that the virement has or may been/be used to fund fruitless wasteful, unauthorised or irregular expenditure this must be specifically stated on the virement form and the comments from SCM sought prior to submission of the form to the relevant approval authority.

7.5 Operating Virements may be approved by the Chief Financial Officer , provided it is below the lower of 25% of the line item or R 100 000. Virements may be approved by the Accounting Officer provided that it is below the lower of 25% of the line item or R 200 000. Any virement request in excess of the lower of 25% of the line item or R 200 000 may only be approved by the Municipal Council. The 25% threshold does not apply to a line item wherein the 25% equates to less than R 50 000.

7.6 Should a virement be approved by a level higher than that required, i.e Accounting Officer and Council instead of CFO, Accounting Officer and then Council this approval shall suffice. By the approval of the virement the approver confirms that they are fully aware of the policy and the necessary prescripts in order to make an informed decision.

7.7 Any changes to funding, function or project segment will constitute an adjustment budget.

7.8 Capital Virements will be subject to the same processes as outlined above.

7.9 In the case of an emergency requiring a virement in excess of R 200 000 or the 25% threshold set above, the Executive Committee may grant authority.

7.10 The above thresholds and limitations will apply to any other segment of mSCOA

7.11 If unforeseen or unavoidable expenditure is incurred for which that has been no budgetary provision, Sections 71, 72, 73 of the Municipal Budget and Reporting Regulations, April 2009 shall apply.

7.12 A virement may not create new policy, significantly vary current policy, or alter the approved outcomes / outputs as approved in the IDP for the current or subsequent years. (Section 19 and 21 of the MFMA refers). It is the responsibility of the relevant executive director to ensure the above.

7.13 Virements resulting in adjustments to the approved SDBIP need to be submitted with an adjustments budget to Council, with altered outputs and measurements, for approval. (NT Circular 13 page 3 paragraph 3 refers).

7.14 No virement may commit the municipality to increase recurrent expenditure, which commits the Council's resources in the following financial year, without the prior approval of Council.

7.15 This refers to expenditures such as entering into lease or rental agreements such as vehicles, photo copiers or fax machines.

7.16 No virement may be made where it would result in over-expenditure from the transferred vote. (Section 32 of the MFMA refers).

7.17 If the virement relates to an increase in the workforce establishment, then the Council's existing recruitment policies and procedures will apply.

7.18 Virements may not be made in respect of ring- fenced allocations.

7.19 Budget may not be transferred from Departmental Charges, Charge out allocations or Grant expenditure and Income votes. This will be done via a Section 28 Adjusting Budget Process.

7.20 Budget may only be transferred from Salaries if approved by the Chief Financial Officer. Cannot transfer to salaries, catering. Etc.

7.21 Virements should not result in adding "NEW" projects to the Capital Budget provided that it is first submitted and approved by council and such item is reflected in the municipal IDP.

7.22 Virements from the Capital Budget to the Operating Budget and vice versa, is not permissible.

7.23 No virement proposal shall affect amounts to be paid to another Business Unit without the agreement of the Head of Department of that Business Unit, as recorded on the signed virement form. (Section 15 of the MFMA refers).

7.24 Virements amounts may not be rolled over to subsequent years, or create expectations on following budgets. (Section 30 of the MFMA refers).

7.25 An approved virement does not give expenditure authority and all expenditure resulting from approved virements must still be subject to the supply chain management policy of Council as periodically reviewed.

7.26 Virements may not be made between Expenditure and Income.

7.27 Virements may not be deliberately split to avoid approval of the relevant approval authority.

7.28 The correction of, or creation of data-strings to correct mSCOA segment allocations is excluded from the virement policy. This may be operationally undertaken with the approval of the relevant Director and Chief Financial Officer provided adequate source documentation is maintained by the Budget Office.

7.29 The above virement processes are subject to amendment and may be superseded during the course of the year in light of additional guidance and/or instruction received from National Treasury.

8 VIREMENT PROCEDURE

8.1 All virement proposals must be completed on the appropriate documentation (APPENDIX C) and forwarded to the relevant Finance Department official for checking and implementation.

8.2 All virements must be signed by the vote-holder (per Business Unit) and the Manager within which the vote is allocated. (Section 79 of the MFMA refers).

8.3 A virement form must be completed for all Budget Transfers.

8.4 Virements as determined under section 6b, requires the approval of the Council. (Section 79 of the MFMA refers).

8.5 Must include changes to the SDBIP.

8.6 All documentation must be in order and approved before any expenditure can be committed or incurred. (Section 79 of the MFMA refers).

8.7 Given the implementation of mSCOA , various best practices are continuously rolled out by Treasury. These will be issued to management for implementation via MANCO.

9 REPORTING

9.1 The Municipal Manager shall submit a report on all transfers made under this Policy to the Mayor ~~half yearly.~~ on a quarterly basis.

Sources

- Municipal Finance Management Act No. 56 of 2003
- MFMA Circular No.13 – Service Delivery Budget Implementation Plan
- MFMA Circular No.51 – 2010/11 MTREF
- MFMA Circular No. 89 – 2018/19 MTREF
- MFMA Circular No. 94 – 2018/19 MTREF
- Knysna Municipality – Virement Policy

APPENDIX A & B

VOTE CLASSIFICATION

BUSINESS UNIT AND DEPARTMENTS		
VOTE- BUSINESS UNIT	**DEPARTMENT**	**RESPONSIBLE INDIVIDUAL**
CORPORATE SERVICES	20 Council General 21 Human Resources 025 Administration 210 Information Technology	EXECUTIVE DIRECTOR: CORPORATE SERVICES
YOUTH DEVELOPMENT	027 Youth Development (incl. Sports)	EXECUTIVE DIRECTOR: YOUTH DEVELOPMENT
CHIEF OPERATIONS OFFICER	22 Policy Development 23 Internal Audit 24 Corporate Communications 028 IDP 029 PMS 260 Public Participation	CHIEF OPERATIONS OFFICER
COMMUNITY SERVICES AND PUBLIC AMENITIES	015 Beach Amenities 056 Cemetery 065 Admin General 070 Parks & Garden 075 Sports & Recreation 080 Dolphin Park 172 Street Sweeping 255 Refuse Removal 030 Library 165 Community Halls	EXECUTIVE DIRECTOR: COMMUNITY SERVICES AND PUBLIC AMENITIES

COMMUNITY SAFETY	035 Safety Administration 40 Security Services 41 Law Enforcement 042 Fire & Emergency 044 Disaster Management 45 Marine Safety 46 Vehicle Testing 47 Vehicle Licensing	EXECUTIVE DIRECTOR: COMMUNITY SAFETY
FINANCE	010 Assessment Rates 215 Budget Office 220 Stores	CHIEF FINANCIAL OFFICER
ECONOMIC DEVELOPMENT & PLANNING	026 Human Settlements 032 Economic Development 031 Museum 153 Development control 152 Environmental management 154 Town Planning 155 Building Control	EXECUTIVE DIRECTOR: ECONOMIC DEVELOPMENT & PLANNING
CIVIL ENGINEERING AND HUMAN SETTLEMENTS	~~26 Human Settlements~~ 156 Civil Admin 160 Civic Buildings 170 Roads & Storm water 180 Staff Housing	EXECUTIVE DIRECTOR: CIVIL ENGINEERING AND HUMAN SETTLEMENTS

ELECTRICAL ENGINEERING SERVICES	171 Street Lights 356 Vehicle Distribution 360 Mechanical Workshop 400 Electrical Admin 420 Urban South 430 Rural North 440 Sappi 450 Urban North 490 Rural South – Etete 582 Salary Distribution	EXECUTIVE DIRECTOR: ELECTRICAL ENGINEERING SERVICES

APPENDIX C – VIREMENT REQUEST FORM

REQUESTED BY: .....

REQUEST DIRECTED TO: The Chief Financial Officer / Municipal Manager

DATE: .....

FINANCIAL YEAR: 2 0 ☐ ☐ / 2 0 ☐ ☐

PLEASE EFFECT VIREMENT AS FOLLOWS:

.....

.....

FROM VOTE NUMBER: .....

FROM VOTE DESCRIPTION: .....

VOTE CATEGORY: .....

TO VOTE NUMBER: .....

TO VOTE DESCRIPTION: .....

VOTE CATEGORY: .....

AMOUNT: R.....

AMOUNT IN WORDS: .....

REASON OF VIREMENT:

.....

.....

.....

.....

.....

.....

.....

Please indicate Y (Yes) or N (No)
☐

1. Are the above votes within your Business Unit?

If no, obtain the approval of the relevant Executive Director

SIGNATURE: .....

NAME: .....

DATE: .....

2. Has the total virement on the above votes exceeded the limit as disclosed in paragraph 7.2. of the Virement Policy? Provide the workings, ☐

The formula is: Annual Approved Budget X 25/100 for both from and to vote

3. Will the above virement cater to the approved outcomes/ output of the IDP ☐

4. Will the above adjust service delivery targets, as set in the SDBIP, downwards? ☐

5. Is the virement required to increase recurrent expenditure, such as leases? ☐

6. Will the virement effect the following line items and categories of expenditure:

- Employment Costs Category ☐
- Departmental Charges ☐
- Charge out Allocations ☐
- Grant Expenditure ☐
- Income Category ☐

7. Is the above virement intended to pay for the cost of Unauthorised Expenditure? ☐

If Yes; please provide details: (Should the below space be unsatisfactory please attach a detail motivation)

8. Is the above virement intended to pay for the cost of Irregular expenditure? ☐

If Yes; please provide details: (Should the below space be unsatisfactory please attach a detail motivation)

9. Is the above virement intended to pay for the cost of Fruitless and Wasteful expenditure? ☐

If Yes; please provide details: (Should the below space be unsatisfactory please attach a detail motivation)

10. Please confirm that the Business Unit does not require any further top-ups (adjustment budget or virements) to the vote the funds are transferred from? ☐

CERTIFICATION OF REQUEST

I hereby declare that I fully understand the contents of the Virement Policy and request that the above virement be approved.

I further declare that after a review of the transferring votes listed in the attached application, I am not aware of any existing commitments or core service delivery requirements which will not be able to be funded or partly funded due to the transfer.

I declare all the above as at date of signature of the document.

Executive Director: ..... (Signature)

Executive Director: ..... (Print Name in Full)

Date : .....

APPROVAL OF REQUEST

Chief Financial Officer: .....

Date: .....

Municipal Manager: .....

Date: .....

Council Resolution Number :..... (Please attach Council Resolution)

Date: .....

FOR BUDGET OFFICE USE

Date of submission of approved virement form	
Virement Processing Date	
Virement process number	

KWADUKUZA LOCAL MUNICIPALITY

"The Municipality"

KWADUKUZA
MUNICIPALITY

BUDGET POLICY

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1. PRELUDE

The definitions and policy hereunder is to bread in conjunction with the other key policies of the municipality.

2. DEFINITIONS

2.1 **"Accounting Officer"** means the Municipal Manager of KwaDukuza Municipality;

2.2 **"allocation"** means –

i) a municipality's share of the local government's equitable share referred to in Section 214(l) (a) of the Constitution;

ii) an allocation of money to a municipality in terms of Section 214(1) (c) of the Constitution;

iii) an allocation of money to a municipality in terms of a provincial budget; or

iv) any other allocation of money to a municipality by an organ of state, including by another municipality, otherwise than in compliance with a commercial or other business transaction.

2.3 **"Annual Division of Revenue Act"** means the Act of Parliament, which must be enacted annually in terms of Section 214(1) of the Constitution;

2.4 **"approved budget"** means an annual budget -

a) approved by a municipal COUNCIL, or

b) includes such an annual budget as revised by an adjustments budget in terms of section 28 of the MFMA.

2.5 **"basic municipal service"** means a municipal service that is necessary to ensure an acceptable and reasonable quality of life and which, if not provided, would endanger public health or safety or the environment.

2.6 **"budget-related policy"** means a policy of a municipality affecting or affected by the annual budget of the Municipality, including , but not limited to -

a) the tariffs policy, which the Municipality must adopt in terms of Section 74 of the Municipal Systems Act;
b) the rates policy which the Municipality must adopt in terms of Section 3 of the Municipal Property Rates Act;
c) the credit control and debt collection policy, which the Municipality must adopt in terms of Section 96 of the Municipal Systems Act;

2.7 **"budget transfer"** means transfer of funding within a function / vote.

2.8 **"budget year"** means the financial year of the Municipality for which an annual budget is to be approved in terms of Section 16(1) of the MFMA;

2.9 **"Chief Financial Officer"** means the Chief Financial Officer of KwaDukuza Local Municipality.

2.10 **"Councilor"** means a member of a municipal COUNCIL;

2.11 **"creditor"** means a person to whom money is owed by the Municipality;

2.12 **"current year"** means the financial year, which has already commenced, but not yet ended;

2.13 **"delegation"** in relation to a duty, includes an instruction to perform or to assist in performing the duty;

2.14 **"financial recovery plan"** means a plan prepared in terms of Section 141 of the MFMA;

2.15 **"Financial Statements"** means statements consisting of at least -

a) a statement of financial position;
b) a statement of financial performance;
c) a cash-flow statement;
d) any other statements that may be prescribed; and
e) any notes to these statements;

2.16 **"financial year"** means a twelve months period commencing on 1 July and ending on 30 June each year;

2.17 **"financing agreement"** includes any loan agreement, lease, and instalment purchase contract or hire purchase arrangement under which a municipality undertakes to repay a long-term debt over a period of time;

2.18 **"fruitless and wasteful expenditure"** means expenditure that was made in vain and would have been avoided had reasonable care been exercised;

2.19 **"irregular expenditure"**, means –

a) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the MFMA Act, and which has not been condoned in terms of Section 170 of the MFMA;
b) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the Municipal Systems Act, and which has not been condoned in terms of that Act;
c) expenditure incurred by a municipality in contravention of, or that is not in accordance with, a requirement of the Public Office-Bearers Act, 1998
(Act 20 of 1998); or
d) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the supply chain management policy of the Municipality or entity or any of the Municipality's by-laws giving effect to such policy, and which has not been condoned in terms of such policy or by-law, but excludes expenditure by a municipality which falls within the definition of "unauthorized expenditure";

2.20 **"investment"** in relation to funds of a municipality, means -

a) the placing on deposit of funds of a municipality with a financial institution; or
b) the acquisition of assets with funds of a municipality not immediately required, with the primary aim of preserving those funds;

2.21 **"lender"** means a person who provides debt finance to a municipality;

2.22 **"local community"** has the meaning assigned to it in Section 1 of the Municipal

Systems Act;

2.23 **"Municipal Structures Act"** means the Local Government: Municipal Structures Act, 1998 (Act 117 of 1998) and its subsequent promulgated amendments;

2.24 **"Municipal Systems Act"** means the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) and its subsequent promulgated amendments;

2.25 **"long-term debt"** means debt repayable over a period exceeding one year;

2.26 **"Mayor"** means the Councilor elected as the Mayor of the Municipality in terms of Section 55 of the Municipal Structures Act;

2.27 **"Municipal COUNCIL" or "COUNCIL"** means the COUNCIL of the Municipality referred to in Section 18 of the Municipal Structures Act;

2.28 **"municipal debt instrument"** means any note, bond, debenture or other evidence of indebtedness issued by a municipality, including dematerialized or electronic evidence of indebtedness intended to be used in trade;

2.29 **"municipal entity"** has the meaning assigned to it in Section 1 of the Municipal Systems Act (refer to the MSA for definition);

2.30 **"municipality"** –

a) Refers to KwaDukuza Municipality;

2.31 **"municipal service"** has the meaning assigned to it in Section 1 of the Municipal Systems Act (refer to the MSA for definition);

2.32 **"municipal tariff"** means a tariff for services which a municipality may set for the provision of a service to the local community, and includes a surcharge on such tariff;

2.33 **"municipal tax"** means property rates or other taxes, levies or duties that a municipality may impose;

2.34 **"National Treasury"** means the National Treasury established by Section 5 of the Public Finance Management Act;

2.35 **"official"** means -

a) an employee of a municipality or municipal entity;

b) a person seconded to a municipality or municipal entity to work as a member of the staff of the Municipality or municipal entity; or

c) a person contracted by a municipality or municipal entity to work as a member of the staff of the Municipality or municipal entity otherwise than as an employee;

2.36 **"overspending"** means -

a) causing the operational or capital expenditure incurred by the Municipality during a financial year to exceed the total amount appropriated in that year's budget for its operational or capital expenditure, as the case may be;

b) in relation to a vote, means causing expenditure under the vote to exceed the amount appropriated for that vote; or

c) in relation to expenditure under Section 26 of the MFMA, means causing expenditure under that section to exceed the limits allowed in subsection (5) of this section;

2.37 **"past financial year"** means the financial year preceding the current year;

2.38 **"quarter"** means any of the following periods in a financial year:

a) 1 July to 30 September;

b) 1 October to 31 December;

c) 1 January to 31 March; or

d) 1 April to 30 June.

2.39 **"Service Delivery and Budget Implementation Plan"** means a detailed plan approved by the Mayor of a municipality in terms of Section 53(l)(c)(ii) of the MFMA for implementing the Municipality's delivery of municipal services and its annual budget, and which must indicate :

a) projections for each month of:

i) revenue to be collected, by source and vote; and

ii) operational and capital expenditure, by vote;

b) service delivery targets and performance indicators for each quarter; and

c) any other matters that may be prescribed, and includes any revisions of such plan by the Mayor in terms of Section 54(l)(c) of the MFMA;

2.40 **"short-term debt"** means debt repayable over a period not exceeding one year;

2.41 **"Standards of Generally Recognized Accounting Practice"** means an accounting practice complying with standards applicable to municipalities or municipal entities as determined by the Accounting Standards Board;

2.42 **"unauthorized expenditure"** means any expenditure incurred by a municipality otherwise than in accordance with section 15 or 11(3) of the MFMA, and includes –

a) overspending of the total amount appropriated in the Municipality's approved budget;
b) overspending of the total amount appropriated for a vote in the approved budget;
c) expenditure from a vote unrelated to the department or functional area covered by the vote;
d) expenditure of money appropriated for a specific purpose, otherwise than for that specific purpose;
e) spending of an allocation referred to in paragraph (b), (c) or (d) of the definition of "allocation" otherwise than in accordance with any conditions of the allocation; or
f) a grant by the Municipality otherwise than in accordance with the MFMA;

2.43 **"Virement"** means transfer of funds between functions / votes

2.44 **"vote"** means

a) one of the main segments into which a budget of a municipality is divided for the appropriation of money for the different business units or functional areas of the Municipality; and
b) which specifies the total amount that is appropriated for the purposes of the department or functional area concerned.

3. INTRODUCTION

a) In terms of the Municipal Finance Management Act, Act 56 of 2003, Chapter 4 on Municipal Budgets, subsection (16), states that the COUNCIL of a municipality must for each financial year approve an Annual Budget for the Municipality before the commencement of that financial year. According to subsection (2) of the Act concerned (MFMA), in order to comply with subsection (1) of the MFMA, the Mayor of the Municipality must table the Annual Budget at a COUNCIL meeting at least 90 days before the start of the budget year. This Policy must be read, analyzed, explained, interpreted, implemented and understood against this legislative background. The budget plays a critical role in an attempt to realize diverse community needs. Central to this, the formulation of a municipality budget must take into account the government's macro-economic and fiscal policy fundamentals. In brief, the conceptualization and the operationalization of the budget must be located within the national government's policy framework.

b) A Municipality must, in terms Chapter 5, section 25(1) of the Local Government Municipal Systems Act, 2000 (Act No. 32 of 2000), undertake developmentally oriented planning. It must adopt a single, inclusive and strategic plan in the form of an Integrated Development Plan (IDP). This must form the policy framework and general basis on which annual budgets must be based.

4. OBJECTIVE

a) The objective of the Budget Policy is to set out:

i) The principles which the Municipality will follow in preparing each medium term revenue and expenditure framework budget;

ii) The responsibilities of the Mayor, the Accounting Officer, the Chief Financial Officer and other senior managers in compiling the budget;

iii) To ensure that the budget reflects the strategic outcomes embodied in the IDP and related strategic policies.

5. BUDGETING PRINCIPLES

5.1 The Municipality shall not budget for a deficit and should also ensure that revenue projections in the budget are realistic taking into account actual collection levels.

5.2 Expenses may only be incurred in terms of the approved Annual Budget (or Adjustment Budget) and within the limits of the amounts appropriated for each vote in the approved Budget.

5.3 The Municipality shall prepare a three-year Budget (medium term revenue and expenditure framework (MTREF)) and that be reviewed annually and approved by COUNCIL.

5.4 The MTREF Budget must at all times be within the framework of the Municipal Integrated Development Plan.

5.5 The Annual Budget will only be funded from realistic anticipated revenues to be collected; cash backed accumulated funds not committed for other purposes and borrowed funds, but only for the Capital Budget.

6 RESPONSIBILITIES OF THE ACCOUNTING OFFICER

6.1 The Accounting Officer shall be responsible for the following functions in terms of Section 68 of the MFMA:

6.1.1 Assisting the Mayor in performing the budgetary functions assigned to the Mayor in terms of chapter 4 and 7 of the MFMA; and

6.1.2 Providing the Mayor with the administrative support, resources and information necessary for the performance of those functions.

6.2 The Accounting Officer shall ensure that all heads of business units provide the inputs required by the Chief Financial Officer for the purpose of preparing the budget, and to that end, each Process Manager shall prepare and submit to the Chief Financial Officer by a date determined by the Chief Financial Officer annually a draft budget for his/her department; provided that nothing contained in this section shall derogate from the responsibility of the Chief Financial Officer of preparing the municipal budget as provided for in subsection 7.5 below.

6.3 The Accounting Officer shall comply with all requirements of the Sections 69, 70, 71, 72, 73, 74, 75 and 76 of the MFMA and ensuring that the operations of the COUNCIL are achieved within the approved budget and financial targets; and allocation of funds within the departments.

6.4 Further, the accounting officer shall be responsible for ensuring compliance with the Municipal Standard Chat of Accounts Regulations and the explanatory circulars thereto as issued by National and Provincial Treasury.

7 RESPONSIBILITIES OF THE CHIEF FINANCIAL OFFICER

7.1 Without derogating in any way from the legal responsibilities of the Accounting Officer as Accounting Officer, the Chief Financial Officer shall be responsible for preparing the draft annual capital and operating budgets (including the budget components required for the ensuing financial years), any required adjustments budgets, the projections of revenues and expenses for the service delivery and budget implementation plan (including the alignment of such projections with the cash management programme prepared in terms of the banking, cash management and investments policy) and reconciliations between the various reporting formats utilized for both the budget and actual information, and shall be accountable to the Accounting Officer in regard to the performance of these functions.

7.2 The Accounting Officer shall ensure that all heads of business units provide the inputs required by the Chief Financial Officer into these budget processes.

7.3 The Chief Financial Officer shall draft the budget timetable for the ensuing financial year for the Mayor's approval, and shall indicate in such timetable the target dates for the draft revision of the annual budget and the preparation of the annual budget for the ensuing financial year, which target dates shall follow the prescriptions of the Municipal Finance Management Act, and target dates for the submission of all the budget-relateddocumentation.

7.4 Except where the Chief Financial Officer, with the consent of the Accounting Officer, decides otherwise, the sequence in which each annual budget and adjustments budget shall be prepared, shall be: first, the operating component and second, the capital component. The operating component shall duly reflect the impact of the capital component on:

- depreciation charges.
- repairs and maintenance expenses
- interest payable on external borrowings
- other operating expenses.

7.5 In preparing the operating budget, the Chief Financial Officer shall determine the number and type of votes to be used and the line-items to be shown under each vote, provided that in so doing the Chief Financial Officer shall properly and adequately reflect the organizational structure of the Municipality, and further in so doing shall comply – in so far as the organizational structure permits – also with the prescribed budget format of National Treasury i.e.. The Municipal Standard Chart of Accounts. In addition to the votes required by the organization structure the Chief Financial officer shall also determine the requisite segments and chart selections required for adequate implementation and budgeting in the format required by the Municipal Standard Chart of Accounts.

7.6 The Chief Financial Officer shall determine the depreciation expenses to be charged to each vote, the apportionment of interest payable to the appropriate votes, the estimates of withdrawals from (claims) and contributions to insurance and the contributions to the provisions for bad debts, accrued leave entitlements, obsolescence of stocks and any other contribution as required by GRAP.

7.7 The Chief Financial Officer shall further, with the approval of the Mayor and the Accounting Officer, determine the recommended contribution to finance assets or any other special contribution.

7.8 The Chief Financial Officer shall also, again with the approval of the Mayor and the Accounting Officer, and having regard to the Municipality's current financial performance, determine the recommended aggregate growth factor(s) according to which the budgets for the various votes shall be drafted.

7.9 The Chief Financial Officer shall compile monthly budget reports, with recommendations, comparing actual results with budgeted projections, and the heads of departments shall timeously and adequately furnish the Chief Financial Officer with all explanations required for deviations from the budget. The Chief Financial Officer shall submit these monthly reports to all other prescribed parties, in accordance with the prescriptions of the Municipal Finance Management Act.

7.10 The Chief Financial Officer shall provide technical and administrative support to the Mayor in the preparation and approval of the annual and adjustment budgets, as well as in the consultative processes, which must precede the approval of such budgets.

7.11 The Chief Financial Officer shall ensure that the annual and adjustments budgets comply with the requirements of the National Treasury, reflect the budget priorities determined by the Mayor, are aligned with the IDP, and comply with all budget-related policies, and shall make recommendations to the Mayor on the revision of the IDP and the budget-related policies where these are indicated.

7.12 The Chief Financial Officer shall make recommendations on the financing of the draft capital budget for the ensuing and future financial years, indicating the impact of viable alternative financing scenarios on future expenses, and specifically commenting on the relative financial merits of internal and external financing options.

7.13 The Chief Financial Officer shall ensure that the cost of indigent relief is separately reflected in the appropriate votes.

7.14 The Chief Financial Officer shall ensure that the allocations from other organs of state are properly reflected in the annual and adjustments budget, and that the estimated expenses against such allocations (other than the equitable share) are appropriately recorded.

8 BUDGET PREPARATION PROCESS

8.1 Formulation of the budget

a) The Accounting Officer with the assistance of the Chief Financial Officer and the Executive Director responsible for IDP shall draft the IDP process plan as well as the budget timetable for the Municipality including municipal entities for the ensuing financial year.

b) The Executive Director responsible for IDP shall compile the necessary reports in order for The Mayor to table the IDP process plan as well as the IDP/OPMS/Budget timetable to COUNCIL by 31 August each year for approval (10 months before the start of the next budget year).

c) IDP process plan as well as the budget timetable shall indicate the key deadlines for the review of the IDP as well as the preparation of the medium term revenue and expenditure framework budget and the revision of the Annual Budget. Such target dates shall follow the

prescriptions of the Municipal Finance Management Act as well as the guidelines set by National Treasury.

d) The Mayor shall convene a strategic workshop annually with the political leadership as deemed necessary and senior managers in order to determine the IDP priorities which will form the basis for the preparation of the MTREF Budget taking into account the financial and political pressures facing the Municipality. The Mayor shall table the IDP priorities withthe draft Budget to COUNCIL.

e) The Mayor shall table the draft IDP and MTREF Budget to COUNCIL by 31 March (90 days before the start of the new budget year) together with the draft resolutions and budget related policies (policies on tariff setting, credit control, debt collection, indigents, investment and cash management, borrowings, etcetera).

f) The Chief Financial Officer and senior managers undertake the technical preparation of the Budget.

g) The Budget must be in the prescribed format, and must be divided into Capital and Operating Budget.

h) The Budget must reflect the realistically anticipated (expected) revenues by major source for the budget year concerned.

i) The expenditure for the budget year will be appropriated under the different vote of the Municipality amongst the other segments as required by mSCOA.

j) The Budget must also contain the information related to the two financial years following the financial year to which the Budget relates, as well as the actual revenues and expenses for the prior year, and the estimated revenues and expenses for the current year.

8.2 Public participation process

a) Immediately after the draft Annual Budget has been tabled, the Municipality via the IDP/Public Participation Unit must convene hearings on the draft Budget and invite the public, stakeholder organizations, to make representation at the COUNCIL hearings and to submit comments in response to the draft Budget.

b) Given the overarching nature of budget comments received from the public, written feedback is to be provided by the respective Business Units and consolidated by the Communication's Unit for onward submission to the Municipal Manager. No responses to any communications shall be issued other than via the Office of the Municipal Manager.

8.3 Approval of the budget

a) COUNCIL shall consider the next medium term expenditure framework budget for approval not later than 31 May (30 days before the start of the budget year) unless exempted by legislation.

b) Should the Municipality fail to approve the budget before the start of the budget year, the Mayor must inform the MEC for Finance that the Budget has not been approved.

c) The Budget tabled to COUNCIL for approval shall include the following supporting documents:

i. draft resolutions approving the Budget and imposing any municipal taxes and setting of municipal tariffs for the financial year concerned;
ii. draft resolutions approving any other matter that may be prescribed for the financial year concerned;
iii. measurable performance objectives for each budget vote, taking into account the Municipality's IDP;
iv. the projected cash flows for the financial year by revenue sources and expenditure votes;
v. any proposed amendments to the IDP;(this shall form a separate item)
vi. any proposed amendments to the budget-related policies;
vii. the cost to the Municipality of the salaries, allowances and other benefits of itspolitical office-bearers and other Councillors, the Accounting Officer, the Chief Financial Officer, and other senior managers;
viii. particulars of any proposed allocations or grants to other municipalities, municipal entities, external mechanisms assisting the Municipality in service delivery, other organs of state, and organisations such as Non-Governmental Organisations, welfare institutions and so on;
ix. particulars of the Municipality's investments; and
x. various information in regard to municipal entities under the shared or sole control of the Municipality
xi. particulars of any proposed service delivery agreements, including amendments to existing service delivery agreements. (this shall form a separate item)

d) Furthermore, a report detailing all comments received from the public, National Treasury, Provincial Treasury, and all organs of state and municipalities affected by the budget, as well as the action taken by the Municipality in addressing these comments, shall be tabled to Council with the budget for approval.

8.4 Publication of the budget

a) Within 10 working days after the draft Annual Budget has been tabled, the Director: Communications must make public the budget and invite the local community to submit presentations in connection with the budget. Shorter timeframes may apply should this be required by legislation.

b) The Chief Financial Officer must within 10 working days submit the tabled budget to the National Treasury, the Provincial Treasury.

c) The Chief Operating Officer Services must within 5 days after the budget has been tabled upload this on the municipal website.

8.5 Consultation of tabled budgets

a) Within fourteen (14) days after the public participation process has expired the Mayor must consider all budget submissions and if necessary, revise the budget and table amendments for consideration by COUNCIL.

8.6 Service Delivery and Budget Implementation Plan (SDBIP)

a) The Mayor must approve the Service Delivery and Budget Implementation Plan not later than 28 days after the approval of the Budget by COUNCIL.

b) The SDBIP shall include the following components:

i. Monthly projections of revenue to be collected from each source;
ii. Monthly projections of expenditure (operating and capital) and revenue for each vote;
iii. Quarterly projections of service delivery targets and performance indicators for each vote;
iv. Ward information for capital expenditure and service delivery;

9. CAPITAL BUDGET

a) Expenditure of a project shall be included in the Capital Budget if it meets the asset definition in terms of Council²s approved Asset Management Policy.

b) Vehicle replacement shall be done in terms of COUNCIL's Vehicle Replacement Policy. The budget for vehicles shall distinguish between replacement and new vehicles. No globular amounts shall be budgeted for vehicle acquisition.

c) A municipality may spend money on a capital project only if the money for the project has been appropriated in the Capital Budget.

d) The envisaged sources of funding for the Capital Budget must be properly considered and the COUNCIL must be satisfied that this funding is available and has not been committed for other purposes.

e) Before approving a capital project, the COUNCIL must consider:

i. the projected cost of the project over all the ensuing financial years until the project becomes operational;
ii. future operational costs and any revenues, which may arise in respect of such project, including the likely future impact on Operating Budget (that is: on property rates and service tariffs).

f) Before approving the Capital Budget, the COUNCIL shall consider :

i. the impact on the present and future operating budgets of the Municipality in relation to finance charges to be incurred on external loans;
ii. depreciation of fixed assets;
iii. maintenance of fixed assets; and
iv. any other ordinary operational expenses associated with any item on such Capital Budget.

g) COUNCIL shall approve the Annual or Adjustment Capital Budget only if it has been properly balanced and fully funded.

h) the capital expenditure shall be funded from the following sources:

9.h.1) Revenue or Surplus

a. If any project is to be financed from own funds this financing must be included in the cash budget to raise sufficient cash for the expenditure.

b. If the project is to be financed from surplus there must be sufficient cash available at time of execution of the project.

9.h.2) External loans

a. External loans can be raised only if it is linked to the financing of an asset;

b. A capital project to be financed from an external loan can only be included in the Budget if the loan has been secured or if can be reasonably assumed as being secured;

c. The loan redemption period should not exceed the estimated life expectancy of the asset. If this happens the interest payable on the excess redemption period shall be declared as fruitless expenditure;

d. Interest payable on external loans shall be included as a cost in the revenue budget;

e. Finance charges relating to such loans shall be charged to or apportioned only between the departments or votes to which the projects relate.

9.h.3) Grant Funding and Public Contributions

a. Capital Grant Funding must be budgeted for in accordance with GRAP.

b. Capital expenditure funded from grants must be budgeted for in the Capital Budget;

c. Interest earned on investments of Conditional Grant Funding shall be capitalised if the conditions state that interest should accumulate in the fund. If there is no condition stated the interest shall be allocated directly to the revenue accounts.

d. Grant funding must be cash backed.

10. OPERATING BUDGET

a) The Municipality shall budget in each annual and adjustments budget for the contribution to:

i) provision for accrued leave entitlements.

ii) entitlement of officials as at 30 June of each financial year;

iii) provision for bad debts in accordance with its Rates and Tariffs Policies;

iv) provision for the obsolescence and deterioration of stock in accordance with its Supply Chain Management Policy;

v) depreciation and finance charges shall be charged to or apportioned only between the departments or votes to which the projects relate;

vi) at least 7% of the Operating Budget component of each annual and Adjustment Budget shall be set aside for maintenance, to be included in the Operative Budget;

vii) at least 1% of the Employee Costs in the Operating budget component of each Annual and adjustments budget shall be set aside for skills development;

ix) provision of rehabilitation of land fill sites.

b) When considering the tabled Annual Budget, COUNCIL shall consider the impact, which the proposed increases in rates and service tariffs will have on the monthly municipal accounts of households.

c) The impact of such increases shall be assessed on the basis of a fair sample of randomly selected accounts.

d) The Operating Budget shall reflect the impact of the capital component on:

i) depreciation charges;

ii) repairs and maintenance expenses;

ii) interest payable on external borrowings and other operating expenses.

e) The Chief Financial Officer shall ensure that the cost of indigent relief is separately reflected in the appropriate votes.

f) Council or any other sub structure may at no other meeting other than the meeting approving the Draft, Final and/or adjustments budget make a final binding pronouncement committing funds other than those that have been budgeted in terms of the MTREF.

11. FUNDING OF CAPITAL AND OPERATING BUDGET

a) The budget may be financed only from:

i) realistically anticipated (expected) revenues, based on current and previous collection levels;

ii) cash-backed funds available from previous surpluses where such funds are not required for other purposes; and

iii) borrowed funds in respect of the capital budget only.

12. UNSPENT FUNDS / ROLL OVER OF BUDGET

12.1 This paragraph outlines procedures dealing with unspent funds and roll-overs:

i. The appropriation of funds in an Annual or Adjustment Budget will lapse to the extent that they are unspent by the end of the relevant budget year, but except for funds relating to capital expenditure which has already been awarded for which can be re- budgeted for;

ii. Only unspent grant (if the conditions for such grant funding allows that) or loan funded Capital Budget may be rolled over to the next budget year;

iii. There is no automatic expectation that funds will be rolled over and this remains subject to the discretion of the Accounting Officer and Chief Financial Officer.

iv. Conditions of the grant fund shall be taken into account in applying for such roll over of funds;

v. Application for grant roll over of funds shall be forwarded to the Budget Office by the 1st May each year to be included in next year's Budget for adoption by COUNCIL in May.

vi. With regards to internally funded projects, there shall be no expectation that there shall automatically roll over the project as a whole or in part. All requests shall be received by the budget office from the relevant Business Unit. The approval of this request shall then be decided on by the Council based on the advice received from the CFO taking into account the Business Units prior history of spending, the affordability of the project and the nature of the project alignment with the IDP amongst others.

vii. No unspent Operating Budget shall be rolled over to the next budget year.

12.2 Criteria for the rollover of conditional grant funds(It be noted that the below provides on minimum guidance and National Treasury releases additional requirements on an annual basis)

a) Municipalities may not rollover unspent conditional grant spending in terms of section 28(2)(e) of the MFMA (read together with regulation 23(5) of the Municipal Budget and Reporting Regulations) because they are national/provincial funds. The applicable rollover

process is then effected through the national/provincial adjustments budget in November each year.

b) Division of Revenue Act requires that any conditional grants which are not spent at the end of the Municipal financial year must revert to the National Revenue Fund, unless the receiving officer proves to the satisfaction of National Treasury that the unspent allocation is committed to identifiable projects, in which case the funds may be rolled over. When applying to retain unspent conditional allocations

c) committed to identifiable projects or requesting a rollover in terms of the Division of Revenue Act, municipalities must supply National Treasury with the following information –

1. A formal letter addressed to the National Treasury requesting the rollover of unspent conditional grants in terms of DoRA read together with the relevant Budget Circular;

2. List of all the projects that are linked to the unspent conditional grants;

3. Evidence that work on each of the projects has commenced, namely either of the Following:

i) Proof that the project tender was published and the period for tender submissions closed before 30 June; or
ii) Proof that a contract for delivery of the project was signed before 30 June.
iii) A progress report on the state of implementation of each of the projects;
iv) The amount of funds committed to each project, and the conditional allocation from which the funds come from; and
v) An indication of the time-period within which the funds are to be spent.

12.3 Unspent conditional grant funds

12.3.1 The paragraph outlines the process on unspent conditional grant funds

a) To bring legal certainty to the process of managing unspent conditional grant funds, the Division of Revenue Act must be referred to. The process to ensure the return of unspent

conditional grants for the respective financial year will be managed in accordance with section 21 set out above. The following practical arrangements will apply –

I. **Step 1:** Municipalities must submit the June conditional grant expenditure reports according to section 71 of MFMA reflecting all accrued expenditure on conditional grants.

II. **Step 2:** When preparing their annual financial statements a municipality must determine what portion of each national conditional allocation it received remained unspent as at 30 June every year. These amounts MUST exclude all interest earned on conditional grants and all VAT related to conditional grant spending that has been *reclaimed from SARS*, which must be disclosed in terms of that specific grant framework.

III. **Step 3:** If the receiving officer wants to motivate in terms of the DORA that the funds have been spent or are committed to identifiable projects or wants to propose an alternative payment method or schedule the required information must be submitted to National Treasury by 31 August every year. ***National Treasury will not consider any rollover requests that are incomplete (see item 5.6 below) or that are received after this deadline.***

IV. **Step 4:** National Treasury will confirm in writing whether or not the Municipality may retain as a rollover any of the unspent funds because they are committed to identifiable projects or whether it has agreed to any alternative payment methods or schedules by October every year.

V. **Step 5:** A municipality must return the remaining unspent conditional grant funds that are not subject of a specific repayment agreement with National Treasury to the National Revenue Fund by the date to be determined by National Treasury every year. Failure to return these unspent funds by this date will constitute financial misconduct in terms of the Division of Revenue Act.

VI. **Step 6:** Any unspent conditional grant funds that should have been repaid to the National Revenue Fund by mid-October every year will be offset against the Municipality's November equitable share allocation.

b) To note that all the calculations of the amounts to be surrendered to the National Revenue Fund will be audited by the Auditor-General.

13. BUDGET TRANSFERS AND VIREMENTS

a) Any matter relating to the budget transfers and virements shall be dealt with in terms of the applicable Virement Policy.

14. ADJUSTMENT BUDGET

a) In the case of an emergency or any other exceptional circumstances virements shall be submitted by the Accounting Officer to the Mayor to authorize any possible unforeseeable and unavoidable expenditure for which no provision was made in an approved budget.

b) The Mayor must report such expenditure to the COUNCIL at its next meeting which should not be departed more than 60 (sixty) days from approval of expenditure.

c) The Chief Financial Officer shall ensure that the Adjustment Budgets complies with the requirements of the National Treasury reflect the budget priorities determined by the Mayor, are aligned with the IDP, and comply with all budget-related policies, and shall make recommendations to the Mayor on the revision of the IDP and the budget-related policies where these are indicated.

d) COUNCIL may revise its Annual Budget by means of an Adjustment Budget at most three times a year.

e) The Accounting Officer must promptly adjust its budgeted revenues and expenses if a material under-collection of revenues arises or is apparent.

f) The Accounting Officer shall appropriate additional revenues, which have become available but only to revise or accelerate spending programmes already budgeted for or any areas of critical importance identified by COUNCIL.

g) The COUNCIL shall in such Adjustment Budget, and within the prescribed framework, confirm unforeseen and unavoidable expenses on the recommendation of the Mayor.

h) The COUNCIL may also authorise the spending of funds unspent at the end of the previous financial year, where such under-spending could not reasonably have been

foreseen at the time the Annual Budget was approved by the COUNCIL and these projects have commitments currently in place.

i) Only the Mayor shall table an Adjustment Budget. Adjustment Budget shall be in accordance with the relevant legislations submitted to COUNCIL.

j) An Adjustment Budget must contain all of the following:
   i) an explanation of how the adjustments affect the approved Annual Budget;
   ii) appropriate motivations for material adjustments; and
   iii)an explanation of the impact of any increased spending on the current and future annual budgets.

k) Any unappropriated surplus from previous financial years, even if fully cash-backed, shall not be used to balance any adjustments budget.

l) Municipal taxes and tariffs may not be increased during a financial year except if required in terms of a financial recovery plan.

m) Unauthorised expenses may not be authorised in an Adjustment Budget apart from prescribed processes.

n) In regard to unforeseen and unavoidable expenditure, the following apply:
   i) the Mayor may authorise such expenses in an emergency or other exceptional circumstances;
   ii) the Municipality may not exceed 1% of the approved Annual Budget in respect of such unforeseen and unavoidable expenses;
   iii) these expenses must be reported by the Mayor in the next COUNCIL meeting.
   iv) the expenses must be appropriated in an Adjustment Budget; and
   v) COUNCIL must pass the adjustment budget within sixty days after the expenses were incurred.

15. BUDGET IMPLEMENTATION

15.1. Monitoring

a) The Accounting Officer with the assistance of the Chief Financial Officer and other Executive Directors are responsible for the implementation of the budget, and must take reasonable steps to ensure that:

i) funds are spent in accordance with the Budget;
ii) expenses are reduced if expected revenues are less than projected; and
iii) revenues and expenses are properly monitored.

The various business units are accountable to ensure that the funds allocated to themselves are spent in accordance with Councils policies and procedures.

b) The Accounting Officer with the assistance of the Chief Financial Officer must prepare any Adjustment Budget when such budget is necessary and submit it to the Mayor for consideration and tabling to COUNCIL.

c) The Accounting Officer must report in writing to the COUNCIL any impending shortfalls in the Annual Revenue Budget, as well as any impending overspending, together with the steps taken to prevent or rectify these problems.

15.2. Reporting

15.2.1. Monthly budget statements

a) The Accounting Officer with the assistance of the Chief Financial Officer must, not later than ten working days after the end of each calendar month, submit to the Mayor and Provincial and National Treasury a report in the prescribed format on the state of the Municipality's Budget for such calendar month, as well as on the state of the budget cumulatively for the financial year to date.

b) The Accounting Officer is to further table a report on the state of the Municipality's budget for a particular month, and cumulatively for the financial yearto date at the next portfolio meeting subsequent to the end of that particular month.

15.2.2 This report must reflect the following:

i) actual revenues per source, compared with budgeted revenues;

ii) actual expenses per vote, compared with budgeted expenses;

iii) actual capital expenditure per vote, compared with budgeted expenses;

iv) actual borrowings, compared with the borrowings envisaged to fund the capital budget;

v) the amount of allocations received, compared with the budgeted amount;

vi) actual expenses against allocations, but excluding expenses in respect of the equitable share;

vii) the remedial or corrective steps to be taken to ensure that the relevant projections remain within the Approved or Revised Budget; and

viii) projections of the revenues and expenses for the remainder of the financial year, together with an indication of how and where the original projections have been revised.

x) The report to the National Treasury must be both in electronic format and in a signed written document.

15.2.3 Quarterly Reports

a) The Mayor must submit to COUNCIL within thirty days of the end of each quarter a report on the implementation of the Budget and the financial state of affairs of the Municipality.

15.2.4 Mid-year budget and performance assessment

a) The Accounting Officer must assess the budgetary performance of the Municipality for the first half of the financial year, taking into account all the monthly budget reports for the first six months, the service delivery performance of the Municipality as against the service delivery targets and performance indicators which were set in the Service Delivery and Budget Implementation Plan.

b) The Accounting Officer must then submit a report on such assessment to the Mayor by 25 January each year and to COUNCIL, Provincial Treasury and National Treasury by 31 January each year.

c) The Accounting Officer may in such report make recommendations after considering the recommendation of the Chief Financial Officer for adjusting the Annual Budget and for revising the projections of revenues and expenses set out in the Service Delivery and Budget Implementation Plan.

16. CONCLUSION

The Chief Operating Officer must place on the Municipality's official website the following:

a) the Annual and Adjustment Budgets and all budget-related documents;
b) all budget-related policies;
c) the Integrated Development Plan;
d) the Annual Report;
e) all Performance Agreements;
f) all Service Delivery Agreements;
g) all long-term borrowing contracts;
h) all quarterly and mid-year reports submitted to the COUNCIL on the implementation of the budget and the financial state of affairs of the Municipality.

17. COMPLIANCE AND ENFORCEMENT

a) Violation of or non-compliance with this Policy may give a just cause of disciplinary steps to be taken.
b) It will be the responsibility of Accounting Officer to enforce compliance with this Policy.

18. EFFECTIVE DATE

The Policy shall come to effect upon approval by Council of KwaDukuza Municipality.

19. POLICY ADOPTION

This Policy has been considered and approved by **COUNCIL OF KWADUKUZA LOCAL MUNICIPALITY** as follows:

Resolution No:.....

Approval Date:.....

20. ANNEXURE: LEGAL REQUIREMENTS

Municipal Finance Management Act

Section 15 Appropriation of funds for expenditure

Expenses may only be incurred in terms of the approved annual budget (or adjustments budget) and within the limits of the amounts appropriated for each budget vote.

Section 16 Annual budgets

The Council of the Municipality must approve the annual budget before the start of the financial year to which it relates.

The Mayor must table the annual budget at least ninety days before the start of such financial year.

The capital budget may extend over three years, provided that it is separated into annual appropriations for that period.

Section 17 Contents of annual budgets and supporting documents

The budget must be in the prescribed format, and must be divided into a capital and an operating budget.

The budget must reflect the realistically expected revenues by major source for the budget year concerned.

The expenses reflected in the budget must be divided into votes.

The budget must also contain the foregoing information for the two financial years following the financial year to which the budget relates, as well as the actual revenues and expenses for the year before the current year, and the estimated revenues and expenses for the current year.

The budget must be accompanied by all the following documents:

- draft resolutions approving the budget and levying property rates, other taxes and tariffs for the financial year concerned;
- draft resolutions (where applicable) amending the IDP and the budget-related policies;
- measurable performance objectives for each budget vote, taking into account the municipality's IDP;

- the projected cash flows for the financial year by revenue sources and expenditure votes;

- any proposed amendments to the IDP;
- any proposed amendments to the budget-related policies;
- the cost to the municipality of the salaries, allowances and other benefits of its political office bearers and other Councillors, the Municipal Manager, the Chief Financial Officer, and other senior managers;
- particulars of any proposed allocations or grants to other municipalities, municipal entities, external mechanisms assisting the Municipality in service delivery, other organs of state, and organisations such as NGOs, welfare institutions and so on;
- particulars of the Municipality's investments; and
- various information in regard to municipal entities under the shared or sole control of the Municipality.

Section 18 Funding of expenditures

The budget may be financed only from:

- realistically expected revenues, based on current and previous collection levels;
- cash-backed funds available from previous surpluses where such funds are not required for other purposes; and
- borrowed funds in respect of the capital budget only.

Section 19 Capital projects

The municipality may spend money on a capital project only if the money for the project (including the cost of any required feasibility studies) has been appropriated in the capital budget.

The total cost of the project must also be approved by the Council.

The envisaged sources of funding for the capital budget must be properly considered and the Council must be satisfied that this funding is available and has not been committed for other purposes.

Before approving a capital project, the Council must consider the projected cost of the project over all the ensuing financial years until the project becomes operational, as well as the future operational costs and any revenues which may arise in respect of such project, including the likely future impact on property rates and service tariffs.

Section 20 Matters to be prescribed

The minister of finance must prescribe the form of the annual budget, and may further prescribe a variety of other matters, including the inflation projections which the municipality must use in compiling its budget.

The minister may also prescribe uniform norms and standards in regard to the setting of tariffs where a municipality entity or other external mechanisms is used to perform a municipal service; and may also take appropriate steps to ensure that a municipality does not, in exceeding its fiscal powers, materiallyand unreasonably prejudice national economic policies (particularly on inflation, administered pricing and equity), economic activities across municipal boundaries, and the national mobility of goods, services, capital or labour.

Section 21 Budget preparation process

The mayor of the municipality must:

- Co-ordinate the processes for preparing the annual budget, and for reviewing the municipality's IDP and budget-related policies to ensure that the budget, the IDP, and the policies are mutually consistent and credible.
- At least ten months before the start of the ensuing financial year, table in the Council the time schedule with key deadlines for the preparation, tabling and approval of the following year's annual budget, the review of the IDP and budget-related policies, and the consultative processes required in the approval of the budget.
- When preparing the annual budget, take into account the municipality's IDP, the national budget, provincial budget, the national government's fiscal and macro-economic policies, and the annual Division of Revenue Act.
- Take all reasonable steps to ensure that the municipality revises its IDP in line with realistic revenue and expenditure projections for future years
- Consult the district municipality (if it is a local municipality) and all other local municipalities in the district, and all other local municipalities in the district if it is a district municipality.
- Consult the national treasury when requested, the provincial treasury, and such other provincial and national organs of state as may be prescribed.

- Provide, on request, any budget-related information to the national treasury, other national and provincial organs of state, and any other municipality affected by the budget.
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Section 22 Publication of annual budgets

Immediately after the annual budget has been tabled, the Municipal manager must make this budget and other budget-related documentation public, and must invite the local community to submit representations in regard to such budget.

The Municipal manager must also immediately submit the tabled budget in both printed and electronic formats to the national treasury, the provincial treasury, and in either format to prescribed national and provincial organs of state and other Municipalities affected by the budget.

Section 23 Consultations on tabled budgets

After the budget has been tabled, the Council of the Municipality must consider the views of the local community, the national treasury, the provincial treasury, and any provincial or national organs of state or Municipalities which have made submissions on the budget.

After considering these views, the Council must give the mayor the opportunity to respond to the submissions received, and – if necessary – revise the budget and table the relevant amendments for consideration by the Council.

The national treasury may issue guidelines on the manner in which the Council must process the annual budget, including guidelines on the formation of a committee of the Council to consider the budget and hold public hearings. Such guidelines shall be binding only if they are adopted by the Council.

Section 24 Approval of annual budgets

The Council must consider approval of the budget at least thirty days before the start of the financial year to which such budget relates.

The budget must be approved before the start of such financial year, and the resolutions and performance objectives referred to in Section 17 must simultaneously be adopted.

Section 25 Failure to approve budget before start of budget year

This section sets out the process which must be followed if the budget is not approved in the normal course of events. Briefly the Council must reconsider and vote on the budget, or an amended version of the budget, every seven days until a budget is approved. The mayor must immediately inform the MEC for

Local Government if the budget is not adopted by the start of the budget year, and may request a provincial intervention.

Section 26 Consequences of failure to approve budget before start of budget year

The provincial executive must intervene in any municipality which has not approved its annual budget by the start of the relevant financial year. Such intervention must entail the taking of any appropriate steps to ensure a budget is approved, including dissolving the Council and appointing an administrator until a new Council can be elected, and approving a temporary budget until such new Council can adopt a permanent budget for the municipality. The section also imposes restrictions on what may be spent in terms of such temporary budget.

Section 27 Non-compliance with provisions of this chapter

This section sets out the duties of the mayor to report any impending non-compliance and the general consequences of non-compliance with the requirements of the various foregoing prescriptions.

Section 28 Municipal adjustments budgets

The municipality may revise its annual budget by means of an adjustments budget.

However, the municipality must promptly adjust its budgeted revenues and expenses if a material under-collection of revenues arises or is apparent.

The municipality may appropriate additional revenues which have become available but only to revise or accelerate spending programmes already budgeted for.

The municipality may in such adjustments budget, and within the prescribed framework, authorise unforeseen and unavoidable expenses on the recommendation of the mayor.

The municipality may authorise the utilisation of projected savings on any vote.towards spending under another vote.

Municipalities may also authorise the spending of funds unspent at the end of the previous financial year, where such under-spending could not reasonably have been foreseen at the time the annual budget was approved by the Council.

Only the mayor of the municipality may table an adjustments budget. Such budget may be tabled whenever necessary, but limitations on the timing and frequency of such tabling may be prescribed.

An adjustments budget must contain all of the following:

- an explanation of how the adjustments affect the approved annual budget;
- appropriate motivations for material adjustments; and

- an explanation of the impact of any increased spending on the current and future annual budgets.

Municipal taxes and tariffs may not be increased during a financial year except if required in terms of a financial recovery plan.

Section 29 Unforeseen and unavoidable expenditure

In regard to unforeseen and unavoidable expenses, the following apply:

- the mayor may authorise such expenses in an emergency or other exceptional circumstances;
- the municipality may not exceed a prescribed percentage of the approved annual budget in respect of such unforeseen and unavoidable expenses;
- these expenses must be reported by the Mayor to the next Council meeting;
- the expenses must be appropriated in an adjustments budget; and
  the adjustments budget must be passed within sixty days after the expenses were incurred.

Section 30 Unspent funds

The appropriation of funds in an annual or adjustments budget will lapse to the extent that they are unspent by the end of the relevant budget year, but except for the expenses referred to above in Section 16.

Section 31 Shifting of funds between multi-year appropriations

If the funds for a capital project have been appropriated for more than one financial year (see Section 16) these expenses may exceed the appropriation for any one financial year, provided:

- the increase is not more than 20% of that financial year's allocation;
- the increase is funded in the next financial year's appropriations;
- the Municipal Manager certifies that actual revenues are expected to exceed budgeted revenues, and that enough funds will be available to finance such increased appropriation without incurring further borrowing beyond the annual budget limit;
- the Mayor gives prior written approval for such increased appropriation; and
- all the above documentation is provided to the Auditor-General.

Section 32 Unauthorised, irregular or fruitless and wasteful expenditure

Unauthorised expenses may be authorised in an adjustments budget.

Section 33 Contracts having future budgetary implications

Contracts extending beyond one financial year may be entered into by a municipality, but if such contract extends beyond the three years covered in the annual budget, the Municipality may enter into such contract only if:

- The municipal manager, at least sixty days before the Council meeting at which the contract is to be approved, has made the contract public, with an information statement summarising the municipality's obligations, and inviting the local community and other interested parties to submit comments or make representations.
- The municipal manager solicits the views and recommendations of the national treasury and provincial treasury in respect to such contract, as well as those of the national department of provincial and local government, and any national department concerned with water, sanitation or electricity, if the contract relates to any of these services.
- The Council has taken into account the projected financial obligations in regard to such contract, the impact on tariffs, and the views and comments received from all the foregoing parties.
- The Council adopts a resolution determining that the municipality will secure a significant capital investment or derive a significant financial or economic benefit from the contract, and approves the entire contract exactly as it is to be executed.

A contract for purposes of this section shall exclude any contract relating to the incurring of long-term debt by the municipality, employment contracts, contracts for categories of goods as may be prescribed, or contracts where the value of the contract is less than a prescribed value or a prescribed percentage of the annual budget.

Section 42 Price increases of bulk resources for provision of municipal services

National and provincial organs of state which supply water, electricity or any other bulk resources to municipalities or municipal entities for the provision of municipal services may increase the price of such resources only after doing all the following:

- The proposed increase must be submitted to the organ's executive authority and (where legislation so requires) to any regulatory agency for approval.
- At least forty days prior to the above submission the National Treasury and organised local government must be invited to submit written comments on the proposed increase.

- The executive authority, after taking into account the comments received, must table the price increase in Parliament or the provincial legislature, as the case may be, with a full motivation and certain other prescribed explanatory documentation.

Unless the Minister of Finance otherwise directs, a price increase must be tabled on or before 15 March to take effect from 1 July of the same year. If it is tabled after 15 March it may only take effect from 1 July of the following year.

Section 43 Applicability of tax and tariff capping on municipalities

If a national or provincial organ of state is legislatively empowered to determine the upper limits of any municipal tax or tariff, such determination takes effect on the date specified in the determination, but provided that, unless the Minister of Finance otherwise directs:

- A determination promulgated on or before 15 March shall not take effect before 1 July of the same year.
- A determination promulgated after 15 March shall not take effect before 1 July of the following year.
- A determination shall not be allowed to impair a municipality's ability to meet any annual or periodic escalations in the payments it must make in respect of any contract legally entered into by a municipality.

Section 53 Budget processes and related matters

The mayor of the municipality must:

- Provide general political guidance over the annual budget process and the priorities that guide the preparation of each budget.
- Co-ordinate the annual revision of the IDP, as well as the preparation of the annual budget, and determine how the IDP is to be taken into account or is to be revised for purposes of such budget.

- Take all reasonable steps to ensure that the Council approves the annual budget before the start of the financial year to which it relates, and that the municipality's service delivery and budget implementation plan is approved within twenty-eight days after the approval of the budget.

- Ensure that the annual performance agreements for the municipal manager and the senior managers of the municipality are linked to measurable performance objectives which are approved with the budget and the service delivery and budget implementation plan.

The mayor must promptly report to the Council and the MEC for Local Government any delay in tabling the annual budget, approving the service delivery and budget implementation plan or signing the annual performance agreements.

The mayor must further ensure that the service delivery targets and quarterly performance indicators, and the monthly projections of revenues and expenses in the service delivery and budget implementation plan, are made public not later than fourteen days after these matters have been approved; and that the performance agreements of the municipal manager and other senior officials are similarly made public not later than fourteen days after their approval.

Section 68 Budget preparation

The municipal manager must assist the mayor in performing the assigned budgetary functions and must provide the mayor with administrative support, operational resources and the information necessary to perform these functions.

Section 69 Budget implementation

The municipal manager is responsible for implementing the budget, and must take reasonable steps to ensure that:

- funds are spent in accordance with the budget;
- expenses are reduced if expected revenues are less than projected; and
- revenues and expenses are properly monitored.

The municipal manager must prepare any adjustments budget when such budget is necessary and submit it to the mayor for consideration and tabling in Council.

The municipal manager must submit a draft service delivery and budget implementation plan to the mayor fourteen days after the annual budget has been approved, and must also within the same period submit drafts of the annual performance agreements to the Mayor.

Section 70 Impending shortfalls, overspending and overdrafts

The municipal manager must report in writing to the Council any impending shortfalls in the annual revenue budget, as well as any impending overspending, together with the steps taken to prevent or rectify these problems.

Section 71 Monthly budget statements

The municipal manager must, not later than ten working days after the end of each calendar month, submit to the mayor and provincial treasury a report in the prescribed format on the state of the municipality's budget for such calendar month, as well as on the state of the budget cumulatively for the financial year to date.

This report must reflect the following:

- actual revenues per source, compared with budgeted revenues;
- actual expenses per vote, compared with budgeted expenses;
- actual capital expenditure per vote, compared with budgeted expenses;
- actual borrowings, compared with the borrowings envisaged to fund the capital budget;
- the amount of allocations received, compared with the budgeted amount;
- actual expenses against allocations, but excluding expenses in respect of the equitable share;
- explanations of any material variances between the actual revenues and expenses as indicated above and the projected revenues by source and expenses by vote as set out in the service delivery and budget implementation plan;
- the remedial or corrective steps to be taken to ensure that the relevant projections remain within the approved or revised budget; and
- projections of the revenues and expenses for the remainder of the financial year, together with an indication of how and where the original projections have been revised.

The report to the national treasury must be both in electronic format and in a signed written document.

Section 54 Budgetary control and early identification of financial problems

On receipt of the report from the municipal manager, the mayor must:

- consider the report;
- check whether the budget has been implemented in accordance with the service delivery and budget implementation plan;
- issue appropriate instructions to the municipal manager to ensure that the budget is implemented in accordance with this plan, and that the spending of funds and the collection of revenues proceed in accordance with the approved budget;
- identify any financial problems facing the Municipality, as well as any emerging or impending financial problems; and
- submit to the Council within thirty days of the end of each quarter a report on the implementation of the budget and the financial state of affairs of the municipality.

If the Municipality faces any serious financial problems, the Mayor must:

- promptly respond to and initiate the remedial or corrective steps proposed by the Municipal Manager, and
- alert the MEC for Local Government and the Council of the municipality to the problems concerned.

The mayor may revise the details of the service delivery and budget implementation plan, but any revisions to the service delivery targets and quarterly performance indicators must be approved by the Council, and be supported by an adjustments budget. Any changes made to the projections of revenues and expenses as set out in the plan must promptly be made public.

Section 55 Report to provincial executive if conditions for provincial intervention exist

If the Council has not approved its annual budget by the first day of the financial year to which it relates, or if the municipality encounters serious financial problems, the mayor must immediately report this matter to the MEC for Local Government and may recommend a provincial intervention.

Section 72 Mid-year budget and performance assessment

The municipal manager must assess the budgetary performance of the municipality for the first half of the financial year, taking into account all the monthly budget reports for the first six months, the service delivery performance of the municipality as against the service delivery targets and performance indicators which were set in the service delivery and budget implementation plan, and the past financial year's annual report and the progress made in resolving problems identified in such report.

The municipal manager must then submit a report on such assessment to the mayor, the national treasury and the provincial treasury.

The municipal manager may in such report make recommendations for adjusting the annual budget and for revising the projections of revenues and expenses set out in the service delivery and budget implementation plan.

In terms of Section 54(1)(f) the mayor must promptly submit this assessment report to the Council of the municipality.

Section 73 Reports on failure to adopt or implement budget-related and other policies

The municipal manager must inform the provincial treasury, in writing, of any failure by the Council to adopt or implement any budget-related policy or a supply chain management policy, and of any non-compliance by an office bearer or political structure with such policy.

Section 75 Information to be placed on websites of municipalities

The municipal manager must place on the municipality's official website (inter alia) the following:

- the annual and adjustments budgets and all budget-related documents;
- all budget-related policies;
- the annual report;
- all performance agreements;
- all service delivery agreements;
- all long-term borrowing contracts;
- all quarterly reports submitted to the Council on the implementation of the budget and the financial state of affairs of the municipality.

Section 80 Establishment (of municipal budget and treasury office)

Every municipality must have a budget and treasury office comprising a chief financial officer supported by appointed officials and contracted staff.

Section 81 role of chief financial officer

The chief financial officer is administratively in charge of the budget and treasury office and must, inter alia,

- assist the municipal manager in preparing and implementing the budget;

- perform such budgeting, financial reporting and financial management and review duties as are delegated by the municipal manager;
- account to the municipal manager for the performance of all the foregoing responsibilities.

Section 83 Competency levels of professional financial officials

The municipal manager, senior managers, the chief financial officer and the other financial officials in a municipality must all meet prescribed financial management competency levels.

SUMMARISED TIMETABLE

NOTE: DATES IN BRACKETS ARE INDICITATIVE.

FINAL DATE	ACTION BY MUNICIPALITY	ACTION BY MUNICIPAL ENTITY
31 August	Table in Council timetable for preparation of coming year's annual budget	-
25 January	Assess current year's budget performance	-
31 January	Table assessment report in Council	-
31 January or earlier	-	Submit proposed budget for coming year to municipality
(31 January or earlier)	Table municipal entity's adjustments budget for coming year	Submit adjustments budget for current year to municipality and make budget public
(Between 31 January and 31 March)	Table municipality's adjustments budget for current year and changes to service delivery targets and KPIs	-
(Between 31 January and 31 March)	Make public (adjustments budget and) revisions to service delivery and budget implementation plan for current year	-
Mid-March	-	Submit revised budget for coming year to municipality
31 March	Table municipality's draft budget for coming year	-
31 March	Table municipal entity's revised budget for coming year	-
Immediately after 31 March	Make public draft budget for coming year and invite submissions from community, provincial treasury and others	-
FINAL DATE	**ACTION BY MUNICIPALITY**	**ACTION BY MUNICIPAL ENTITY**
Before 31 May	Respond to submissions and revise draft budget for coming year	-
31 May	Consider approval of budget for coming year and attendant resolutions	Approve revised budget for coming year and make budget public
30 June	Budget for coming year and attendant resolutions must be approved by 30 June. Approved budget of entity must be tabled.	-
Early June to early July: immediately after budget approved	Submit budget to National Treasury and Provincial Treasury	-

Early June to early July: immediately after approval dates	Place on website annual budgets and all budget-related documents	-
Mid June to mid July: 14 days after budget approved	Finalise draft service delivery and budget implementation plan and draft performance agreements	-
Late June to late July: 28 days after budget approved	Approve service delivery and budget implementation plan	-
Late June to late July: 28 days after budget approved	Conclude performance agreements	-
Mid July to mid August: 14 days after service delivery and budget implementation plan approved	Make public projections of revenues and expenses for each month of coming year, service delivery targets for each quarter, and performance agreements	-

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DETAILED BUDGET TIMETABLE

Section of Municipal Finance Management Act No. 56 of 2003	Date by which action must be completed	Action required	Responsible party	Practical considerations
21(1)(b)	31 August	Mayor must at least 10 months before start of budget year table in Council time schedule outlining key deadlines for - preparation, tabling and approval of annual budget - annual review of IDP - annual review of budget-related policies - tabling and adoption of any amendments to IDP and budget-related policies - any consultative processes forming part of foregoing	Mayor	Time schedule must either fit in with already scheduled Council meetings or must indicate when special Council meetings must be scheduled.
Section 88	20 January	Accounting officer of municipal entity must assess entity's budgetary and financial performance for first six months of financial year, and submit assessment report to board of directors and parent municipality.		
72(1), (2) and (3)	25 January	Accounting officer of municipality must assess budgetary and financial performance of municipality for first six months of financial year, make recommendations on whether adjustments budget necessary, and recommend revised projections for revenues and expenses. This assessment must be submitted to the Mayor, national treasury and the provincial treasury (presumably immediately).	Accounting officer	

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54(1)(f)	31 January	Mayor must submit accounting officer's report to Council.	Mayor	Special Council meeting may have to be scheduled.
87	31 January or earlier if so requested by parent municipality	Board of directors of municipal entity must submit to parent municipality proposed budget for entity for ensuing financial year.	Board of directors of entity	It is not clear to what person or structure in the parent municipality this budget must be submitted. However, it makes good sense for the Council of the Municipality to consider this budget at the same meeting that it considers he municipality's own proposed adjustments budget.
87	(31 January to mid-March)	Parent municipality must consider proposed budget, and make any necessary recommendations.		It is not clear what person or structure in the parent municipality must perform this action, but the Council seems the logical party. It would also make sense for the Council to consider this budget by 31 January.
87	(Tabled in Council by 31 January)	Board of directors of entity may, with approval of Mayor of parent municipality, revise budget of entity for certain prescribed reasons. Adjustments budget once approved by board of directors of entity must be tabled by Mayor at next meeting of Council of parent municipality. Adjustments budget must be made public.	Board of directors and Mayor of parent municipality	Evidently such an adjustments budget may be prepared at any stage. It would make good sense, however, for the parent municipality to insist that the entity's revised budget be prepared and submitted to the Mayor at the same time that or before the entity's proposed budget for the new financial year is considered.

				Again the potential problem of different parent municipalities having different views will have to be resolved by (presumably) the Mayors considered.
54(1) and (2)	(Between 31 January and 31 March)	If municipality faces "serious financial problems" Mayor must "promptly" respond to and initiate remedial steps proposed by accounting officer, including steps to reduce expenses and tabling of adjustments budget. Mayor must also consider revisions to service delivery and budget implementation plan. (Note that only Council may approve changes to service delivery targets and KPIs – these changes must therefore be tabled with the adjustments budget).	Mayor	Adjustments budgets may be prepared by the accounting officer, and tabled in Council by the Mayor "when necessary". They must be so prepared and tabled (within prescribed limits as to timing and frequency) whenever material adjustments to expenses or revenues are required, and not only when "serious financial problems" are looming. In general, adjustments budgets should preferably be tabled by or as soon as possible after 31 January, and certainly not later than 31 March when the draft annual budget for the next year is first tabled.
54(3)	(Between 31 January and 31 March)	Mayor must ensure that revisions to service delivery and budget implementation plan are "promptly" made public. (Note that no concomitant revision of performance agreements is evidently envisaged).	Mayor	Presumably the accounting officer must make these revisions for the Mayor's approval as part of the process of adjusting the annual budget. The deadline for these revisions must be by or as soon as possible after 31 January, but certainly not later than 31 March. See also 54(1) and (2).
87	100 days before start of financial year	Board of directors of entity must consider recommendations, and if necessary submit revisedbudget to parent municipality.	Board of directors of entity	

	(approximately mid March)			
16(2)	31 March	Mayor must table (draft) annual budget of municipality at Council meeting at least 90 days before start of budget year.	Mayor	Council meeting must be scheduled appropriately.
87	31 March	Mayor of parent municipality must table originally proposed or proposed revised budget (as case may be) of entity when (draft) annual budget of municipality first tabled.	Mayor	-
22(a) and 22(b)	Immediately after 31 March or earlier date if annual budget tabled before 31 March	Immediately after (draft) annual budget tabled inCouncil, accounting officer must (1) make public budget and documents referred to in Section 17(3), and invite local community to submit representations in connexion with budget, and (2) submit annual budget in both printedand electronic formats to provincial treasury, and in either format to prescribed national and provincial organs of state and to other municipalities affected by the budget.	Accounting officer	
23(2)	Before 31 May	Council must give Mayor opportunity (1) to respond to submissions received on (draft) annual budget and attendant documentation and (2) to revise budget, if necessary, and table amendments for consideration by Council.	Mayor and Council	-
24(1) and (2)	31 May	Council must consider approval of annual budget, together with resolutions imposing rates and levies, setting tariffs, approving measurable performance objectives for revenue from each source and for each	Council	Although Council has until 30 June to approve budget, best practice will be to approve budget not later than 31 May.

		vote, approving any changes to IDP, and approving any changes to budget-related policies.		
87(4)	31 May	Board of directors of municipal entity must approve budget for coming year, having taken into account recommendations of Council of parent municipality, and must make budget public.	Board of directors of municipal entity	
24(3)	(Immediate after approval date)	Accounting officer must submit approved annual budget to national treasury and provincial treasury.	Accounting officer	No time limit is specified for this action, and neither is the format in which the budget is to be submitted specified. Common sense dictates that the submission should be at least in electronic format and that it should be made as soon as possible after the approval date.
25(1) and (2)	Within 7 days of date of Council meeting which failed to approve annual budget	If Council fails to approve annual budget at meeting scheduled in terms of Section 24, must reconsider budget within 7 days of date of such meeting. If necessary, process must be repeated until budget approved by 30 June.	Council	As province will intervene if budget not approved by 30 June, Mayor, Councillors and accounting officer must co-operate to ensure obstacles to approval timeously removed.
69(3)(a) and (b)	14 days after approval of annual budget (mid June to mid July)	Accounting officer must submit to Mayor draft service delivery and budget implementation plan, and drafts of annual performance agreements for Municipal Manager and all senior managers.	Accounting officer	
53(1)(c)(ii)	Within 28 days after date annual budget approved	Service delivery and budget implementation plan must be approved by Mayor, including projections of revenues and expenses for each month, and service delivery targets and performance indicators for each quarter. (Note that	Mayor	-

	(late June to late July)	though the Mayor approves these targets and KPIs, only the Council may change them and then only following the approval of an adjustments budget. See Section54(1)(c)).		
53(1)(c)(iii)(aa) & (bb)	Within 28 days after date annual budget approved (late June to late July)	Mayor must take all reasonable steps to ensure that annual performance agreements for Municipal Managers and all senior managers are linked to measurable performance objectives approved with the budget and to the service delivery and budget implementation plan, and are concluded in accordance with Section 57(2) of the Municipal Systems Act.	Mayor	No date is specified for the completion of this requirement, but the logical inference is that the date should not be much later than the date on which the service deliveryand budget implementation plan must be approved. See Section 53(3)(b).
16(1)	30 June	Annual budget must be approved by Council	Council	-
53(3)(a) and (b)	14 days after approval of service delivery and budget implementation plan (mid July to mid August, depending on date plan approved)	Projections of revenues and expenses for each month and service delivery targets for each quarter (as set out in approved service delivery and budget implementation plan), and performance agreements of Municipal Manager and senior manager must be made public, and copies of performance agreements must be submitted to Council and MEC for local government.	Mayor	Although this is not specified as a requirement, logic dictates that copies of the service delivery and budget implementation plan should also be submitted to Council and the MEC.

KWADUKUZA MUNICIPALITY

("The Municipality")

FUNDS AND RESERVES POLICY

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1. DEFINITIONS

„"**Municipality**"" means KwaDukuza Local Municipality

„"**MFMA**"" means the Municipal Financial Management Act, 2003 (Act No 56 of 2003)

„"**GRAP**"" means Generally Accepted Accounting Practices standards.

„"**CFO**"" means the Chief Financial officer of the Municipality

„"**Accounting Officer**"" means the Municipal Manager of the Municipality

2. INTRODUCTION

The funding and reserves policy aims to ensure that the Municipality has sufficient and cost-effective funding in order to achieve its objectives through the implementation of its operating and capital budgets.

This policy aims to set guidelines towards ensuring financial viability over both the short- and long-term which includes reserves requirements.

3. OBJECTIVES OF THIS POLICY

The objectives of this policy are to:

3.1 Ensure that the Medium Term Expenditure Framework (annual budget) of the Municipality is appropriately funded.

3.2 Ensure that cash resources and reserves are maintained at the required levels to avoid future year unfunded liabilities.

3.3 To achieve financial sustainability with acceptable levels of service delivery to the community.

4. LEGISLATIVE REQUIREMENTS

The legislative framework governing borrowings are:

4.1 Local Government Municipal Finance Management Act, 2003 (Act No. 56 of 2003); and,

4.2 Local Government: Municipal Budget and Reporting Regulation, Regulation 393, published under Government Gazette 32141, 17 April 2009.

5. FUNDING OF ANNUAL BUDGET

5.1 An annual budget may only be funded from:

(a) Cash backed accumulated funds from previous year's surpluses and reserves not committed for any other purpose; and/or

(b) Borrowed funds but only for capital expenditure.

5.2 Realistic anticipated revenue projections must take into account:

(a) Projected revenue for the current year based on collection levels to date.

(b) Actual revenue collected in previous financial years.

5.3 Capital expediting may only incur on a capital project if:

(a) The funding for the project has been appropriated in the capital budget.

(b) The total cost for the project has been approved by Council.

(c) The future budgetary implications and projected cost covering all financial years until the project is operational has been considered.

(d) The implications of the capital budget on municipal tax and tariff increases.

(e) The sources of funding are available and confirmed and have not been committed for other purposes.

6. CASH MANAGEMENT

6.1 The availability of cash is one of the most important requirements for financial sustainability and must be closely monitored by Council to ensure minimum days cash on hand of ninety (90) days for its daily operations.

6.2 Changes in the municipal environment that may have an impact on the municipal cash position includes:

(a) Changes in revenue levels as a result of consumption patterns (water Restrictions, load shedding etc.);

(b) Reduced growth as a result of economic conditions.

(c) Increase in non-payment rate as a result of economic conditions.

(e) Increased debt levels.

(f) Impact of Covid 19 pandemic on future investments

The Covid-19 pandemic, followed by the lockdown and the consequent economic downturn impact KwaDukuza Municipality's finances in terms of cash management and investment. Notwithstanding that the pandemic has largely subsided medium term prospects for the economy remain subdued.

6.3 Surplus cash not required for operational purposes is invested in terms of the Municipality's investment policy to maximize the return on cash.

7. DEBT MANAGEMENT

7.1 Debt is managed in terms of the municipal credit control and debt collection policy.

7.2 The provision for revenue that will not be collected are budgeted as an expense and is based on the projected annual non-payment rate for each service.

8. OPERATING BUDGET

8.1 The operating budget provides funding to departments for their medium term expenditure as planned. The Municipality categorises services rendered to the community according to its revenue generating capabilities.

(a) Trading services - services that generate surpluses that can be used for cross subsidisation to fund other services.

(b) Economic services - services that break even with no surpluses.

(c) Rates and general services - services that are funded by rates, surpluses generated by trading services, and/or other revenues generated such as

fines, interest received, grants and subsidies etc.

8.2 The operating budget is funded from the following main sources of revenue:

(a) Property rates.

(b) Surpluses generated from service charges. (Including electricity)

(c) Government grants and subsidies.

(d) Other revenue, fines, interest received etc.

8.3 The following guiding principles apply when compiling the operating budget:

(a) The annual budget must be balanced and fully funded.

(b) Growth parameters must be realistic taking into account the current economic conditions.

(c) Tariff adjustments must be realistic, taking into consideration the general inflation, affordability, bulk increases and the demand according to the approved Integrated Development Plan (IDP).

(d) Revenue from government grants and subsidies must be in line with allocations gazette in the Division of Revenue Act and provincial gazettes.

(e) Revenue from public contributions, donations or any other grants may only be included in the budget if there are acceptable documentation that guarantees the funds such as:

(i) Signed service level agreement;

(ii) Contract or written confirmation; or

(iii) Any other legally binding document.

(f) Property rates are levied according to the Municipal Property Rates Act 2004 (Act No.6 of 2004), and property rates policy. The budget is compiled using the latest approved valuation and supplementary roll, consistent with current and past trends. Property rates tariffs and rebates are determined annually as part of the tariff setting process.

(g) Property rates rebates, exemptions and reductions are budgeted either as revenue foregone or expenditure as per directive in MFMA Budget Circular 51 depending on the conditions thereof.

(h) Projected revenue from service charges must be realistic based on current and past trends with expected growth considering the current economic conditions. The following factors must be considered for each service, where

applicable:

(i) Electricity and Refuse removal services:

- The actual number of stands/consumer points receiving the service per category; and
- Actual revenue collected in previous financial years.

(i) Rebates, exemptions or reductions for service charges are budgeted either as revenue foregone or as expenditure as per directive in MFMA Budget Circular 51 depending on the conditions thereof.

(j) Other projected income is charged in terms of the approved sundry\ tariffs and fines considering the past trends and expected growth for each category.

(k) Provision for revenue that will not be collected is made against the expenditure item bad debt provision and based on actual collection levels for the previous financial year and the projected annual non-payment rate.

(l) Interest received from actual long-term and or short-term investments are based on the amount reasonably expected to be earned on cash amounts available during the year according to the expected interest rate trends.

(o) A detailed salary budget is compiled on an annual basis. All funded positions are budgeted for in total and new and/or funded vacant positions are budgeted for nine months only of the total package considering the recruitment process.

(p) The annual cash flow requirement for the repayment of borrowings must fully be taken into consideration with the setting of tariffs.

(q) To ensure the health of municipal assets, sufficient provision must be made for the maintenance of existing and infrastructure assets based on affordable levels, resulting that maintenance budgets are normally lower than the recommended levels. Therefore the mere reduction of maintenance budgets to balance annual budgets must carefully be considered. As a guiding principle repair and maintenance should constitute between 7% and 9% of total asset base and should annually be increased incrementally until the required targets are achieved.

(r) Individual expenditure line items are to be revised each year when compiling the budget to ensure proper control over expenditure increases for these line items must be linked to the average inflation rate and macro-economic indicators unless a signed agreement or contract stipulates otherwise.

9. CAPITAL BUDGET

9.1 The capital budget provides funding for the municipality's capital programme based on the needs and objectives as identified by the community through the Integrated Development Plan and provides for the eradication of infrastructural backlogs, renewal and upgrading of existing infrastructure, new developments and enlargement of bulk infrastructure.

9.2 Provisions on the capital budget shall be limited to availability of sources of funding and affordability. The main sources of funding for capital expenditure are:

(a) Accumulated cash backed internal reserves;

(b) Borrowings;

(c) Government grants and subsidies; and

(d) Public donations and contributions.

9.3 The following guiding principles apply when considering sources of funding for the capital budget:

(a) Government grants and subsidies:

(i) Only gazette allocations or transfers as reflected in the Division of Revenue Act or allocations as per provincial gazettes may be used to fund projects.

(ii) The conditions of the specific grant must be taken into consideration when allocated to a specific project; and

(iii) Government grants and subsidies allocated to specific capital projects are provided for on the relevant department's operating budget to the extent the conditions will be met during the financial year.

(iv) Grants are classified as Schedule 5 (specific-purpose allocations) where funds are transferred to the Municipality and Schedule 6 which are allocations-in-kind for designated special programmes. With regards to Schedule 6 allocations, the funds are not transferred to the municipality but rather paid out directly to the service provider. The municipality only recognized the asset when fully constructed and handed over.

(b) In the case of public contributions, donations and/or other grants, such capital projects may only be included in the annual budget if the funding is guaranteed by means of:

(i) Signed service level agreement.

(ii) Contract or written confirmation; and/or

(iii) Any other legally binding document.

All above documentation must be accompanied by a Council Resolution

(c) Public donations, contributions and other grants are provided for on the relevant department's operating budget to the extent the conditions will be met during the financial year.

(d) The borrowing requirements, to be used as a basis to determine the affordability of external loans over the Medium-Term Income and Expenditure Framework. The ratios to be considered to take up additional borrowings:

(i) Long-term credit rating of BBB;

(ii) Interest cost to total expenditure to not exceed 5%;

(iii) Long-term debt to revenue (excluding grants) not to exceed 30%;

(e) Allocations to capital projects from cash backed internal reserves will be based on the available funding for each ring-fenced reserve according to the conditions of each reserve as follows:

(i) Infrastructure projects to service new developments and the revenue is received through the sale of stands/land/site must be allocated to the capital reserve for services;

(ii) Capital projects of a smaller nature such as office equipment, furniture, plant and equipment etc. must be allocated to the capital reserve from revenue which is funding from the revenue budget for that specific year. A general principle is that these types of capital expenditure should not exceed more than 1% of total operating expenditure.

(iii) Capital projects to replace and/or upgrade existing assets will be allocated to the capital replacement reserve;

(iv) Capital projects to upgrade bulk services will be allocated to the

capital bulk contributions reserve for each service.

9.4 All capital projects have an effect on future operating budget therefore the following cost factors should be considered before approval:

(a) Additional personnel cost to staff new facilities once operational;

(b) Additional contracted services, that is, security, cleaning etc.

(c) Additional general expenditure, that is, services cost, stationery, telephones, material etc.

(d) Additional other capital requirements to the operate facility, that is, vehicles, plant and equipment, furniture and office equipment etc.

(e) Additional costs to maintain the assets;

(f) Additional interest and redemption in the case of borrowings;

(g) Additional depreciation charges;

(h) Additional revenue generation. The impact of expenditure items must be offset by additional revenue generated to determine the real impact on tariffs.

10. ITEMS TO BE CASH BACKED FOR MONTHLY MONITORING

10.1 ***Donations, public contributions, unspent grant funding*** *:*

Revenue received from conditional grants, donations and funding is recognized as revenue to the extent that the municipality has complied with any of the criteria, conditions or obligations embodied in the agreement. Unspent amounts in relation to donations, public contributions and unspent grant funding are therefore retained in cash and are not available to fund any other items on the operating or capital budget other than that for which it was intended for. These items must be 100% cash backed.

10.2 ***Consumer deposits:***

Consumer deposits are partial security for a future payment of an account. Deposits are considered a liability as the deposit is utilized on the account once the service is terminated. Therefore, the funds are owed to consumers and can therefore not be utilized to fund the operating or capital budget. These items must be 100 % cash backed.

10.3 ***Developers Contributions:***

The municipality has entered into service level agreements with property developers to reimburse them for the cost of bulk electricity. The reimbursements are dependent on the developers meeting future targets as set out in the service level agreements. The reimbursive amounts as set out in the developer's contribution register must be cash backed by at least 30%. For purposes of internal cash flow management, the developers contributions as per the agreements will be utilised.

10.4 ***Capital Retentions:***

Capital Retention is a percentage (often 10%) of the amount certified as due to the contractor on an interim certificate, that is deducted from the amount paid and retained by the municipality. The purpose of retention is to ensure that the contractor properly completes the work activities required of them under the contract. Half of the amount retained is released when the practical completion certificate is issued and the balance is release at the end of the defects liability period. This item must be 100% cash backed.

10.5 ***Other Items to be cashed backed:***

From time to time, the municipality may decide to ring fence certain funds received for specific purposes or to fund a specific project. In those instances, those funds ringfenced within investments to ensure and a separate register is maintained giving details of funds received. Hence, currently, the internally funded capital expenditure for the financial year is 100% cash baked and ringfenced within investments. The parking reserve should also 100% cash backed.

10.6 **Other *Current Liabilities:***

Current Liabilities are liabilities which are expected to be settled within the next 12 months. These include but are not limited to current portion of non-current liabilities and trade payables as such 100% of this category should be cash backed.

11. RESERVES

All reserves are "ring fenced" as internal reserves within the accumulated surplus, this includes the Capital Replacement Reserve (CRR).

The following funds are required to be set aside in reserves.

- Capital Replacement Reserve (CRR).
  In order to finance the acquisition of property, plant and equipment and other assets from internal sources, cash amounts are transferred from the accumulated surplus to the CRR.

The following guidelines are set for the creation and utilization of the CRR:

- The cash funds that back up the CRR are invested until utilized.
- The CRR may only be utilized for purchasing items of property, plant and equipment, and not for their maintenance, unless otherwise directed by Council; and
- Whenever an asset is purchased out of the CRR, an amount equal to the cost price of the asset is transferred from the CRR, and the accumulated surplus is credited by a corresponding amount.
- As this is the first-time implementation of the reserve there is no minimum or Maximum limits to these funds. It will be progressively considered by Council at each budget cycle.

12. PROVISIONS AND LIABILITIES:

A provision is recognized when the municipality has a present obligation as a result of a past event and it is probable, more likely than not, that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are revised annually and those estimates to be settled within the next twelve (12) months are treated as current liabilities. Those that are expected to be settled over a greater period than twelve (12) months are dealt with hereunder. Liabilities are economic outflows which are as a result of past events. These are either

constructive or legal obligations, for which the timing and amount is certain. Those that are expected to be settled within 12 months is deemed current liabilities whilst those expected to be settled greater than 12 months is deemed non-current and I more fully dealt with hereunder.

The municipality has the following main provisions and liabilities:

(a) ***Leave provision:***

Liabilities for annual leave are recognised as they accrue to employees.
An annual provision is made from the operating budget to the leave provision. Due to the fact that not all leave balances are redeemed for cash, only 75% of the leave provision will be strived to be cash backed.

(b) ***Landfill rehabilitation provision:***

The landfill site rehabilitation provision is created for the current operational site at the future estimated time of closure. The value of the provision is based on the expected future cost to rehabilitate the landfill site. This provision must be fully cash backed to ensure availability of cash for rehabilitation on closure.

(c) ***Long services awards and retirement gifts:***

Municipal employees are awarded leave days or cash according to years in service at year end. Due to the fact that not all long service leave balances are redeemed for cash, the municipality shall strive to ensure only 75% of the non-current portion of the long service leave provision is cash backed.

(d) ***Post employment medical care benefits:***

The municipality provides post-retirement medical care benefits by subsidizing the medical aid contributions to retired employees and their legitimate spouses. The expected cost of these benefits is accrued over a period of employment. The municipality must strive to ensure the provision is cash backed to 75% to ensure the availability of cash for the payment of medical

aid payments.

(e) ***Non-current lease liabilities and annuity loans:***

The non-current portion is not required to be cash backed unless there is significant uncertainty that the municipality will not be in a position to meet the terms and conditions as stipulated in the agreement, and

- the agreement contains conditions that require the municipality to pay back the full amount should there be an uncertified breach of the terms and conditions, and
- it is probable that these will be enforced by the lending institution.

13. ADHERENCE TO POLICY

KwaDukuza Municipality is a developmental municipality and as such shall strive to meet the above funding requirements over the medium term (3-5 years). This shall be undertaken via the budget process annually and either realistically increasing revenues or decreasing capital and operating expenditure.

14. REVIEW

This policy will be reviewed annually to ensure that it complies with changes in applicable legislation and regulation.

15. POLICY ADOPTION

This policy has been considered and approved by the **COUNCIL OF KWADUKUZA LOCAL MUNICIPALITY** as follows: -

Resolution No.....

Approval Date:.....

KwaDukuza Local Municipality

ASSET MANAGEMENT POLICY

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1. PREAMBLE

Whereas section 14 of the Local Government: Municipal Finance Management Act, 2003 (Act no. 56 of 2003) determines that a municipal council may not dispose of assets required to provide minimum services, and whereas the Municipal Asset Transfer Regulations (Government Gazette 31346 dated 22 August 2008) has been issued.

And whereas the municipal council of KwaDukuza Local Municipality wishes to adopt a policy to guide the municipal manager in the management of the municipality's assets.

And whereas the municipal manager as custodian of municipal funds and assets is responsible for the implementation of the asset management policy which regulate the acquisition, safeguarding and maintenance of all assets.

And whereas these assets must be protected over their useful life and may be used in the production or supply of goods and services or for administrative purposes.

And whereas the Municipal Manager must ensure an effective Asset Management Committee that will give guidance regarding the execution of the asset management policies and procedures is in operation.

Now therefore the municipal council of the KwaDukuza Local Municipality adopts the following asset management policy:

2. DEFINITIONS

Accounting Officer means the Municipal Manager appointed in terms of Section 82 of the Local Government: Municipal Structures Act, 1998 (Act no. 117 of 1998) and being the head of administration and accounting officer in terms of section 55 of the Local Government: Municipal Systems Act 2000 (Act no. 32 of 2000).

Agricultural Produce is the harvested product of the municipality's biological assets.

Biological Assets are defined as living animals or plants.

Asset is defined a resource controlled by the entity as a result of past events and from which future economic benefits or services potential are expected to flow to the entity. Classes of assets includes Biological Assets, Intangible Assets, Investment Property, Heritage Assets or Property, Plant or Equipment defined in this Policy.

Carrying Amount is the amount at which an asset is recognised after deducting any accumulated depreciation (or amortisation) and accumulated impairment losses thereon.

Chief Financial Officer (CFO) means an officer of a municipality designated by the Municipal Manager to be administratively in charge of the budgetary and treasury functions.

Cost is the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire an asset at the time of its acquisition or construction, or, where applicable, the amount attributed to that asset when initially recognised in accordance with the specific requirements of other Standards of GRAP.

Critical Assets are assets identified as having a high risk profile in terms of occupational health and safety standards and the consequence of failure could result in service delivery needs not being met and human health and safety as well as the environment being negatively affected.

Depreciable Amount is the cost of an asset, or other amount substituted for cost in the financial statements, less its residual value.

Depreciation is the systematic allocation of the depreciable amount of an asset over its useful life.

Fair Value is the amount for which an asset could be exchanged or a liability settled between knowledgeable, willing parties in an arm's length transaction.

GRAP are standards of Generally Recognised Accounting Practice.

Heritage Assets are defined as culturally significant resources. Examples are works of art, historical buildings and statues.

Infrastructure Assets are defined as any asset that is part of a network of similar assets. Examples are roads, water reticulation schemes, sewerage purification and trunk mains, transport terminals and car parks.

Intangible Assets are defined as identifiable non-monetary assets without physical substance.

Investment Properties is property (Land or a building - or part of a building - or both) held (by the owner or by the lessee under a finance lease) to earn rentals or for capital appreciation or both, rather than for:
(a) Use in the production or supply of goods or for administrative purposes; or
(b) sale in the ordinary course of operations.

Land and Buildings are defined as a class of PPE when the land and buildings are held for purposes such as administration and provision of services. Land and Buildings therefore exclude Investment properties and Land Inventories.

MFMA refers to the Local Government: Municipal Finance Management Act (Act no. 56 of 2003).

Other Assets are defined as assets utilised in normal operations. Examples are plant and equipment, motor vehicles and furniture and fittings.

Property, Plant and Equipment (PPE) are tangible assets that: -

- Are held by a municipality for use in the production or supply of goods or services, for rental to others, or for administrative purposes, and
- Are expected to be used during more than one reporting period.

Recoverable Amount is the higher of a cash-generating asset's net selling price and its value in use.

Recoverable Service Amount is the higher of a non-cash generating asset's fair value less cost to sell and its value in use.

Residual Value of an asset is the estimated amount that an entity would currently obtain from disposal of the asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.

Useful Life is: -

- The period of time over which an asset is expected to be used by the municipality; or
- The number of production or similar units expected to be obtained from the asset by the municipality's accounting officer.

3. OBJECTIVE

The MFMA was introduced with the objective of improving accounting in the municipal sector in keeping with global trends. Good asset management is critical to any business environment whether in the private or public sector. In the past municipalities used a cash-based system to account for assets, whilst the trend has been to move to an accrual system.

With the cash system, assets were written off in the year of disposal or, in cases where infrastructure assets were financed from advances or loans, they were written off when the loans were fully redeemed. No costs were attached to subsequent periods in which these assets would be used.

Accrual basis means a basis of accounting under which transactions other events and conditions are recognised when they occur (and not only when cash or its equivalents is received or paid). Therefore, the transactions, other events or conditions are recorded in the accounting records and recognised in the financial statements of the periods to which they relate. The elements recognised under accrual accounting are assets, liabilities, net assets, revenue and expense. Refer to GRAP 1 par .05 This necessitates that the records of the cost of the asset is maintained, whereby the asset can be verified to the source documents [supplier invoices, contracts or other such related delivery documents].It also necessitates that the asset is physically verified and the condition, residual value and useful life is assessed periodically. This will ensure fair presentation of the municipality's financial position that will aid decision makers to effectively monitor, control and maintain assets.

According to section 63 (1) (a) of the MFMA, the Accounting Officer in the Municipality should ensure:

- that the municipality has and maintains an effective and efficient and transparent system of financial and risk management and internal control;
- the effective, efficient and economical use of the resources of the municipality;
- the management (including safeguarding and maintenance) of the assets of the municipality;

- that the municipality has and maintains a management, accounting and information system that accounts for the assets and liabilities of the municipality;
- that the municipality's assets and liabilities are valued in accordance with standards of generally recognised accounting practice; and
- that the municipality has and maintains a system of internal control of assets and liabilities, including an asset and liabilities register, as may be prescribed.

The objective of this Asset Management Policy is to ensure that the municipality:

- has consistent application of asset management principles;
- implements accrual accounting;
- complies with the MFMA, Treasury Regulations, GRAP and other related legislation;
- safeguards and controls the assets of the municipality; and
- optimises asset usage.

ASSET MANAGEMENT COMMITTEE

To facilitate and assist the Chief Financial Officer in his/her functions, the Municipal Manager, hereby, delegates the custody of and responsibility for assets to the various Executive Directors as defined in the organisational structure of the KwaDukuza Local Municipality. Executive Directors will identify officials on an appropriate level (Asset Controllers) to assist them with the application of the policy and procedures proclaimed from time to time. The Asset Management Committee as established in terms of section 1, must be informed in writing of the appointment of such Asset Controllers.

The responsibilities for the Asset Management Committee and Asset Controllers as detailed hereunder include and remain until the asset is disposed of or transferred to another entity:

- Ensuring that, when acquiring assets, decisions on how to account for the transactions, e.g. whether they should be capitalised or expensed, are made in full compliance with the MFMA, accounting standards, National Treasury and other guidelines;
- Ensuring that the recording of assets complies with all municipal

policies and procedures;

- Ensuring that the correct date on which an asset is put into service or commissioned is properly recorded in the Asset Register and that the appropriate financial data are recorded;
- Ensuring that all assets are duly processed, identified and recorded before issued for use;
- Ensuring that all assets under the Executive Director's control are appropriately safeguarded from inappropriate use or loss, including appropriate control over the physical access to these assets and regular asset verification to ensure losses have not occurred, and ensuring that any known losses are immediately reported to the Chief Financial Officer.
- Ensuring that proper procedures for the movement of assets from one asset holder to another, for maintenance, or disposals outside the municipality are in place and enforced;
- Ensuring assets are utilised for the purpose for which they were acquired by the municipality.
- Ensuring that all assets having a high risk profile in terms of occupational health and safety standards and the consequence of failure could result in service delivery needs not being met and human health and safety as well as the environment being negatively affected.
- Ensuring that all Municipal assets are insured against theft and damage/natural disaster.

4. POLICY FRAMEWORK

The main challenges associated with managing assets can be characterised as follows:

- Moveable assets – controlling acquisition, location, use, and disposal (over a relatively short term lifespan)
- Immovable assets – life-cycle management (over a relatively long-term lifespan).

The policy approach has been to firstly focus on the financial treatment of assets, which needs to be consistent across both the movable and immovable assets, and secondly to focus on the management of immovable assets as a fundamental departure point for service delivery. This arrangement is summarised in Figure 1.

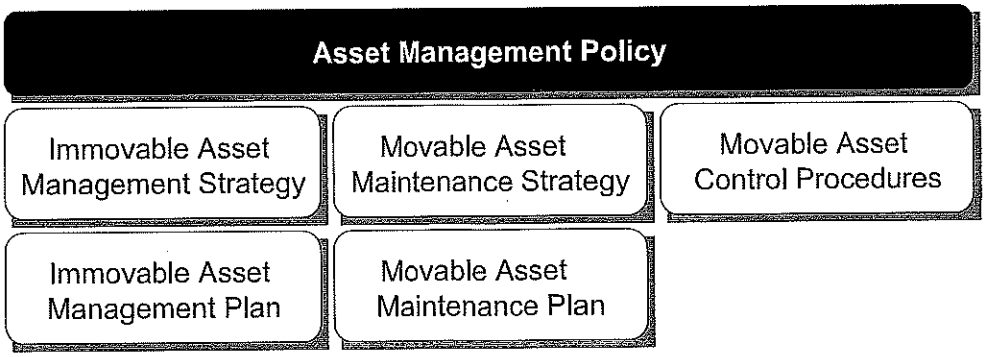


Figure 1: Proposed policy and strategic framework

5. Asset Recognition

5.1 Classification of Assets

General

When accounting for assets, the municipality should follow the various standards of GRAP relating to the assets. An item is recognised in the statement of financial position as an asset if it satisfies the definition and the criteria for recognition of assets. The first step in the recognition process is to establish whether the item meets the definition of an asset. Secondly, the nature of the asset should be determined, and thereafter the recognition criterion is applied. Assets are classified into the following categories for financial reporting purposes:

1. Property, Plant and Equipment (GRAP 17)
   - Land and Buildings (land and buildings not held as investment)
   - Infrastructure Assets (immovable assets that are used to provide basic services)
   - Housing Assets (rental stock or housing stock not held for capital gain)
   - Other Assets (ordinary operational resources)

2. Intangible Assets (GRAP 31)
   - Intangible Assets (assets without physical substance held for ordinary operational resources)

3. Heritage Assets (GRAP 103)
   - Heritage Assets (culturally significant resources)

4. Investment Property (GRAP 16)
   - Investment Assets (resources held for capital or operational gain)

5. Agriculture (GRAP 27)
   - Biological Assets (livestock and plants held)

When accounting for Current Assets (that is of capital nature), the municipality should follow the various standards of GRAP relating to these assets. Current Assets (with a capital nature) are classified into the following categories for financial reporting purposes:

6. Discontinued Operations (GRAP 100)
   - Assets Held-for-Sale (assets identified to be sold in the next 12 months and **that is not** reclassified as Inventory)

7. Land Inventories (GRAP 12)
   - Land Inventories (land or buildings owned or acquired with the intention of selling such property in the ordinary course of business)

Further asset classification has been defined in GRAP. The classifications used for infrastructure are limited and do not represent all asset types. However, these classifications are used for financial reporting consistency and should be used.

To facilitate the practical management of infrastructure assets and Asset Register data, infrastructure assets have been further classified. The recommended classifications for all assets are provided in ***Appendix B***.

Policy

The asset classification specified by GRAP shall be adhered to as a minimum standard. The extended asset classification specified in ***Appendix B*** shall be adopted.

Procedures and Rules

- The Asset Management Committee shall ensure that the classifications specified by National Treasury, GRAP, and those adopted by the municipality are adhered to.
- The Asset Management Committee shall inform Executive Directors of the classification requirements.
- Executive Directors shall ensure that all fixed assets under their control are classified correctly.

5.2 Identification of Assets

General

An asset identification system is a means to uniquely identify each asset in the municipality in order to ensure that each asset can be accounted for on an individual basis. Movable assets are usually identified using a barcode system by attaching a barcode to each item. Immovable assets are usually identified by means of an accurate description of their physical location.

Policy

An asset identification system shall be operated and applied in conjunction with an Asset Register. As far as practicable, every individual asset shall have a unique identification number.

Procedures and Rules

- The Asset Management Committee shall develop and implement an asset identification system, while acting in consultation with Executive Directors.
- Executive Directors shall ensure that all the assets under their control are correctly identified.
- As far as practicable, all movable assets must be bar-coded or uniquely marked.

- Immovable assets must be identified using naming and numbering conventions that enable easy location of the assets in the field.
- GPS coordinates must be captured on the Asset Register for infrastructure assets and buildings where practicable. GIS Officer will update the GIS and ensure that the GPS coordinates on the Asset Register and the GIS are reconciled at least once per year after the annual physical asset verification.

5.3 Asset Register

General

An Asset Register is a database of information related to all the assets under the control of the municipality. The Asset Register consists of different classes of assets, with each asset having a unique identifying number. Data related to each asset should be able to be stored in the Asset Register. The data requirements for the Asset Register are as follows:

Data type	Land	Movable	Infrastructure/ Buildings
Identification			
• Unique identification number or asset mark	✓	✓	✓
• Unique name	✓	✓	✓
• National Treasury Classification	✓	✓	✓
• Internal Classification	✓	✓	✓
• Descriptive data (make, model, etc.)	✓	✓	✓
• Erf/Registration	✓	✓	✓
• Title deed reference	✓		
Accountability			
• Business Unit	✓	✓	✓
• Insurance reference		✓	✓
Performance			
• Age		✓	✓
• Condition		✓	✓
• Remaining Useful life		✓	✓
• Expected Useful Life		✓	✓
• Technical Asset Residual Value			✓
Accounting			
• Historic cost	✓	✓	✓
• Take on value	✓	✓	✓
• Take on date	✓	✓	✓
• Revalued amount	✓	✓	✓

Data type	Land	Movable	Infrastructure/ Buildings
• Valuation Difference (for purposes of Valuation Reserve and depreciation)	✓	✓	✓
• Depreciation method		✓	✓
• Depreciation portion that should be transferred from Revaluation reserve to accumulated depreciation (where assets were revalued)		✓	✓
• Depreciation charge for the current financial year		✓	✓
• Depreciation charge for ensuing year (for purposes on current portion)		✓	✓
• Impairment losses in the current year	✓	✓	✓
• Accumulated depreciation		✓	✓
• Carrying value	✓	✓	✓
• Residual value	✓	✓	✓
• Source of financing	✓	✓	✓

Assets remain in the Asset Register for as long as they are in physical existence or until being written off. The fact that an asset has been fully depreciated is not in itself a reason for writing-off such an asset.

Policy

An Asset Register shall be maintained for all assets. In some cases, such as Investment Properties and Intangible Assets, separate Asset Registers will have to be maintained. The format of the register shall include the data needed to comply with the applicable accounting standards and data needed for the technical management of the assets. The Asset Register should be continuously updated and asset records should be reconciled to the general ledger on monthly basis.

Procedures and Rules

- The CFO must define the format of the Asset Register in consultation with the Executive Directors and must ensure that the Asset Register format complies with legislative requirements.
- The Asset Management Committee must ensure that a defined process and forms exist to update and maintain the Asset Register.
- The Executive Directors must provide the CFO with the information required to compile and maintain the Asset Register.

6. RECOGNITION OF ASSETS: INITIAL MEASUREMENT

General

An asset should be recognised as an asset in the financial and asset records when:

- It is probable that future economic benefits or potential service delivery associated with the item will flow to the municipality;
- The cost or fair value of the item to the municipality can be measured reliably;
- The item is expected to be used during more than one financial year.
- The asset has been identified as a critical asset.

Spare parts and servicing equipment are usually carried as inventory in terms of the Standard of GRAP on *Inventories* and recognised in surplus or deficit as consumed. However, major spare parts and stand-by equipment qualify as property, plant and equipment when the municipality expects to use them during more than one reporting period. Similarly, if the spare parts and servicing equipment can be used only in connection with an item of property, plant and equipment, they are accounted for as property, plant and equipment.

Further guidance for the recognition of assets is provided below:

Capitalisation Threshold

The capitalisation threshold is a policy decision of the municipality and is the value above which assets are capitalised and reported in the financial statements as tangible or intangible assets as opposed to being expensed in the year of acquisition. As a result, the threshold has a significant impact on the size of the Asset Register and the complexity of asset management. However, the capitalisation threshold is regarded as a deviation from GRAP standards and should therefore be determined annually against the municipality's materiality framework and must be determined at a level that will ensure that the municipality does not deviate materially from the requirements of GRAP 17.

The capitalisation threshold should not be applied to the components of an asset, but should be applied to the value of the asset as a whole. If the threshold is applied at component level, the Asset Register would be incomplete in the sense that an asset recorded as such would not be a complete asset.

The municipality should take the following into account when considering a capitalisation threshold:

- The impact of the threshold on the financial statements and the decisions/assessments the users of the financial statement may or may not make;
- The cost of maintaining financial and management information on assets when the threshold is very low;
- The impact on comparability and benchmarking cost of services may be difficult if different capitalisation thresholds are applied;

- The size of the municipality or the size of its service areas when setting capitalisation thresholds levels. Municipalities vary greatly in size, so what is relevant to one may be immaterial to another.
- The criticality of the asset.

Executive Directors shall, however, ensure that any movable asset item with a value lower than the capitalisation threshold and with an estimated useful life of more than one year shall be recorded on a *Minor Assets inventory listing*. Every Executive Directors shall moreover ensure that the existence of items recorded on such inventory stock lists are physically verified from time to time, and at least once in every financial year, and any amendments which are made to such inventory stock lists pursuant to such stock verifications shall be retained for audit purposes. Executive Directors shall also ensure that any asset under their control identified as critical other than those categories of assets already identified as such on Appendix B, are included in the Asset Register by reporting these assets to the Asset Management Committee.

Calculation of initial cost price

Only costs that comprise the purchase price and any directly attributable costs necessary for bringing the asset to its working condition should be capitalised. The purchase price exclusive of VAT should be capitalised, unless the municipality is not allowed to claim input VAT paid on purchase of such assets. In such an instance, the municipality should capitalise the cost of the asset together with VAT. Any trade discounts and rebates are deducted in arriving at the purchase price. Listed hereunder is a list, which list is not exhaustive, of directly attributable costs:

- Costs of employee benefits (as defined in the applicable standard on Employee Benefits) arising directly from the construction or acquisition of the item of the Asset
- The cost of site preparation;
- Initial delivery and handling costs;
- Installation and assembly costs;
- Professional fees such as for architects and engineers;
- The estimated cost of dismantling and removing the asset and restoring the site; and
- Interest costs when incurred on a qualifying asset in terms of GRAP 5.

When payment for an asset is deferred beyond normal credit terms, its cost is the cash price equivalent. The difference between this amount and the total payments is recognised as an interest expense over the period of credit.

Subsequent Expenses

Only expenses incurred on the enhancement of an asset (in the form of improved or increased services or benefits flowing from the use of such asset), or in the material extension of the useful operating life of an asset shall be capitalised.

Expenses incurred in the maintenance or reinstatement of an asset that ensures that the useful operating life of the asset is attained, shall be considered as

operating expenses and shall not be capitalised, irrespective of the quantum of the expenses concerned.

Leased Assets

A lease is an agreement whereby the lessor conveys to the lessee, in return for a payment or series of payments, the right to use an asset for an agreed period of time. Leases are categorised into finance and operating leases:

- A Finance Lease is a lease that transfers substantially all the risks and rewards incident to ownership of an asset, even though the title may or may not eventually be transferred. Where the risks and rewards of ownership of an asset are substantially transferred, the lease is regarded as a finance lease and is recognised as an asset.
- Where there is no substantial transfer of risks and rewards of ownership, the lease is considered an Operating Lease and payments are expensed in the income statement on a systematic basis.

Policy

All assets shall be correctly recognised as assets and capitalised at the correct value. The capitalisation threshold will be determined annually by the municipality. All assets with values less than the capitalisation threshold and with values greater than R300 shall be recorded in a minor assets inventory unless such assets have been identified as being critical in which case the asset will be recorded in the Asset Register.

Procedures and Rules

- Executive Directors shall ensure that all leased assets under their control are correctly accounted for and recognised as assets.
- The CFO must keep a lease register with all the information that is necessary for reporting purposes, for example, opening balance, acquisitions, disposals, transfers, depreciation, accumulated depreciation, etc.

7. SUBSEQUENT MEASUREMENT OF ASSETS

General

After initial recognition of Property, Plant and Equipment, the municipality values its assets using the cost model, unless a specific decision have been taken to revalue a certain class of assets and in such instance the PPE will be valued using the revaluation model.

When an item of PPE is revalued, the entire class of property to which that asset belongs, should be revalued.

When an asset's carrying amount is increased as a result of the revaluation, the increase should be credited to a revaluation surplus. However, the increase shall be recognised in surplus or deficit to the extent that it reverses a revaluation decrease of the same asset previously recognised in surplus or deficit.

When an asset's carrying amount is decreased as a result of devaluation, the decrease should be recognised as an expense in the annual financial statements. However, the decrease shall be debited directly to a revaluation surplus to the extent of any credit balance existing in the revaluation surplus in respect of that asset.

Procedures and Rules

- The CFO shall ensure that all Property, Plant and Equipment are correctly recorded in the Asset Register and revaluated (if applicable) in terms of the municipality's policies.

8. RECOGNITION OF INVENTORY ITEMS (NON CAPITAL ITEMS)

General

Inventories encompass finished goods purchased or produced, or work in progress being produced by the municipality. They also include materials and supplies awaiting use in the production process and goods purchased or produced by the municipality, which are for distribution to other parties for no charge or for a nominal charge. GRAP 12.7 defines Inventories as assets:

- In the form of materials or supplies to be consumed in the production process;
- In the form of materials or supplies to be consumed or distributed in the rendering of services;
- Held for sale or distribution in the ordinary course of operations; or
- In the process of production for sale or distribution.

Examples of Inventories may include the following:

- Ammunition;
- Consumable stores;
- Maintenance materials;
- Spare parts for plant and equipment other than those dealt with under PPE;
- Strategic stockpiles (Energy reserves, Water reserves); and
- Land / Property held for sale.

Cost of inventories shall comprise of all costs of purchase (i.e. purchase price, import duties, other taxes and transport, handling and other costs attributable to the acquisition of finished goods, materials and supplies), costs of development, costs of conversion and other costs incurred in bringing the inventories to their present location and condition. Trade discounts, rebates and other similarities are deducted. Taxes recoverable by the entity from the SARS may not be included.

Costs of development for housing or similar developments which are acquired or developed for resale will include costs directly related to the development – e.g. purchase price of land acquired for such developments, surveying, conveyance costs and the provision of certain infrastructure. Infrastructure costs relating to

extending the capacity of existing infrastructure are excluded. The costs of inventories of a service provider consisting of direct labour and other costs of personnel directly engaged in providing the service and other attributable overheads are included.

Policy

Assets acquired or owned by the municipality for the purpose of selling or developing such assets with the intention to sell it or utilising the asset in the production process or in the rendering of services, shall be accounted for in the municipality's financial statements as inventory items and not as property, plant and equipment. The inventory register is maintained by the Supply Chain Management Unit.

Procedures and Rules

- The CFO must record inventories in a dedicated section of the Inventory Register and maintain it for this purpose. The amount of cost of inventories is to be recognised and carried forward until related revenues are recognised.
- Inventories shall be measured at the lower of cost and current replacement cost where they are held for:
  1 Distribution at no charge or for nominal charge, or
  2 Consumption in the production process of goods to be distributed at no charge or for a nominal charge.
- In cases where the above does not apply, inventories shall be measured at lower of cost and net realisable value.

9. Asset Types

9.1 Property, Plant and Equipment: LAND AND BUILDINGS

General

Land and Buildings comprise any land and buildings held (by the owner or by the lessee under a finance lease) by the municipality to be used in the production or supply of goods or for administrative purposes and/or to provide services to the community. These assets include building assets such as offices, staff housing, aquariums, cemeteries, clinics, hospitals, game reserves, museums, parks and also include recreational assets such as tennis courts, swimming pools, golf courses, outdoor sports facilities, etc.

Land held for a currently undetermined future use, should not be included in PPE: Land and Buildings, but should be included in Investment Properties. For this class of Land and Buildings there is no intention of developing or selling the property in the normal course of business. This land and buildings include infrastructure reserves.

Policy

Land and buildings shall be treated using the cost less accumulated depreciation/impairment model. Land shall initially be accounted for at cost price, or fair value in cases where cost price is not known, and shall not be depreciated. Land on which infrastructure and/or buildings are located shall be listed separately in the land register and not with the infrastructure or building assets. A reference to the land shall however be included in the infrastructure and/or building Asset Register.

Land and Buildings shall be recorded under the following categories;

- LAND
- BUILDINGS
  - Dwellings
  - Non-residential Structures

Procedures and Rules

- The CFO shall ensure that all land and buildings are correctly recorded in the Asset Register. The Asset Management Committee shall ensure that land and buildings are revalued (if applicable) in terms of the municipality's policies.
- Administration and Property Management Department shall ensure the intention of municipal properties are correctly reflected in the Asset Register. Changes shall be communicated to the Asset Management Section as and when these occur. The Administration and Property Management Department shall periodically but no less than annual confirm this to the Asset Management Committee the current and future intended use of all Municipal land.
- The communication and co-ordination of the necessary processes to ensure accurate information is provided to the Asset Management Committee for this work stream is the responsibility of Corporate Services.
- Based on the confirmations provided by Administration and Property Management Department, Asset Management Section shall ensure the correct classification of land between Inventories; Property Plant & Equipment and Investment Properties on the Fixed Asset Register.
- The CFO shall ensure the recognition, measurement and revaluation of *Land and Buildings* in terms of GRAP 17 and other related Standards.

9.2 Property, Plant and Equipment: INFRASTRUCTURE ASSETS

General

Infrastructure Assets comprise assets used for the delivery of infrastructure-based services. These assets typically include electricity, sanitation, solid waste, storm water, roads, and water assets. Many infrastructure assets form part of a greater facility e.g. a transformer in a sub-station.

Level of detail of componentisation

For the technical management of infrastructure, the most effective level of management is at the maintenance item level. It is at this level that work orders can be executed and data collected. This data is useful for maintenance analysis to improve infrastructure management decision making. This level in most cases coincides with the level that means the accounting criteria of different effective lives and materiality. However, the collection of data at this level of detail can be very costly when dealing with assets that are very numerous in nature e.g. water meters, street signs, household connections, etc. It is therefore prudent to balance the value of the information with the cost of collecting the data. The different levels of detail are shown below:

- ***Level 1:*** Service level (e.g. KwaDukuza LM Electricity Network)
- ***Level 2:*** Network level (e.g. HV Transmission Network (>22kV)
- ***Level 3:*** Facility level (e.g. Laviopierre HV Sub Station)
- ***Level 4:*** Maintenance item level (e.g. HV Current Transformer)
- ***Level 5:*** Component level (e.g. OCB of HV CT)

The preferred level of detail for the accounting and technical management of infrastructure is level 4 above.

The compilation of a detailed infrastructure Asset Register in one financial term is a costly and onerous exercise. To ensure the practicality of implementing Asset Registers (and asset management planning as a whole), the International Infrastructure Management Manual (IIMM) recommends the adoption of a continuous improvement process as a practical implementation approach. This approach recognises the value of limited data above no data and enables the municipalities to slowly, but steadily, increase their knowledge in the assets they own. The improvement principles of the IIMM recommend starting with complete coverage of the infrastructure types at a low level of detail (e.g. level 2 or 3) and then improving the level of detail over a period of several years, starting with the high risk assets, such as pump stations, treatment works, etc.

Policy

The infrastructure Asset Register shall ensure complete representation of all infrastructure asset types. The level of detail of componentisation shall be defined to a level that balances the cost of collecting and maintaining the data with the benefits of minimising the risks of the municipality. An improvement plan stipulating the level of detail and the timing of improvements shall be prepared. Infrastructure assets should be valued at cost less accumulated depreciation and accumulated impairment. If cost can however not be established, then infrastructure assets will be valued at depreciated replacement cost. Depreciated replacement cost is an accepted fair value calculation for assets where there is no active and liquid market. Depreciation shall be charged against such assets over their expected useful lives. The remaining useful life and residual value of, and the depreciation methods applied to Infrastructure assets should be reviewed annually, but the cost related to such reviews should be measured against benefits derived

to ensure value for money. Such reviews will have to be performed at least once in a three-year cycle.

Infrastructure assets having a high risk profile in terms of occupational health and safety standards and the consequence of failure could result in service delivery needs not being met and human health and safety as well as the environment being negatively affected must be rated as critical in the Asset Register. Assets identified as critical in terms of the aforementioned are identified in ***Annexure B***.

Infrastructure Assets shall be recorded under the following main categories;

- Electricity Network;
- Roads and Storm water Network;
- Solid Waste Disposal;

Procedures and Rules

- The Asset Management Committee shall define the level of detail of the infrastructure Asset Register in consultation with the Executive Directors.
- The Asset Management Committee shall approve an improvement process that defines the target level of detail for each infrastructure asset type with the target year of implementation in consultation with the Executive Directors.
- The Asset Management Committee shall ensure the recognition and measurement of *Infrastructure Assets* in terms of GRAP 17.
- Although a category of assets may not be regarded as critical as a whole, individual asset may fulfil in the definition of criticality and Executive Directors must inform the Asset Management Committee of such assets or any changes in the criticality of an asset/category of assets and the Asset Registers must be updated accordingly.

9.3 Property, Plant and Equipment: HOUSING

General

Housing Assets have their origin from housing units erected in terms of the Housing Act, funded from loans granted by Government and comprise of rental stock or selling stock not held for capital gain.

Policy

Housing assets are valued at cost less accumulated depreciation and accumulated impairment losses. Depreciation shall be charged against such assets over their expected useful lives.

Housing Assets shall be recorded under the following main categories;

- Rental Schemes; and
- Selling Schemes.

Procedures and Rules

- The Asset Management Committee, in consultation with Executive Directors, shall ensure that all housing assets are appropriately recorded and valued in terms of the municipality's policies.

9.4 Property, Plant and Equipment: OTHER ASSETS

General

Other Assets include a variety of assets that are of indirect benefit to the communities they serve. These assets include office equipment, furniture and fittings, bins and containers, emergency equipment, motor vehicles, plant and equipment.

Policy

Other assets are valued at cost less accumulated depreciation and accumulated impairment losses. Depreciation shall be charged against such assets over their expected useful lives. Other assets are not revalued.

Other assets having a high risk profile in terms of occupational health and safety standards and the consequence of failure could result in service delivery needs not being met and human health and safety as well as the environment being negatively affected must be rated as critical in the Asset Register. Assets identified as critical in terms of the aforementioned are identified in ***Annexure B***.

Other Assets shall be recorded under the following main categories;

- Aircraft;
- Bins and Containers;
- Emergency Equipment;
- Furniture and Fittings;
- Motor Vehicles;
- Office Equipment;
- Plant and Equipment;
- Specialised Vehicles;
- Watercraft; and
- Other Assets.

Procedures and Rules

- The Asset Management Committee, in consultation with Executive Directors, shall ensure that all other assets are appropriately recorded in terms of the municipality's policies.
- Although a category of assets may not be regarded as critical as a whole, individual asset may fulfil in the definition of criticality and Executive Directors must inform the Asset Management Committee of such assets or any changes in the criticality of an asset/category of assets and the Asset Registers must be updated accordingly.

9.5 HERITAGE ASSETS

General

A *Heritage Asset* is an asset that has historical, cultural or national importance and needs to be preserved. The following is a list of some typical heritage assets encountered in the municipal environment:

- Archaeological sites;
- Conservation areas;
- Historical buildings or other historical structures (such as war memorials);
- Historical sites (for example, historical battle site or site of a historical settlement);
- Museum exhibits;
- Public statues; and
- Works of art (which will include paintings and sculptures).

Policy

Heritage assets are valued at cost less accumulated impairment losses. No depreciation shall be charged against such assets. If the cost price of heritage assets is not known, then the heritage asset will be valued at fair value.

Procedures and Rules

- For reporting purposes, the existence of such heritage assets shall be disclosed by means of an appropriate note in the Asset Register.
- The Asset Management Committee, in consultation with Executive Directors, shall ensure that all heritage assets are appropriately recorded and valued in terms of the municipality's policies.

9.6 Intangible Assets

General

Intangible Assets can be purchased, or can be internally developed, by the municipality and includes, but are not limited to, computer software, website development cost and mining rights.

Policy

Intangible assets are stated at cost less accumulated amortisation and accumulated impairment losses. Such assets are amortised over the best estimate of the useful life of the intangible asset. If an intangible asset is generated internally by the municipality, then a distinction should be made between research and development costs. Research costs should be expensed and development costs may be capitalised if all the criteria set out in GRAP 31 has been met.

Procedures and Rules

- The Asset Management Committee, in consultation with Executive Directors, shall ensure that all intangible assets are appropriately recorded in terms of the municipality's policies.
- It is the responsibility of the Head of Information Technology to ensure that all licensed computer software other than operating software are accounted.

9.7 Investment Property

General

Investment Property comprise of land or buildings (or parts of buildings) or both, held by the municipality as owner, or as lessee under a finance lease, to earn rental revenues or for capital appreciation or both. Investment property does not include property used in the production or supply of service or for administration. It also does not include property that will be sold in the normal course of business. Typical investment properties include:

- Office parks (which have been developed by the municipality itself or jointly between the municipality and one or more other parties);
- Shopping centres (developed along similar lines);
- Housing developments (developments financed and managed by the municipality itself, with the sole purpose of selling or letting such houses for profit).
- Land held for a currently undetermined future use. For this class of Land and Buildings there is no intention of developing or selling the property in the normal course of business. This land and buildings include infrastructure reserves.

Policy

Investment Properties shall be accounted for in terms of GRAP 16 and shall not be classified as PPE for purposes of preparing the municipality's Statement of Financial Position. Investment Property shall initially be measured at its cost. Transaction costs shall be included in this initial measurement. Where an investment property is acquired at no cost, or for a nominal cost, its cost is its fair value as at the date of acquisition.

If the Council of the municipality resolves to construct or develop a property for future use as an investment property, such property shall in every respect be accounted for as PPE until it is ready for its intended use, where after it shall be reclassified as an investment asset.

After initial recognition, all investment property shall be measured at cost less accumulated depreciation. The fair value of investment property shall be determined annually at reporting date in terms of the municipality's Accounting Policy. The fair value should reflect market conditions and circumstances as at the reporting date.

Procedures and Rules

- The Asset Management Committee shall ensure that investment assets are recorded in an Investment Property register.
- The Asset Management Committee shall ensure that an appropriately qualified valuator undertake such valuations on an annual basis.
- The Asset Management Committee shall ensure the recognition and measurement of *Investment Property* is in terms of GRAP 16.
- Admin and Property Management Department shall ensure that a list of Investment Properties is up to date and valid lease agreements are in place.

9.8 Biological Assets

General

Biological Assets are living plants and animals such as trees in a plantation or orchard, cultivated plants, sheep and cattle. Managed agricultural activity such as raising livestock, forestry, annual or perennial cropping, fish farming that are in the process of growing, degenerating, regenerating and / or procreating which are expected to eventually result in agricultural produce. Such agricultural produce is recognised at the point of harvest. Future economic benefits must flow to the municipality from its ownership or control of the asset.

Point-of-sale costs include commissions to brokers and dealers, levies by regulatory agencies and commodity exchanges, and transfer taxes and duties. Point-of-sale costs exclude transport and other costs necessary to get assets to the market.

Where the municipality is unable to measure the fair value of biological assets reliably, a biological asset should be measured at cost less any accumulated depreciation and accumulated impairment losses.

Policy

Biological assets, such as livestock and crops, shall be valued annually at fair value less estimated point-of-sales costs.

Procedures and Rules

- The Asset Management Committee, in consultation with Executive Directors, shall ensure that all biological assets obtained from a managed agricultural activity, such as livestock and crops, are valued at 30 June each year by a recognised valuator in the line of the biological assets concerned.
- The Asset Management Committee shall ensure the recognition and measurement of *Biological Assets* in terms of GRAP 27.

9.9 Discontinued Operations (GRAP 100)

General

A non-current asset shall be classified as *Assets Held-for-Sale* if its carrying amount will be recovered principally through a sale transaction rather than through continuing use. For this to be the case, the asset must be available for immediate sale in its present condition subject only to terms that are usual and customary for sales of such assets and its sale must be highly probable.

For the sale to be highly probable, management must be committed to a plan to sell the asset, and an active programme to locate a buyer and complete the plan must have been initiated. Further, the asset must be actively marketed for sale at a price that is reasonable in relation to its current fair value. In addition, the sale should be expected to qualify for recognition as a completed sale within one year from the date of classification and actions required to complete the plan should indicate that it is unlikely that significant changes to the plan will be made or that the plan will be withdrawn.

Policy

Assets identified for disposal by way of a sale transaction, be it by public auction, bidding process or sales agreement, within 12 months of the date of identification shall be classified as assets held-for-sale and transferred from the home asset category to held-for-sale category. Such assets shall be measured at the lower of its carrying amount and fair value less costs to sell and is not depreciated any further upon classification as held-for-sale.

The municipality shall not classify a non-current asset that is to be abandoned as held-for-sale because its carrying amount will be recovered principally through continuing use.

Procedures and Rules

- The Asset Management Committee shall ensure that assets held-for-sale are recorded in a separate register.
- The Asset Management Committee shall ensure the recognition and measurement of *Assets Held-for-Sale* in terms of GRAP 100.

9.10 Inventories (GRAP 12)

General

Inventory Property comprises any land or buildings owned or acquired by the municipality with the intention of selling such property in the ordinary course of business, or any land or buildings owned or acquired by the municipality with the intention of developing such property for the purpose of selling it in the ordinary course of business.

Policy

Inventory land and buildings shall be accounted for as inventory, and not included in either PPE or Investment Property in the municipality's Statement of Financial Position. Inventory property shall be valued annually at reporting date at the lower of its carrying value or net realisable value, except where they are held for:

(a) distribution at no charge or for a nominal charge, or
(b) consumption in the production process of goods to be distributed at no charge or for a nominal charge, then they shall be measured at the lower of cost and current replacement cost.

Procedures and Rules

- The Asset Management Committee shall ensure that inventory properties are recorded in the Inventory register.
- The Asset Management Committee shall ensure the recognition and measurement of *Inventory Property* in terms of GRAP 12.

9.11 Minor Assets

General

Minor Assets comprise movable assets not capitalised in terms of the threshold policy of the municipality. However, these assets must still be controlled, safeguarded and verified by the municipality. They are not capitalised for the number of assets compared to their value does not warrant the complex procedures applicable to asset management, rendering a manageable Asset Register by concentrating on what is material and significant to the municipality's operation.

Policy

Minor assets shall be expensed in the Statement of Financial Performance and not be capitalised. However, these assets shall be bar-coded for identification purposes and recorded at cost in the Minor Asset Inventory Listing. These assets shall not be depreciated or tested for impairment and shall not generate any further transactions, except in the cases where losses are recovered by means of insurance claims or recoveries from disciplinary actions.

Procedures and Rules

- The Asset Management Committee shall ensure that minor assets are recorded in the Asset Register in the same manner as other assets, but a separate section of the Asset Register shall be maintained for this purpose.

10. Asset Acquisition

10.1 Acquisition of Assets

General

Acquisition of assets refers to the purchase of assets by buying, building (construction), or leasing.

Policy

Should the municipality decide to acquire an asset, the following fundamental principles should be carefully considered prior to acquisition of such an asset:

- The purpose for which the asset is required is in keeping with the objectives of the municipality and will provide significant, direct and tangible benefit to it;
- The asset fits the definition of an asset (as defined in GRAP 16, GRAP 17, GRAP 27, GRAP 31 and GRAP 103)
- The asset has been budgeted for;
- The future annual operations and maintenance needs have been calculated and have been budgeted for in the operations budget;
- The purchase is absolutely necessary as there is no alternative municipal asset that could be economically upgraded or adapted;
- The asset is appropriate to the task or requirement and is cost-effective over the life of the asset.
- The asset is compatible with existing equipment and will not result in unwarranted additional expenditure on other assets or resources;
- Space and other necessary facilities to accommodate the asset are in place; and

Procedures and Rules

- The Asset Management Committee shall ensure that the Supply Chain Management Policy makes provision for these principles.
- The CFO shall ensure that all acquired assets are appropriately insured.

10.2 Creation of New Infrastructure Assets

General

Creation of new infrastructure assets refers to the purchase and / or construction of totally new assets that has not been in the control or ownership of the municipality in the past.

Policy

The cost of all new infrastructure facilities (not additions to or maintenance of existing infrastructure assets) shall be allocated to the separate assets making up such a facility and values may be used as a basis for splitting up construction costs

of new infrastructure into its significant components, each of which have an appropriate useful life.

Work in progress shall be flagged as such in the Asset Register until such time that the facility is completed. Depreciation will commence when the construction of the asset is finalised and the asset is in the condition necessary for the asset to operate in the manner intended by management.

Each part of an item of Infrastructure with a cost that is significant in relation to the total cost of the item shall be depreciated separately.

Procedures and Rules

- Executive Directors shall ensure that a "Bill of Material" is submitted to Finance that includes the details of the work in progress relating to the relevant invoice and/or payment request.
- Executive Directors shall notify Finance when the works have been completed and the assets can be recognised.
- Executive Directors shall guide the service provider to submit invoices of work in progress as per the components and classification of assets as in the Asset Register.
- Executive Directors shall provide Finance with practical and final completion certificates and bill of quantities for all completed capital projects.
- The Executive Directors shall be responsible for ensuring existence, completeness and accuracy of the bill of quantities and invoice provided to the relevant assets on the ground.

10.3 Self-constructed Assets

General

Self-constructed assets relate to all assets constructed by the municipality itself or another party on instructions from the municipality.

Policy

All assets that can be classified as assets and that are constructed by the municipality should be recorded in the Asset Register and depreciated over its estimated useful life for that category of asset. Work in progress shall be flagged as such in the Asset Register until such time that the facility is completed. Depreciation will commence when the asset is in the condition necessary for it to operate in the manner intended by management.

Procedures and Rules

- Executive Directors shall ensure that proper records of staff time, transport and material costs are kept such that all costs associated with the construction of these assets are completely and accurately accounted for.

- Executive Directors shall open a job card for each infrastructure project constructed by the municipality.
- On completion of the infrastructure project, the Executive Directors shall notify Finance of the asset being commissioned and will assist Finance in ensuring that all costs (both direct and indirect) associated with the construction of the assets are summed and capitalised to the assets that make up the project.
- Executive Directors shall provide bill of quantities; practical and final completions certificates for the completed projects.

10.4 Donated Assets

General

A donated asset is an item that has been given to the municipality by a third party in government or outside government without paying or actual or implied exchange.

Policy

Donated assets should be valued at fair value, reflected in the Asset Register, and depreciated as normal assets.

Procedures and Rules

- All donated assets must be reported to Council by the relevant Executive Director. The Executive Director is to report this matter to AMC thereafter.
- The Asset Management Committee must evaluate the future operational costs of donated assets and the effect it might have on future tariffs and taxes, before a donated asset is accepted by the municipality.
- The conditions associated with the donation must be agreed upon and signed by the Municipal Manager.
- Municipal officers must inform the Asset Management Committee of any donations made to the Municipality.

11. Asset Maintenance

11.1 Useful Life of Assets

General

Useful Life of assets is defined in paragraph 2 of the Policy and is basically the period or number of production units for which an asset can be used economically by the municipality.

National Treasury (NT) published its Local Government Asset Management Guideline in August 2008 that includes directives for useful lives of assets, but municipalities must use their own judgement based on operational experience and in consultation with specialists where necessary in determining the useful lives for the particular classes of assets. Should the municipality decide on a useful life outside the given parameters, the National Treasury (OAG) should be approached and provided with a motivation, for its agreement of the rate utilised. The calculation of useful life is based on a particular level of planned maintenance.

Policy

The remaining useful life of assets shall be reviewed annually. Changes emanating from such reviews should be accounted for as a change in accounting estimates in terms of GRAP 3.

Procedures and Rules

- Executive Directors must determine the reasonable remaining useful lives of the assets under their control. Changes in remaining useful lives must be approved by the Asset Management Committee.
- During annual physical verification the condition of each asset must be reviewed to determine the validity of its remaining useful live as reflected on the Assets Register. All items identified as being impaired (with remaining useful live shorter than anticipated as per the Assets Register) must be reported to the Chief Financial Officer who will implement steps to ensure that the impairments are incorporated in the Assets Register and reported on as required by the standards of GRAP.

- The CFO shall ensure that remaining useful lives, and changes thereof, are properly recorded and accounted for in the Asset Register and the general ledger.
- The Asset Management Committee shall ensure that the *Remaining Useful Life* of an asset shall be reviewed at each reporting date.

11.2 Residual Value of Assets

General

The *Residual Value* of an asset is the estimated amount that the municipality would currently obtain from disposal of the asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.

Policy

Residual values should be determined upon the initial recognition (capture) of assets. However, this will only be applicable to assets that are normally disposed of by selling them once the municipality does not have a need for such assets anymore, e.g. motor vehicles. In practice, the residual value of an asset is often insignificant and therefore immaterial in the calculation of the depreciable amount.

The residual value of assets shall be reviewed annually at reporting date. Changes in depreciation charges emanating from such reviews should be accounted for as a change in accounting estimates in terms of GRAP 3.

Procedures and Rules

- Executive Directors must determine the reasonable residual values of the assets under their control. Changes in residual values must be approved by the Asset Management Committee.
- 25% of the initial cost should be a residual value on all Municipal fleet where its condition is very good; good and normal/fair.
- 10% of the initial cost should be a residual value on all Municipal fleet where its condition is poor and very poor/scrap.

- The CFO shall ensure that residual values, and changes thereof, are properly recorded and accounted for in the Asset Register and the general ledger.
- The Asset Management Committee shall ensure that the *residual value* of an asset shall be reviewed at each reporting date.

11.3 Depreciation of Assets

General

Depreciation is the systematic allocation of the depreciable amount of an asset over its useful life. Depreciation therefore recognises the gradual exhaustion of the asset's service capacity. The depreciable amount is the cost of an asset, or other amount substituted for cost in the financial statements, less its residual value.

The depreciation method used must reflect the pattern in which economic benefits or service potential of an asset is consumed by the municipality. The following are the allowed alternative depreciation methods that can be applied by the municipality:

- Straight-line;

- Diminishing Balance; and
- Units of production method.

Policy

All assets, except land; investment properties and heritage assets, shall be depreciated over their reasonable useful lives. The *residual value* and the *useful life* of an asset shall be reviewed at each reporting date. The depreciation method applied must be reviewed at each reporting date. Reasonable budgetary provisions shall be made annually for the depreciation of all applicable assets controlled or used by the municipality, or expected to be so controlled or used during the ensuing financial year.

Depreciation shall take the form of an expense both calculated and debited on a monthly basis against the appropriate line item in the business unit or vote in which the asset is used or consumed. Depreciation of an asset should begin when the asset is ready to be used, i.e. the asset is in the location and condition necessary for it to be able to operate in the manner it is intended by management. Depreciation of an asset ceases when the asset is derecognised. Therefore, depreciation does not cease when the asset becomes idle or is retired from active use and held for disposal unless the asset is fully depreciated. However, under certain methods of depreciation the depreciation charge can be zero while there is no production.

In the case of intangible assets being included as assets, the procedures to be followed in accounting and budgeting for the amortisation of intangible assets shall be identical to those applying to the depreciation of other assets.

Procedures and Rules

- Executive Directors must ensure that a budgetary provision is made for the depreciation of the assets under their control in the ensuing financial year.
- Executive Directors must determine the reasonable useful life of the asset classifications under their control. Deviations from the standards of useful life must be motivated in writing to the Asset Management Committee for approval.
- In the case of an asset which is not listed in the asset classification list, Executive Directors shall determine a useful operating life, in consultation with the CFO, and shall be guided in determining such useful life by the likely pattern in which the asset's economic benefits or service potential will be consumed. The Asset Management Committee must be informed of the additional asset classification and amend the Asset Management Policy accordingly.
- Alternative depreciation methods may be used in exceptional cases, if motivated by the Executive Director controlling the asset to the Asset Management Committee. The Executive Director must then provide the Asset Management Committee with sufficient statistical information to make estimates of depreciation expenses for each financial year.

- The CFO shall ensure that depreciation shall be up to date on a monthly basis and be reconciled between the Asset Register and the general ledger.
- The CFO shall ensure that the *residual value*, *useful life* and *depreciation method* of an asset shall be reviewed at each reporting date.
- First we look at the indicators and if one is triggered then the full review process is undertaken.

11.4 Impairment Losses

General

Impairment is the loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation. For example:

- Significant decline in market value;
- Carrying amount of an asset far exceeds the recoverable amount or market value;
- There is evidence of obsolescence (or physical damage);
- The deterioration of economic performance of the asset concerned; and
- The loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation (such as through inadequate maintenance).

The impairment amount is calculated as the difference between the *carrying value* and the *recoverable service value.* The recoverable service value is the higher of the asset's value in use or fair value less costs to sell. Where the recoverable service amount is less than the carrying amount, the carrying amount should be reduced to the recoverable service amount by way of an impairment loss. The impairment loss should be recognised as an expense when incurred unless the asset is carried at revalued amount.

If the asset is carried at a revalued amount (in the case of investment property, infrastructure and community assets) the impairment should be recorded as a decrease in the revaluation reserve. Where immovable property, plant and equipment surveys are conducted, the recoverable service value is determined using the depreciated replacement costs method by assessing the remaining useful life.

Policy

Assets shall be reviewed annually for impairment. Impairment of assets shall be recognised as an expense, unless it reverses a previous revaluation in which case it should be charged to the *Revaluation Surplus.* The reversal of previous impairment losses recognised as an expense is recognised as an income.

Procedures and Rules

- The Asset Management Committee must ensure that annual impairment surveys are performed where the impairment indicator is triggered.
- The CFO shall ensure that impairment losses, or reversals thereof, are properly recorded and accounted for in the Asset Register and the general ledger.

11.5 Maintenance of Assets and the Asset Register

General

Maintenance refers to all actions necessary for retaining an asset as near as practicable to its original condition in order for it to achieve its expected useful life, but excluding rehabilitation or renewal. This includes all types of maintenance – corrective and preventative maintenance.

For linear infrastructure assets, such as pipes and roads, the following test is applied to differentiate between maintenance and renewal when partial sections of linear assets are renewed:

- If a future renewal of the entire pipe will include the renewal of the partial section that is now renewed, then the renewal of the partial section is treated as maintenance.
- If a future renewal of the entire pipe will retain the partial section that is now renewed, then the renewal of the partial section is treated as renewal and the pipe is split into two separate assets.

The splitting of linear infrastructure has a data management implication, but it is the easiest method that maintains the data integrity over time.

Maintenance analysis is an essential function of infrastructure management to ensure cost-effective and sustainable service delivery. In order to analyse maintenance data, maintenance actions undertaken against individual infrastructure assets should be recorded against such assets.

Policy

Maintenance actions performed on infrastructure assets shall be recorded against the individual assets that are individually identified in the Asset Register.

The risk and criticality of all assets must be assessed in conjunction with the annual physical asset verification process. All assets with a condition rating greater than 3 (fair/normal) must be reported to the Asset Management Committee who will give instructions with regard to the criticality grading of the assets on the Asset Register. Executive Directors must ensure that the assets identified as critical are attended to in order to prevent possible failure.

Procedures and Rules

- Executive Directors responsible for the control and utilisation of infrastructure assets shall monitor maintenance actions and budget for the operation and maintenance needs of each asset or class of assets under their control. Operating expenses must include all labour and material costs for the repair and maintenance of the assets. This includes both contracted services and services performed by employees.
- Executive Directors shall ensure that the operating expenses are expended against the operating budget and not the capital budget.
- Executive Directors shall report to the Council annually of the extent to which the approved maintenance plan has been complied with and the extent of deferred maintenance.
- Executive Directors shall report to the Council annually on the likely effects that maintenance budgetary constraints may have on the useful operating life of the infrastructure asset classes;
- Executive Directors shall ensure that maintenance plans make provision for the additional maintenance burden of future infrastructure to be acquired.

11.6 Renewal of Assets

General

Asset Renewal is restoration of the service potential of the asset. Asset renewal is required to sustain service provision from infrastructure beyond the initial or original life of the asset. If the service provided by the asset is still required at the end of its useful life, the asset must be renewed. However, if the service is no longer required, the asset should not be renewed. Asset renewal projections are generally based on forecast renewal by replacement, refurbishment, rehabilitation or reconstruction of assets to maintain desired service levels.

Policy

Assets renewal shall be accounted for against the specific asset. The renewal value shall be capitalised against the asset and the expected life of the asset adjusted to reflect the new asset life.

Procedures and Rules

- The Asset Management Committee must ensure that processes are in place to capture renewals data against specific assets and to capitalise it correctly.
- Executive Directors shall ensure that renewals expenditure are correctly budgeted for in the capital budget and expensed against this budget.
- Executive Directors must ensure that renewals expenditure data are correctly captured against the assets and the expected lives adjusted.

11.7 Replacement of Assets

General

This paragraph deals with the complete replacement of an asset that has reached the end of its useful life so as to provide a similar or agreed alternative level of service.

Policy

Assets that are replaced shall be written off at their carrying value. The replacement asset shall be accounted for as a separate new asset. All costs incurred to replace the asset shall be capitalised against the new asset. The SCMP will be applied.

Procedures and Rules

- The Asset Management Committee must ensure that processes are in place to capture replacement data against specific assets and to capitalise it correctly.
- Executive Directors shall ensure that replacement expenditure are correctly budgeted for in the capital budget and expensed against this budget.

12. Asset Disposal

12.1 Transfer of Assets

General

The processes and rules for the transfer of an asset to another municipality, municipal entity or national/provincial organ of state are governed by an MFMA regulation namely "the Local Government: Municipal Asset Transfer Regulations".

Transfer of assets or inventory items refers to the internal transfer of assets within the municipality or from the municipality to another entity. Procedures need to be in place to ensure that the Asset Control Business Unit can keep track of all assets and ensure that the fixed Asset Register is updated with all changes in asset locations. These procedures must be followed and apply to all transfers of assets from:

- One Business Unit to another;
- One location to another within the same Business Unit;
- One building to another; and
- One entity to another.

Policy

The transfer of assets is regulated by the SCMP and shall be controlled by the transfer processes in the policy and the Asset Register shall be updated accordingly.

Procedures and Rules

- Executive Directors must ensure that all asset transfer information is passed to Finance.
- Asset transfer form should be used whenever there is movement of asset from one location to another.
- The CFO must ensure that a process is in place to capture and record asset transfer data.
- Staff of the Municipality, except for duly authorised staff, shall not move rented assets, such as photocopy machines.
- No person shall transfer any IT equipment without the knowledge and written consent of the Head: Information Technology.
- Executive Directors must immediately report to the Asset Management Committee any damages caused to an asset and will be held responsible to investigate the cause or nature of such damage.

12.2 Exchange of Assets

General

According to GRAP 17.33 an item of PPE may be acquired in exchange for a non-monetary asset or assets, or a combination of monetary and non-monetary assets. The cost of such an item of property, plant and equipment is measured at fair value unless:

(a) the exchange transaction lacks commercial substance; or
(b) the fair value of neither the asset received nor the asset given up is reliably measurable.

If the acquired item is not measured at fair value, its cost is measured at the carrying amount of the asset given up.

Policy

The SCMP will be applied when assets are exchanged. The cost of assets acquired in exchange for another asset shall be measured at the fair value of the asset received, which is equivalent to the fair value of the asset given up, adjusted by the amount of any cash or cash equivalents transferred.

Procedures and Rules

- An item of PPE may be acquired in exchange for a similar asset that has a similar use in the same line of operations and which has a similar fair value or may be sold in exchange for an equity interest in a similar asset. No gain or loss is recognised in both cases.
- The Asset Management Committee shall approve all asset exchanges in consultation with the relevant Executive Director.

12.3 Alienation / Disposal of Assets

General

Alienation / Disposal (alienation) is the process of disowning redundant and obsolete assets by transferring ownership or title to another owner, which is external to the municipality.

The MFMA (section 14 and 90) and the Municipal Supply Chain Management Regulation no. 27636 have specific requirements regarding the disposal of assets. Specifically:

- A municipality may not ..." permanently dispose of a asset needed to provide the minimum level of basic municipal services"
- Where a municipal council has decided that a specific asset is not needed to provide the minimum level of basic services, a transfer of ownership of an asset must be fair, equitable, transparent, competitive and consistent with the municipality's supply chain management policy.

Policy

There are various methods of disposal. Different disposal methods will be needed for different types of assets. When deciding on a particular disposal method and consideration of the following, the SCMP on disposal of assets must be applied:

- The nature of the asset
- The potential market value
- Other intrinsic value of the asset
- Its location
- Its volume
- Its trade-in price
- Its ability to support wider Government programmes;
- Environmental considerations
- Market conditions
- The asset's life

Appropriate means of disposal may include:

- Public auction
- Public tender
- Transfer to another institution
- Sale to another institution
- Letting to another institution
- Trade-in
- Controlled dumping (for items that have low value or are unhygienic)

Alienated assets shall be written-off in the Asset Register.

Procedures and Rules

- Executive Directors shall report in writing to the Asset Management Committee on 31 October and 30 April of each financial year on all assets which they wish to alienate and the proposed method of alienation.
- The CFO shall consolidate the requests received from the various business units, and shall promptly report the consolidated information to the Asset Management Committee, recommending the process of alienation to be adopted.
- The Council of KwaDukuza Municipality shall delegate its powers to the Asset Management Committee chaired by Accounting Officer to make a determination in terms of Section 14(2) (a) & (b) of the MFMA in respect of movable capital assets below the net book value of R10 000 per Business Unit per year.
- Where the policy allows discretionary powers to be exercised in the determination of measurement, de-recognition and disclosure, these powers vest with Asset Management Committee unless specifically delegated otherwise.
- The Council shall ensure that the alienation of any asset takes place in compliance with Section 14 of the Municipal Finance Management Act, 2004. The Act states that the municipality may not alienate any asset required to provide a minimum level of service. The municipality may

alienate any other asset, provided the municipality has considered the fair market value and the economic and community value to be received in exchange for the asset.

- Selling: Assets to be sold shall be sold in terms of paragraph 12.4 below.
- Supply Chain Management Unit and Disposal Committee must make sure that the auction of redundant assets is conducted at least once within a reporting period.
- Donations: Donations may be considered as a method of alienation, but such requests must be motivated to the Asset Management Committee for approval.
- Destruction: Assets that are hazardous or need to be destroyed must be identified for tenders or quotations by professional disposal agencies.
- Scrapping: Scrapping of assets that cannot be alienated otherwise may be considered as a method of alienation, but such requests must be motivated to the Asset Management Committee.
- Once the assets are alienated, the CFO shall write-off the relevant assets in the Asset Register.
- The letting of immovable property must be done at market-related tariffs, unless the relevant treasury approves otherwise. No municipal property may be let free of charge without the prior approval of the relevant treasury.
- The responsibility to take items or obtain approval from the AMC for the matter listed in the policy rests with the relevant Executive Director unless otherwise specifically stated.

- **Assets may be disposed via various methods which may include but is not limited to sale, write-off, stolen or damaged assets, impairment, transfer and donations. The following procedures should be followed when the Municipality is disposing or writing off its assets:**

a) **Redundant infrastructure assets and other high value assets (vehicles)**
   - The relevant Business Unit should compile a list of all redundant assets. Fleet Assets are centrally co-ordinated by the Electrical Business Unit.
   - Report such assets and the intention to dispose to the Asset Management Committee.
   - Submit report of redundant assets to be disposed to their respective Portfolio Committee and Council for approval.
   - Submit the list of assets and Council resolution to Supply Chain Management Section.
   - Supply Chain Management to conduct disposal of assets using the appropriate means as stipulated on section 14 of the MFMA.

b) **Assets written off as a results of roads or storm water assets upgrades**
   - In most cases upgrades projects result on the existing poor performing component of that particular assets being replaced. E.g. resurfacing of road result from the removal/replacement of the existing old top layer with the new top layer.

- Asset Management Section working with relevant Business Unit should quantify the removed or replaced old component and write off such from the Assets Register and capitalised the new component constructed.
- It should be noted that when Council approves the budget of upgrading its existing infrastructure assets it's automatically approves the replacement of those old components with new ones.
- As such no specific resolution for writing of assets under this category is required.
- Asset Management Section should report all assets removed from the Assets Register to the Asset Management Committee.

c) Assets Under Construction – Subsequent Measurement

- All Business Unit to submit a detailed report to the Asset Management Committee on delayed projects with no movement.
- As general guidance a project with no movement in two consecutive financial years will be required to be submitted to the Asset Management Committee.
- Other factors such as the intention to proceed with the project and/or other external factors must be considered by the Business Unit.
- Where only professional fees were incurred on delayed projects, it is the responsibility of the user Business Unit to inform the Asset Management Committee if such an assets must be fully impaired or written off.
- This must be done on at least a quarterly basis.
- The Business Unit must maintain the detailed supporting records for audit purposes.
- The Assets Management Section will inform and remind Business Units of the need to report as such however the ultimate accountability rests with the Head of the Business Units as they are responsible for their own projects.

d) Redundant movable assets (furniture and fittings)

- Each Business unit should compile a list of all redundant assets.
- Submit an item to the Asset Management Committee for approval if the net book value of all redundant assets per Business Unit is less than R10 000.
- Submit a list of redundant assets with AMC's resolution to Supply Chain Management Section.
- Submit an item to the respective Portfolio Committee and Council for approval if the net book value of all redundant assets per Business Unit is above R10 000.
- Submit a list of redundant assets with Council resolution to Supply Chain Management Section.
- Supply Chain Management to conduct disposal of assets using the appropriate means as stipulated on section 14 of the MFMA.

e) Transfer of Municipal land to the beneficiaries of RDP Housing projects

- Municipal land will only be removed from the Fixed Assets Register when the transfer process from Deeds Office has been finalised.
- Date of transfer should be a date as when the property was registered to the respective beneficiary.

- Human Settlements Department to confirm the transfer of property to the beneficiary prior removal of that property from the Fixed Assets Register and anyone of the following;
- Council resolution approving the implementation of housing project should form part of working paper file.
- Any other subsequent Council approval or minutes of the Council meeting in relation to the housing project will suffice as alternate evidence to substantiate the transfer.

f) Sale of Municipal land

- Municipal land will only be removed from the Fixed Assets Register when all conditions outlined on the sale agreement has been met.
- Sale agreement and Council resolution approving the sale of land should form part of the working paper file.

g) Insurance Losses

- Asset Management Section to identify all assets reported as stolen or damaged (including vehicle involved in accidents and were declared as beyond repair) from the insurance register.
- Remove such assets from the Fixed Assets Register.
- Submit reports to the Asset Management Committee and Council.

12.4 Selling of Assets

General

Selling of assets refers to the public sale of municipal assets approved for alienation.

Policy

The selling of assets must be within the parameters laid down in the SCMP. Further must all assets earmarked for sale be sold by public auction or tender and the following steps shall be followed:

- A notice of the intention of the municipality to sell the asset shall be published in a local newspaper;
- In the case of a public auction, the municipality shall appoint an independent auctioneer to conduct the auction; and
- In the case of a tender, the prescribed tender procedures of the municipality shall be followed.

Assets earmarked for sale, shall be reclassified as Assets Held-for-Sale in terms of paragraph 6.10 of this Policy and shall not attract any further depreciation.

Sold assets shall be written-off in the Asset Register.

Procedures

- A request for assets to be sold must be submitted to the Asset Management Committee for approval. The request must be accompanied by a list of assets to be sold and the reasons for sale as described in paragraph 12.3 above.
- Assets earmarked for sale shall be reclassified as Assets Held-for-Sale.
- The Asset Management Committee may approve the engagement of auctioneers either on a quotation basis or by tender depending on the goods to be alienated.
- Bidding: Bidders are afforded the opportunity to make an offer on identifiable items. Bids are compared and the highest bidder is awarded the bid.
- Tenders: Tenders shall be invited according to the municipality's tender procedures.
- Once the assets are sold, the CFO shall write-off the relevant assets in the Asset Register.
- If the proceeds of the sales are less than the carrying value recorded in the Asset Register, such difference shall be recognised as a loss for the business unit or vote concerned in the Statement of Financial Performance. If the proceeds of the sales, on the other hand, are more than the carrying value of the asset concerned, the difference shall be recognised as a gain for the business unit or vote concerned in the statement of financial performance.
- Transfer of assets to other municipalities, municipal entities (whether or not under the municipality's sole or partial control) or other organs of state shall take place in accordance with the above procedures, except that the process of alienation shall be by private treaty.

12.5 Writing-off of Assets

General

The write-off of assets is the process to permanently remove the assets from the Asset Register. Assets can be written-off after approval of Council of a report indicating that:

- The useful life of the asset has expired;
- The asset has been destroyed;
- The asset is out dated;
- The asset has no further useful life;
- The asset does not exist anymore;
- The asset has been sold; and
- Acceptable reasons have been furnished leading to the circumstances set out above.
- The SCMP has been adhered to.

The Accounting Officer may approve the *ad hoc* writing-off of assets without prior approval of the Asset Management Committee on condition that –

- The write-offs fall after but between the next scheduled Asset Management Committee meeting and financial year end closure; and
- The Asset Management Committee is informed of the write-offs at the next scheduled Asset Management Committee meeting.

Policy

The only reasons for writing off assets, other than the sale of such assets during the process of alienation, shall be the loss, theft, destruction, material impairment, or decommissioning of the asset in question.

Procedures and Rules

- Executive Directors shall report to the CFO on 31 October and 30 April of each financial year on any assets which such Executive Director wishes to have written-off, stating in full the reason for such recommendation. The CFO shall consolidate all such reports, and shall promptly submit a recommendation to the Asset Management Committee on the assets to be written off.
- An asset, even though fully depreciated, shall be written-off only on the recommendation of the Executive Director controlling or using the asset concerned, and with the approval of the Asset Management Committee.
- In every instance where a not fully depreciated asset is written off with no proceeds for the asset being obtained, the CFO shall immediately debit to such business unit or vote the full carrying value of the asset concerned as impairment expenses.
- Assets that are replaced should be written-off and removed from the Asset Register.

13. Asset Physical Control

13.1 Physical Control / Verification

General

Movable assets require physical control and verification of existence.

Policy

All movable assets shall be actively controlled, including an annual verification process.

Procedures and Rules

- All movable assets, where practicable, must have a visible bar code or unique asset marking as determined by the Asset Management Committee.
- Annual verification of movable assets should be conducted under the direction of Finance. This procedure would enable the municipality to identify discrepancies and dispositions and properly investigate and record the transactions.
- Procedures should be established to adequately identify assets owned by others or subject to reclamation by donors.
- Personal declaration form should be filled and signed in relation to those assets not owned by the Municipality.
- The Asset Management Committee shall co-ordinate and control regular physical checks, and all discrepancies are to be reported immediately to the Asset Management Committee.
- Registers must be kept for those assets allocated to staff members. The individuals are responsible and accountable for the assets under their control. These registers should be updated when the assets are moved to different locations or allocated to a different staff member in order to facilitate control and physical verification.
- Where a change in person in direct control of equipment takes place, a handing-over certificate shall be completed and signed by both parties concerned and a copy of this certificate must be forwarded to Finance. If surpluses or deficiencies are found, the certificates shall be dealt with as with stock-taking reports.
- Where an asset has been transferred to an employee but the transferring office has no completed the asset form, responsibility will rest with the original Department or the Department who signed the invoice.
- If for any reason the person from whom the asset is being taken over is not available, the Asset Manager should assist the person taking over with the checking of the equipment and the certification of any discrepancies.

- In case of failure to comply with the requirements of a handing-over certificate, the person taking over shall be liable for any shortages, unless it can be established that the shortages existed prior to their taking over.
- Any losses of and damage to equipment, excluding discrepancies at stocktaking of losses resulting from normal handling or reasonable wear and tear, shall be reported to the Asset Management Committee.
- Independent checks from asset records shall be conducted to ensure that the assets physically exist, especially those that could be disposed of without a noticeable effect on operations.
- Yearly physical inspections of assets shall be performed to identify items which are damaged, not in use or are obsolete due to changed circumstances, to ensure that they are appropriately repaired, impaired, written off or disposed off.
- All newly acquired assets shall be delivered to / received by the procurement section where the assets will be bar-coded before dispatch to the persons who will be the custodians of the assets. Where this is not practicable, the acquired assets must be delivered to the section issuing the requisition and that section must notify the procurement section so that bar-coding or asset marking can be arranged.
- Delivery of assets by procurement staff must be to the person requiring the asset and he/she will sign a form accepting responsibility for the asset.
- The Asset Management Committee may, on request of an Executive Director, waive full physical verification and accept written confirmation from the Executive Director of infrastructure assets being verified during the course of a financial period as part of routine and/or planned maintenance and/or physical inspections. Documentation in this regard must be kept by business units and be available for inspection. The Chief Financial Officer will inform the external auditors of the Asset Management Committee's decision.
- Standard operating procedure on physical verification and condition assessment of movable assets has been developed to ensure that all asset holders understands the role they supposed to play when it comes to control and safeguarding of assets assigned to them.

13.2 Insurance of Assets

General

Section 63 of the MFMA, Assets and Liability Management, states that: -

1. The Accounting Officer of the Municipality is responsible for the management of: -

➢ *the assets of the municipality, including the safeguarding and the maintenance of those assets.*

It is in this regard that municipal assets are insured. The objective of the Insurance Portfolio is to ensure that KwaDukuza Municipality's assets are insured adequately and

economically at all times. Detailed procedures, to ensure that management and employees within the municipality understand their respective responsibilities and duties, are provided in the standard operating procedures.

Procedures and Rules

- The Asset Management Committee will ensure that all assets are properly insured in terms of the policy.
- Business Units shall ensure that they understand the terms and conditions of Councils Insurance portfolio; insurable assets which is under their control and their values; and ensure sufficient cover. In this regard, the business unit shall undertake, at least on an annual basis, a review of the values on the fixed asset register.
- Shall notify the CFO (via the assets office), without delay, of any new insurable asset, by providing the necessary invoices and supporting documentation.
- Shall notify the CFO (via the AFS office), of any alteration in the existing insurable value which has arisen in connection with his business unit.
- All claims that fall below the excess limit shall be handled and finalised directly by the business unit and will not form part of the insurance register.
- Work In Progress assets (WIP) are not covered in the Insurance Portfolio.

13.3 Safekeeping of Assets

General

Asset safekeeping is the protection of assets from damage, theft, and safety risks.

Policy

Directives for the safekeeping of assets shall be developed and the safekeeping of assets shall be actively undertaken.

Procedures and Rules

- Safekeeping procedures must be determined by each Executive Director based on their respective operations and Asset Management Committee will discuss overarching principles.
- The Asset Management Committee must issue directives that detail the safekeeping of assets.
- Executive Directors must ensure that safekeeping directives are adhered to.
- Malicious damage, theft, and break-ins must be reported to the CFO within 48 hours of its occurrence or awareness. The CFO will inform the Asset Management Committee of such occurrence.

- The Municipal Manager must report criminal activities to the South African Police Service.
- If any biological asset is lost, stolen or destroyed, the matter shall be reported in writing by the Executive Director concerned in exactly the same manner as though the asset were an ordinary asset.
- All laptop holders must use their laptop cable locks
- Asset Holders must safeguard all the assets assigned to them and may be held liable for any damage or loss incurred as a result of negligence on their side.
- The Executive Directors will be responsible for consequence management in this respect.
- Manco must develop mechanism to recover financial loss suffered by the Municipality due to the negligence of the Asset Holders.

14. Asset Financial Control

14.1 Borrowing Costs (GRAP 5)

General

Borrowing costs are interest and other costs incurred by the municipality from borrowed funds. The items that are classified as borrowing costs include interest on bank overdrafts and short-term and long-term borrowings, amortisation of premiums or discounts associated with such borrowings, amortisation of ancillary costs incurred in connection with the arrangement of borrowings, finance charges in respect of finance leases and foreign exchange differences arising from foreign currency borrowings when these are regarded as an adjustment to interest costs.

The capitalisation of borrowing costs should take place when borrowing costs are being incurred and activities that are necessary to prepare the asset for its intended use or sale are in progress.

During extended periods in which development of an asset is interrupted, the borrowing costs incurred over that time period should be recognised as an expense when incurred. Capitalisation of borrowing costs should cease when substantially all the activities necessary to prepare the qualifying asset for its intended use or sale are complete.

Policy

Borrowing costs shall be capitalised, if related to the construction of an asset, when the construction of an asset is expected to take a substantial period of time to get ready for its intended use or resale and an outside agency is used to finance the project.

Municipality shall disclose the accounting policy adopted for borrowing costs.

Procedures and Rules

- The CFO should reconcile the borrowing cost to be capitalised with the amount that has been capitalised on a monthly basis.

14.2	Funding Sources

General

The Municipal Finance Management Act (MFMA) provides guidelines on how to utilise funds in financing assets (Section 19 of MFMA). The municipality shall utilise any of the following sources to acquire and / or purchase assets:

- Grants;
- Donations;
- Internally Generated Funds;
- External Loans; and / or
- Leases.

15. EFFECTIVE DATE

This policy shall be effective from 01 July 20224 upon approval by Council.

16. POLICY ADOPTION

This policy has been considered and approved by the **COUNCIL OF KWADUKUZA MUNICIPALITY** as follows:

Resolution No:

Approval Date:

ANNEXURES

ANNEXURE A
ABBREVIATIONS

AM	Asset Management
AMS	Asset Management System
CFO	Chief Financial Officer
DM	District Municipality
EPWP	Expanded Public Work Program
GIS	Geographical Information System
GRAP	Standards of Generally Recognised Accounting Practice
HR	Human Resource
IAM	Infrastructure Asset Management
IAMP	Infrastructure Asset Management Plan
AR	Asset Register
IAR	Infrastructure Asset Register
IAS	International Accounting Standards
IDP	Integrated Development Plan
MFMA	Municipal Finance Management Act
MTREF	Medium Term Revenue and Expenditure Framework
NT	National Treasury
OAG	Office of the Accountant General
LM	Local Municipality
O&M	Operation and Maintenance
SCMP	Supply Chain Management Policy

ANNEXURE B
ASSET HIERARCHY

MAJOR_G CODE	MAJOR GROUP	MINOR_G CODE	MINOR GROUP	GROUP CODE	GROUP	EUL (YRS)	EUL (MONTHS)	CRITICALITY
10000	LAND	11000	LAND	11001	LAND DEVELOPED	0	0	
10000	LAND	11000	LAND	11002	LAND UNDEVELOPED	0	0	
20000	BUILDINGS	21000	DWELLINGS	21001	CARAVANS	5	60	
20000	BUILDINGS	21000	DWELLINGS	21002	CHILDREN'S HOMES	25	300	
20000	BUILDINGS	21000	DWELLINGS	21003	FOREIGN MISSION DWELLINGS	25	300	
20000	BUILDINGS	21000	DWELLINGS	21004	HOMES FOR THE AGED	25	300	X
20000	BUILDINGS	21000	DWELLINGS	21005	HOSTELS	25	300	X
20000	BUILDINGS	21000	DWELLINGS	21006	MILITARY PERSONNEL DWELLINGS	25	300	
20000	BUILDINGS	21000	DWELLINGS	21007	MOBILE HOMES	5	60	
20000	BUILDINGS	21000	DWELLINGS	21008	PLACES OF SAFETY	25	300	X
20000	BUILDINGS	21000	DWELLINGS	21009	PRISONS AND REHABILITATION FACILITIES	25	300	X
20000	BUILDINGS	21000	DWELLINGS	21010	RESIDENCES (PRESIDENTIAL, EMBASSIES)	25	300	
20000	BUILDINGS	21000	DWELLINGS	21011	RESIDENCES (PERSONNEL) INCL GARAGES, CARPORTS AND PARKING	25	300	
20000	BUILDINGS	21000	DWELLINGS	21012	SECURE CARE CENTRES	25	300	X
20000	BUILDINGS	21000	DWELLINGS	21013	RECREATIONAL / HOLIDAY ACCOMMODATION	25	300	
20000	BUILDINGS	21000	DWELLINGS	21014	RESIDENTIAL PERIMETER PROTECTION & FENCING	10	120	
20000	BUILDINGS	21000	DWELLINGS	21015	DWELLINGS IRRIGATION SYSTEMS	15	180	
20000	BUILDINGS	21000	DWELLINGS	21016	DWELLINGS LAND SCAPING	15	180	
20000	BUILDINGS	21000	DWELLINGS	21017	HOUSING SCHEMES: FLATS	15	180	X
20000	BUILDINGS	21000	DWELLINGS	21018	HOUSING SCHEMES: HOUSES	15	180	X
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22001	AIRPORT AND ASSOCIATED BUILDINGS	25	300	
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22002	BORDER AND CUSTOM CONTROL POINTS	25	300	
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22003	BUS TERMINALS	25	300	
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22004	BUS SHELTERS	10	120	
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22005	CIVIC THEATERS	25	300	
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22006	CLINICS AND COMMUNITY HEALTH FACILITIES	25	300	X
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22007	COMMUNITY CENTRES AND PUBLIC ENTERTAINMENT BUILDINGS	25	300	
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22008	DRIVER AND VEHICLE TESTING CENTRES	25	300	
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22009	FIRE STATIONS	25	300	X
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22010	FOREIGN MISSION OFFICES	25	300	
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22011	HOSPITALS AND AMBULANCE STATIONS	25	300	X
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22012	INDUSTRIAL BUILDINGS	25	300	
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22013	LABORATORIES	25	300	
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22014	LIBRARIES	25	300	
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22015	MORTUARIES	25	300	X
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22016	MUSEUMS AND ART GALLERIES	25	300	
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22017	OFFICE BUILDINGS (INCL AIR CONDITIONING SYSTEMS)	25	300	
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22018	PUBLIC PARKING (COVERED AND OPEN)	25	300	
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22019	POLICE STATIONS (AND ASSOCIATED BUILDINGS)	25	300	
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22020	RAILWAY AND ASSOCIATED BUILDINGS	25	300	
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22021	RESEARCH FACILITIES (INCLUDING WEATHER)	25	300	
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22022	STADIUMS	25	300	

MAJOR_G CODE	MAJOR GROUP	MINOR_G CODE	MINOR GROUP	GROUP CODE	GROUP	EUL (YRS)	EUL (MONTHS)	CRITICALITY
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22023	TAXI RANKS	15	180	
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22024	UNIVERSITIES, COLLEGES, SCHOOLS	25	300	
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22025	WAREHOUSES (STORAGE FACILITIES INCLUDING DATA)	25	300	
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22026	SPORT AND RECREATIONAL FACILITIES (TENNIS COURTS, SOCCER FIELDS, PARKS ETC.)	25	300	
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22027	NON RESIDENTIAL STRUCTURES PERIMETER PROTECTION & FENCING	10	120	
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22028	ABLUTION / PUBLIC FACILITIES	25	300	X
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22029	CAR PORTS	10	120	
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22030	WORKSHOPS / STORE ROOMS	25	300	
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22031	MARKETS / SHOPS	25	300	
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22032	STRUCTURES FOR AGRICULTURAL PURPOSES	25	300	
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22033	NURSERIES	25	300	
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22034	CAR PARKS	30	360	
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22035	CHEMICAL STORAGE ROOMS	50	600	X
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22036	COMMUTER SHELTERS	15	180	
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22037	GUARD STATIONS	30	360	
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22038	NON RESIDENTIAL STRUCTURES ACCESS AND INTERNAL ROADS GRAVEL	10	120	x
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22039	NON RESIDENTIAL STRUCTURES ACCESS AND INTERNAL ROADS PAVED	15	180	x
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22040	NON RESIDENTIAL STRUCTURES FITTED OUTDOOR FURNITURE AND STANDS	15	180	
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22041	NON RESIDENTIAL STRUCTURES FOOTPATHS PAVED	15	180	
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22042	NON RESIDENTIAL STRUCTURES IRRIGATION SYSTEMS	15	180	
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22043	NON RESIDENTIAL STRUCTURES LANDSCAPING	15	180	
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22044	NON RESIDENTIAL STRUCTURES OUTDOOR LIGHTS	15	180	
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22045	NON RESIDENTIAL STRUCTURES PARKING AREAS GRAVEL	10	120	
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22046	NON RESIDENTIAL STRUCTURES PAVED/SHADED PARKING STRUCTURES	15	180	
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22047	QUARRIES	25	300	
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22048	ANIMAL CARE CENTRES	25	300	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY NETWORK	31001	COOLING TOWERS	25	300	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY NETWORK	31003	METERS PREPAID	10	120	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY NETWORK	31004	METERS CREDIT	25	300	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY NETWORK	31005	POWER STATIONS COAL	50	600	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY NETWORK	31006	POWER STATIONS GAS	50	600	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY NETWORK	31007	POWER STATIONS HYDRO	50	600	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY NETWORK	31008	POWER STATIONS NUCLEAR	60	720	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY NETWORK	31009	LV OVERHEAD SERVICE CONNECTIONS	50	600	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY NETWORK	31010	LV UNDERGROUND SERVICE CONNECTIONS	50	600	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY NETWORK	31011	LV HOUSE CONNECTIONS DISTRIBUTION/PILLAR BOXES	30	360	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY NETWORK	31012	LV OVERHEAD LINES	50	600	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY NETWORK	31013	LV UNDERGROUND CABLES	50	600	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY NETWORK	31014	MV SUBSTATION SWITCHGEAR	30	360	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY NETWORK	31015	MV SUBSTATION EQUIPMENT OUTDOOR	30	360	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY NETWORK	31016	SUBSTATION EQUIPMENT GIS	30	360	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY NETWORK	31017	SUBSTATION EQUIPMENT INDOOR	30	360	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY NETWORK	31018	MV SWITCHING STATION PANELS	45	540	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY NETWORK	31019	TELEMETRY	7	84	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY NETWORK	31020	ELECTRICITY PERIMETER PROTECTION	10	120	X

MAJOR_G CODE	MAJOR GROUP	MINOR_G CODE	MINOR GROUP	GROUP CODE	GROUP	EUL (YRS)	EUL (MONTHS)	CRITICALITY
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY NETWORK	31021	HIGH MAST LIGHTS	10	120	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY NETWORK	31022	MINIATURE SUB STATIONS	40	480	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY NETWORK	31023	HV AUXILIARIES AND BATTERIES	45	540	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY NETWORK	31024	HV BREAKERS	45	540	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY NETWORK	31025	HV BUSBARS	45	540	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY NETWORK	31026	HV CAPACITOR BANK	45	540	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY NETWORK	31027	HV CURRENT TRANSFORMERS	45	540	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY NETWORK	31028	HV EARTH SWITCHES	45	540	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY NETWORK	31029	HV FEEDER BAYS	45	540	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY NETWORK	31030	HV GIS BAY	45	540	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY NETWORK	31031	HV IOSLATORS	45	540	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY NETWORK	31032	HV OVERHEAD LINES (>22kV)	40	480	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY NETWORK	31033	HV REACTORS	45	540	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY NETWORK	31034	HV SUBSTATION (>22kV) BUILDINGS	50	600	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY NETWORK	31035	HV SUBSTATION (>22kV) GRAVEL PER BAY	50	600	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY NETWORK	31036	HV SUBSTATION (>22kV) STEEL STRUCTURES PER BAY	50	600	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY NETWORK	31037	HV SUBSTATION (>22kV) TRENCHING PER BAY	50	600	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY NETWORK	31038	HV SURGE ARRESTORS	45	540	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY NETWORK	31039	HV TRANSFORMER BAYS	45	540	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY NETWORK	31040	HV TRANSFORMERS	50	600	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY NETWORK	31041	HV UNDERGROUND CABLES (>22kV)	45	540	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY NETWORK	31042	HV VOLTAGE TRANSFORMERS	45	540	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY NETWORK	31043	MV OVERHEAD LINES	50	600	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY NETWORK	31044	MV SWITCHGEAR	45	540	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY NETWORK	31045	MV SUB/SWITCHING STATION AUXILIARIES AND BATTERIIES	45	540	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY NETWORK	31046	MV SUB/SWITCHING STATION BUILDINGS	45	540	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY NETWORK	31047	MV UNDERGROUND CABLES	50	600	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY NETWORK	31048	NEC/NER	50	600	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY NETWORK	31049	POLE MOUNTED TRANSFORMER SUBSTATION	40	480	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY NETWORK	31050	PREPAID VENDING MACHINES	15	180	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY NETWORK	31052	MV TRANSFORMERS	45	540	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS NETWORK	32101	BRIDGES VEHICLE CONCRETE	80	960	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS NETWORK	32102	BRIDGES VEHICLE STEEL	50	600	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS NETWORK	32103	BRIDGES VEHICLE TIMBER	40	480	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS NETWORK	32104	BRIDGES PEDESTRIAN CONCRETE	80	960	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS NETWORK	32105	BRIDGES PEDESTRIAN STEEL	50	600	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS NETWORK	32106	BRIDGES PEDESTRIAN TIMBER	40	480	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS NETWORK	32107	BRIDGES RAILWAY CONCRETE	80	960	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS NETWORK	32108	BRIDGES RAILWAY STEEL	50	600	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS NETWORK	32109	BRIDGES RAILWAY TIMBER	40	480	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS NETWORK	32110	BRIDGES REINFORCED RETAINING WALLS EARTH	15	180	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS NETWORK	32111	BRIDGES REINFORCED RETAINING WALLS CONCRETE	30	360	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS NETWORK	32112	BRIDGES EXPANSION AND CONSTRUCTION JOINTS	20	240	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	STORM WATER NETWORK	32201	STORM WATER CULVERTS CONCRETE	60	720	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	STORM WATER NETWORK	32202	STORM WATER CULVERTS ARCO	40	480	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	STORM WATER NETWORK	32203	STORM WATER DRAINS EARTHWORKS	80	960	X

MAJOR_G CODE	MAJOR GROUP	MINOR_G CODE	MINOR GROUP	GROUP CODE	GROUP	EUL (YRS)	EUL (MONTHS)	CRITICALITY
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	STORM WATER NETWORK	32204	STORM WATER DRAINS CONCRETE LINING	50	600	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	STORM WATER NETWORK	32205	STORM WATER STOP BANKS	40	480	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	STORM WATER NETWORK	32206	STORM WATER PIPES	50	600	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	STORM WATER NETWORK	32207	STORM WATER COASTAL STRUCTURE	20	240	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	STORM WATER NETWORK	32208	STORM WATER COASTAL PIERS	60	720	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	STORM WATER NETWORK	32209	STORM WATER COASTAL OUTFALLS	60	720	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	STORM WATER NETWORK	32210	STORM WATER ATTENUATION PONDS	20	240	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	STORM WATER NETWORK	32211	STORM WATER OPEN CHANNELS LINED	50	600	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	STORM WATER NETWORK	32212	STORM WATER OPEN CHANNELS UNLINED	10	120	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	STORM WATER NETWORK	32213	STORM WATER PUMP STATIONS BUILDINGS	50	600	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	STORM WATER NETWORK	32214	STORM WATER PUMP STATIONS CIVIL WORKS	50	600	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	STORM WATER NETWORK	32215	STORM WATER PUMP STATIONS ELECTRICAL	15	180	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	STORM WATER NETWORK	32216	STORM WATER PUMP STATIONS MECHANICAL	15	180	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	STORM WATER NETWORK	32217	STORM WATER PUMP STATIONS PERIMETER PROTECTION AND FENCING	15	180	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS NETWORK	32301	ROADS MUNICIPAL ASPHALT SURFACE	40	480	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS NETWORK	32302	ROADS MUNICIPAL BASE STRUCTURE	50	600	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS NETWORK	32303	ROADS MUNICIPAL CONCRETE SURFACE	30	360	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS NETWORK	32305	ROADS MUNICIPAL GRAVEL SURFACE	10	120	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS NETWORK	32306	ROADS NATIONAL ASPHALT SURFACE	40	480	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS NETWORK	32307	ROADS NATIONAL ASPHALT BASE STRUCTURE	50	600	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS NETWORK	32308	ROADS NATIONAL CONCRETE SURFACE	30	360	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS NETWORK	32310	ROADS NATIONAL GRAVEL SURFACE	10	120	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS NETWORK	32311	ROADS PROVINCIAL ASPHALT SURFACE	40	480	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS NETWORK	32312	ROADS PROVINCIAL ASPHALT BASIS/STRUCTURE	50	600	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS NETWORK	32313	ROADS PROVINCIAL CONCRETE SURFACE	30	360	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS NETWORK	32315	ROADS PROVINCIAL GRAVEL SURFACE	10	120	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS NETWORK	32316	ROADS PAVED SURFACE	30	360	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS NETWORK	32401	ROADS KERB AND CHANNELS	40	480	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS NETWORK	32402	ROADS CRASH BARRIERS	30	360	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS NETWORK	32403	ROADS RETAINING WALLS EARTH	15	180	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS NETWORK	32404	ROADS OVERLOAD CONTROL CENTRES	20	240	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS NETWORK	32405	ROADS OVERLOAD ELECTRONIC HARDWARE	15	180	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS NETWORK	32406	ROADS OVERLOAD EQUIPMENT OTHER	20	240	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS NETWORK	32407	ROADS PEDESTRIAN FOOTPATHS CONCRETE	50	600	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS NETWORK	32408	ROADS STREET LIGHTING	40	480	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS NETWORK	32409	ROADS SUBWAYS	50	600	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS NETWORK	32410	ROADS TRAFFIC ISLANDS	40	480	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS NETWORK	32411	ROADS TRAFFIC LIGHTS	15	180	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS NETWORK	32412	ROADS TRAFFIC LIGHTS COASTAL	10	120	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS NETWORK	32413	ROADS TRAFFIC SIGNS	5	60	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS NETWORK	32414	ROADS TOLL ROAD PLAZAS	20	240	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS NETWORK	32415	ROAD CALMING MEASURES	20	240	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS NETWORK	32416	ROAD PERIMETER PROTECTION	15	180	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS NETWORK	32417	ROAD RESERVES	0	0	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS NETWORK	32418	ROADS MAJOR CULVERTS	50	600	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS NETWORK	32419	ROADS OVERHEAD GANTRIES	80	960	

MAJOR_G CODE	MAJOR GROUP	MINOR_G CODE	MINOR GROUP	GROUP CODE	GROUP	EUL (YRS)	EUL (MONTHS)	CRITICALITY
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS NETWORK	32420	ROADS PEDESTRIAN FOOTPATHS BRICKED	40	480	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS NETWORK	32421	ROADS RETAINING WALLS CONCRETE	30	360	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS NETWORK	32422	ROADS RETAINING WALLS CONSTRUCTION AND EXPANSION JOINTS	20	240	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS NETWORK	32423	ROADS CONCRETE BOLLARDS	5	60	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS NETWORK	32424	ROADS PARKING METERS	10	120	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS NETWORK	32425	ROADS FURNITURE OTHER	10	120	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	33000	AIRPORTS	33001	AIRPORTS AND RADIO BEACONS	25	300	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	33000	AIRPORTS	33002	APRONS	25	300	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	33000	AIRPORTS	33003	RUNWAYS	15	180	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	33000	AIRPORTS	33004	TAXIWAYS	15	180	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	33000	AIRPORTS	33005	SPECIALIZED EQUIPMENT LUGGAGE MOVEMENT	20	240	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	33000	AIRPORTS	33006	SPECIALIZED EQUIPMENT COMMUNICATION	10	120	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	33000	AIRPORTS	33007	AIRPORT PERIMETER PROTECTION	10	120	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER NETWORK	34001	WATER METERS	10	120	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER NETWORK	34002	STANDPIPES	5	60	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER NETWORK	34003	WATER METALWORK	10	120	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER NETWORK	34004	WATER SUPPLY / RETICULATION	20	240	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER NETWORK	34005	WATER TELEMETRY	10	120	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER NETWORK	34006	WATER PIPES	5	60	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER NETWORK	34101	DAMS STRUCTURE CONCRETE	80	960	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER NETWORK	34102	DAMS STRUCTURE EARTH	30	360	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER NETWORK	34103	DAMS ELECTRICAL	15	180	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER NETWORK	34104	DAMS MECHANICAL	15	180	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER NETWORK	34201	PUMP STATIONS STRUCTURE	30	360	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER NETWORK	34202	PUMP STATIONS ELECTRICAL	15	180	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER NETWORK	34203	PUMP STATIONS MECHANICAL	15	180	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER NETWORK	34204	PUMP STATIONS PERIMETER PROTECTION	10	120	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER NETWORK	34301	RESERVOIR STRUCTURE	30	360	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER NETWORK	34302	RESERVOIR ELECTRICAL	15	180	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER NETWORK	34303	RESERVOIR MECHANICAL	15	180	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER NETWORK	34304	RESERVOIR PERIMETER PROTECTION	10	120	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER NETWORK	34401	UNDERGROUND CHAMBERS VALVES	15	180	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER NETWORK	34402	UNDERGROUND CHAMBERS METERS	10	120	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER NETWORK	34403	UNDERGROUND CHAMBERS TRANSITION	10	120	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER NETWORK	34404	UNDERGROUND CHAMBERS OTHER	5	60	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER NETWORK	34501	WATER PURIFICATION WORKS STRUCTURE	30	360	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER NETWORK	34502	WATER PURIFICATION WORKS ELECTRICAL	15	180	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER NETWORK	34503	WATER PURIFICATION WORKS MECHANICAL	15	180	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER NETWORK	34504	WATER PURIFICATION WORKS PERIMETER PROTECTION	10	120	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER NETWORK	34505	WATER PURIFICATION WORKS METERS	10	120	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER NETWORK	34601	BOREHOLE STRUCTURE	30	360	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER NETWORK	34602	BOREHOLE MECHANICAL	15	180	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER NETWORK	34701	BULK WATER METERS	20	240	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	35000	SEWERAGE NETWORK	35100	SEWERS / RETICULATION	30	360	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	35000	SEWERAGE NETWORK	35101	BULK PIPELINES RISING MAINS	40	480	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	35000	SEWERAGE NETWORK	35102	BULK PIPELINES GRAVITY MAINS	40	480	X

MAJOR_G CODE	MAJOR GROUP	MINOR_G CODE	MINOR GROUP	GROUP CODE	GROUP	EUL (YRS)	EUL (MONTHS)	CRITICALITY
30000	OTHER STRUCTURES (INFRASTRUCTURE)	35000	SEWERAGE NETWORK	35103	SEWERAGE / WASTE PIPES	2	24	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	35000	SEWERAGE NETWORK	35201	SEWERAGE PUMP STATIONS STRUCTURE	30	360	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	35000	SEWERAGE NETWORK	35202	SEWERAGE PUMP STATIONS ELECTRICAL	15	180	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	35000	SEWERAGE NETWORK	35203	SEWERAGE PUMP STATIONS MECHANICAL	15	180	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	35000	SEWERAGE NETWORK	35204	SEWERAGE PUMP STATIONS PERIMETER PROTECTION	10	120	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	35000	SEWERAGE NETWORK	35301	WASTE WATER PURIFICATION WORKS STRUCTURE	30	360	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	35000	SEWERAGE NETWORK	35302	WASTE WATER PURIFICATION WORKS ELECTRICAL	15	180	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	35000	SEWERAGE NETWORK	35303	WASTE WATER PURIFICATION WORKS MECHANICAL	15	180	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	35000	SEWERAGE NETWORK	35304	WASTE WATER PURIFICATION WORKS PERIMETER PROTECTION	10	120	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	35000	SEWERAGE NETWORK	35305	WASTE WATER PURIFICATION WORKS METERS	10	120	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	36000	SOLID WASTE DISPOSAL	36001	COLLECTION VEHICLES	10	120	X
30000	OTHER STRUCTURES (INFRASTRUCTURE)	36000	SOLID WASTE DISPOSAL	36002	COLLECTION CONTAINERS COMMUNITY BINS	20	240	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	36000	SOLID WASTE DISPOSAL	36101	TRANSFER STATIONS AND PROCESSING FACILITIES STRUCTURES	30	360	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	36000	SOLID WASTE DISPOSAL	36102	TRANSFER STATIONS AND PROCESSING FACILITIES ELECTRICAL	15	180	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	36000	SOLID WASTE DISPOSAL	36103	TRANSFER STATIONS AND PROCESSING FACILITIES MECHANICAL	15	180	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	36000	SOLID WASTE DISPOSAL	36104	TRANSFER STATIONS AND PROCESSING FACILITIES PERIMETER PROTECTION	10	120	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	36000	SOLID WASTE DISPOSAL	36201	LANDFILL SITE EARTHMOVING AND COMPACTION EQUIPMENT	10	120	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	36000	SOLID WASTE DISPOSAL	36202	LANDFILL SITE PREPARATION	0	0	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	36000	SOLID WASTE DISPOSAL	36203	LANDFILL SITE STRUCTURES	30	360	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	36000	SOLID WASTE DISPOSAL	36204	LANDFILL SITE WEIGHBRIDGE MECHANICAL	15	180	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	36000	SOLID WASTE DISPOSAL	36205	LANDFILL SITE WEIGHBRIDGE ELECTRICAL	15	180	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	36000	SOLID WASTE DISPOSAL	36206	LANDFILL SITE PERIMETER PROTECTION	10	120	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	36000	SOLID WASTE DISPOSAL	36207	COLLECTION CONTAINERS SKIPS	20	240	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	36000	SOLID WASTE DISPOSAL	36208	COLLECTION CONTAINERS WHEELIE BINS	10	120	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	37000	RAILWAYS	37001	RAILWAY POWER SUPPLY UNITS	20	240	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	37000	RAILWAYS	37002	RAILWAY SIDINGS	50	600	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	37000	RAILWAYS	37003	RAILWAY TRACKS	15	180	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	37000	RAILWAYS	37004	RAILWAY SIGNALING SYSTEM	15	180	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	37000	RAILWAYS	37005	RAILWAY SHUNTING YARDS	25	300	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	37000	RAILWAYS	37006	RAILWAY PERIMETER PROTECTION	10	120	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	38000	GAS SUPPLY SYSTEMS	38001	GAS SUPPLY SYSTEMS STRUCTURE	40	480	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	38000	GAS SUPPLY SYSTEMS	38002	GAS SUPPLY SYSTEMS ELECTRICAL	20	240	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	38000	GAS SUPPLY SYSTEMS	38003	GAS SUPPLY SYSTEMS MECHANICAL	20	240	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	38000	GAS SUPPLY SYSTEMS	38004	GAS SUPPLY SYSTEMS PERIMETER PROTECTION	10	120	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	38000	GAS SUPPLY SYSTEMS	38005	GAS SUPPLY SYSTEMS STATION TRUNK RECEIVING	40	480	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	38000	GAS SUPPLY SYSTEMS	38006	GAS SUPPLY SYSTEMS STATION DISTRICT REGULATING	40	480	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	38000	GAS SUPPLY SYSTEMS	38007	GAS SUPPLY SYSTEMS MAINS / PIPELINE	15	180	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	38000	GAS SUPPLY SYSTEMS	38008	GAS SUPPLY SYSTEMS METERS	15	180	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	38000	GAS SUPPLY SYSTEMS	38009	GAS SUPPLY SYSTEMS SUPPLY / RETICULATION	15	180	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	38000	GAS SUPPLY SYSTEMS	38010	GAS SUPPLY SYSTEMS STORAGE FACILITIES	15	180	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	39000	CEMETERIES	39001	CEMETERIES	25	300	
30000	OTHER STRUCTURES (INFRASTRUCTURE)	39000	CEMETERIES	39002	CEMETERIES PERIMETER PROTECTION	10	120	
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41001	AUDIOVISUAL EQUIPMENT	5	60	
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41002	BUILDING AIR CONDITIONING SYSTEMS	10	120	
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41003	CELLULAR PHONES	0	0	
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41004	CELLULAR ROUTERS	3	36	

MAJOR_G CODE	MAJOR GROUP	MINOR_G CODE	MINOR GROUP	GROUP CODE	GROUP	EUL (YRS)	EUL (MONTHS)	CRITICALITY
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41005	DOMESTIC EQUIPMENT (NON KITCHEN APPLIANCES)	3	36	
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41006	ELECTRIC WIRE AND POWER DISTRIBUTION EQUIPMENT (COMPRESSORS / GENERATORS)	5	60	
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41007	EMERGENCY / RESCUE EQUIPMENT	5	60	X
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41008	ELEVATOR SYSTEMS	15	180	
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41009	FARM / AGRICULTURAL EQUIPMENT	5	60	
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41010	FIRE FIGHTING EQUIPMENT	3	36	X
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41011	GARDENING EQUIPMENT	2	24	
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41012	IRRIGATION EQUIPMENT	10	120	
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41013	KITCHEN APPLIANCES	5	60	
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41014	LABORATORY EQUIPMENT AGRICULTURAL	5	60	
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41015	LABORATORY EQUIPMENT MEDICAL TESTING	5	60	
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41016	LABORATORY EQUIPMENT ROADS AND TRANSPORT	5	60	
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41017	LAUNDRY EQUIPMENT AND INDUSTRIAL SEWING MACHINES	10	120	
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41018	LEARNING, TRAINING SUPPORT AND LIBRARY MATERIAL	5	60	
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41019	MACHINES FOR METALLURGY	5	60	
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41020	MACHINES FOR MINING AND QUARRYING	5	60	
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41021	MACHINES FOR TEXTILE PRODUCTION	10	120	
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41022	MEDICAL AND ALLIED EQUIPMENT	5	60	X
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41023	MUSIC INSTRUMENTS	10	120	
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41024	PHOTOGRAPHIC EQUIPMENT	5	60	
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41025	PUMPS, PLUMBING, PURIFICATION, SANITATION AND ALLIED EQUIPMENT	5	60	X
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41026	RADIO EQUIPMENT	5	60	
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41027	ROAD CONSTRUCTION AND MAINTENANCE EQUIPMENT	10	120	
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41028	SADDLES AND OTHER TACK	5	60	
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41029	SECURITY EQUIPMENT/ - SYSTEMS / - MATERIAL FIXED	3	36	
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41030	SECURITY EQUIPMENT/ - SYSTEMS / - MATERIAL MOVABLE	3	36	
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41031	SHIP AND MARINE EQUIPMENT	5	60	
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41032	SPORTS AND RECREATIONAL EQUIPMENT	5	60	
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41033	SURVEY EQUIPMENT	5	60	
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41034	TELECOMMUNICATION EQUIPMENT	3	36	
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41035	TENTS, FLAGS AND ACCESSORIES	5	60	
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41036	WOODWORKING MACHINERY AND EQUIPMENT	5	60	
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41037	WORKSHOP EQUIPMENT AND LOOSE TOOLS FIXED	5	60	
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41038	WORKSHOP EQUIPMENT AND LOOSE TOOLS MOVABLE	3	36	
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41039	FIRE ARMS	5	60	
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41040	GRADERS	5	60	
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41041	LAWNMOWERS	2	24	
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41042	MECHANICAL HORSES	10	120	
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41043	TRACTORS	5	60	
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41044	SECURITY & ACCESS CONTROL UNITS	10	120	
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41045	PLAYGROUND EQUIPMENT	12	144	
40000	OTHER	42000	FURNITURE AND OFFICE EQUIPMENT	42001	ADVERTISING BOARDS	3	36	
40000	OTHER	42000	FURNITURE AND OFFICE EQUIPMENT	42002	AIR CONDITIONERS INDIVIDUAL FIXED AND MOVABLE	3	36	
40000	OTHER	42000	FURNITURE AND OFFICE EQUIPMENT	42003	CUTLERY AND CROCKERY	5	60	
40000	OTHER	42000	FURNITURE AND OFFICE EQUIPMENT	42004	DOMESTIC AND HOSTEL FURNITURE	10	120	
40000	OTHER	42000	FURNITURE AND OFFICE EQUIPMENT	42005	LINEN AND SOFT FURNISHING	5	60	

MAJOR_G CODE	MAJOR GROUP	MINOR_G CODE	MINOR GROUP	GROUP CODE	GROUP	EUL (YRS)	EUL (MONTHS)	CRITICALITY
40000	OTHER	42000	FURNITURE AND OFFICE EQUIPMENT	42006	OFFICE EQUIPMENT INCLUDING FAX MACHINES	5	60	
40000	OTHER	42000	FURNITURE AND OFFICE EQUIPMENT	42007	OFFICE FURNITURE	5	60	
40000	OTHER	42000	FURNITURE AND OFFICE EQUIPMENT	42008	PAINTINGS SCULPTURES ORNAMENTS	5	60	
40000	OTHER	42000	FURNITURE AND OFFICE EQUIPMENT	42009	FIXTURES & FITTINGS	5	60	
40000	OTHER	43000	COMPUTER EQUIPMENT	43001	COMPUTER HARDWARE INCLUDING OPERATING SYSTEMS	3	36	
40000	OTHER	43000	COMPUTER EQUIPMENT	43002	COMPUTER NETWORKS	5	60	
40000	OTHER	44000	TRANSPORT ASSETS	44001	AIRCRAFT	10	120	
40000	OTHER	44000	TRANSPORT ASSETS	44002	AIRCRAFT ENGINES	5	60	
40000	OTHER	44000	TRANSPORT ASSETS	44003	AIRPORT TRANSPORT & ASSOCIATED EQUIPMENT	10	120	
40000	OTHER	44000	TRANSPORT ASSETS	44004	BUSES	10	120	
40000	OTHER	44000	TRANSPORT ASSETS	44005	BICYCLES	4	48	
40000	OTHER	44000	TRANSPORT ASSETS	44006	EMERGENCY VEHICLES	5	60	X
40000	OTHER	44000	TRANSPORT ASSETS	44007	MOBILE CLINICS & LIBRARIES	10	120	
40000	OTHER	44000	TRANSPORT ASSETS	44008	MOTOR VEHICLES	5	60	
40000	OTHER	44000	TRANSPORT ASSETS	44009	RAILWAY ROLLING STOCK	10	120	
40000	OTHER	44000	TRANSPORT ASSETS	44010	SHIPS	15	180	
40000	OTHER	44000	TRANSPORT ASSETS	44011	SHIPS ENGINES	5	60	
40000	OTHER	44000	TRANSPORT ASSETS	44012	TRAILERS AND VEHICLE ACCESSORIES	5	60	
40000	OTHER	44000	TRANSPORT ASSETS	44013	TRUCKS	5	60	
40000	OTHER	44000	TRANSPORT ASSETS	44014	BAKKIES	5	60	
40000	OTHER	44000	TRANSPORT ASSETS	44015	MOTOR CYCLES	3	36	
40000	OTHER	44000	TRANSPORT ASSETS	44016	TIPPERS	5	60	
40000	OTHER	44000	TRANSPORT ASSETS	44017	WATERCRAFT	5	60	
40000	OTHER	44000	TRANSPORT ASSETS	44018	VEHICLE ACCESSORIES	5	60	X
50000	HERITAGE ASSETS	51000	HERITAGE ASSETS	51001	AREAS OF LAND OF HISTORIC OR SPECIFIC SIGNIFICANCE	0	0	
50000	HERITAGE ASSETS	51000	HERITAGE ASSETS	51002	CULTURALLY SIGNIFICANT BUILDINGS	0	0	
50000	HERITAGE ASSETS	51000	HERITAGE ASSETS	51003	NATIONAL MONUMENTS	0	0	
50000	HERITAGE ASSETS	51000	HERITAGE ASSETS	51004	NATIONAL PARKS / RESERVES	0	0	
50000	HERITAGE ASSETS	51000	HERITAGE ASSETS	51005	PAINTINGS	0	0	
50000	HERITAGE ASSETS	51000	HERITAGE ASSETS	51006	SCULPTURES / STATUES	0	0	
50000	HERITAGE ASSETS	51000	HERITAGE ASSETS	51007	MUNICIPAL JEWELLERY	0	0	
50000	HERITAGE ASSETS	51000	HERITAGE ASSETS	51008	WORKS OF ART	0	0	
50000	HERITAGE ASSETS	51000	HERITAGE ASSETS	51009	OTHER ANTIQUES AND COLLECTIONS	0	0	
60000	BIOLOGICAL OR CULTIVATED ASSETS	61000	BIOLOGICAL OR CULTIVATED ASSETS	61001	DAIRY CATTLE	0	0	
60000	BIOLOGICAL OR CULTIVATED ASSETS	61000	BIOLOGICAL OR CULTIVATED ASSETS	61002	FEATHERED ANIMALS	0	0	
60000	BIOLOGICAL OR CULTIVATED ASSETS	61000	BIOLOGICAL OR CULTIVATED ASSETS	61003	FORESTS AND PLANTATIONS	20	240	
60000	BIOLOGICAL OR CULTIVATED ASSETS	61000	BIOLOGICAL OR CULTIVATED ASSETS	61004	FRUIT TREES	0	0	
60000	BIOLOGICAL OR CULTIVATED ASSETS	61000	BIOLOGICAL OR CULTIVATED ASSETS	61005	GAME	0	0	
60000	BIOLOGICAL OR CULTIVATED ASSETS	61000	BIOLOGICAL OR CULTIVATED ASSETS	61006	ANIMALS FOR REPRODUCTION	0	0	
60000	BIOLOGICAL OR CULTIVATED ASSETS	61000	BIOLOGICAL OR CULTIVATED ASSETS	61007	ANIMALS FOR WOOL OR MILK	0	0	
60000	BIOLOGICAL OR CULTIVATED ASSETS	61000	BIOLOGICAL OR CULTIVATED ASSETS	61008	DOGS LAW ENFORCEMENT AND SECURITY	0	0	
60000	BIOLOGICAL OR CULTIVATED ASSETS	61000	BIOLOGICAL OR CULTIVATED ASSETS	61009	HORSES LAW ENFORCEMENT AND WORKING	0	0	
60000	BIOLOGICAL OR CULTIVATED ASSETS	61000	BIOLOGICAL OR CULTIVATED ASSETS	61010	PLANTS FOR PRODUCTION OF SEEDS	0	0	
60000	BIOLOGICAL OR CULTIVATED ASSETS	61000	BIOLOGICAL OR CULTIVATED ASSETS	61011	VINES	0	0	
70000	INTANGIBLE ASSETS	71000	INTANGIBLE ASSETS	71001	CAPITALIZED DEVELOPMENT COST	5	60	
70000	INTANGIBLE ASSETS	71000	INTANGIBLE ASSETS	71002	COMPUTER SOFTWARE	5	24	
70000	INTANGIBLE ASSETS	71000	INTANGIBLE ASSETS	71003	MASTHEADS AND PUBLISHING TITLES	5	60	
70000	INTANGIBLE ASSETS	71000	INTANGIBLE ASSETS	71004	PATENTS, LICENSES, COPYRIGHTS, BRAND NAMES AND TRADEMARKS	5	60	

MAJOR_G CODE	MAJOR GROUP	MINOR_G CODE	MINOR GROUP	GROUP CODE	GROUP	EUL (YRS)	EUL (MONTHS)	CRITICALITY
70000	INTANGIBLE ASSETS	71000	INTANGIBLE ASSETS	71005	RECIPES, FORMULAE, PROTOTYPES, DESIGNS AND MODELS	5	60	
70000	INTANGIBLE ASSETS	71000	INTANGIBLE ASSETS	71006	SERVICE AND OPERATING RIGHTS	5	60	
70000	INTANGIBLE ASSETS	71000	INTANGIBLE ASSETS	71007	WATER RIGHTS	10	120	
80000	INVESTMENT PROPERTY	81000	INVESTMENT PROPERTY LAND	81001	INVESTMENT PROPERTY LAND	0	0	
80000	INVESTMENT PROPERTY	81000	INVESTMENT PROPERTY BUILDINGS	81002	INVESTMENT PROPERTY BUILDINGS	0	0	

KwaDukuza Municipality

("THE MUNICIPALITY")

POLICY ON LONG-TERM FINANCIAL PLANNING

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1. DEFINITIONS

In this policy, unless the context indicates otherwise, a word or expression, to which a meaning has been assigned in the Municipal Finance Management Act (MFMA) No. 56 of 2003, has the same meaning.

"Accounting Officer" it means Municipal Manager of KwaDukuza Local Municipality or his/ her delegate.

"GRAP" means the Generally Recognised Accounting Standards.

"IDP" it's a shortened name for Integrated Development Plan.

"MFMA" it's a shortened name for Municipal Finance Management Act, Act 56 of 2003.

"Municipality" for the purpose of this policy it means KwaDukuza Local Municipality.

2. INTRODUCATION

2.1 Financial Management is the cornerstone of any organisation. Controls and policies must be in place to achieve sound financial management. Over the first year of the 5-year plan, financial regulations and policies must be reviewed to ensure all legal, internal control and social requirements are met. Implementing the projects included in the 5-year plan will require large capital investment, which in turn requires effective management and control.

2.2 KwaDukuza Municipality has to recognise that to be successful the IDP must be linked to workable financial plans which include a multiyear budget.

2.3 A long-term financial planning is prepared for a period of at least three years, however it is preferred that it should be for over a period of five or more years.

2.4 The long-term financial planning will also ensure that the Municipality has greater financial health and sustainability, making it easier to collaborate on projects with other levels of Government and various public and private stakeholders. This will further enhance the ability of the Municipality to have access to more financing, funding and grants.

3. PURPOSE

3.1 The purpose of this policy is to outline the comprehensive long-term financial planning that will ensure long-term financial sustainability for the Municipality.

3.2 A long-term financial planning is essential to ensure that the Municipality continues to implement its mandate effectively without impairing its capital base. It will also enable the Municipality to move towards self-sufficiency in meeting the growing demands of Service Delivery and infrastructure requirements.

3.3 A long-term financial planning its important by identifies and prioritises expected needs based on the Municipality's Five-Year Integrated

Development Plan and details estimated amounts of funding various sources.

4. FINANCIAL STRATEGY FRAMEWORK

The priority for the Municipality, from the financial perspective is to ensure viability and sustainability of the Municipality. The long-term financial planning and related strategies will therefore need to address a number of key areas in order to achieve this priority. These strategies are detailed below:

4.1 Revenue enhancement strategy:

a) To seek alternative sources of funding.

b) Expand Income base through implementation of new Valuation Roll.

c) The ability of the Community to pay for services.

d) Identification and pursuance of Government Grants.

e) Tightening Credit Control measures and Debt Collection Targets.

f) Improve customer relations and promote a culture of payment.

g) Realistic Revenue estimates.

h) The impact of inflation, the Municipal cost index and other cost increases;

i) The creation of an environment which enhances growth, development and service delivery.

4.2 Asset Management Strategy:

a) The implementation of a GRAP compliant Asset Management System.

b) Adequate Budget provision for Asset Maintenance over their economic lifespan.

c) Maintenance of asset according to an Infrastructural Asset Management Plan by Council.

d) Maintain a system of internal control of assets to safeguard assets.

e) Ensure all assets owned and control except specific exclusions are covered by insurance.

4.3 **Financial Management Strategies:**

a) To maintain an effective system of Expenditure control including procedures for the approval, authorization, withdrawal and payment of funds.

b) Preparation of the Risk Register and application of Risk Control.

c) Implement controls, procedures, policies and by-law to regulate fair, just and transparent transaction.

d) Training and development of Senior Officials to comply with prescribed minimum competency level.

e) Implement GRAP standards as gazette by National Treasury.

f) Prepare annual financial statement timeously and review performance and achievements for past financial years.

4.4 **Operational Financing strategies:**

a) Effective cash flow management to ensure continuous, sufficient and sustainable cash position.

b) Enhance budgetary controls and financial reporting.

c) Direct available financial resources towards meeting the projects as identified in the IDP.

d) To improve Supply Chain Management processes in line with regulations.

4.5 **Capital Funding Strategies:**

a) Ensure service delivery needs are in line with Long-term Financial Planning.

b) Careful consideration / prioritisation on utilising resources in line with the IDP.

c) Analyse feasibility and impact on operating budget before capital projects are approved.

d) Determine affordable limits for borrowing.

e) Source external funding in accordance with affordability.

f) Improve capital budget spending.

g) Maximising of infrastructural development through the utilisation of all available resource.

4.6 **Cost effective Strategy:**

a) Invest surplus cash not immediately required at the best available rates.

b) Restrict capital and operating expenditure increase in relation to the inflation rate talking into consideration the macro growth limit guideline and Municipal cost increase.

c) To remain as far as possible within the following selected key budget assumptions:

i. Provision of bad debts of at least 2%.

ii. Overall cost escalation to be linked to the average inflation rates.

iii. Tariff increase to be in line with inflation plus Municipal growth except when regulated.

iv. Utilisation of Equitable Share for indigent support through Free Basic Services.

v. Maintenance of assets of at least 6% of total operating expenditure.

vi. Capital cost to be in line with the acceptable norm of 18%

4.7 **Measurable Performance Objective for revenue:**

a) To maintain the Debtors to revenue ratio below 10%.

b) To maintain a Debtors payment rate of above 90%.

c) To ensure that the Debtors return remain under 40 days.

d) To keep the Capital cost on the Operating Budget less than 18%.

5. FINANCIAL MANAGEMENT POLICIES

The purposes of Financial Policies are to provide a sound environment to manage the financial affairs of the Municipality. The following are key budget related policies:

5.1 Tariffs Policy

Tariffs Policy prescribes the procedures for calculating tariffs charged to the consumers. This policy is required in terms of Section 74 of the Local Government Municipal System Act, Act 32 of 2000.

5.2 Rates Policy

Rates Policy required by the Municipal Property Rates Act, Act 6 of 2004. This Policy provides the framework for the determination of property rates.

5.3 Indigent Support Policy

This policy is to ensure that the Municipality is providing and regulate access to free basic to all registered indigents.

5.4 Budget Policy

Budget Policy set out the principles which must be followed in preparing Medium Term Revenue and Expenditure Framework Budget. It further ensures that the Budget reflects the strategic outcomes embodied in the IDP and related strategic policies.

5.5 Asset Management Policy.

The objective of Asset Management Policy is to prescribe the accounting and administrative procedures relating to the property, plant and equipment.

5.6 **Accounting Policy**

The Accounting policy describes the basis of presentation of the Annual Financial Statements in accordance with the Generally Recognised Accounting Practices (GRAP) and Accounting Standards.

5.7 **Supply Chain Management Policy**

SCM Policy is developed in terms of Section 111 of the MFMA Act 56 of 2003. The principles of this Policy is to give effect to a fair, equitable, transparent, competitive and cost effective system for the procuring of goods and services, disposing of goods and selecting of contractors in the provision of Municipal Services.

5.8 **Subsistence and Travel Policy**

The S&T Policy regulates the reimbursement of travelling and subsistence costs to officials and Councilors attending official business.

5.9 **Credit Control and Debt Collection Policy.**

This Policy provides for Credit and Debt Collection Procedures and mechanisms to ensure that all consumers pay for the services that are supplied by the Municipality.

5.10 **Cash Management, Banking and Investment Policy.**

This Policy must be established in terms of section 13 of MFMA act 56 of 2003 and Municipal Investment Regulation R308 to ensures that cash resources are managed in the most efficient and effective manner possible.

5.11 **Insurance Policy.**

The objective of insurance policy is to ensure the safe-guarding of Municipality's owned assets.

6. REVENUE

6.1 In order for the Municipality to serve the Community and to render the services needed, revenue generation is fundamental to financial sustainability of every municipality.

6.2 The Municipality must table a balanced and more credible Budget, based on realistic estimation of revenue that is consistent with the budgetary resources and collection experience.

6.3 The Municipality derives its revenue from the provision of services such as electricity and solid waste. A considerable portion of the Revenue is also derived from property rates and grants by National Governments as well as other minor charges such as traffic fines

7. GENERAL PROVISIONS

7.1 Commencement:

This Policy will come into effect on the date of adoption by the Council of the KwaDukuza Local Municipality.

7.2 Interpretation of this policy:

i. All words contained in this policy shall have the ordinary meaning attached thereto, unless the definition or context indicates otherwise.

ii. The dispute on interpretation of this policy shall be declared in writing by any party concerned.

iii. Municipal Manager shall give a final interpretation of this policy in case of written dispute.

7.3 Permanent/temporary waiver or suspension of this policy:

i. This policy may be partly or wholly waived or suspended by KwaDukuza Local Municipality on temporary or permanent basis.

7.4 Compliance and enforcement:

i. Violation of or non-compliance with this policy will give a just cause of disciplinary steps to be taken by KwaDukuza Local Municipality.

ii. It will be the responsibility of the Accounting Officer or his/her delegated official to enforce compliance with this policy.

7.5 Amendment and /or abolition of this policy:

This policy maybe amended or repealed by KwaDukuza Local Municipality as it may deem necessary to do so.

8. POLICY ADOPTION

This policy has been considered and approved by the **COUNCIL OF KWADUKUZA LOCAL MUNICIPALITY** as follows:

Board Resolution No:.....

Approval Date:.....

KwaDukuza Municipality

("The Municipality")

POLICY ON INFRASTRUCTURE INVESTMENT AND CAPITAL PROJECTS

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1. DEFINITIONS

"Municipality" means KwaDukuza Local Municipality

"MFMA" means the Municipal Financial Management Act (Act No 56 of 2003).

"CFO" means the Chief Financial officer of the Municipality.

"Accounting Officer" means the Municipal Manager of the Municipality.

"MIG" Municipal Infrastructure Grant

2. INTRODUCTION

Municipalities are responsible for **providing infrastructure services** to all of its communities, industries, and other consumers in its area of jurisdiction. One of the key areas of delivery for government has been in supplying new infrastructure to meet the backlog in the provision of basic services and broadening the service delivery foot print across the country while keeping abreast of growth and migratory patterns within the society. However, today there is a need to ensure that these services will be sustainable in the future, and that the necessary institutional, financial and technical measures are in place to achieve this goal. This document provides a brief overview of tools aimed at assisting municipalities in achieving these goals by integrating them into a single planning vehicle.

3. OBJECTIVES OF THIS POLICY

The objectives of this policy are to:

(a) Ensure that the municipality are able to deliver the levels of service needed for health and safety.

(b) Enable the municipality to improve existing service levels.

(c) Suggest how the municipality might structure investment in a manner that promotes economic development.

(d) Encourage the municipality to locate investment in infrastructure with a view to integrating previously disadvantaged and rural communities.

(e) Promote the infrastructure which is environmentally sustainable.

(f) Ensure that requirements with regards to MIG and the latest Division of Revenue Bill are compiled with.

4. KEY ISSUES TO BE MET

It is the municipality's responsibility to provide all of its communities with the necessary infrastructure services for energy, access and transport, and solid waste, as well as ensure that other key services (e.g. education, health, sports and recreation, and community services) are planned in collaboration with the relevant service providers. This calls for the following actions:

(a) Ensuring that the necessary **infrastructure assets** are provided, operated and maintained (i.e. addressing their full life cycle).

(b) Ensuring that the necessary **funding** is available for the total costs involved over the full extent of the life cycle of the assets, by collecting revenue from consumers and utilizing available grant funds, and providing the required operating and capital funds to achieve the goals.

(c) Ensuring that an **institutional model** exists for providing the necessary skills, processes and procedures to manage the assets.

(d) Ensuring that the necessary **bulk supplies** (e.g. for electricity, as well as maintenance capacity) are available.

(e) Ensuring that the growth needs of the municipality are addressed by considering local **economic development** initiatives and taking cognisance of changing needs of communities while involving them in planning the provision of the above services.

5. FINANCIAL STRATEGIES

The implementation of the following financial strategies will enhance the future financial sustainability of the municipality.

5.1 Capital Financing Strategy

(a) Dedicate a particular person to the function of raising grants, identify, establish, maintain, and update database of all grant funders, and undertake project feasibility studies and project plans.

(b) Approach funding organisations with business plans and the financial Plan.

(c) Liaise with the District Municipality to set up a separate bank account for each local municipality so that the interest earned on grants received for each municipality where paid to the District Municiplality is accounted for separately.

(d) Ensure that all requirements with regards to MIG and DORA or any other legislation are compiled with as per the Division of Revenue Act and MIG requirements found on the National Treasury website at www.treasury.gov.za

5.2 Asset Management Strategy

(a) Establish and maintain an asset register.

(b) Update asset register regularly.

5.3 Financial Management

(a) Formulate a timetable, capacitate the financial officer and transfer the relevant accounting skills.

(b) Develop/review policies, procedures and bylaws.

(c) Provide councillors with the necessary financial training so they understand the financial information that they must base their decisions on.

6. CAPITAL AND INVESTMENT PROGRAMMES

The capital and investment programmes as set out in the Capital Budget and the Cash Management, Banking, and Investment Policy

7. MULTIYEAR BUDGET (Financial Projections)

Financial projections have been developed using the capital budget to obtain the list of infrastructure projects for the budget. Various financial feasibility studies pertaining these capital projects are performed and assessed and aligned to the IDP.

All the related studies should take in cognisance of the following:

a) A five-year projection of the operating and capital budget reflecting the required tariff ratio increases;

b) Funding currently available to undertake projects;

c) Financial resources required for capital projects;

d) Inflationary increases.

8. POLICY ADOPTION

This policy has been considered and approved by the **COUNCIL OF KWADUKUZA LOCAL MUNICIPALITY** as follows:

Council Resolution No:.....

Approval Date:.....

SUPPLY CHAIN MANAGEMENT POLICY

FOR

INFRASTRUCTURE PROCUREMENT AND DELIVERY MANAGEMENT

KWADUKUZA
MUNICIPALITY

2024-2025

Approved By Council on the xxxx

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Council **resolves in terms of section 111 of the Local Government Municipal Finance Management Act (No. 56 of 2003), to adopt the** Terms, definitions and abbreviations

SCOPE

2.1 Terms and definitions
2.2 Abbreviations

GENERAL REQUIREMENTS

3.1 Delegations following proposal as the Supply Chain Management Policy of KwaDukuza Municipality.
3.2 Implementation of the Standard for Infrastructure Procurement and Delivery Management
3.3 Supervision of the infrastructure delivery management unit
3.4 Objections and complaints
3.5 Resolution of disputes, objections, complaints and queries

CONTROL FRAMEWORK FOR INFRASTRUCTURE DELIVERY MANAGEMENT

4.1 Assignment of responsibilities for approving or accepting end of stage deliverables
4.2 Gateway reviews
4.2.1 Gateway reviews for major capital projects above a threshold

5. CONTROL FRAMEWORK FOR INFRASTRUCTURE PROCUREMENT

INFRASTRUCTURE DELIVERY MANAGEMENT REQUIREMENTS

6.1 Institutional arrangements
6.1.1 Committee system for procurement
6.1.2 Actions of an authorised person relating to the award of a contract or an order
6.1.3 Conduct of those engaged in infrastructure delivery
6.1.4 Measures to prevent abuse of the infrastructure delivery system

6.1.5 Awards to persons in the service of the state
6.1.6 Collusive tendering
6.1.7 Placing of contractors under restrictions
6.1.8 Complaints

6.2 Acquisition management
6.2.1 Unsolicited proposal
6.2.2 Tax and rates compliance
6.2.3 Declarations of interest
6.2.4 Invitations to submit expressions of interest or tender offers
6.2.5 Publication of submissions received and the award of contracts
6.2.6 Disposal committee

6.3 Reporting of infrastructure delivery management information

INFRASTRUCTURE PROCUREMENT

7.1 Procurement documents
7.2 Developmental procurement policy
7.3 Payment of contractors
7.4 Approval to utilise specific procurement procedures
7.5 Receipt and safeguarding of submissions
7.6 Opening of submissions
7.7 Use of another organ of state's framework agreement
7.8 Insurances
7.9 Written reasons for actions taken
7.10 Request for access to information

SCOPE

This policy establishes the KwaDukuza Municipality's policy for infrastructure procurement and delivery management in accordance with the provisions of the regulatory frameworks for procurement and supply chain management. It includes the procurement of goods and services necessary for a new facility to be occupied and used as a functional entity but excludes:

a) The storage of goods and equipment following their delivery to KwaDukuza Municipality which are stored and issued to contractors or to employees;

b) The disposal or letting of land;

c) The conclusion of any form of land availability agreement;

d) The leasing or rental of moveable assets; and

e) Public private partnerships.

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TERMS, DEFINITIONS AND ABBREVIATIONS

2.1 Terms and definitions

For the purposes of this document, the definitions and terms given in the standard and the following apply:

Agent: Person or organization that is not an employee of KwaDukuza Municipality that acts on the council's behalf in the application of this document.

Authorised person: The Municipal Manager or Chief Executive or the appropriately delegated authority to award, cancel, amend, extend or transfer a contract or order.

Conflict of interest: any situation in which:

a) Someone in a position of trust has competing professional or personal interests which make it difficult for him to fulfil his duties impartially,

b) An individual or organization is in a position to exploit a professional or official capacity in some way for his personal or for corporate benefit.

c) Incompatibility or contradictory interests exist between an employee and the organization which employs that employee
Contract manager: person responsible for administering a package on behalf of the employer and performing duties relating to the overall management of such contract from the implementer's point of view

family member: A person's spouse, whether in a marriage or in a customary union according to indigenous law, domestic partner in a civil union, or child, parent, brother, sister, whether such a relationship results from birth, marriage or adoption

Framework agreement: An agreement between an organ of state and one or more contractors, the purpose of which is to establish the terms governing orders to be awarded during a given period, in particular with regard to price and, where appropriate, the quantity envisaged.

Gate: A control point at the end of a process where a decision is required before proceeding to the next process or activity
Gateway review: **an independent review of the available information at a gate upon which a decision to proceed or not to the next process is based.**

Gratification: An inducement to perform an improper act.

Infrastructure delivery: The combination of all planning, technical, administrative and managerial actions associated with the construction, supply, renovation, rehabilitation, alteration, maintenance, operation or disposal of infrastructure.

Infrastructure procurement: The procurement of goods or services including any combination thereof associated with the acquisition, renovation, rehabilitation, alteration, maintenance, operation or disposal of infrastructure.

Maintenance: The combination of all technical and associated administrative actions during an item's service life to retain it in a state in which it can satisfactorily perform its required function.

Operation: Combination of all technical, administrative and managerial actions, other than maintenance actions, that results in the item being in use.
Order: An instruction to provide goods, services or any combination thereof under a framework agreement

Organ of state: An organ of state as defined in section 239 of the Constitution of the Republic of South Africa

Procurement document: Documentation used to initiate or conclude (or both) a contract or the issuing of an order

Principal: A natural person who is a partner in a partnership, a sole proprietor, a director a company established in terms of the Companies Act of 2008 (Act No. 71 of 2008) or a member of a close corporation registered in terms of the Close Corporation Act, 1984, (Act No. 69 of 1984)

Standard: The latest edition of the Standard for Infrastructure Procurement and Delivery Management as published by National Treasury

Working day: Any day of a week on which is not a Sunday, Saturday or public holiday

2.2 Abbreviations
For the purposes of this document, the following abbreviations apply

CIDB: Construction Industry Development Board
SARS: South African Revenue Services

GENERAL REQUIREMENTS

3.1 Delegations

3.1.1 The **Council** of **KwaDukuza** hereby delegates all powers and duties to the Municipal Manager which are necessary to enable the Municipal Manager to:

a) Discharge the supply chain management responsibilities conferred on accounting officers in terms of Chapter 8 or 10 of the Local Government Municipal Finance Management Act of 2003 and this document;

b) Maximise administrative and operational efficiency in the implementation of this document;

c) Enforce reasonable cost-effective measures for the prevention of fraud, corruption, favouritism and unfair and irregular practices in the implementation of this document; and

d) Comply with his or her responsibilities in terms of section 115 and other applicable provisions of the Local Government Municipal Finance Management Act of 2003 Act.

3.1.2 No departure shall be made from the provisions of this policy without the approval of the Municipal Manager of KwaDukuza Municipality

3.1.3 The **Municipal Manager** shall for oversight purposes:

a) Within 30 days of the end of each financial year, submit a report on the implementation of this the policy and the equivalent policy of any municipal entity under the sole or shared control of the KwaDukuza Municipality, to the council of the KwaDukuza Municipality / within 20 days of the end of each financial year, submit a report on the implementation of this policy to the board of directors, who must then submit the report to the Municipal Manager of KwaDukuza Municipality for submission to the council;

b) Whenever there are serious and material problems in the implementation of this policy, immediately submit a report to the Council,

c) Within 10 days of the end of each quarter, submit a report on the implementation of the policy to the Executive Mayor; and

d) Make the reports public in accordance with section 21A of the Municipal Systems Act of 2000.

3.2 Implementation of the Standard for Infrastructure Procurement and Delivery Management

3.2.1 Infrastructure procurement and delivery management shall be undertaken in accordance with the all applicable legislation and the relevant requirements of the latest edition if the National Treasury Standard for Infrastructure Procurement and Delivery Management.5

3.3 Supervision of the infrastructure delivery management unit

The Infrastructure Delivery Management Unit shall be directly supervised by the Chief Financial Officer.

3.4 Objections and complaints

Persons aggrieved by decisions or actions taken in the implementation of this policy, may lodge within 14 days of the decision or action, a written objection or complaint against the decision or action.

3.5 Resolution of disputes, objections, complaints and queries

3.5.1 The **Municipal Manager** shall appoint an independent and impartial person, not directly involved in the infrastructure delivery management processes to assist in the resolution of dispute between the Municipality and other persons regarding :-

a) Any decisions or actions taken in the implementation of the supply chain management system;

b) Any matter arising from a contract awarded within the KwaDukuza Municipality's infrastructure delivery management system; or

c) To deal with objections, complaints or queries regarding any such decisions or actions or any matters arising from such contract.

3.5.2 The Designated person shall assist the person appointed in terms of 3.5.1 to perform his or her functions effectively.

3.5.3 The person appointed in terms of 3.5.1 shall:

a) Strive to resolve promptly all disputes, objections, complaints or queries received; and
submit monthly reports to the Municipal Manager on all disputes, objections, complaints or queries received, attended to or resolved.

3.5.4 A dispute, objection, complaint or query may be referred to the **KwaZulu Natal Provincial Treasury**:

a) The dispute, objection, complaint or query is not resolved within 60 days; or

b) No response is forthcoming within 60 days.

3.5.5 If the **KwaZulu Natal Provincial Treasury** does not or cannot resolve the matter, the dispute, objection, complaint or query may be referred to the National Treasury for resolution.

CONTROL FRAMEWORK FOR INFRASTRUCTURE DELIVERY MANAGEMENT

4.1 Assignment of responsibilities for approving or accepting end of stage deliverables12

The responsibilities for approving or accepting end of stage deliverables shall be as stated in Table 1.

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4.2 Gateway reviews

4.2.1 Gateway reviews for major capital projects above a threshold

4.2.1.1 The Municipal Manager shall appoint a gateway review team in accordance with the provisions of clause 4.1.13.1.2 of the standard to undertake gateway reviews for major capital projects.

Table 1: Responsibilities for approving or accepting end of stage deliverables in the control framework for the management of infrastructure delivery.

STAGE			PERSON ASSIGNED THE RESPONSIBILITY FOR APPROVING OR ACCEPTING END OF STAGE DELIVERABLE
NO	NAME		Director Engineering accepts the initiation report
0	Project initiation		Director Engineering approves the infrastructure plan
1	Infrastructure planning		Director Engineering approves the delivery and/ or procurement strategy
2	Strategic resource		Director Engineering accepts the pre-feasibility report
3	Pre- feasibility		Director Engineering accepts the pre feasibility report
	Preparation and Briefing		Director Engineering accepts the strategic brief
	Feasibility		Director Engineering accepts the feasibility report
4	Concept and Viability		Director Engineering accepts the concepts report
5	Design Development		Director Engineering accepts the design development report
6	Design	6A	Director Engineering accepts the parts

	Documentation	Production Information	of the production information which are identified when the design development report is accepted as requiring acceptance
		6B Manufacture Fabrication And Construction Information	The Contract manager accepts the manufacture, fabrication
7	Works		The contract manager certifies completion of the works or the delivery of good and associated services
8	Handover		The owner or end user accepts liability for the works
9	Package completion		The contract manager or supervising agent certifies the defects certificate in accordance with the provisions of the contract The contract manager certifies final completion in accordance with the provisions of the contract [Designated person] accepts the close out report

CONTROL FRAMEWORK FOR INFRASTRUCTURE PROCUREMENT

5.1 The responsibilities for taking the key actions associated with the formation and conclusion of contracts including framework agreements above the quotation threshold shall be as stated in Table 2.

5.2 The responsibilities for taking the key actions associated with the quotation procedure and the negotiation procedure where the value of the contract is less than the threshold set for the quotation procedure shall be as follows:

a) The Municipal Manager shall grant approval for the issuing of the procurement documents, based on the contents of a documentation review report developed in accordance with the provisions of the standard;

b) The authorised person may award the contract if satisfied with the recommendations contained in the evaluation report prepared in accordance with the provisions of the standard.

5.3 The responsibilities for taking the key actions associated with the issuing of an order in terms of a framework agreement shall be as stated in Table 3.

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INFRASTRUCTURE DELIVERY MANAGEMENT REQUIREMENTS

6.1 Institutional arrangements

6.1.1 Committee system for procurement

6.1.1.1 General

6.1.1.1.1 A committee system comprising the documentation committee, evaluation committee and tender committee shall be applied to all procurement procedures where the estimated value of the procurement exceeds the financial threshold for quotations and to the putting in place of framework agreements.

6.1.1.1.2 The evaluation committee shall, where competition for the issuing of an order amongst framework contractors takes place and the value of the order exceeds the financial threshold for quotations, evaluate the quotations received.

6.1.1.1.3 The persons appoint in writing as technical advisors and subject matter experts may attend any committee meeting.

6.1.1.1.4 No person who is a political officer bearer, a public office bearer including any councilor of a municipality, a political advisor or a person appointed in terms of section 12A of the Public Service Act of 1994 or who has a conflict of interest shall be appointed to a procurement documentation, evaluation or tender committee.

6.1.1.1.5 Committee decisions shall as far as possible be based on the consensus principle i.e. the general agreement characterised by the lack of sustained opposition to substantial issues. Committees shall record their decisions in writing. Such decisions shall be kept in a secured environment for a period of not less than five years after the completion or cancellation of the contract unless otherwise determined in terms of the National Archives and Record Services Act of 1996.

6.1.1.1.6 Committees may make decisions at meetings or, subject to the committee chairperson's approval, on the basis of responses to documents circulated to committee members provided that not less than sixty percent of the members are present or respond to the request for responses. Where the committee chairperson is absent from the meeting, the members of the committee who are present shall elect a chairperson from one of them to preside at the meeting.

6.1.1.2 Procurement documentation committee

6.1.1.2.1 The **Municipal Manager** shall appoint in writing on a procurement by procurement basis:

a) The persons to review the procurement documents and to develop a procurement documentation review report in accordance with clause 4.2.2.1 of the standard; and

b) The members of the procurement documentation committee.

6.1.1.2.2 The procurement documentation committee shall comprise one or more persons. The chairperson shall be an employee of KwaDukuza Municipality with requisite skills. Other members shall, where relevant, include a representative of the end user or the department requiring infrastructure delivery.

6.1.1.2.3 No member of, or technical adviser or subject matter expert who participates in the work of the any of the procurement committees or a family member or associate of such a member, may tender for any work associated with the tender which is considered by these committees.

ACTIVITY		SUB-ACTIVITY (SEE TABLE 3 OF THE STANDARD		KEY ACTION	PERSON ASSIGNED RESPONSIBILITY TO PERFORM KEY ACTION
1	**Establish what is to be procured**	1.3 PG1	**Obtain permission to start with the procurement process**	**Make a decision to proceed/ not to proceed with the procurement based on the broad scope of work and the financial estimates.**	**Municipal Manager**
2	**Decide on**	2.5	**Obtain approval for**	**Confirm selection of**	**Procurement documentation**

	procurement strategy	**PG2**	**procurement strategies that are to be adopted including specific approvals to approach a confined market or the use of the negotiation procedure**	**strategies so that tender offers can be solicited.**	**committee**	
3	**Solicit tender offers**	**3.2 PG2**				
		3.3 PG4				
4	**Evaluate tender offers**	**4.2 PG5**				
		4.7 PG6				
5	**Award contract**	**5.3 PG7**				
		5.5 GF1				

6.1.1.3 Evaluation committee

6.1.1.3.1 The **Municipal Manager** shall appoint on a procurement by procurement basis in writing:
a) The persons to prepare the evaluation and, where applicable, the quality evaluations, in accordance with clauses 4.2.3.2 and 4.2.3.4 of the standard, respectively; and

b) The members of the evaluation committee.

6.1.1.3.2 The evaluation committee shall comprise not less than three people. The chairperson shall be an employee of KwaDukuza Municipality with requisite skills. Other members shall include a supply chain management practitioner and, where relevant, include an official from the department requiring infrastructure delivery.

6.1.1.3.3 The evaluation committee shall review the evaluation reports prepared in accordance with sub clause 4.2.3 of the standard and as a minimum verify the following in respect of the recommended tenderer:

a) The capability and capacity of a tenderer to perform the contract;

b) The tenderer's tax and municipal rates and taxes compliance status;

c) Confirm that the tenderer's municipal rates and taxes and municipal service charges are not in arrears;

d) The Compulsory Declaration has been completed; and

e) The tenderer is not listed in the National Treasury's Register for Tender Defaulters or the List of Restricted Suppliers.

6.1.1.3.4 No tender submitted by a member of, or technical adviser or subject matter expert who participates in the work of the procurement documentation committee or a family member or associate of such a member, may be considered by the evaluation committee.

6.1.1.3.5 The chairperson of the evaluation committee shall promptly notify the Chief Financial Officer of any respondent or tenderer who is disqualified for having engaged in fraudulent or corrupt practices during the tender process.

6.1.1.4 Tender Adjudication Committee

6.1.1.4.1 The tender committee shall comprise of least four Senior Managers or their mandated delegate including the following :

a) Chief Financial Officer who shall be the chairperson:

b) Manager Supply Chain Management

c) Technical Expert in the relevant field

6.1.1.4.2 No member of the evaluation committee may serve on the tender committee. A member of an evaluation committee may, however, participate in the deliberations of a tender committee as a technical advisor or a subject matter expert.

6.1.1.4.3 The tender committee shall:

a) Consider the report and recommendations of the evaluation committee and:

1) Verify that the procurement process which was followed complies with the provisions of this document;
2) Confirm that the report is complete and addresses all considerations necessary to make a recommendation;

3) Confirm the validity and reasonableness of reasons provided for the elimination of tenderers; and

4) Consider commercial risks and identify any risks that have been overlooked or fall outside of the scope of the report which warrant investigation prior to taking a final decision; and

b) Refer the report back to the evaluation committee for their reconsideration or make a recommendation to the authorised person on the award of a tender, with or without conditions, together with reasons for such recommendation.

6.1.1.4.4 The tender committee shall consider proposals regarding the cancellation, amendment, extension or transfer of contracts that have been awarded and make a recommendation to the authorised person on the course of action which should be taken.

6.1.1.4.5 The tender committee shall consider the merits of an unsolicited offer and make a recommendation to the Municipal Manager.

6.1.1.4.6 The tender committee shall report to the Municipal Manager any recommendation made to award a contract to a tenderer other than the tenderer recommended by the evaluation committee, giving reasons for making such a recommendation.

6.1.1.4.7 The tender committee shall not make a recommendation for an award of a contract or order if the recommended tenderer or framework contractor has:

a) Made a misrepresentation or submitted false documents in competing for the contract or order; or
b) Been convicted of a corrupt or fraudulent act in competing for any contract during the past five years.

6.1.1.4.8 The tender committee may on justifiable grounds and after following due process, disregard the submission of any tenderer if that tenderer or any of its directors, members or trustees or partners has abused the delivery management system or has committed fraud, corruption or any other improper
be informed where such tenderers are disregarded.

6.1.2 Actions of an authorised person relating to the award of a contract or an order

Award of a contract

6.1.2.1 The authorised person shall, if the value of the contract inclusive of VAT, is within his or her delegation, consider the report(s) and recommendations of the tender committee, or in the case of the awards for contracts below the quotation threshold, the recommendation of the designated person and either:
a) award the contract after confirming that the report is complete and addresses all considerations necessary to make a recommendation and budgetary provisions are in place; or decide not to proceed or to start afresh with the process.

6.1.2.2 The authorised person shall immediately notify the Designated Person if a tender other than the recommended tender is awarded, save where the recommendation is changed to rectify an irregularity. Such person shall, within 10 working days, notify in writing the Auditor-General, the National Treasury and KwaZulu Natal Provincial Treasury, and, in the case of a municipal entity, also the parent municipality, of the reasons for deviating from such recommendation.

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6.1.2.3 Issuing of an order
The authorised person shall, if the value of an order issued in terms of a framework contract, is within his or her delegation, consider the award of the adjudication committee or the Municipal Manager as relevant, and either:

a) Authorise the issuing of an order in accordance with the provisions of clause 4.25 of the standard; or

b) Decide not to proceed or to start afresh with the process.

6.1.3 Conduct of those engaged in infrastructure delivery

6.1.3.1 General requirements

6.1.3.1.1 All personnel and agents of **KwaDukuza Municipality** shall comply with the requirements of the CIDB Code of Conduct for all Parties engaged in Construction Procurement. They shall:

a) Behave equitably, honestly and transparently;

b) Discharge duties and obligations timeously and with integrity;

c) Comply with all applicable legislation and associated regulations;

d) Satisfy all relevant requirements established in procurement documents;

e) Avoid conflicts of interest; and

f) Not maliciously or recklessly injure or attempt to injure the reputation of another party.

6.1.3.1.2 All personnel and agents engaged in **KwaDukuza Municipality**'s infrastructure delivery management system shall:

a) Not perform any duties to unlawfully gain any form of compensation, payment or gratification from any person for themselves or a family member or an associate;

b) Perform their duties efficiently, effectively and with integrity and may not use their position for private gain or to improperly benefit another person;
c) Strive to be familiar with and abide by all statutory and other instructions applicable to their duties;

d) Furnish information in the course of their duties that is complete, true and fair and not intended to mislead;

e) Ensure that resources are administered responsibly;

f) Be fair and impartial in the performance of their functions;

g) At no time afford any undue preferential treatment to any group or individual or unfairly discriminate against any group or individual;

h) Not abuse the power vested in them;

i) Not place themselves under any financial or other obligation to external individuals or firms that might seek to influence them in the performance of their duties;

j) Assist KwaDukuza Municipality in combating corruption and fraud within the infrastructure procurement and delivery management system;

k) Not disclose information obtained in connection with a project except when necessary to carry out assigned duties;

l) Not make false or misleading entries in reports or accounting systems; and

m) Keep matters of a confidential nature in their possession confidential unless legislation, the performance of duty or the provision of the law require otherwise.

6.1.3.1.2 An employee or agent may not amend or tamper with any submission, tender or contract in any manner whatsoever.

6.1.3.2 Conflicts of interest

6.1.3.2.1 The employees and agents of **KwaDukuza Municipality** who are connected in any way to procurement and delivery management activities which are subject to this policy, shall:

a) Disclose in writing to the employee of the KwaDukuza Municipality to whom they report, or to the person responsible for managing their contract, if they have, or a family member or associate has, any conflicts of interest; and

b) Not participate in any activities that might lead to the disclosure of KwaDukuza Municipality proprietary information.

6.1.3.2.2 The employees and agents of KwaDukuza Municipality shall declare and address any perceived or known conflict of interest, indicating the nature of such conflict to whoever is responsible for overseeing the procurement process at the start of any deliberations relating to a procurement process or as soon as they become aware of such conflict, and abstain from any decisions where such conflict exists or recuse themselves from the procurement process, as appropriate.

6.1.3.2.3 Agents who prepare a part of a procurement document may in exceptional circumstances, where it is in KwaDukuza Municipality's interest to do so, submit a tender for work associated with such documents provided that:

a) KwaDukuza Municipality states in the tender data that such an agent is a potential tenderer;

b) All the information which was made available to, and the advice provided by that agent which is relevant to the tender, is equally made available to all potential tenderers upon request, if not already included in the scope of work.

c) The procurement documentation committee is satisfied that the procurement document is objective and unbiased having regard to the role and recommendations of that agent.

6.1.3.3 Evaluation of submissions received from respondents and tenderers

6.1.3.3.1 The confidentiality of the outcome of the processes associated with the calling for expressions of interest, quotations or tenders shall be preserved. Those engaged in the evaluation process shall:

a) Not have any conflict between their duties as an employee or an agent and their private interest;

b) May not be influenced by a gift or consideration (including acceptance of hospitality) to show favour or disfavour to any person;

c) Deal with respondents and tenderers in an equitable and even-handed manner at all times; and

d) Not use any confidential information obtained for personal gain and may not discuss with, or disclose to outsiders, prices which have been quoted or charged to KwaDukuza Municipality.

6.1.3.3.2 The evaluation process shall be free of conflicts of interest and any perception of bias. Any connections between the employees and agents of KwaDukuza Municipality and a tenderer or respondent shall be disclosed and recorded in the tender evaluation report.

6.1.3.3.3 KwaDukuza Municipality personnel and their agents shall immediately withdraw from participating in any manner whatsoever in a procurement process in which they, or any close family member, partner or associate, has any private or business interest.

6.1.3.4 Non-disclosure agreements

Confidentiality agreements in the form of non-disclosure agreements shall, where appropriate, be entered into with agents and potential contractors to protect KwaDukuza Municipality's confidential information and interests.

6.1.3.5 Gratifications, hospitality and gifts

6.1.3.5.1 The employees and agents of KwaDukuza Municipality shall not, directly or indirectly, accept or agree or offer to accept any gratification from any other person including a commission, whether for the benefit of themselves or for the benefit of another person, as an inducement to improperly influence in any way a procurement process, procedure or decision.

6.1.3.5.2 The employees and agents of KwaDukuza Municipality as well as their family members of associates shall not receive any of the following from any tenderer, respondent or contractor or any potential contractor:

a) Money, loans, equity, personal favours, benefits or services;

b) Overseas trips; or

c) Any gifts or hospitality irrespective of value from tenderers or respondents prior to the conclusion of the processes associated with a call for an expression of interest or a tender.

6.1.3.5.3 The employees and agents of KwaDukuza Municipality shall not purchase any items at artificially low prices from any tenderer, respondent or contractor or any potential contractor at artificially low prices which are not available to the public.

6.1.3.5.4 All employees and agents of KwaDukuza Municipality may for the purpose of fostering inter-personal business relations accept the following:

a) meals and entertainment, but excluding the cost of transport and accommodation;

b) promotional material of small intrinsic value such as pens, paper-knives, diaries, calendars, etc;

c) incidental business hospitality such as business lunches or dinners, which the employee is prepared to reciprocate;

d) complimentary tickets to sports meetings and other public events, but excluding the cost of transport and accommodation, provided that such tickets are not of a recurrent nature; and gifts in kind other than those listed in a) to d) which have an intrinsic value greater than R350 unless they have declared them to the Municipal Manager.

6.1.3.5.5 Under no circumstances shall gifts be accepted from prospective contractors during the evaluation of calls for expressions of interest, quotations or tenders that could be perceived as undue and improper influence of such processes.

6.1.3.5.6 Employees and agents of KwaDukuza Municipality shall without delay report to the Municipal Manager any incidences of a respondent, tenderer or contractor who directly or indirectly offers a gratification to them or any other person to improperly influence in any way a procurement process, procedure or decision.

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6.1.3.6 Reporting of breaches

Employees and agents of KwaDukuza Municipality shall promptly report to the Municipal Manager any alleged improper conduct which they may become aware of, including any alleged fraud or corruption.

6.1.4 Measures to prevent abuse of the infrastructure delivery system

The Municipal Manager shall investigate all allegations of corruption, improper conduct or failure to comply with the requirements of this policy against an employee or an agent, a contractor or other role player and, where justified:

a) Take steps against an employee or role player and inform the National Treasury of those steps;

b) Report to the South African Police Service any conduct that may constitute a criminal offence;

c) Lodge complaints with the Construction Industry Development Board or any other relevant statutory council where a breach of such council's code of conduct or rules of conduct are considered to have been breached;

d) Cancel a contract if:

1) It comes to light that the contractor has made a misrepresentation, submitted falsified documents or has been convicted of a corrupt or fraudulent act in competing for a particular contract or during the execution of that contract; or

2) An employee or other role player committed any corrupt or fraudulent act during the tender process or during the execution of that contract.

6.1.5 Awards to persons in the service of the state

6.1.5.1 Any submissions made by a respondent or tenderer who declares in the Compulsory Declaration that a principal is one of the following shall be rejected:

a) A member of any municipal council, any provincial legislature, or the National Assembly or the National Council of Provinces;

b) A member of the board of directors of any municipal entity;

c) An official of any municipality or municipal entity

d) An employee of any national or provincial department, national or provincial public entity or constitutional institution within the meaning of the Public Finance Management Act, 1999 (Act No. 1 of 1999);

e) A member of the accounting authority of any national or provincial public entity; or

f) An employee of Parliament or a provincial legislature.

6.1.5.2 The notes to the annual financial statements of the **KwaDukuza Municipality** shall disclose particulars of an award of more than R 2000 to a person who is a family member of a person identified in 6.1.5.1 or who has been in the previous 12 months. Such notes shall include the name of the person, the capacity in which such person served and the amount of the award.

6.1.6 Collusive tendering

Any submissions made by a respondent or tenderer who fails to declare in the Compulsory Declaration that the tendering entity:

a) Is not associated, linked or involved with any other tendering entity submitting tender offers; or

b) Has not engaged in any prohibited restrictive horizontal practices including consultation, communication, agreement, or arrangement with any competing or potential tendering entity regarding prices, geographical areas in which goods and services will be rendered, approaches to determining prices or pricing parameters, intentions to submit a tender or not, the content of the submission (specification, timing, conditions of contract etc.) or intention to not win a tender shall be rejected.

6.1.7 Placing of contractors under restrictions

6.1.7.1 If any tenderer which has submitted a tender offer or a contractor which has concluded a contract has, as relevant:

a) withdrawn such tender or quotation after the advertised closing date and time for the receipt of submissions;

b) After having been notified of the acceptance of his tender, failed or refused to commence the contract;

c) Had their contract terminated for reasons within their control without reasonable cause;

d) Offered, promised or given a bribe in relation to the obtaining or the execution of such contract;

e) Acted in a fraudulent, collusive or anti-competitive or improper manner or in bad faith towards KwaDukuza Municipality; or

f) Made any incorrect statement in any affidavit or declaration with regard to a preference claimed and is unable to prove to the satisfaction of KwaDukuza Municipality that the statement was made in good faith or reasonable steps were taken to confirm the correctness of the statements, a designated person shall prepare a report on the matter and make a recommendation to the Municipal Manager for placing the contractor or any of its principals under restrictions from doing business with the KwaDukuza Municipality.

6.1.7.2 The Municipal Manager may, as appropriate, upon the receipt of a recommendation made in terms of 6.1.7.1 and after notifying the contractor of such intention in writing and giving written reasons for such action, suspend a contractor or any principal of that contractor from submitting a tender offer to KwaDukuza Municipality for a period of time.

6.1.7.3 The Supply Chain Management Unit shall:

a) Record the names of those placed under restrictions in an internal register which shall be accessible to employees and agents of KwaDukuza Municipality who are engaged in procurement processes.

b) Notify the National Treasury and KwaZulu Natal Provincial Treasury and, if relevant, the Construction Industry Development Board, of such decision and provide them with the details associated therewith.

6.1.8 Complaints

6.1.8.1 All complaints regarding the KwaDukuza Municipality's infrastructure delivery management system shall be addressed to the Chief Financial Officer. Such complaints shall be in writing.

6.1.8.2 The Chief Financial Officer shall investigate all complaints regarding the infrastructure procurement and delivery management system and report on actions taken to the Municipal Manager who will decide on what action to take.

6.2 Acquisition management

6.2.1 Unsolicited proposal

6.2.1.1 The **KwaDukuza Municipality** is not obliged to consider unsolicited offers received outside a normal procurement process but may consider such an offer only if:

a) The goods, services or any combination thereof that is offered is a demonstrably or proven unique innovative concept;

b) Proof of ownership of design, manufacturing, intellectual property, copyright or any other proprietary right of ownership or entitlement is vested in the person who made the offer;

c) The offer presents a value proposition which demonstrates a clear, measurable and foreseeable benefit for KwaDukuza Municipality;

d) The offer is in writing and clearly sets out the proposed cost; the person who made the offer is the sole provider of the goods or service.

f) The Municipal Manager finds the reasons for not going through a normal tender processes to be sound.

6.2.1.2 The **Municipal Manager** may only accept an unsolicited offer and enter into a contract after considering the recommendations of the tender committee if:

a) The intention to consider an unsolicited proposal has been made known in accordance with Section 21A of the Municipal Systems Act of 2000 together with the reasons why such a proposal should not be open to other competitors, an explanation of the potential benefits for the Municipality and an invitation to the public or other potential suppliers and providers to submit their comments within 30 days after the notice; the KwaDukuza Municipality has obtained comments and recommendations on the offer from the National Treasury and KwaZulu Natal Provincial Treasury.

b) The tender committee meeting which makes recommendations to accept an unsolicited proposal was open to the public and took into account any public comments that were received and any comments and recommendations received from the National Treasury and KwaZulu Natal Provincial Treasury.

c) The provisions of 6.2.1.3 are complied with.

6.2.1.3 The **Municipal Manager** shall, within 7 working days after the decision to award the unsolicited offer is taken, submit the reasons for rejecting or not following the recommendations to the National Treasury, the KwaZulu Natal Provincial Treasury auditor General. A contract shall in such circumstances not be entered into or signed within 30 days of such submission.

6.2.2 Tax and rates compliance

6.2.2.1 SARS tax clearance

6.2.2.1.1 No contract may be awarded or an order issued where the value of such transaction exceeds R 30 000, unless a tenderer or contractor is in possession of an original valid Tax Clearance Certificate issued by SARS provided that the

tenderer is not domiciled in the Republic of South Africa and the SARS has confirmed that such a tenderer is not required to prove their tax compliance status.

6.2.2.1.2 In the case of a partnership, each partner shall comply with the requirements of 6.2.2.1.1.

6.2.2.1.3 No payment shall be made to a contractor who does not satisfy the requirements of 6.2.2.1.2. An employee of KwaDukuza Municipality shall upon detecting that a tenderer or contractor is not tax compliant, immediately notify such person of such status.

6.2.2.1.4 Notwithstanding the requirements of 6.2.2.1.1 and 6.2.2.1.3 the following shall apply, unless a person who is not tax compliant indicates to Municipal Manager that it intends challenging its tax compliance status with SARS,

a) A contract may be awarded to a non-compliant tenderer if such a tenderer is able to remedy its tax compliance status within a period not exceeding 7 working days after being duly notified of its non-compliant status;

b) An order may be awarded to a non-compliant contractor if such a contractor is able to remedy its tax compliance status within a period not exceeding 7 working days after being duly notified of its non-compliant status;

c) A non-compliant contractor shall be issued with a first warning that payments in future amounts due in terms of the contract may be withheld, before the authorising of any payment due to such contractor;

d) before authorising a further payment due to a non-compliant contractor who has failed to remedy its tax compliance status after receiving a first warning, a second and final warning shall be issued to such contractor;

e) no payments may be released for any amounts due in terms of the contract due to a non-compliant contractor if, after a period of 30 calendar days have lapsed since the second warning was issued, the non-compliant contractor has failed to remedy its tax compliance status.

6.2.2.1.5 The **KwaDukuza Municipality** may cancel a contract with a non-compliant contractor if such a contractor fails to remedy its tax compliance status after a period of 30 calendar days have lapsed since the second warning was issued in terms of 6.2.2.1.4e).

6.2.2.2 Municipal rates and taxes

No contract may be awarded to a tenderer who, of the principals of that tenderer, owes municipal rates and taxes or municipal service charges to any municipality or a municipal entity and are in arrears for more than 3 months.

6.2.3 Declarations of interest

Tenders and respondents making submissions in response to an invitation to submit a tender or a call for an expression of interest, respectively shall declare in the Compulsory Declaration whether or not any of the principals:

a) are an employee of the KwaDukuza Municipality or in the employ of the state; or

b) Have a family member or a business relation with a person who is in the employ of the state.

6.2.4 Invitations to submit expressions of interest or tender offers

6.2.4.1 All invitations to submit tenders where the estimated value of the contract exceeds R300 000 including VAT, except where a confined tender process is followed, and expressions of interest shall be advertised on the KwaDukuza Municipality's website and on the National Treasury eTender Publication Portal. Advertisements shall be placed by Supply Chain Management Unit.

6.2.4.2 Advertisements relating to construction works which are subject to the Construction Industry Development Regulations issued in terms of the Construction Industry Development Act of 2000 shall in addition to the requirements.

6.2.4.3 Be advertised on the CIDB website. Advertisements shall be placed by Supply Chain Management Unit

6.2.4.4 Where deemed appropriate by Municipal Manager an invitation to tender and a call for an expression of interest shall be advertised in suitable local and national newspapers and the Government Tender Bulletin as directed by such person. Advertisements shall be placed by Supply Chain Management unit.

6.2.4.5 Such advertisements shall be advertised for a period of at least 30 days before closure, except in urgent cases when the advertisement period may be shortened as determined by the Municipal Manager.

6.2.4.6 Invitations to submit expressions of interest or tender offers shall be issued not less than 10 working days before the closing date for tenders and at least 5 working days before any compulsory clarification meeting. Procurement documents shall be made available not less than 7 days before the closing time for submissions.

6.2.5 Publication of submissions received and the award of contracts

6.2.5.1 The Supply Chain Management shall publish within 10 working days of the closure of any advertised call for an expression of interest or an invitation to tender where the estimated value of the contract exceeds R300 000 including VAT on the municipality's or municipal entity's website, the names of all tenderers that made submissions to that advertisement, and if practical or applicable, the total of the prices and the preferences claimed. Such information shall remain on the website for at least 30 days.

6.2.5.2 The Supply Chain Management shall publish within 7 working days of the award of a contract the following on the KwaDukuza Municipality's website

a) the contract number;
b) contract title;
c) brief description of the goods, services or works;
d) the total of the prices, if practical;
e) the names of successful tenderers and their B-BBEE status level of contribution;

f) duration of the contract; and
g) brand names, if applicable.

6.2.5.3 The Supply Chain Management shall submit within 7 working days of the award of a contract the information required by National Treasury on the National Treasury eTender Publication Portal regarding the successful and unsuccessful tenders. Submissions shall be made by Supply Chain Management.

6.2.5.4 The award of contracts relating to construction works which are subject to the Construction Industry Development Regulations issued in terms of the Construction Industry Development Act of 2000 shall in addition to the requirements of 6.2.5.3 be notified on the CIDB website. The notification shall be made by placed by Supply Chain Management.

6.2.6 Disposal committee

6.2.6.1 The Municipal Manager shall appoint on a disposal by disposal basis in writing the members of the disposal committee to decide on how best to undertake disposals in accordance with the provisions of clause 10 of the standard.

6.2.6.2 The disposal panel shall comprise not less than three people. The chairperson shall be an employee of KwaDukuza Municipality.

6.2.6.3 The disposal committee shall make recommendations to Chief Financial Officer who shall approve the recommendations, refer the disposal strategy back to the disposal committee for their reconsideration, and decide not to proceed or to start afresh with the process.

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6.3 Reporting of infrastructure delivery management information

The Municipal Manager shall submit any reports required in terms of the standard to the National Treasury or KwaZulu Natal Provincial Treasury.

INFRASTRUCTURE PROCUREMENT

7.1 Procurement documents

7.1.1 The forms of contract that may be used are as follows:

Form of contract 37	Code	Usage

7.1.2 The KwaDukuza Municipality's preapproved templates for Part C1 (Agreements and contract data) of procurement documents shall be utilised to obviate the need for legal review prior to the awarding of a contract. All modifications to the standard templates shall be approved by Municipal Manager prior to being issued for tender purposes.

7.1.3 Disputes arising from the performance of a contract shall be finally settled in a South African court of law.38

7.1.4 The Municipal Declaration and returnable documents contained in the standard shall be included in all tenders for:

a) Consultancy services; and

b) Goods and services or any combination thereof where the total of the prices is expected to exceed R10 m including VAT.

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7.2 Developmental procurement policy

The following specific goals shall be proposed:

That Councils supply chain management policy in terms of radical economic transformation shall apply.

7.3 Payment of contractors

The KwaDukuza Municipality shall settle all accounts within 30 days of invoice or statement as provided for in the contract.

7.4 Approval to utilise specific procurement procedures

7.4.1 Prior approval shall be obtained for the following procurement procedures from the following persons, unless such a procedure is already provided for in the approved procurement strategy:

a) The Municipal Manager shall authorise the use of the negotiated procedure above the thresholds provided in the standard.

b) The Municipal Manager shall authorise the approaching of a confined market except where a rapid response is required in the presence of, or the imminent risk of, an extreme or emergency situation arising from the conditions set out in the standard and which can be dealt with or the risks relating thereto arrested within 48 hours; and

c) The proposal procedure using the two-envelope system, the proposal procedure using the two-stage system or the competitive negotiations procedure45

7.4.2 The person authorised to pursue a negotiated procedure in an emergency is **Municipal Manager.**

7.5 Receipt and safeguarding of submissions

7.5.1 A dedicated and clearly marked tender box shall be made available to receive all submissions made.

7.5.2 The tender box shall be fitted with two locks and the keys kept separately by two **designated persons** .Such personnel shall be present when the box is opened on the stipulated closing date for submissions.

7.6 Opening of submissions

7.6.1 Submissions shall be opened by an opening panel comprising two people nominated by Municipal Manager who have declared their interest or confirmed that they have no interest in the submissions that are to be opened.

7.6.2 The opening panel shall open the tender box at the stipulated closing time and:

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a) Sort through the submissions and return those submissions to the box that are not yet due to be opened including those whose closing date has been extended;

b) Return submissions unopened and suitably annotated where:

1) Submissions are received late, unless otherwise permitted in terms of the submission data;

2) Submissions were submitted by a method other than the stated method,

3) Submissions were withdrawn in accordance with the procedures contained in SANS 10845-3

4) Only one tender submission is received and it is decided not to open it and to call for fresh tender submissions;

c) Record in the register submissions that were returned unopened;

d) Open submissions if received in sealed envelopes and annotated with the required particulars and read out the name of and record in the register the name of the tenderer or respondent and, if relevant, the total of prices including VAT where this is possible;

e) Record in the register the name of any submissions that is returned with the reasons for doing so;

f) Record the names of the tenderer's representatives that attend the public opening;

g) Sign the entries into the register; and

h) Stamp each returnable document in each tender submission.

7.6.3 Each member of the opening panel shall initial the front cover of the submission and all pages that are stamped in accordance with the requirements of 7.7.3h).

7.6.4 Respondents and tenderers whose submissions are to be returned shall be afforded the opportunity to collect their submissions.

7.6.5 Submissions shall be safeguarded from the time of receipt until the conclusion of the procurement process.

7.7 Use of another organ of state's framework agreement

The KwaDukuza Municipality may make use of another organ of state's framework contract which has been put in place by means of a competitive tender process and there are demonstrable benefits for doing so. The Municipal Manager shall make the necessary application to that organ of state to do so.

7.8 Insurances

7.8.1 Contractors shall be required to take out all insurances required in terms of the contract.

7.8.2 The insurance cover in engineering and construction contracts for loss of or damage to property (except the works, Plant and Materials and Equipment) and liability for bodily injury to or death of a person (not an employee of the Contractor) caused by activity in connection with a contract shall in general not be less than the value stated in Table 4, unless otherwise directed by the Municipal Manager.

7.8.3 Lateral earth support insurance in addition to such insurance shall be take out on a case by case basis.

Table 4: Minimum insurance cover

Type of insurance	Value
Engineering and construction contracts - loss of or damage to property (except	Not less than R20 million
the works, Plant and Materials and Equipment) and liability for bodily injury to	
or death of a person (not an employee of the Contractor) caused by activity in	
connection with a contract	
Professional services and service contracts - death of or bodily injury to	Not less than R10 million
employees of the Contractor arising out of and in the course of their	
employment in connection with a contract or damage to property	
Professional indemnity insurance	geotechnical, civil and structural
engineering:	R5,0 million
electrical, mechanical and	
engineering:	R3,0 million

architectural:	R5,0 million
other	R3,0 million

7.8.4 The insurance cover in professional services and service contracts for damage to property or death of or bodily injury to employees of the Contractor arising out of and in the course of their employment in connection with a contract shall not be less than the value stated in Table 4 for any one event unless otherwise directed by Municipal Manager.

7.8.5 SASRIA Special Risk Insurance in respect of riot and associated risk of damage to the works, Plant and Materials shall be taken out on all engineering and construction works.

7.8.6 Professional service appointments shall as a general rule be subject to proof of current professional indemnity insurance being submitted by the contractor in an amount not less than the value stated in Table 4 in respect of each claim, without limit to the number of claims, unless otherwise directed by the Municipal Manager in relation to the nature of the service that they provide.

7.8.7 KwaDukuza Municipality shall take out professional indemnity insurance cover where it is deemed necessary to have such insurance at a level higher than the levels of insurance commonly carried by contractors.

7.8.8 Where payment is to be made in multiple currencies, either the contractor or **KwaDukuza Municipality** should be required to take out forward cover. Alternatively, the prices for the imported content should be fixed as soon as possible after the starting date for the contract.

7.9 Written reasons for actions taken

7.9.1 Written reasons for actions taken shall be provided by the tender evaluation committee.

7.9.2 The written reasons for actions taken shall be as brief as possible and shall as far as possible, and where relevant, be framed around the clauses in the:

a) SANS 10845-3, *Construction procurement - Part 3: Standard conditions of tender,* and, giving rise to the reason why a respondent was not short listed, prequalified or admitted to a data base; or

b) SANS 10845-4, *Construction procurement - Part 4: Standard conditions for the calling for expressions of interest;* as to why a tenderer was not considered for the award of a contract or not awarded a contract.

7.9.3 Requests for written reasons for actions taken need to be brief and to the point and may not divulge information which is not in the public interest or any information which is considered to prejudice the legitimate commercial interests of others or might prejudice fair competition between tenderers.

7.10 Request for access to information

7.10.1 Should an application be received in terms of Promotion of Access to Information Act of 2000 (Act 2 of 2000), the "requestor" should be referred to the KwaDukuza Municipality's Information Manual which establishes the procedures to be followed and the criteria that have to be met for the "requester" to request access to records in the possession or under the control of KwaDukuza Municipality.

7.10.2 Access to technical and commercial information such as a comprehensive programme which links resources and prices to such programme should be refused as such information provides the order and timing of operations, provisions for time risk allowances and statements as to how the contractor plans to do the work which identifies principal equipment and other resources which he plans to use. Access to a bill of quantities and rates should be provided in terms of the Act.

SECTION A

SUPPLY CHAIN MANAGEMENT POLICY 2024-2025

KWADUKUZA
MUNICIPALITY

LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT, 2003

Date of adoption: [XXX]

Council XXX resolves in terms of section 111 of the Local Government Municipal Finance Management Act (No. 56 of 2003), to adopt the following proposal as the Supply Chain Management Policy of KwaDukuza Municipality.

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1. Definitions

In this Policy, unless the context otherwise indicates, a word or expression to which a meaning has been assigned in the Act has the same meaning as in the Act, and -

"B-BBEE - broad-based black economic empowerment" means the economic empowerment of all black people including women, workers, youth, people with disabilities and people living in rural areas through diverse but integrated socio-economic strategies that include but are not limited to

(a) increasing the number of black people that manage, own and control enterprises and productive assets;

(b) facilitating ownership and management of enterprises and productive assets by communities, workers, cooperatives and other collective enterprises;

(c) human resource and skills development;

(d) achieving equitable representation in all occupational categories and 20 levels in the workforce:

(e) preferential procurement; and

(f) investment in enterprises that are owned or managed by black people.

"B-BBEE status level of contributor" means the B-BBEE status of an entity in terms of a code of good practice on black economic empowerment issued in terms of paragraph 9(1) of the Broad-Based Black Economic Empowerment Act

"**bid**" means a written offer, in the form determined by instruction, in response to an invitation for the procurement of goods or services or other form of procurement through a price quotation, a competitive bidding process, a limited bidding process or any other method envisage in the Act

"black" have the meaning assigned to it in the codes of good practice issued in terms of paragraph 9(1) of the Broad Based Black Economic Empowerment Act

"black people" is a generic term which means Africans, Coloured's and Indians as per the definition included in the B-BBEE Act of 2003

"Broad-Based Black Economic Empowerment Act" means the Broad-Based Black Economic Empowerment Act, 2003 (Act No. 53 of 2003)

"co-opted external specialist advisor " any person or official contracted by the municipality or appointed by the Accounting Officer to provide technical support to the Business Unit

"competitive bidding process" means a competitive bidding process referred to in paragraph 12 (1) (d) of this Policy;

"competitive bid" means a bid in terms of a competitive bidding process;

"**Exempted micro enterprise (EME)"** means any enterprise with an annual total revenue of R10 million or less, as per statement of the BBBEE codes of good practice

"final award", in relation to bids or quotations submitted for a contract, means the final decision on which bid or quote to accept;

"formal written price quotation" means quotations referred to in paragraph 12 (1) (c) of this Policy;

"functionality" means the ability of a tenderer to provide goods or services in accordance with specifications as set out in the tender documents.

"highest acceptable tender" means a tender that complies with all specifications and conditions of tender and that has the highest price compared to other tenders;

"Historically Disadvantage Individual" (HDI) means a South African citizen, who, due to the apartheid policy that had been in place, had no franchise in national elections prior to the introduction of the Constitution of the Republic of South Africa, 1983 (Act No. 110 of 1983) or the Constitution of the Republic of South Africa, 1993, (Act No. 200 of 1993) ("the Interim Constitution); and/or who is a female; and/or who has a disability; providing that a person who obtained South African citizenship on or after the coming to effect of the Interim Constitution, is deemed not to be a HDI

"in the service of the state" means to be -

(a) a member of -
  (i) any municipal council;
  (ii) any provincial legislature; or
  (iii) the National Assembly or the National Council of Provinces;
(b) a member of the board of directors of any municipal entity;
(c) an official of any municipality or municipal entity;
(d) an employee of any national or provincial department, national or provincial public entity or constitutional institution within the meaning of the Public Finance Management Act, 1999 (Act No.1 of 1999);
(e) a member of the accounting authority of any national or provincial public entity; or
(f) an employee of Parliament or a provincial legislature;
(g) EPWP employees
(h) audit committee
(i) traditional leaders

"Large enterprises (Generic)" with a turnover above R50 million per annum undergo a generic B-BBEE scorecard audit

"long term contract" means a contract with a duration period exceeding one year;

"list of accredited prospective providers" means the list of accredited prospective providers which the **municipality** must keep in terms of paragraph 14 of this policy;

"lowest acceptable tender" means a tender that complies with all specifications and conditions of tender and that has lowest price compared to other tenders;

"National Treasury" has the meaning assigned to it in section 1 of the Public Finance Management Act, 1999 (Act No. 1 of 1999)

"neutral or independent observer" independent / impartial, not directly involved in the supply chain management processes appointed by the Accounting Officer on an adhoc basis

"other applicable legislation" means any other legislation applicable to municipal supply chain management, including -

(a) the Preferential Procurement Policy Framework Act, 2000 (Act No. 5 of 2000);

(b) the Broad-Based Black Economic Empowerment Act, 2003 (Act No. 53 of 2003); and

(c) the Construction Industry Development Board Act, 2000 (Act No.38 of 2000);

(d) Preferential Procurement Regulations of 2022

(e) "The White Paper on Reconstruction and Development" Published in Government Gazette notice no. 16085 of 1994.

"panel of service providers" appointed on rotational basis as per the tender process

"people with disabilities" has the meaning assigned to it in section 1 of the Employment Equity Act, 1998 (Act No. 55 of 1998) In terms of the Code of Good Practice on the Employment of Persons with disabilities: it is persons who have a long-term or recurring physical or mental impairment, which substantially limits their prospects of entry into, or advancement in employment.

"**preferential procurement policy**" means a procurement policy contemplated in section 217(2) of the Constitution.

"price" includes all applicable taxes, less all unconditional discounts

"Qualifying Small Enterprise (QSE)" means a measured entity with an annual total revenue of between R 10 million and R 50 million, as per statement of the B-BBEE Codes of Good Practice

"rand value" means the total estimated value of the contract in rand, calculated at the time of the tender invitation

"rural area" means a sparsely populated area in which people farm or depend on natural resources, including villages and small towns that are dispersed through the area; or an area including a large settlement which depends on migratory labour and

remittances and government social grants for survival, and may have a traditional land tenure system

"**SMMEs**" means small businesses as defined in section 1 of the National Small Business Act, 1996 a separate and distinct business entity, including co-operative enterprises and non-governmental organisations, managed by one owner or more which, including its branches or subsidiaries, if any, is predominantly carried on in any sector or sub sector of the economy mentioned in column 1 of the schedule and which can be classified as a micro-, a very small, a small, or a medium enterprise by satisfying the criteria 40 mentioned in columns 3, 4 and 5 of the schedule opposite the smallest relevant size or class as mentioned in column 2 of the schedule.

"**S.O.P**" means standard operating procedure

"**specific goals**" means specific goals as contemplated in section 2(1)(d) of the Act which may include contracting with persons, or categories of persons, historically disadvantaged by unfair discrimination on the basis of race, gender and disability including the implementation of programmes of the Reconstruction and Development Programme as published in Government Gazette No. 16085 dated 23 November 1994;

"**tender**" means a written offer in the form determined by an organ of state in response to an invitation to provide goods or services through price quotations, competitive tendering process or any other method envisaged in legislation;

"**tender for income-generating contracts**" means a written offer in the form determined by an organ of state in response to an invitation for the origination of income-generating contracts through any method envisaged in legislation that will result in a legal agreement between the organ of state and a third party that produces revenue for the organ of state, and includes, but is not limited to, leasing and disposal of assets and concession contracts, excluding direct sales and disposal of assets through public auctions; and "the Act" means the Preferential Procurement Policy Framework Act, 2000

"township" means an urban living area that any time from the late 19th century until 27 April 1994, was reserved for black people, including areas developed for historically disadvantaged individuals post 27 April 1994

"transversal contracts" contracts secured by National Treasury

"Treasury" has the meaning assigned to it in section 1 of the Public Finance Management Act, 1999 (Act no 1 of 1999)

"Treasury guidelines" means any guidelines on supply chain management issued by the Minister in terms of section 168 of the Act;

"the Act" means the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003);

"the Regulations" means the Local Government: Municipal Finance Management Act, 2003, Municipal Supply Chain Management Regulations published by Government Notice 868 of 2005;

"Turnkey" means a procurement process where one service provider assumes total responsibility for all aspects of the project and delivers in full end products/service required by the contract.

"municipality" means KwaDukuza Municipality

"youth" has the meaning assigned to it in section 1 of the National Youth Development Agency Act, 2008 (Act No. 54 of 2008) means persons between the ages of 14 and 35

CHAPTER 1

IMPLEMENTATION OF SUPPLY CHAIN MANAGEMENT POLICY

Supply chain management policy

2.

(1) All officials and other role players in the supply chain management system of the municipality must implement this Policy in a way that -

(a) gives effect to -

(i) section 217 of the Constitution; and

(ii) Part 1 of Chapter 11 and other applicable provisions of the Act;

(b) is fair, equitable, transparent, competitive and cost effective;

(c) complies with -

(i) the Regulations; and

(ii) any minimum norms and standards that may be prescribed in terms of section 168 of the Act;

(d) is consistent with other applicable legislation;

(e) does not undermine the objective for uniformity in supply chain management systems between organs of state in all spheres; and

(f) is consistent with national economic policy concerning the promotion of investments and doing business with the public sector.

(2) This Policy applies when the municipality -

(a) procures goods or services;

(b) disposes of goods no longer needed;

(c) selects contractors to provide assistance in the provision of municipal services otherwise than in circumstances where Chapter 8 of the Municipal Systems Act applies; or

(d) selects external mechanisms referred to in section 80 (1) (b) of the Municipal Systems Act for the provision of municipal services in circumstances contemplated in section 83 of that Act.

(3) This Policy, except where provided otherwise, does not apply in respect of the procurement of goods and services contemplated in section 110(2) of the Act, including -

(a) water from the Department of Water Affairs or a public entity, another municipality or a municipal entity; and

(b) electricity from Eskom or another public entity, another municipality or a municipal entity.

(4) For all technical related projects this policy must be read in line with the supply chain management policy for infrastructure procurement and service delivery.

Amendment of the supply chain management policy

3.

(1) The Municipal Manager must -

(a) at least annually review the implementation of this Policy; and

(b) when the Municipal Manager considers it necessary, submit proposals for the amendment of this Policy to the council.

(2) If the Municipal Manager submits proposed amendments to the council that differs from the model policy issued by the National Treasury, the Accounting Officer must -

(a) ensure that such proposed amendments comply with the Regulations; and

(b) report any deviation from the model policy to the National Treasury and the relevant provincial treasury.

(3) When amending this supply chain management policy the need for uniformity in supply chain practices, procedures and forms between organs of state in all spheres, particularly to promote accessibility of supply chain management systems for small businesses must be taken into account.

Delegation of supply chain management powers and duties

4.

(1) The council hereby delegates all powers and duties to the Municipal Manager which are necessary to enable the Municipal Manager -

(a) To discharge the supply chain management responsibilities conferred on accounting officers in terms of -

(i) Chapter 8 or 10 of the Act; and

(ii) this Policy;

(b) to maximise administrative and operational efficiency in the implementation of this Policy;

(c) to enforce reasonable cost-effective measures for the prevention of fraud, corruption, favouritism and unfair and irregular practices in the implementation of this Policy; and

(d) to comply with his or her responsibilities in terms of section 115 and other applicable provisions of the Act.

(2) Sections 79 and 106 of the Act apply to the sub-delegation of powers and duties delegated to an accounting officer in terms of sub-paragraph (1).

(3) The Municipal Manager may not sub-delegate any supply chain management powers or duties to a person who is not an official of municipality or to a committee which is not exclusively composed of officials of the municipality.

(4) This paragraph may not be read as permitting an official to whom the power to make final awards has been delegated, to make a final award in a competitive bidding process otherwise than through the committee system provided for in paragraph 26 of this Policy.

Sub-delegations

5.

(1) The Municipal Manager may in terms of section 79 or 106 of the Act sub-delegate any supply chain management powers and duties, including those delegated to the accounting officer in terms of this Policy, but any such sub delegation must be consistent with sub-paragraph (2) of this paragraph and paragraph 4 of this Policy.

(2) The power to make a final award -

(a) Above R10 million (VAT included) may not be sub-delegated by the Municipal Manager;

(b) Above R2 million (VAT included), but not exceeding R10 million (VAT included), may be sub-delegated but only to -

(i) a bid adjudication committee of which the Chief Financial Officer or senior manager is a member.

(c) For a threshold exceeding R300 000 but not exceeding R2 million (VAT included) may be sub-delegated but only to -

(i) a bid adjudication committee.

(3) Bid adjudication committee to which the power to make final awards has been sub-delegated in accordance with subparagraph (2) must within five days of the end of each month submit to the municipal manager a written report containing particulars of each final award made by such official or committee during that month, including-

(a) the amount of the award;

(b) the name of the person to whom the award was made; and

(c) the reason why the award was made to that person.

(4) Sub-paragraph (3) of this paragraph does not apply to procurements out of petty cash.

(5) This paragraph may not be interpreted as permitting an official to whom the power to make final awards has been sub-delegated, to make a final award in a competitive bidding process otherwise than through the committee system provided for in paragraph 26 of this Policy.

(6) No supply chain management decision-making powers may be delegated to an advisor or consultant.

Oversight role of council

6.

(1) The council of a municipality must maintain oversight over the implementation of this Policy.

(2) For the purposes of such oversight the Municipal Manager must -

(a)

(i) Within 30 days of the end of each financial year, submit a report on the implementation of this policy, to the council of KwaDukuza Municipality; and
(ii) Whenever there are serious and material problems in the implementation of this policy, immediately submit a report to the council.

(3) The Municipal Manager must, within 10 days of the end of each quarter, submit a report on the implementation of the supply chain management policy to the Mayor.

(4) The reports must be made public in accordance with section 21A of the Municipal Systems Act.

Supply chain management unit

7.

(1) A supply chain management unit is hereby established to implement this policy.

(2) The supply chain management unit operates under the direct supervision of the Chief Financial Officer or an official to whom this duty has been delegated in terms of section 82 of the Act.

Training of supply chain management officials

8.

The training of officials involved in implementing this Policy should be in accordance with any Treasury guidelines on supply chain management training.

CHAPTER 2
SUPPLY CHAIN MANAGEMENT SYSTEM

Format of Supply Chain Management system

9.

This Policy provides systems for -

(i) Demand Management;

(Ii) Acquisition Management;

(Iii) Logistics Management;

(Iv) Disposal Management;

(V) Risk Management; And

(Vi) Performance Management.

Part 1: Demand management

System of Demand Management

10.

(1) The Municipal Manager must establish and implement an appropriate demand management system in order to ensure that the resources required by KwaDukuza Municipality support its operational commitments and its strategic goals outlined in the Integrated Development Plan.

(2) The demand management system must -

(a) include timely planning and management processes to ensure that all goods and services required by the municipality are quantified, budgeted for and timely and effectively delivered at the right locations and at the critical delivery dates, and are of the appropriate quality and quantity at a fair cost;

(b) take into account any benefits of economies of scale that may be derived in the case of acquisitions of a repetitive nature; and

(c) provide for the compilation of the required specifications to ensure that its needs are met.

(d) To undertake appropriate industry analysis and research to ensure that innovations and technological benefits are maximized.

Part 2: Acquisition management

System of Acquisition Management

11.

(1) The Municipal Manager must implement the system of Acquisition Management set out in this Part in order to ensure -

(a) That goods and services are procured by the municipality in accordance with authorised processes only;

(b) That expenditure on goods and services is incurred in terms of an approved budget in terms of section 15 of the Act;

(c) That the threshold values for the different procurement processes are complied with;

(d) That bid documentation, evaluation and adjudication criteria, and general conditions of a contract, are in accordance with any applicable legislation; and

(e) That any Treasury guidelines on acquisition management are properly taken into account.

(2) When procuring goods or services contemplated in section 110(2) of the Act, the Municipal Manager must make public the fact that such goods or services are procured otherwise than through the municipality's supply chain management system, including -

(a) Water from the Department of Water Affairs or a public entity, another municipality or a municipal entity; and

(b) electricity from Eskom or another public entity, another municipality or a municipal entity.

Range of procurement processes

12.

(1) Goods and services may only be procured by way of -

(a) petty cash purchases, up to a transaction value of R 200 (VAT included);

(b) two written quotations for procurements of a transaction value up to R2000 (VAT included);

(c) three written quotations for procurements of a transaction value of R2000 up to R10 000 (vat included)

(d) three formal written price quotations for procurements of a transaction value over R10 000 up to R30 000 (VAT included); and

(e) formal written price quotations for procurements of a transaction value over R30 000 up to R300 000 (VAT included); and

(f) a competitive bidding process for-

(i) procurements above a transaction value of R300 000 (VAT included); and

(ii) the procurement of long term contracts.

(2) The Municipal Manager may, in writing-

(a) lower, but not increase, the different threshold values specified in subparagraph (1); or

(b) direct that -

(i) formal written price quotations be obtained for any specific procurement of a transaction value lower than R10 000; or

(ii) a competitive bidding process be followed for any specific procurement of a transaction value lower than R300 000.

(3) Goods or services may not deliberately be split into parts or items of a lesser value merely to avoid complying with the requirements of the policy. When determining transaction values, a requirement for goods or services consisting of different parts or items must as far as possible be treated and dealt with as a single transaction.

(4) In respect of 12(1)(b) and 12(1)(c) a Munsoft electronic rotational system based on the registered database of suppliers or CSD will be utilized for the respective goods or services to be procured. e.g. Catering, advertising, servicing and minor repairing of air conditioners, repairs to tyres, auto electrical works, breakdown services

(5) The following goods or services shall be procured preferably through the ward / clusters in which the goods or services are required for catering, marques, chairs and sound equipment for ward based meetings.

(i) Catering and associated goods or services for ward based meetings

(ii) Transportation from relevant area based taxi associations.

(iii) The per unit cost as determined by council for catering shall be incremented annually in line with the CPIX as determined by the National Treasury annually in relation to the budget preparation directive for each financial year

(iv) The municipality will determine the prices for the above goods or services on an annual basis

(6) No competitive bidding shall be utilized for goods or services that are price regulated e.g. fuel / gas; or provided by a manufacturing agent or RMI Accredited or AA (for all vehicles outside factory warranty) e.g. servicing / repairing vehicles

(i) and training conducted by other organs of state

(ii) repairs to radios and repeaters for communication

(iii) fuel or gas (regulated)

(iv) goods or services sourced from a manufacturer or manufacturing agency e.g. vehicles and plant services; electrical equipment, repairs to emergency lights and sirens, calibrations or repairs to speed timing machines, Alco meters, meter reading, fire equipment, fire arms

(v) Munsoft financial system, Caseware , Microsoft Software, VIP, Windeed, Intellicash, Team Mate, On Key, Digicore, Fleet Services, Radio Licenses

(vi) meal vouchers for standby staff

(7) **Targeted procurement in terms of Specific Goals as per KDM's Preferential Procurement Policy.**

(a) The Council has taken the decision to economically empower youth, women and people living with disabilities. This set aside approach is aimed at addressing previously disadvantaged people through economic empowerment.

(b) When the municipality applies specific goals in terms of Section (1)(d) and (e) of the Act, the municipality must advertise the tender with a specific tendering condition that only one or more of the following categories may respond. This condition is applicable for range of procurement processes in terms of paragraph 12(1)(e) and (f) of this policy.

CATEGORY	DESCRIPTION SPECIFIC GOALS APPLIED - OWNERSHIP, GENDER AND DISABILITY GOALS
1	EME or QSE which is at least 51% owned by black people
2	EME or QSE which is at least 51% owned by black people who are youth
3	EME or QSE which is at least 51% owned by black people who are women
4	EME or QSE which is at least 51% owned by black people with disabilities
5	Generic / Large Enterprise which is 51% owned by black people

(c) Should the applicable specific goals not be met, the municipality shall cancel the bid.

(d) If the municipality decides to apply the RDP criteria under the specific goal to award a bid based on locality, the municipality must advertise the tender with a specific tendering condition that only one or more of the following categories may respond: -

CATEGORY	DESCRIPTION RDP CRITERIA (SPECIFIC GOAL) - BASED ON LOCALITY
1	In the KwaDukuza Municipal Wards / Clusters in which the project will be rendered
2	The KwaDukuza Municipal area of jurisdiction,

3	The ILembe District
4	The KZN province
5	The Republic of South Africa

(i) Criteria elements in the above categories will be implemented in its order of appearance in the list in a case where there are no bids received in the category of the RDP criteria mentioned in the advert.

(ii) E.g. if the RDP criteria of category 1 is applied and there are no responsive bids in that category, a bid will be awarded to a bidder in category 2 of RDP criteria who has the capacity, capability to execute the contract and provides a cost effective financial proposal. If there are no bids which are responsive in category 2, a bid will be awarded to a bidder in category 3 and so on.

(e) Proof of address for the enterprise, by way of a municipal utility bill; or a sworn affidavit from the landlord; or a special ward councillor letter for procurement processes, or a statement from the estate management agent; which must correspond with the address on the CSD registration. This will be verified by the SCM Officials via the CSD.

(f) The specific goal applied should be considered and selected in such a way that the efficiency, effectiveness, and the economic value of service delivery is not affected.

(8) either the 80/20 or 90/10 Preference points system shall apply in terms of Regulation 3(1)(a) of the PPR of 2022 shall apply.

(9) either the 80/20 or 90/10 Preference points system shall apply in terms of Regulation 3(2) of the PPR of 2022 shall apply.

(10) for all procurement thresholds from R0 to R300 000.00 vat inclusive, the following specific goals scorecard shall be utilized:-

(a) the SCM Official shall determine the specific goal for which points may be awarded

The specific goals allocated points in terms of this bid	Number of points allocated (80/20 system)
Gender (Ownership) - Persons, or categories of persons, historically disadvantaged by unfair discrimination on the basis of gender who are: - 51% black people or - 51% black women or - 51% black disabled or - 51% black youth. *(the SCM official to choose one criteria from the list above for which points may be awarded. MBD6.1, point 4.2, table 1 to indicate the specific goals applied)*	10
Promotion of EME's	10

(11) for all procurement thresholds from R300 000.00 to R50 000 000 vat inclusive, the following specific goals scorecard shall be utilized:-

(a) the Bid Specifications Committee shall determine the specific goal for which points may be awarded

The specific goals allocated points in terms of this tender	Number of points allocated (90/10 system)	Number of points allocated (80/20 system)
Gender (Ownership) - Persons, or categories of persons, historically disadvantaged by unfair discrimination on the basis of gender who are: - 51% black people or - 51% black women or - 51% black disabled or - 51% black youth. *(the Bid Specifications Committee to choose one criteria from the list above for which points may be*	5	10

awarded. MBD6.1, point 4.2, table 1 to indicate the specific goals applied)		
Promotion of EME's Or Promotion of QSE's	5	10

(12) for all procurement thresholds above R50 0000 000 vat inclusive, the following specific goals scorecard shall be utilized:-

(a) the Bid Specifications Committee shall determine the specific goal for which points may be awarded

The specific goals allocated points in terms of this tender	**Number of points allocated (90/10 system)**
Gender (Ownership) - Persons, or categories of persons, historically disadvantaged by unfair discrimination on the basis of gender who are: - 51% black people or - 51% black women or - 51% black disabled or - 51% black youth. *(the Bid Specifications Committee to choose one criteria from the list above for which points may be awarded. MBD6.1, point 4.2, table 1 to indicate the specific goals applied)*	5
Promotion of Large Enterprises (Generic)	5

General preconditions for consideration of written quotations or bids

13.

A written quotation or bid may not be considered unless the provider who submitted the quotation or bid -

(a) has furnished -
  (i) full name;
  (ii) identification number or company or other registration number; and
  (iii) tax reference number and VAT registration number, if any;

(b) has submitted a tax clearance from the South African Revenue Services that the provider's tax matters are in order; and

(c) has indicated -
  (i) whether he or she is in the service of the state, or has been in the service of the state in the previous twelve months;
  (ii) if the provider is not a natural person, whether any of its directors, managers, principal shareholders or stakeholder is in the service of the state, or has been in the service of the state in the previous twelve months; or
  (iii) whether a spouse, child or parent of the provider or of a director, manager, shareholder or stakeholder referred to in subparagraph (ii) is in the service of the state, or has been in the service of the state in the previous twelve months.

Lists of accredited prospective providers

14.

(1) The Municipal Manager must -

(a) keep a list of accredited prospective providers of goods and services that must be used for the procurement requirements through formal written price quotations; and

(b) at least once a year through newspapers commonly circulating locally, the website and any other appropriate ways, invite prospective providers of goods or services to apply for evaluation and listing as accredited prospective providers;

(c) specify the listing criteria for accredited prospective providers; and

(d) disallow the listing of any prospective provider whose name appears on the National Treasury's database as a person prohibited from doing business with the public sector.

(2) The list must be updated at least quarterly to include any additional prospective providers and any new commodities or types of services. Prospective providers must be allowed to submit applications for listing at any time.

(3) The list must be compiled per commodity and per type of service.

(4) That KwaDukuza Municipality will source goods or services directly from the Central Supplier Database which was implemented by National Treasury.

Petty cash purchases

15.

The conditions for procurement of goods by means of petty cash referred to in paragraph 12 (1) (a) of this Policy, are as follows -

(a) The Chief Financial Officer may, in writing, delegate the responsibility to monitor Petty Cash purchases to the Accountant: Expenditure

(b) Goods and services may only be procured by way of petty cash, up to a transaction value of R200 (VAT included).

(c) A maximum of five petty cash purchases per month will be allowed for each departmental section.

(d) Petty cash levels should be kept at R4500 by the Director Expenditure.

(e) Petty cash may only be used for the following types of expenditure: refreshments, catering, gifts, wheel repairs, and other small items.

(f) A monthly reconciliation report from the Accountant Expenditure must be submitted to the Chief Financial Officer, including -

(i) the total amount of petty cash purchases for that month; and

(ii) receipts and appropriate documents for each purchase.

Written or verbal quotations

16.

THIS SECTION IS HEREBY DELETED IN TERMS OF GOVERNMENT GAZETTE 4198 ISSUED ON 14 DECEMBER 2023.

Formal written quotations

17.

(1) The conditions for the procurement of goods or services through formal written price quotations are as follows:

(a) quotations above R10 000 must be obtained in writing from at least three different providers whose names appear on the list of accredited prospective providers of the municipality;

(b) quotations may be obtained from providers who are not listed, provided that such providers meet the listing criteria set out in paragraph 14(1)(b) and (c) of this Policy;

(c) if it is not possible to obtain at least three quotations, the reasons must be recorded and approved by the Chief Financial Officer or an official designated by the Chief Financial Officer,

(d) the Municipal Manager must record the names of the potential providers and their written quotations, and

(2) A designated official referred to in subparagraph (1) (c) must within three days of the end of each month report to the Chief Financial Officer on any approvals given during that month by that official in terms of that subparagraph.

Procedures for procuring goods or services through formal written price quotations

18.

The procedure for the procurement of goods or services through formal written price quotations is as follows:

(a) when using the list of accredited prospective providers the accounting officer must promote ongoing competition amongst providers by inviting providers to submit quotations on a rotation basis;

(b) all requirements in excess of R30 000 (VAT included) that are to be procured by means of formal written price quotations must, in addition to the requirements of paragraph 17, be advertised for at least seven days on the website and an official notice board of KwaDukuza Municipality;

(c) the Accounting Officer must take all reasonable steps to ensure that the procurement of goods or services through formal written price quotations is not abused

(d) offers received must be evaluated on a comparative basis taking into account unconditional discounts;

(e) the Municipal Manager or Chief Financial Officer must on a monthly basis be notified in writing of all formal written price quotations accepted by an official acting in terms of a sub delegation;

(f) offers below R30 000 (VAT included) must be awarded based on compliance to specifications and conditions of contract, ability and capability to deliver the goods and services and scoring in terms of the 80/20 preference point system;

(g) Contracts may be expanded or varied by not more that 20% for construction related goods, services and infrastructure projects and 15% for all other goods or services of the original value of contract. Anything the above mentioned thresholds must be reported to council. Any expansion or variation on excess of these thresholds must be dealt with in terms of the provisions of Section 116(3) of the MFMA which would be regarded as an amendment to the contract.

(h) MFMA Circular 49 issued in 2009 and Section 65 (2) (e) of the Municipal Finance Management Act of 2003 states "that all monies owning by the municipality be paid within 30 days of receiving the relevant invoice or statement, unless prescribed otherwise for certain categories of expenditure. (refer SOP - Annexure A)

(i) Validity period for construction related goods/ services and infrastructure projects is 56 days or in exceptional cases 84 days and for all other goods or services the validity period is 90 days (consecutive days).

(j) Only those service providers who are registered with a CIDB Grading of 1 and 2 will be considered for award. This is waivered for all electrical closed quotes where specialists are required.

(k) preference for the award of goods or services must be given specifically to EME's as per paragraph 12 (7) of this policy and paragraph 4.1 and 4.2 of the Preferential Procurement Policy of KwaDukuza Municipality.

(l) for (k) above, the following proof shall be submitted by tenderers in order to claim preference points:-

i. Proof of address for the enterprise, by way of a municipal utility bill; or a sworn affidavit from the landlord; or a special ward councilor letter for procurement processes, or a statement from the estate management agent; which must correspond with the address on the CSD registration. This will be verified by the SCM Officials via the CSD.

ii. Gender (Ownership) - the CSD report, Shareholder certificates and certified copies of Identity Documents.

iii. For EME's - an original certified sworn affidavit or an original certified Certificate issued by Companies and Intellectual Property Commission (CIPC) or a sworn affidavit from the bookkeeper confirming ownership and enterprise information.

Competitive bids

19.

(1) Goods or services above a transaction value of R300 000 (VAT included) and long term contracts may only be procured through a competitive bidding process, subject to paragraph 11(2) of this Policy.

(2) No requirement for goods or services above an estimated transaction value of R300 000 (VAT included), may deliberately be split into parts or items of lesser value merely for the sake of procuring the goods or services otherwise than through a competitive bidding process.

Process for competitive bidding

20.

The procedures for the following stages of a competitive bidding process are as follows:

(a) Compilation of bidding documentation as detailed in paragraph 21;

(b) Public invitation of bids as detailed in paragraph 22;

(c) Site meetings or briefing sessions as detailed in paragraph 22;

(d) Handling of bids submitted in response to public invitation as detailed in paragraph 23;

(e) Evaluation of bids as detailed in paragraph 28;

(f) Award of contracts as detailed in paragraph 29;

(g) Administration of contracts

(i) After approval of a bid, the accounting officer and the bidder must enter into a written agreement.

(h) Proper record keeping

(i) Original / legal copies of written contract agreements should be kept in a secure place for reference purposes

Bid documentation for competitive bids

21.

The criteria with which bid documentation for a competitive bidding process must-

(a) take into account -

(i) the general conditions of contract and any special conditions of contract, if specified;

(iii) any Treasury guidelines on bid documentation; and

(iv) the requirements of the Construction Industry Development Board (CIDB), in the case of a bid relating to construction, upgrading or refurbishment of buildings or infrastructure;

(v) the following table indicates the CIDB grading required for the tender value range. The tender value range is reviewed periodically to stay in line with inflation and economic conditions

GRADE	Tender value range (less than or equal to)
1	R500 000
2	R1 000 000
3	R3 000 000
4	R6 000 000
5	R10 000 000

6	R20 000 000
7	R60 000 000
8	R200 000 000
9	NO LIMIT

(b) include the preference points system to be used, specific goals as contemplated in the Preferential Procurement Regulations of 2022, Councils Preferential Procurement Policy and evaluation and adjudication criteria, including any criteria required by other applicable legislation;

(c) compel bidders to declare any conflict of interest they may have in the transaction for which the bid is submitted;

(d) if the value of the transaction is expected to exceed R10 million (VAT included), require bidders to furnish-

(i) if the bidder is required by law to prepare annual financial statements for auditing, their audited annual financial statements -

(aa) for the past three years; or

(bb) since their establishment if established during the past three years;

(cc) If the bidder is not required by law to submit audited annual financial statements, the bidder is required to provide unaudited financial statements for the past 3 years or from date of establishment of the business.

(dd) the bidder is required to provide certified proof of the calculation of the Public Interest Score in terms of the Companies Act for (cc) above.

(ii) a certificate signed by the bidder certifying that the bidder has no undisputed commitments for municipal services towards a municipality or other service provider in respect of which payment is overdue for more than 30 days;

(iii) particulars of any contracts awarded to the bidder by an organ of state during the past five years, including particulars of any material non-compliance or dispute concerning the execution of such contract;

(iv) a statement indicating whether any portion of the goods or services are expected to be sourced from outside the Republic, and, if so, what

portion and whether any portion of payment from KwaDukuza Municipality is expected to be transferred out of the Republic; and

(e) stipulate that disputes must be settled by means of mutual consultation, mediation (with or without legal representation), or, when unsuccessful, in a South African court of law.

(f) The prospective bidders shall make no alterations or additions to the tender documents except to comply with the instructions issued in the tender document. The prospective bidder shall ensure that the attachments of the relevant schedule is attached to the correct returnable schedule.

(g) Failure to comply with the requirement (f) above by the bidder will result in the bid being deemed as non-responsive.

Public invitation for competitive bids

22.

(1) The procedure for the invitation of competitive bids, is as follows:

(a) Any invitation to prospective providers to submit bids must be by means of a public advertisement in eTender or newspapers commonly circulating locally, the website of the municipality or any other appropriate ways (which may include an advertisement in the Government Tender Bulletin or CIDB website); and

(b) The information contained in a public advertisement, must include -

(i) the closure date for the submission of bids, which may not be less than 30 days in the case of transactions over R10 million (VAT included), or which are of a long term nature, or 14 days in any other case, from the date on which the advertisement is placed in eTender or a newspaper, subject to sub-paragraph (2) of this policy;

(ii) a statement that bids may only be submitted on the bid documentation provided by KwaDukuza Municipality ;and

(iii) date, time and venue of any proposed site meetings or briefing sessions.;

(iv) statement stating that no late bid proposal will be accepted.

(2) The Municipal Manager may determine a closure date for the submission of bids which is less than the 30 or 14 days requirement, but only if such shorter period can be justified on the grounds of urgency or emergency or any exceptional case where it is impractical or impossible to follow the official procurement process.

(3) Bids submitted must be sealed.

(4) Where bids are requested in electronic format, such bids must be supplemented by sealed hard copies.

Procedure for handling, opening and recording of bids (refer SOP - Annexure B)

23.

The procedures for the handling, opening and recording of bids, are as follows:

(a) Bids-

(i) must be opened only in public;

(ii) must be opened at the same time and as soon as possible after the period for the submission of bids has expired; and

(iii) received after the closing time should not be considered and returned unopened immediately.

(b) Any bidder or member of the public has the right to request that the names of the bidders who submitted bids in time must be read out and, if practical, also each bidder's total bidding price;

(c) No information, except the provisions in subparagraph (b), relating to the bid should be disclosed to bidders or other persons until the successful bidder is notified of the award; and

(d) The Municipal Manager must -

(i) record in a register all bids received in time;

(ii) make the register available for public inspection; and

(iv) publish the entries in the register and the bid results on the website.

(e) The above paragraph must be read in conjunction with the National Treasury MFMA Circular 102, paragraph 7.

Negotiations with preferred bidders

24.

(1) The Municipal Manger may negotiate the final terms of a contract with bidders identified through a competitive bidding process as preferred bidders, provided that such negotiation -

(a) does not allow any preferred bidder a second or unfair opportunity;

(b) is not to the detriment of any other bidder; and

(c) does not lead to a higher price than the bid as submitted.

(2) Minutes of such negotiations must be kept for record purposes.

(3) The Municipal Manager delegates the Director Expenditure, Contract Manager, Demand Manager, Director Legal and the Head of the Business Unit or his nominee and the Budget Office (observer) to enter into negotiations in line with (1) and (2) above and report back to the Tender Adjudication Committee for a threshold not exceeding R10m.

(4) For thresholds exceeding R10m, the Chief Financial Officer, The Head: SCM, Contract Manager, the Director Legal and the Executive Director of the Business Unit may enter into negotiations but keeping in line with (1) and (2) above.

Two-stage bidding process (refer SOP - Annexure C)

25.

(1) A two-stage bidding process is allowed for -

(a) large, complex projects;

(b) projects where it may be undesirable to prepare complete detailed technical specifications; or

(c) long term projects with a duration period exceeding three years.

(d) When the municipality seeks to enter into a contract for the purpose of research or study or planning.

(2) In the first stage technical proposals on conceptual design or performance specifications should be invited, subject to technical as well as commercial clarifications and adjustments.

(3) In the second stage final technical proposals and priced bids should be invited.

Committee system for competitive bids

26.

(1) A committee system for competitive bids is hereby established, consisting of the following committees for each procurement or cluster of procurements as the accounting officer may determine:

(a) a bid specification committee;

(b) a bid evaluation committee; and

(c) a bid adjudication committee;

(2) The Municipal Manager appoints the members of each committee, taking into account section 117 of the Act; and

(3) A neutral or independent observer, appointed by the Municipal Manager, must attend or oversee a committee when this is appropriate for ensuring fairness and promoting transparency.

(4) The committee system must be consistent with -

(a) paragraph 27, 28 and 29 of this Policy; and

(b) any other applicable legislation.

(5) The Municipal Manager may apply the committee system to formal written price quotations.

Bid specification committees

27.

(1) A bid specification committee must compile the specifications for each procurement of goods or services by the municipality.

(2) Specifications -

(a) must be drafted in an unbiased manner to allow all potential suppliers to offer their goods or services;

(b) must take account of any accepted standards such as those issued by Standards South Africa, the International Standards Organisation, or an authority accredited or recognised by the South African National Accreditation System with which the equipment or material or workmanship should comply;

(c) must, where possible, be described in terms of performance required rather than in terms of descriptive characteristics for design;

(d) may not create trade barriers in contract requirements in the forms of specifications, plans, drawings, designs, testing and test methods, packaging, marking or labeling of conformity certification;

(e) may not make reference to any particular trade mark, name, patent, design, type, specific origin or producer unless there is no other sufficiently precise or intelligible way of describing the characteristics of the work, in which case such reference must be accompanied by the word "equivalent";

(f) must indicate each specific goal for which points may be awarded in terms of the points system set out in the Preferential Procurement Regulations 2022 and the preferential procurement policy of KDM.

(g) that for all technical projects, the tender specifications committee must indicate the methodology of evaluation to be used provided for in the CIDB Standard Conditions of Tender. This may include method 2 (financial offer and preferences) or method 3 (financial offer and quality).

(h) must be approved by the Municipal Manager / chairperson of the tender specifications committee prior to publication of the invitation for bids in terms of paragraph 22 of this Policy.

(i) The following information must be submitted by the senior manager responsible for the vote to the Chief Financial Officer prior to the public advertisement of any bids in excess of R10 million (all applicable taxes included):

  (i) Proof that budgetary provision exists for procurement of the goods, services and/or infrastructure projects;

  (ii) Any ancillary budgetary implications related to the bid, for example, if the project is for the acquisition of a municipal asset, does budgetary provision exist for the operation of the asset, maintenance costs relating to the asset, administration costs and rehabilitation/renewal costs;

  (iii) Any multi-year budgetary implications, for example, if a project will take more than one financial year, the estimated expenditure per financial year.

(j) Validity period for construction related goods/ services and infrastructure projects is 56 days or in exceptional cases 84 days and for all other goods or services the validity period is 90 days (consecutive days).

(3) A bid specification committee must be composed of:

(a) at least four officials of the municipality who must serve as standing members; of which one must be from the Supply Chain Management Unit

(b) an official to be co-opted from the end user department preferably a manager and a knowledgeable official responsible for the function involved;

(c) co-opted external specialist advisor .

(d) the quorum must be equal to 50% of the number of permanent (as opposed to co-opted) committee members, plus one other member.

(4) No person, advisor or corporate entity involved with the bid specification committee, or director of such a corporate entity, may bid for any resulting contracts.

(5) That for all projects with a threshold of R300 000.00 to R3m and for technical tenders up to a CIDB grading of 3 the following is waivered:-

(a) Bank guarantee

(b) Bank rating

(c) NQF levels 5 and 7 for Labour Intensive

(e) Letter of Good Standing with Workmen's Compensation Fund

(The service provider must submit a letter from the Department of Labour indicating that they can be registered within seven days after receiving the award. The award shall be crafted in such way that the Municipality gives the service provider fourteen days to register with the Compensation Fund prior to the signing of the contract.)

(6)

(a) That local labour must be employed in terms of EPWP and 80% employed from within the ward and 20% within all wards of KDM.

(b) That the Business Unit concerned must ensure that the line items that are to be subcontracted, must be specified in the bid specifications document.

(7) The Accounting Officer may call on preferred bidders to form a joint venture with SMME's for projects exceeding R10m.

(a) In the case of Consortiums, Joint Ventures, or Partnerships each individual business entity must submit the required certificates for each returnable schedule as specified in the bid document and to qualify for preferential points.

(b) A Business Entity who has a CIDB grading of 7 or higher may only form a JV with a business entity who has a CIDB grading of 3 and below.

(c) paragraph 7(a) and (b) above must be in compliance with 4.1 and 4.2 of the Preferential Procurement Policy of KDM.

(8) Skills development program

(a) that for all technical projects exceeding R10m, 1.00% of the project value must be allocated to skills development program for example; all graduates within KDM's jurisdiction. The co-ordination will be undertaken by HR and the Youth Business Unit. This should be ward and cluster based appointments.

(9)

(a) The Tender Specifications Committee shall set appropriate Local Economic Development targets in the form of Contract Participation Specific Goals, set as performance criteria within contracts, where appropriate, for the following specific goals in line with KwaDukuza's Preferential Procurement Policy of ensuring that bona-fide local businesses and emerging businesses are empowered. KwaDukuza's Preferential Procurement Policy further reinforces that the below categories shall be considered for the empowerment of local entrepreneurs:

i. Black people
ii. Women
iii. Youth
iv. Disabled

(b) only an EME or QSE meeting one or more of the specific goals as outlined in paragraph 4.1 and RDP Goals as outlined in paragraph 4.2 of KwaDukuza's Preferential Procurement Policy shall be considered for the provision of services or goods.

(10) All locally based EME or QSE's who are participating on KwaDukuza Municipality initiated Supplier/ Enterprise Development Program which is run for the period of more than 1 year shall be eligible to tender as part of the procurement.

(11) A tender that fails to meet any specific goals criteria stipulated in the advertisement of the tender documents is an unacceptable tender in terms of paragraph 4.1 of the Preferential Procurement Policy of KwaDukuza Municipality.

(12) The Bid Specifications Committee shall ensure full compliance with KwaDukuza's Preferential Procurement Policy and 12(11) of this policy.

(13) That the TSC checklist must be completed and signed by the chairperson and its members.

(14) With regards to Covid 19 or any disaster procedures affecting the TSC, refer to paragraph 59 of the SCMP and annexure J.

Bid evaluation committees

28.

(1) A bid evaluation committee must -

(a) evaluate bids in accordance with -

(i) the specifications for a specific procurement; and

(ii) the points system set out in terms of the Preferential Procurement Policy of KwaDukuza and paragraph 27(2)(f) of this policy.

(b) evaluate each bidder's ability to execute the contract;

(c) check in respect of the recommended bidder whether municipal rates and taxes and municipal service charges are not in arrears

(d) In the event where the evaluation of bids received are not concluded within the validity period, the municipality must arrange to extend period of validity to all bidders before expiry date.

(e) Prior approval for the extension of bid validity period must be sought from Head: SCM or designated official.

(f) In the event where the validity period of the bids received have expired with no extension of the period of tender validity being arranged with all bidders before the expiry of the validity period, then the tender is null and void and of no force and effect.

(g) submit to the adjudication committee a report and recommendations regarding the award of the bid or any other related matter.

(h) Contracts above the value of R10 million (all applicable taxes included) may only be awarded to the preferred bidder after the Chief Financial Officer has verified in writing that budgetary provision exists for the acquisition of the goods, infrastructure projects and/or services and that it is consistent with the Integrated Development Plan.

(i) A tenderer that fails to meet any specific goals criteria in terms of paragraph 4.1 the Preferential Procurement Policy of KwaDukuza should be deemed non-responsive.

(j) The secretariat shall ensure that the following information is verified at the time of the recommendation:-

(aa) The CSD registration

(bb) The tax compliance status of the bidder

(cc) The vat registration of the bidder (if applicable)

(dd) The CIDB grading validity of the bidder if applicable. Should the bidder submit proof of a CIDB grading application, it is the onus of the bidder to ensure that at the time of evaluation he is registered.

(ee) Validate that the service provider or its directors does not appear on the National Treasury list for tender defaulters and list of restricted suppliers.

(2) A bid evaluation committee must as far as possible be composed of;

(a) at least four officials of the municipality who must serve as standing members; one from the Supply Chain Management Unit.

(b) an official to be co-opted from end user department preferably a manager and a knowledgeable official responsible for the function involved ;

(c) co- opted external specialist advisor

(d) the quorum must be equal to 50% of the number of permanent (as opposed to co-opted) committee members, plus one other member.

(4) That the TEC checklist must be completed and signed by the chairperson and its members.

(5) With regards to Covid 19 and disaster related procedures effecting the TEC, refer to paragraph 59 of the SCMP and annexure J.

(6) That the TEC must ensure full compliance with paragraph 21(f) and (g) of this policy.

Bid adjudication committees

29.

(1) A bid adjudication committee must -

(a) consider the report and recommendations of the bid evaluation committee; and

(b) either -

(i) depending on its delegations, make a final award or a recommendation to the Municipal Manager to make the final award; or

(ii) make another recommendation to the Municipal Manager how to proceed with the relevant procurement in terms of S114 of the MFMA

(ii) the contract must be awarded to the tender scoring the highest points.

(2) A bid adjudication committee must consist of at least four senior managers of the municipality which must include -

(a) Chief Financial Officer or, if the Chief Financial Officer is not available, another manager in the budget and treasury office reporting directly to the Chief Financial Officer and designated by the Chief Financial Officer.

(b) Executive Directors or senior managers of which one must be a senior supply chain management official

(c) the quorum must be equal to 50% of the number of permanent (as opposed to co-opted) committee members, plus one other member.

(3) The Municipal Manager must appoint the chairperson of the committee. If the chairperson is absent from a meeting, the members of the committee who are present must elect one of them to preside at the meeting.

(4) Neither a member of a bid evaluation committee, nor an advisor or person assisting the evaluation committee, may be a member of a bid adjudication committee.

(5)

(a) If the bid adjudication committee decides to award a bid other than the one recommended by the bid evaluation committee, the bid adjudication committee must prior to awarding the bid -

(i) check in respect of the preferred bidder whether that bidder's municipal rates and taxes and municipal service charges are not in arrears, and;

(ii) notify the Municipal Manager.

(b) The Municipal Manager may -

(i) after due consideration of the reasons for the deviation, ratify or reject the decision of the bid adjudication committee referred to in paragraph (a); and

(ii) if the decision of the bid adjudication committee is rejected, refer the decision of the adjudication committee back to that committee for reconsideration.

(6) The Municipal Manager may at any stage of a bidding process, refer any recommendation made by the evaluation committee or the adjudication committee back to that committee for reconsideration of the recommendation.

(7) The Municipal Manager must comply with section 114 of the Act within 10 working days.

(8) That the TAC checklist must be completed and signed by the chairperson and its members.

(9) With regards to Covid 19 procedures effecting the TAC, refer to paragraph 59 of the SCMP and annexure J.

(10) That the TAC must ensure that the bidder is in full compliance with paragraph 21(f) and (g) of this policy.

Procurement of banking services

30.

(1) A contract for banking services -

(a) must be procured through competitive bids;

(b) must be consistent with section 7 or 85 of the Act; and

(c) may not be for a period of more than five years at a time.

(2) The process for procuring a contract for banking services must commence at least nine months before the end of an existing contract.

(3) The closure date for the submission of bids may not be less than 60 days from the date on which the advertisement is placed in a newspaper in terms of paragraph 22(1). Bids must be restricted to banks registered in terms of the Banks Act, 1990 (Act No. 94 of 1990).

Procurement of IT related goods or services

31.

(1) The Municipal Manager may request the State Information Technology Agency (SITA) to assist with the acquisition of IT related goods or services through a competitive bidding process.

(2) Both parties must enter into a written agreement to regulate the services rendered by, and the payments to be made to, SITA.

(3) The accounting officer must notify SITA together with a motivation of the IT needs if -

(a) the transaction value of IT related goods or services required in any financial year will exceed R50 million (VAT included); or

(b) the transaction value of a contract to be procured whether for one or more years exceeds R50 million (VAT included).

(4) If SITA comments on the submission and the municipality disagrees with such comments, the comments and the reasons for rejecting or not following such

comments must be submitted to the council, the National Treasury, the relevant provincial treasury and the Auditor General.

Procurement of goods and services under contracts secured by other organs of state (refer SOP - Annexure D)

32.

(1) The Municipal Manager may procure goods or services under a contract secured by another organ of state, but only if -

(a) the contract has been secured by that other organ of state by means of a competitive bidding process applicable to that organ of state;

(b) there is no reason to believe that such contract was not validly procured;

(c) there are demonstrable discounts or benefits to do so; and

(d) that other organ of state and the provider have consented to such procurement in writing.

(2) Subparagraphs (1)(c) and (d) do not apply if -

(a) a municipal entity procures goods or services through a contract secured by its parent municipality; or

(b) a municipality procures goods or services through a contract secured by a municipal entity of which it is the parent municipality.

(c) a municipality procures goods or services through a transversal contract secured by National Treasury

Procurement of goods necessitating special safety arrangements

33.

(1) The acquisition and storage of goods in bulk (other than water), which necessitate special safety arrangements, including gasses and fuel, should be avoided where ever possible.

(2) Where the storage of goods in bulk is justified, such justification must be based on sound reasons, including the total cost of ownership, cost advantages and environmental impact and must be approved by the Accounting Officer.

Proudly SA Campaign

34.

(1) (a) KwaDukuza Municipality supports the Proudly SA Campaign to the extent that preference will be given to procuring local goods and services from entities as specified in paragraph 4.2 of the KwaDukuza's Preferential Procurement Policy

Appointment of consultants

35.

(1) The Municipal Manager may procure consulting services provided that any Treasury guidelines in respect of consulting services are taken into account when such procurements are made.

(2) Consultancy services must be procured through competitive bids if

(a) the value of the contract exceeds R300 000 (VAT included); or

(b) the period of the contract exceeds one year.

(3) In addition to any requirements prescribed by this policy for competitive bids, bidders must furnish particulars of -

(a) all consultancy services provided to an organ of state in the last five years; and

(b) any similar consultancy services provided to an organ of state in the last five years.

(4) The Municipal Manager must ensure that copyright in any document produced, and the patent rights or ownership in any plant, machinery, thing, system or process designed or devised, by a consultant in the course of the consultancy service is vested in the municipality.

(5) All turnkey projects must be procured in terms of S12(1) of this policy.

(6) The appointment of consultants/ turnkey appointments, shall be authorized and approved by the Accounting Officer.

Deviation from, and ratification of minor breaches of, procurement processes (refer SOP - Annexure E)

36.

(1) The Municipal Manager may -

(a) dispense with the official procurement processes established by this Policy and to procure any required goods or services through any convenient process, which may include direct negotiations, but only -

(i) in an emergency;

(ii) if such goods or services are produced or available from a single provider only;

(iii) or the acquisition of special works of art or historical objects where specifications are difficult to compile;

(iv) acquisition of animals for zoos and/or nature and game reserves; or

(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes; and

(b) ratify any minor breaches of the procurement processes by an official or committee acting in terms of delegated powers or duties which are purely of a technical nature.

(2) The Municipal Manager must record the reasons for any deviations in terms of subparagraphs (1)(a) and (b) of this policy and report them to the next meeting of the council and include as a note to the annual financial statements.

(3) Subparagraph (2) does not apply to the procurement of goods and services contemplated in paragraph 11(2) of this policy.

(4) In the event of section 36 (1)(i), the application of the section 36 must be done within 7 days from date of incident

PROCEDURE TO FOLLOW

Poor planning does not constitute an emergency.

In cases where it is impractical or impossible to follow the official procurement process it must be shown where and how the market was tested, why it is impractical to go to tender, the provider chosen was undertaken in a fair manner so as not to prejudice other potential providers, etc. where it would be against the Municipality's best interest to follow the proper procurement process

All reports of this nature are to be signed by the Chief Financial Officer who will check:

- **Is the motivation valid?**
- **Is there sufficient reason for not going out to tender?**
- **Is there adequate finance?**
- **Is the process fair, equitable, as transparent as can be, cost effective?**
- **Can the Municipality adequately account for making such a decision**

Accounting Officer to Approve prior to implementation with the exception of an emergency

Supply Chain Unit to issue official order number.

Unsolicited bids (refer SOP - Annexure F)

37.

(1) In accordance with section 113 of the Act there is no obligation to consider unsolicited bids received outside a normal bidding process.

(2) The Municipal Manager may decide in terms of section 113(2) of the Act to consider an unsolicited bid, only if -

(a) the product or service offered in terms of the bid is a demonstrably or proven unique innovative concept;

(b) the product or service will be exceptionally beneficial to, or have exceptional cost advantages;

(c) the person who made the bid is the sole provider of the product or service; and

(d) the reasons for not going through the normal bidding processes are found to be sound by the accounting officer.

(3) If the Municipal Manager decides to consider an unsolicited bid that complies with subparagraph (2) of this policy, the decision must be made public in accordance with section 21A of the Municipal Systems Act, together with -

(a) reasons as to why the bid should not be open to other competitors;

(b) an explanation of the potential benefits if the unsolicited bid were accepted; and

(c) an invitation to the public or other potential suppliers to submit their comments within 30 days of the notice.

(4) The Municipal Manager must submit all written comments received pursuant to subparagraph (3), including any responses from the unsolicited bidder, to the National Treasury and the relevant provincial treasury for comment.

(5) The adjudication committee must consider the unsolicited bid and may award the bid or make a recommendation to the accounting officer, depending on its delegations.

(6) A meeting of the adjudication committee to consider an unsolicited bid must be open to the public.

(7) When considering the matter, the adjudication committee must take into account

(a) any comments submitted by the public; and

(b) any written comments and recommendations of the National Treasury or the relevant provincial treasury.

(8) If any recommendations of the National Treasury or provincial treasury are rejected or not followed, the Municipal Manager must submit to the Auditor General, the relevant provincial treasury and the National Treasury the reasons for rejecting or not following those recommendations.

(9) Such submission must be made within seven days after the decision on the award of the unsolicited bid is taken, but no contract committing KwaDukuza

Municipality to the bid may be entered into or signed within 30 days of the submission.

Combating of abuse of supply chain management system

38.

(1) The Municipal Manager must-

(a) take all reasonable steps to prevent abuse of the supply chain management system;

(b) investigate any allegations against an official or other role player of fraud, corruption, favouritism, unfair or irregular practices or failure to comply with this Policy, and when justified -

(i) take appropriate steps against such official or other role player; or

(ii) report any alleged criminal conduct to the South African Police Service;

(c) check the National Treasury's database prior to awarding any contract to ensure that no recommended bidder, or any of its directors, is listed as a person prohibited from doing business with the public sector;

(d) reject any bid from a bidder-

(i) if any municipal rates and taxes or municipal service charges owed by that bidder or any of its directors to the municipality, or to any other municipality or municipal entity, are in arrears for more than three months; or

(ii) who during the last five years has failed to perform satisfactorily on a previous contract with the municipality or any other organ of state after written notice was given to that bidder that performance was unsatisfactory;

(e) reject a recommendation for the award of a contract if the recommended bidder, or any of its directors, has committed a corrupt or fraudulent act in competing for the particular contract;

(f) cancel a contract awarded to a person if -

(i) the person committed any corrupt or fraudulent act during the bidding process or the execution of the contract; or

(ii) an official or other role player committed any corrupt or fraudulent act during the bidding process or the execution of the contract that benefited that person; and

(g) reject the bid of any bidder if that bidder or any of its directors -

(i) has abused the supply chain management system of the municipality or has committed any improper conduct in relation to such system;

(ii) has been convicted for fraud or corruption during the past five years;

(iii) has willfully neglected, reneged on or failed to comply with any government, municipal or other public sector contract during the past five years; or

(iv) has been listed in the Register for Tender Defaulters in terms of section 29 of the Prevention and Combating of Corrupt Activities Act (No 12 of 2004).

(h) Where any of the conditions of the contract have not been fulfilled, an organ of state must take action against a contractor; and in addition to any other contractual or other remedy that it may have against the contractor, an organ of state may:

(i) disqualify the contractor from the tendering process;

(ii) recover all costs, losses or damages it has incurred or suffered as a result of that contractor's performance;

(iii) cancel the contract and claim any damages which it has suffered as a result of having to make less favorable arrangements due to such cancellation;

(iv) restrict the contractor, its shareholders and directors from obtaining business from any organ of state for a period not exceeding 10 years, after the audi alteram partem (hear the other side) rule has been applied; and

(v) forward the matter for criminal prosecution

(vi) That the municipality must comply with MFMA Circular 43 to invoke above.

(i) All action taken in terms of (h) above may be shared with all municipalities within the ILembe Region.

(2) The Municipal Manager must inform the National Treasury and relevant provincial treasury in writing of any actions taken in terms of subparagraphs (1)(b)(ii), (e) or (f) of this policy.

Part 3: Logistics, Disposal, Risk and Performance Management

Logistics management

39.

The Municipal Manager must establish and implement an effective system of logistics management, which must include -

(a) the monitoring of spending patterns on types or classes of goods and services incorporating, where practical, the coding of items to ensure that each item has a unique number;

(b) the setting of inventory levels that includes minimum and maximum levels and lead times wherever goods are placed in stock;

(c) the placing of manual or electronic orders for all acquisitions other than those from petty cash;

(d) before payment is approved , certification by the responsible officer that the goods and services are received or rendered on time and is in accordance with the order, the general conditions of contract and specifications where applicable and that the price charged is as quoted in terms of a contract;

(e) appropriate standards of internal control and warehouse management to ensure that goods placed in stores are secure and only used for the purpose for which they were purchased;

(f) regular checking to ensure that all assets including official vehicles are properly managed, appropriately maintained and only used for official purposes; and

(g) monitoring and review of the supply vendor performance to ensure compliance with specifications and contract conditions for particular goods or services.

Disposal management (refer SOP - Annexure G)

40.

(1) The criteria for the disposal or letting of assets, including unserviceable, redundant or obsolete assets, subject to sections 14 and 90 of the Act, are as follows:

(i) An obsolescence plan must be determined for each asset to ensure that when the asset can no longer be maintained or used for its original purpose, that there is a plan to replace it.

(ii) A renewal plan must be determined for assets that have reached the end of its useful life.

(iii) Asset disposal decisions must be made within an integrated, service and financial planning framework.

(2) Assets may be disposed of by

(i) transferring the asset to another organ of state in terms of a provision of the Act enabling the transfer of assets;

(ii) transferring the asset to another organ of state at market related value or, when appropriate, free of charge;

(iii) selling the asset; or

(iv) destroying the asset.

(3) KwaDukuza Municipality must establish a disposal strategy to determine the best mechanism of disposal for each asset and the Municipal Manager must ensure that -

(a) immovable property is sold only at market related prices except when the public interest or the plight of the poor demands otherwise;

(b) movable assets are sold either by way of written price quotations, a competitive bidding process, auction or at market related prices, whichever is the most advantageous;

(c) firearms are not sold or donated to any person or institution within or outside the Republic unless approved by the National Conventional Arms Control Committee;

(d) immovable property is let at market related rates except when the public interest or the plight of the poor demands otherwise;

(e) all fees, charges, rates, tariffs, scales of fees or other charges relating to the letting of immovable property are annually reviewed;

(f) where assets are traded in for other assets, the highest possible trade-in price is negotiated; and

(g) in the case of the free disposal of computer equipment, the provincial department of education is first approached to indicate within 30 days whether any of the local schools are interested in the equipment.

Risk management

41.

Risk management must include -

(a) the identification of risks on a case-by-case basis;

(b) the allocation of risks to the party best suited to manage such risks;

(c) acceptance of the cost of the risk where the cost of transferring the risk is greater than that of retaining it;

(d) the management of risks in a pro-active manner and the provision of adequate cover for residual risks; and

(e) the assignment of relative risks to the contracting parties through clear and unambiguous contract documentation.

(f) in terms of (b) above, the committee may not appoint a contractor to carry out works which exceeds the value of the maximum threshold enabled for their CIDB grading to mitigate its risk.

(g) in terms of (b) above, the committee may not appoint a contractor for more than one contract for non-technical tenders to mitigate its risk.

Performance management

42.

The Accounting Officer must establish and implement an internal monitoring system in order to determine, on the basis of a retrospective analysis, whether the authorised supply chain management processes were followed and whether the objectives of this Policy were achieved.

Part 4: Other matters

Prohibition on awards to persons whose tax matters are not in order

43.

(1) No award above R30 000 may be made in terms of this Policy to a person whose tax matters have not been declared by the South African Revenue Service to be in order.

(2) Before making an award to a person the Municipal Manager must first check with SARS whether that person's tax matters are in order.

(3) If SARS does not respond within 7 days such person's tax matters may for purposes of subparagraph (1) be presumed to be in order.

(4) In terms of MFMA Circular 90, the following shall apply:-

(i) The CSD or tax compliance status PIN are the approved methods to be used to prove tax compliance.

(ii) The Accounting Officer may therefore, accept printed or copies of Tax Clearance Certificates submitted by bidders and verify them on e-Filing. The verification result should be filed and attached for audit purposes for that specific tender or order.

(iii) Where a supplier does not submit a tax compliance status PIN but provides a CSD number, the accounting officer should utilize the CSD number via its website www.csd.gov.za to access the supplier records and verify tax compliance status. A printed screen view at the time of verification should then be attached to the supplier's records for audit purposes.

(iv) Where the recommended bidder is not tax compliant, the bidder should be notified of their non-compliant status and the bidder must be requested to submit to the municipality, within 7 working days, written proof from SARS of their tax compliance status or proof from SARS that they have made an arrangement to meet their outstanding tax obligations. This function must be performed by the

SCM Practitioners for bids within the threshold of R30 000 and R00 000 and by the Demand Manager for all tender awards.

(v) The proof of tax compliance status submitted by the bidder to the municipality must be verified via the CSD or e-Filing. This function must be performed by the SCM Practitioners for bids within the threshold of R30 000 and R300 000 and by the Demand Manager for all tender awards.

(vi) The accounting officer should reject a bid submitted by the bidder if such a bidder fails to provide proof of tax compliance status within the timeframe stated above.

Prohibition on awards to persons in the service of the state

44.

Irrespective of the procurement process followed, no award may be made to a person in terms of this Policy -

(a) who is in the service of the state;

(b) if that person is not a natural person, of which any director, manager, principal shareholder or stakeholder is a person in the service of the state; or

(c) a person who is an advisor or consultant contracted with KwaDukuza Municipality wherein the awarding of contract would result in a conflict of interest and put in question the integrity of the municipal systems of sound governance.

Awards to close family members of persons in the service of the state

45.

The Municipal Manager must ensure that the notes to the annual financial statements disclose particulars of any award of more than R2000 to a person who is a spouse, child or parent of a person in the service of the state, or has been in the service of the state in the previous twelve months, including -

(a) The name of that person;

(b) The capacity in which that person is in the service of the state; and

(c) The amount of the award.

Ethical standards

46.

(1) A code of ethical standards is hereby established, in accordance with subparagraph (2), for officials and other role players in the supply chain management system in order to promote -

(a) mutual trust and respect; and

(b) an environment where business can be conducted with integrity and in a fair and reasonable manner.

(2) An official or other role player involved in the implementation of the supply chain management policy -

(a) must treat all providers and potential providers equitably;

(b) may not use his or her position for private gain or to improperly benefit another person;

(c) may not accept any reward, gift, favour, hospitality or other benefit directly or indirectly, including to any close family member, partner or associate of that person, of a value more than R350;

(d) notwithstanding subparagraph (2)(c), must declare to the accounting officer details of any reward, gift, favour, hospitality or other benefit promised, offered or granted to that person or to any close family member, partner or associate of that person;

(e) must declare to the accounting officer details of any private or business interest which that person, or any close family member, partner or associate, may have in any proposed procurement or disposal process of, or in any award of a contract by, the municipality

(f) must immediately withdraw from participating in any manner whatsoever in a procurement or disposal process or in the award of a contract in which that person, or any close family member, partner or associate, has any private or business interest;

(g) must be scrupulous in his or her use of property belonging to the municipality

(h) must assist the accounting officer in combating fraud, corruption, favoritism and unfair and irregular practices in the supply chain management system; and

(i) must report to the accounting officer any alleged irregular conduct in the supply chain management system which that person may become aware of, including -

(i) any alleged fraud, corruption, favoritism or unfair conduct;

(ii) any alleged contravention of paragraph 47(1) of this policy; or

(iii) any alleged breach of this code of ethical standards.

(3) Declarations in terms of subparagraphs (2)(d) and (e) -

(a) must be recorded in a register which the accounting officer must keep for this purpose;

(b) by the accounting officer must be made to the mayor of the municipality who must ensure that such declarations are recorded in the register.

(4) The National Treasury's code of conduct will be taken into account by supply chain management practitioners and other role players involved in supply chain management.

(5) A breach of the code of ethics will be dealt with as follows -

(a) in the case of an employee, in terms of the disciplinary procedures of the KwaDukuza Municipality envisaged in section 67(1)(h) of the Municipal Systems Act;

(b) in the case a role player who is not an employee, in recognition of the severity of the breach by:

(i) listing in the register of defaulters by the municipality and/or

(ii) listing in the provincial and national treasury of defaulters and/or

(iii) removal from KwaDukuza Municipality's database.

(c) In all cases, financial misconduct will be dealt with in terms of chapter 15 of the Act and Regulations on Financial Misconduct and Criminal Proceedings issued on 30 May 2014.

(6) A breach of the code of conduct adopted by the municipality must be dealt with in accordance with schedule 2 of the Systems Act.

Inducements, rewards, gifts and favours to municipalities, officials and other role players

47.

(1) No person who is a provider or prospective provider of goods or services, or a recipient or prospective recipient of goods disposed or to be disposed of may either directly or through a representative or intermediary promise, offer or grant -

(a) any inducement or reward to KwaDukuza Municipality for or in connection with the award of a contract; or

(b) any reward, gift, favour or hospitality to -

(i) any official; or

(ii) any other role player involved in the implementation of this Policy.

(2) The Municipal Manager must promptly report any alleged contravention of subparagraph (1) to the National Treasury for considering whether the offending person, and any representative or intermediary through which such person is alleged to have acted, should be listed in the National Treasury's database of persons prohibited from doing business with the public sector.

(3) Subparagraph (1) does not apply to gifts less than R350 in value.

Sponsorships

48.

The Municipal Manager must promptly disclose to the National Treasury and the relevant provincial treasury any sponsorship promised, offered or granted, whether directly or through a representative or intermediary, by any person who is -

(a) a provider or prospective provider of goods or services; or

(b) a recipient or prospective recipient of goods disposed or to be disposed.

Objections and complaints

49.

49.1 Persons aggrieved by decisions or actions taken in the implementation of this supply chain management policy, may lodge within 14 days of the decision or action:

(a) A written notice of intention to appeal against the decision or action which must be accompanied by a statement setting out the grounds of appeal, and if necessary, a request for further information.

(b) The Appellant must submit their written notice of intention to appeal to the Accounting Officer of the municipality who shall, in turn, and within 72 hours refer the appeal to an independent and impartial committee for resolution.

(c) Only persons who submitted a bid in response to an invitation to tender and who were subsequently aggrieved by a decision or action taken in the implementation of this policy may lodge an appeal with the Accounting Officer.

(d) A mere request for information by any aggrieved person which is not accompanied by a notice of intention to appeal, and the relevant grounds of appeal does not constitute an appeal in terms of this policy.

(e) An aggrieved person or the Municipality may deliver any documents required in terms of this policy electronically.

Resolution of objections and complaints against procurement process

50.

(1) The Accounting Officer must appoint an independent and impartial appeals committee which must be made up of officials from the Municipality who were not directly involved in the decision or action that is being appealed against.

(2) If the Accounting Officer believes that expert advice must be sought or that an expert appeal panel must be appointed, he/she may source an independent

expert or constitute an independent expert appeal panel, or both, within 5 days of receipt of the notice of intention to appeal.

(3) The Secretariat of the appeal committee must, within 5 days of receipt of any request for further information deliver such information or documentation to the Appellant.

(4) The Appellant must supplement and deliver its additional grounds of appeal, if any, within 5 days of receipt of the requested information.

(5) The Municipality must lodge a responding memorandum if any within 5 days of receipt of the supplementary grounds of appeal from the Appellant or within 5 days from when the supplementary grounds of appeal were due.

(6) Once the supplementary grounds of appeal and the responding memorandum if any, have been lodged, the secretariat shall promptly ensure that the Independent Appeals Committee or Expert Appeals Panel meeting is set down no later than 5 days from lodging of the aforesaid documents, and that the Appellant receives notification of the meeting at least 3 days prior to the meeting taking place.

(7) The Independent Appeals Committee or Expert Appeal Panel reserves the right to hold an oral meeting or to dispense with the appeal on the basis of the representations made by the parties.

(8) The Independent Appeals Committee or Expert Appeal Panel must decide an appeal within 10 days of considering the appeal and make a recommendation to the accounting officer.

(9) The Accounting Officer, or another official designated by the Accounting Officer, is responsible for monitoring and ensuring that members of the Independent Appeals Committee or Expert Appeal Panel effectively discharge their duties and obligations.

(10) The Independent Appeals Committee or Expert Appeal Panel shall only accept the following forms of apologies as condonation of the Appellant's absence from the appeal meeting:-

(a) A doctor's note

(b) A Court case summons notice (if applicable)

(c) A death certificate of a family member

(11) Should the appellant fail to attend the Appeals meeting, the appeal shall be dismissed.

(12) If the Independent Appeals Committee or Expert Appeals Panel referred to in paragraph 50(1) and 50(2) of this policy cannot resolve the matter within 60 days, then the Accounting officer may request the Provincial Treasury to appoint the Municipal Bid Appeals Tribunal (MBAT) to hear the appeal. The decision taken, by the MBAT is binding to both parties.

(13) If the MBAT cannot resolve the matter within a further 60 days, in the interest of service delivery the Accounting officer may approach any court with competent jurisdiction to resolve the matter.

(14) If upon receipt of the MBAT's decision the Accounting officer reasonably believes that another court would come to a different conclusion from that of the MBAT, the Accounting officer may take the MBAT's decision on judicial review.

(15) The Appellant may not refer the appeal to the MBAT or approach a court for relief before the Independent Appeals Committee or Expert Appeals Panel has decided the appeal and made a recommendation to the Accounting officer.

(16) The Accounting Officer may accept the report / resolutions of the Appeals Committee / MBAT, or refer the report / resolutions to the tender evaluation committee for recommendations.

Contracts providing for compensation based on turnover

51.

If a service provider acts on behalf of KwaDukuza Municipality to provide any service or act as a collector of fees, service charges or taxes and the compensation payable to the service provider is fixed as an agreed percentage of turnover for the service or the amount collected, the contract between the service provider and the KwaDukuza Municipality must stipulate -

(a) a cap on the compensation payable to the service provider; and

(b) that such compensation must be performance based.

52. Cancellation and re-invitation of bids

(1) A municipality may, prior to the award of a bid, cancel the bid if:

(a) Due to changed circumstances, there is no longer a need for the services, works or goods requested. [AOs / AAs must ensure that only goods, services or works that are required to fulfill the needs of the institution are procured]; or

(b) Funds are no longer available to cover the total envisaged expenditure. [AO has to ensure that the budgetary provisions exist]; or

(c) No acceptable bids are received. [If all bids received are rejected, the institution must review the reasons justifying the rejection and consider making revisions to the specific conditions of contract, design and specifications, scope of the contract, or a combination of these, before inviting new bids].

(d) There is a material irregularity in the tender process

(2) The decision to cancel a tender in terms of subsections must be published in the media in which the original tender was advertised.

(3) In terms of CIDB clause F.1.5.2 The employer may not subsequent to the cancellation or abandonment of a tender process or the rejection of all responsive tender offers re-issue a tender covering substantially the same scope of work within a period of six months unless only one tender was received and such tender was returned unopened to the tenderer.

53. Award of contracts

(a) A contract must be awarded to the bidder who scored the highest total number of points in terms of Regulation 4 (4), 5(4), 6(4) and 7(4) of the PPR of 2022.

(b) In exceptional circumstances a contract may, on reasonable and justifiable grounds, be awarded to a bidder that did not score the highest number of points. The reasons for such a decision must be approved and recorded for audit purposes and must be defendable in a court of law.

(c) During competitive bidding and adjudication processes or before the award of a contract, the accounting officer may, at his or her discretion, specifically request the internal audit function to carry out audit procedures and provide an opinion on compliance of the bidding process with the Municipal Supply Chain Management Regulations. This is in terms of National Treasury MFMA Circular 62

(d) Once the TAC has identified a successful bidder and all relevant procurement processes have been concluded, the Municipal Manager shall in writing, issue an appointment letter to the successful bidder.

(e) the successful bidder shall not commence with work or provide the service in terms of the tender without a signed valid contract.

(f) Contracts may be expanded or varied by not more that 20% for construction related goods, services and infrastructure projects and 15% for all other goods or services of the original value of contract. Anything the above mentioned thresholds must be reported to council. Any expansion or variation on excess of these thresholds must be dealt with in terms of the provisions of Section 116(3) of the MFMA which would be regarded as an amendment to the contract.

(g) MFMA Circular 49 issued in 2009 and Section 65 (2) (e) of the Municipal Finance Management Act of 2003 states "that all monies owning by the municipality be paid within 30 days of receiving the relevant invoice or statement, unless prescribed otherwise for certain categories of expenditure.

54. Green procurement

1. Eco procurement, or green procurement, is procurement that takes into account environmental criteria when goods and services are purchased, so that the related environmental impact is minimised.

2. Eco procurement aims to:

a) Encourage a decrease in energy and resource use,

b) Promote environmental best practice in terms of waste minimisation and management, water and energy efficiency and conservation, pollution reduction and socio-economic development, and

c) Encourage suppliers to change their behaviour and to provide for environmental issues in the design, manufacture and disposal of their products.

55. Cost Containment

1. The municipality shall annually develop cost containment measures taking into accounts its operation and cost drivers.

56. Covid 19 and other disaster related occurrences affecting SCM procurement procedures and processes

1. The TSC should avoid the calling of briefing sessions as far as possible during the pandemic. (during alert lockdown levels 5 - 3)
2. Briefing sessions should not be made compulsory unless approved by the Accounting Officer in terms of the above.
3. Bidders may be requested to send electronic queries, should they have any, during a specified period. All queries must be addressed a week before the closing date and questions and answers must be uploaded on the municipal website or any another means where all bidders may receive the information.
4. The above paragraph must be read in conjunction with MFMA Circular 102 paragraph 6.1 and 6.2 as well as Annexure J of the SCMP.
5. Before council goes into a contract secured by National Treasury in terms of MFMA Circular 102 paragraph 5 for any disaster or emergency related items, council

needs to first test their local market to ensure that the prices received are fare, equitable, cost effective and competitive.

6. This must be done in terms of paragraph 18 of this policy subject to the threshold value in terms of paragraph 12(1) of this policy.
7. The Accounting Officer may deviate from inviting competitors in cases of emergency in terms of Regulation 36 of the Municipal Supply Chain Management Regulations read with the Municipal Supply Chain Policy. This does not require National Treasury approval. The Covid-19 pandemic is a situation that justifies the use of emergency procurement provisions.
8. The emergency procurement provisions provide for the Accounting Officer to procure the required goods and services by other means such as price quotations or negotiations. The reasons should be recorded and approved by the Accounting Officer of his delegate.
9. During the duration of the national state of disaster, the supply of PPE items will be open to all suppliers that conform to the COVID-19 item specifications as issued by the World Health Organization, the National Department of Health, the Department of Trade and Industry and the National Treasury.

10. Municipalities may approach any supplier to obtain quotes and may procure from such suppliers on condition that:-

(a) The items are to the specifications as determined by the relevant authorities
(b) The prices are equal to or lower than the prices determined by the relevant authority
(c) The supplier is registered with the National Treasury CSD or any other database approved by the National Treasury

11. The above must be read in conjunction with MFMA Circular 102.

57. Subcontracting

1. That the Accounting Officer may allow for subcontracting as a condition of tender. Council has resolved that for all projects exceeding R4m, a minimum of 45% for subcontracting must apply.

2. If council applies subcontracting as contemplated in paragraph (1) above, the municipality must advertise the tender with a specific tendering condition that the successful tenderer must subcontract to advance specific goals in categories 1 to 4 (refer table 1 below) and RDP goals, categories 1 and 2 (refer table 2), of council's approved Preferential Procurement Policy.

Table 1

CATEGORY	DESCRIPTION SPECIFIC GOALS APPLIED - OWNERSHIP, GENDER AND DISABILITY GOALS
1	EME or QSE which is at least 51% owned by black people
2	EME or QSE which is at least 51% owned by black people who are youth
3	EME or QSE which is at least 51% owned by black people who are women
4	EME or QSE which is at least 51% owned by black people with disabilities

Table 2

CATEGORY	DESCRIPTION RDP CRITERIA (SPECIFIC GOAL) - BASED ON LOCALITY
1	In the KwaDukuza Municipal Wards / Clusters in which the project will be rendered
2	The KwaDukuza Municipal area of jurisdiction,

3. Proof of address for the enterprise for 2 above, by way of a municipal utility bill; or a sworn affidavit from the landlord; or a special ward councilor letter for procurement processes, or a statement from the estate management agent; which must correspond with the address on the CSD registration. This will be verified by the SCM Officials via the CSD.

4. The municipality must make available the list of all suppliers registered on a database approved by the Accounting Officer to provide the required goods or services in respect of the applicable specific goals mentioned in paragraph (2) from which the tenderer must select a supplier.

5. Subcontractors with a CIDB grading between 1 and 3 will only be accepted.

58. REMEDIES

1. If an organ of state is of the view that a tenderer submitted false information regarding a specific goal, it must—

(a) inform the tenderer accordingly; and

(b) give the tenderer an opportunity to make representations within 14 days as to why the tender may not be disqualified or, if the tender has already been awarded to the tenderer, the contract should not be terminated in whole or in part.

2. After considering the representations referred to in sub regulation (1)(b), the organ of state may, if it concludes that such information is false—

(a) disqualify the tenderer or terminate the contract in whole or in part; and

(b) if applicable, claim damages from the tenderer.

Part 6: The Preference points system and calculation

59. CALCULATION OF THE PREFERENCE POINTS SYSTEM

(1) 80/20 PREFERENCE POINT SYSTEM FOR ACQUISITION OF GOODS OR SERVICES FOR A RAND VALUE UP TO R50 MILLION

(a) The following formula must be used to calculate the points out of 80 for price in respect of a tender with a Rand value up to R50 million, inclusive of all applicable taxes:

$$Ps = 80\left(1 - \frac{Pt - Pmin}{Pmin}\right)$$

Where

Ps = Points scored for comparative price of bid or offer under consideration

Pt = Comparative price of bid or offer under consideration

Pmin = Comparative price of lowest acceptable bid or offer.

(b) A maximum of 20 points may be awarded to a tenderer for the specific goal specified for the tender.

(c) The points scored for the specific goal must be added to the points scored for price and the total must be rounded off to the nearest two decimal places.

(d) Subject to section 2(1)*(f)* of the Act, the contract must be awarded to the tenderer scoring the highest points.

(2) 90/10 PREFERENCE POINT SYSTEM FOR THE ACQUISITION OF GOODS OR SERVICES WITH A RAND VALUE ABOVE R50 MILLION

(a) The following formula must be used to calculate the points out of 90 for price in respect of a tender with a Rand value above R50 million, inclusive of all applicable taxes:

$$Ps = 90\left(1 - \frac{Pt - Pmin}{Pmin}\right)$$

Where

Ps = Points scored for comparative price of bid or offer under consideration

Pt = Comparative price of bid or offer under consideration

Pmin = Comparative price of lowest acceptable bid or offer.

(b) A maximum of 10 points may be awarded to a tenderer for the specific goal specified for the tender.

(c) The points scored for the specific goal must be added to the points scored for price and the total must be rounded off to the nearest two decimal places.

(d) Subject to section 2(1)*(f)* of the Act, the contract must be awarded to the tenderer scoring the highest points.

(3) 80/20 PREFERENCE POINT SYSTEM FOR TENDERS FOR INCOME-GENERATING CONTRACTS FOR A RAND VALUE UP TO R50 MILLION

(a) The following formula must be used to calculate the points for price in respect of an invitation for tender for income-generating contracts, with a Rand value up to a Rand value of R50 million, inclusive of all applicable taxes:

$$Ps = 80\left(1 + \frac{Pt - Pmax}{Pmax}\right)$$

Where-

Ps = Points scored for price of tender under consideration;

Pt = Price of tender under consideration; and

Pmax = Price of highest acceptable tender.

(b) A maximum of 20 points may be awarded to a tenderer for the specific goal/s specified for the tender.

(c) The points scored for the specific goal/s must be added to the points scored for price and the total must be rounded off to the nearest two decimal places.

(d) Subject to section 2(1)*(f)* of the Act, the contract must be awarded to the tenderer scoring the highest points.

(4) 90/10 PREFERENCE POINT SYSTEM FOR TENDERS FOR INCOME-GENERATING CONTRACTS FOR A RAND VALUE ABOVE R50 MILLION

(a) The following formula must be used to calculate the points out of 90 for price in respect of a tender for income-generating contracts, with a Rand value above R50 million, inclusive of all applicable taxes:

$$Ps = 90\left(1 + \frac{Pt - Pmax}{Pmax}\right)$$

Where

Ps = Points scored for price of tender under consideration;

Pt = Price of tender under consideration; and

Pmax = Price of highest acceptable tender.

(b) A maximum of 10 points may be awarded to a tenderer for the specific goal/s specified for the tender.

(c) The points scored for the specific goal/s must be added to the points scored for price and the total must be rounded off to the nearest two decimal places.

(d) Subject to section 2(1)*(f)* of the Act, the contract must be awarded to the tenderer scoring the highest points.

60. CRITERIA FOR BREAKING DEADLOCK IN SCORING

(1) If two or more tenderers score an equal total number of points, the contract must be awarded to the tenderer that scored the highest points for specific goals.

(2) If two or more tenderers score equal total points in all respects, the award must be decided by the drawing of lots. This will be done by the bid committee chairperson in the presence of bid committee members and by the Buyer in the presence of the SCM Practitioners for thresholds below R300 000.00.

Commencement

This Policy takes effect on [XXXXX]

ANNEXURE A

STANDARD OPERATING PROCEDURE FOR GOODS RECEIVED - PART A

STEP 1: Orders issued to service provider

STEP 2: Goods received by the SCM Logistics Official who verifies invoice against goods delivered and is signed off. (dependent on nature of goods delivered e.g. premix, quarry, hire of plant and equipment etc. where delivery note/ timesheet must be forwarded to SCM Officials)

STEP 3: Good received is immediately recorded in goods received book by the official in step 2 above.

STEP 4: The departments are informed by the SCM Official in step 2 and 3 of the delivery and is requested to pick up goods from the SCM Unit and the goods received book is thereafter signed off or in some instances the SCM Senior Clerk delivers.

STEP 5: The invoice / delivery note is attached to the relevant order by the SCM Logistics Official.

STEP 6: Once the order has been invoiced the Procurement Clerk then creates the GRV after verifying that the invoice matches the order. (After various checks have been conducted)

STEP 7: The GRV's are then recorded in a register and forwarded to the various directorates for authorisation by the Procurement Clerk.

STEP 8: The GRV is then returned to the SCM Unit (3 day turnaround time and date stamped) which is then verified against the register by the Procurement Clerk.

STEP 9: GRV is then forwarded for final payment by the Procurement Clerk to the Expenditure Section.

NB: GRV's that have not been returned timeously and/or missing, an item will be submitted quarterly to MANCO by the Buyer.

STANDARD OPERATING PROCEDURE FOR SERVICES RENDERED - PART B

STEP 1: Orders issued to service provider by the SCM Practitioners.

STEP 2: Services rendered / project completed.

STEP 3: Invoice is thereafter provided by the service provider to the Business Unit.

STEP 4: The Business Unit then verifies the completion of the project and signs off the invoice.

STEP 5: The invoice is then submitted to the SCM Unit by the Business Unit and the SCM Practitioner thereafter attaches the invoice to the order.

STEP 6: Once the order has been invoiced the Procurement Clerk then creates the GRV after verifying that the invoice matches the order. (after various checks have been conducted)

STEP 7: The GRV's are then recorded in a register and forwarded to the various directorates for authorisation by the Procurement Clerk.

STEP 8: The GRV is then returned to the SCM Unit (3 day turnaround time and date stamped) which is then verified against the register by the Procurement Clerk.

STEP 9: GRV is then forwarded for final payment by the Procurement Clerk to the Expenditure Section.

NB: GRV's that have not been returned timeously and/or missing, an item will be submitted quarterly to MANCO by the Buyer.

ANNEXURE B

STANDARD OPERATING PROCEDURE FOR THE OPENING OF TENDER DOCUMENTS

1. Once advert is placed in the local newspaper or e-tender portal; councils website and notice boards; CIDB website (if applicable); the electronic advert is forwarded to the following officials:-
    - Demand Manager - Luyanda Tshonapi
    - Business Unit concerned
    - Consultants (if applicable)
2. The above officials must make themselves available at the time, date and venue for the opening of the tender documents as specified in the advert.
3. At the opening, the officials will call out the following:-
    - The name of the bidder
    - The price tendered

3.1 That the following mandatory documents must be stamped and signed by the KDM officials together with the bid document and the price:

- Municipal utility bills
- CIDB (if applicable)
- Letter of good standing (if applicable)
- Bank Rating (if applicable)
- NQF levels 5 & 7 (if applicable)
- Financial Statements (if applicable)
- Form of Officer

4. Upon completion of the tender opening, the Business Unit will sign for the collection and receipt of all submitted documents.
5. That the Demand Manager will make a copy of the tender opening register and publish the list of tenders received on council's website.

NOTES:

- No bid documents must leave the municipal buildings.

ANNEXURE C

STANDARD OPERATING PROCEDURE - 2 ENVELOPE SYSTEM TENDER

1. The service provider must ensure that 2 separate envelopes are used.

2. Envelopes must be clearly marked as follows:-
   ENVELOPE 1 - TECHNICAL PROPOSAL - TENDER NUMBER
   ENVELOPE 2 - FINANCIAL PROPOSAL - TENDER NUMBER

   NB: At the back of envelope 2, the service provider MUST clearly indicate the company name and postal address.

3. Both envelopes 1 and 2 must be placed in a separate third envelope, sealed, clearly indicating the description of the tender the service provider wishes to participate in.

4. The service provider shall place the envelope into the tender box as instructed in the tender advertisement.

5. On the day of the public opening only the technical proposal (envelope 1) shall be opened and the name of each bidder publically announced and recorded.

6. The Business Unit will then submit a pre-evaluation report on the assessment of the technical proposal. This must be duly submitted to the TEC who will then evaluate and recommend to the TAC.
   NB: Evaluation to be done in accordance with criteria set bearing in mind the minimum threshold to be scored by each bidder to qualify for the opening of envelope 2.

7. The second envelope indicating the financial proposal, MUST NOT be opened until the evaluation and adjudication of the first envelope (technical proposal) has been concluded.

8. ONLY those bidders who have scored the minimum number of points for the technical proposals will be invited for the opening of the second envelope (financial proposal) as per the TAC resolution.

9. The Business Unit shall invite all bidders whose technical proposals were successful to the public opening of the financial proposals (envelope 2).

10. Financial proposals shall be opened, read out and recorded publically.

11. The Business Unit shall submit a report on the financial proposal to the TEC who will consider the report and thereafter make a recommendation to the TAC for final award.

12. The TAC Secretariat shall duly send out the letters to the unsuccessful bidders informing them of the outcome in terms of Section 49 of the SCM Policy, and the 14 days appeals period shall be observed / applied. All unopened financial proposals for those bidders who failed to qualify for stage 2 must be returned unopened to the bidders by Demand Manager.

13. Once the 14 days appeals period has lapsed and all objections / complaints have been resolved in terms of Section 50 of this policy, the letter of award shall be issued.

IMPORTANT NOTES

- Should envelope 1 contain pricing, the tender becomes non-responsive.
- Should the envelope not be clearly marked, the bid is rendered non-responsive.
- Should the officials at the tender opening, open both envelopes simultaneously, it renders the entire tender process flawed. The tender must be duly cancelled and be started de novo (afresh).

ANNEXURE D

STANDARD OPERATING PROCEDURE - APPOINTMENT OF SERVICE PROVIDERS IN TERMS OF SECTION 32 OF THE SCMP

In terms of Section 110(2)(c) of the MFMA which is further amplified in Regulation 32 of the Municipal Supply Chain Management Regulations, a Municipality may opt to procure goods and services under a contract secured by another organ of state, provided that the relevant supplier has agreed to such procurements and the following:-

1. The contract has been secured by that other organ of state by means of a competitive bidding process applicable to that organ of state;
2. The municipality has no reason to believe that such contract was not validly procured;
3. There are demonstrable discounts or benefits for the municipality to do so; and
4. That the other organ of state and the provider have consented to such procurement in writing

In light of the above the following SOP shall apply:-

Once the Business Unit (BU) identifies a need for a contract secured by another organ of state, the BU is to first consider the benefits and costs of savings that could be derived from such a contract. Once this has been identified, the following must be provided to the Bid Committees (TEC and TAC) in order to consider procuring in terms of Regulation 32 of the Municipal Supply Chain Management Regulations:-

1. A motivation report from the BU indicating the need for such procurement and the benefits as well as cost of savings derived from procuring such a contract.

2. A letter of intent signed by the Municipal Manager to the organ of state under which the contract has been secured requesting permission to utilize the contract.

3. A signed letter from the Municipal Manager of the organ of state agreeing to tap into the tender with the following accompanying documents;
   3.1 Tender advert
   3.2 Copy of the bid document of the awarded service provider
   3.3 All Bid Committee minutes (bid specifications, bid evaluation and bid adjudication)
   3.4 Signed appointment letter of the service provider by the Municipal Manager of the other organ of state.
   3.5 Contract / SLA of the appointed bidder with the organ of state
   3.6 Letter of acceptance from the Accounting Officer of the organ of state and confirmation that no objections were outstanding at the time of appointment

4. The following documents must be provided by the service provider;

   4.1 Signed letter agreeing to contract with the municipality as per the approved specifications at the same rates as agreed by the other organ of state
   4.2 Valid SARS Pin
   4.3 Three years Annual Financial Statements for contracts more than R 10 million
   4.4 Confirmation that service provide is not in the service of the state
   4.5 Confirmation that municipal rates and other charges are not in arrears
   4.6 MBD 4 Declaration of Interest
   4.7 MB 6.2 Declaration for Local Content (if applicable)

5. Once the above information has been secured by the BU, an item must be prepared to the TEC for recommendation and TAC for award. This item must ensure compliance with all requirements set out in points 1 - 4 above. A copy of a budget clearance certificate must be provided to the committees proving that funds are available for such a service in compliance with Section 15 of the MFMA.

6. Once the TAC has approved the item, any resolutions that are conditional / suspensive must be addressed by the Demand Manager.

7. An appointment letter will then be drafted by the Demand Manager for the MM's signature.

8. Once signed by MM, this letter will be forwarded to the service provider.

9. The appointment letter together with the item and accompanying documents as determined in points 3 and 4 above, TEC and TAC minutes will be forwarded to the Legal Department for the drawing up of the contract to be signed.

NB:

- It must be noted that the contract can only be secured as per the approved specifications from that organ of state. No deviations from the specifications may be allowed. For example, should the organ of state approve the procurement of a 30 page stapler, a 60 page stapler cannot be procured at a higher price by the municipality.
- A contract may only be procured in terms of Regulation 32 of the SCM Regulations if the intended contract is still valid. For example a tender which has a 3 year duration and 2 years has already lapsed, the municipality may only utilize that tender for the remainder of the contract duration.

ANNEUXRE E

SECTION 36 PROCURMENTS

The SCM Regulations allows the Accounting Officer to dispense with the official procurement process in terms of the Regulation 36. There are 5 categories in which the Accounting Officer is allowed to deviate. The Section 36 allows the Accounting Officer to deviate from the following:-

a) Regulation 12(1) - Range of procurement processes
b) Regulation 18(a) - Advertising of closed quotes for 7 days
c) Regulation 22(1) - Invitation of competitive bids

Prior to the deviation being approved by the Accounting Officer, the following must be complied with;

1. Registration on the CSD
2. SARS tax / pin
3. MBD 4 - Declaration of interest
4. MBD 8 - Declaration of bidders past SCM practices
5. MBD 6.2 - Declaration for local content (if applicable)
6. Contractors most recent utility bill (not older than 3 months)
7. Bank guarantees (if applicable)
8. CIDB Grading (if applicable)
9. Certification of registration (if required registration with a professional body if applicable)
10. MBD 5 - Declaration for procurement above R10m and all applicable taxes

- It must be noted that there must be a justifiable motivation by the Business Unit to the Accounting Officer for a Section 36 approval.

- The utilization of a Section 36 must as far as possible be approved prior to the procurement of goods or services.

- It is the responsibility of the requester or the Executive Director to take the Section 36 book for approval so that the Municipal Manager or his delegate has a clear understanding for the reason for the deviation.

- That contracts must be drawn for any deviations exceeding R300 000.00 for all projects that require progress payments in line with the requirements of Provincial Treasury.

- A Section 36 cannot be used for the acquiring of goods or services that are repetitive in nature, for example, furniture, technical projects etc.

- No Section 36 will be approved unless the Business Unit can prove to the Municipal Manager that the SCM processes in terms of Regulation 12 has been followed.

ANNEXURE F

STANDARD OPERATING PROCEDURE FOR UNSOLICITED BIDS

1. A municipality is in terms of section 113 of the Act is not obliged to consider unsolicited bids received outside a normal bidding process. If a municipality or municipal entity decides in terms of section 113(2) of the Act to consider an unsolicited bid, it may do so only if:

    - The product or service offered in terms of the bid is a demonstrably or proven unique innovative concept;
    - The product or service will be exceptionally beneficial to, or have exceptional cost advantages for, the municipality or entity;
    - The person who made the bid is the sole supplier of the product or service; and
    - The reasons for not going through the normal bidding processes are found to be sound by the Accounting Officer.

2. If a municipality decides to consider an unsolicited bid that complies with Municipal SCM Regulation 37(2), the municipality must make its decision public in accordance with section 21A of the Municipal Systems Act, together with:

    - Its reasons as to why the bid should not be open to other competitors;
    - An explanation of the potential benefits for the municipality were it to accept the unsolicited bid; and
    - An invitation to the public or other potential suppliers to submit their comments within 30 days of the notice.

3. Once the municipality has received written comments pursuant to Municipal SCM Regulation 37(3), it must submit such comments, including any responses from the unsolicited bidder, to the National Treasury and the relevant Provincial Treasury for comment.

    The bid adjudication committee must consider the unsolicited bid and may award the bid or make a recommendation to the Accounting Officer, depending on its

delegations. A meeting of the bid adjudication committee to consider an unsolicited bid must be open to the public.

4. When considering the matter, the bid adjudication committee must take into account:
    - any comments submitted by the public; and
    - any written comments and recommendations of the National Treasury or the relevant Provincial Treasury.

5. If any recommendations of the National Treasury or Provincial Treasury are rejected or not followed, the accounting officer must submit to the Auditor General, the relevant provincial treasury and the National Treasury the reasons for rejecting or not following those recommendations.

    Such submission must be made within seven days after the decision on the award of the unsolicited bid is taken, but no contract committing the municipality to the bid may be entered into or signed within 30 days of the submission.

    - Note: should be taken that inadequate attention given to unsolicited bidding may cause undue problems in the entire procurement process.

ANNEXURE G

STANDARD OPERATING PROCEDURE FOR DISPOSALS

1. Executive Directors shall report in writing to the Demand Manager on all assets which they wish to dispose on quarterly basis.
2. The Demand Manager shall consolidate the requests received from the various Business Units, and shall promptly report the consolidated information to the Management Committee.
3. The Business Unit is to submit an item for disposal of assets to Council for approval. Method of disposal should also be indicated on the item. E.g. public auction.
4. The Council shall ensure that the disposal of any asset takes place in compliance with Section 14 of the Municipal Finance Management Act, 2004. The Act states that the municipality may not dispose any asset required to provide a minimum level of service. The municipality may dispose any other asset, provided the municipality has considered the fair market value and the economic and community value to be received in exchange for the asset. After such considerations, Council must approve the disposal of assets.
5. The Demand Manager is to place an advertisement for public auction on newspapers
6. The Asset Management Section is to assist with collection of all assets to be disposed to SCM yard a week before the auction take place.
7. The Asset transfer form to be filled and signed (during collection of assets) by the Executive Director of each department that submitted the list of assets to be disposed.
8. The Demand Manager will take ownership of assets to be disposed which must be safe guarded until the auction is conducted.
9. Asset Management Section to reconcile a list of assets to be disposed using the initial list approved by Council with Assets Register.
10. Asset Management Section to confirm book values for assets to be disposed.
11. The Demand Manager is to organise for inspection of assets to be disposed to all bidders a day before the auction.
12. The Demand Manager is to conduct the auction process. (14 days after advert was placed on newspapers)
13. Asset Management Section to take records of all assets sold during the auction.

14. The Demand Manager is to ensure that assets sold are collected by the bidders within 24 hours.
15. The Demand Manager is to compile a report of auction and submit it to MANCO and Council at least a week after the auction.
16. Asset Management Section to ensure that assets sold are removed from the Assets Register.
17. The Demand Manager is to conduct an auction whenever deemed necessary but at least once in each reporting period.

NOTES:

- The Demand Manager may choose to appoint an auctioneer after the approval of the Accounting Officer.

ANNEXURE H

STANDARD OPERATING PROCEDURE FOR PRESENTATION OF TENDER REPORTS AND COMPLIANCE BY THE TENDER COMMITTEES

1. Once the tender has closed and tender are recorded in the tender opening register book, the delegated Business Unit representative will sign and take receipt of such documents.

2. The Business Unit concerned will compile a report to the relevant TEC within 7 days from date of closure.

3. All reports must be signed off by the Executive Director of the Business Unit.

4. The report must be forwarded to the relevant TEC Admin Officer for inclusion on the agenda.

5. The following information must be included in the report with the relevant attachments and POE's:-
    a) The tender opening register copy
    b) Receipt copies
    c) Site clarification meeting register
    d) Site clarification meeting minutes
    e) Tender advert from newspaper
    f) Addendums issued if any
    g) Extension of validity letters and emails if any
    h) Updated budget clearance certificate
    i) Checklist of compliance

6. The original bid documents must be brought to the meeting in order to evaluate and verify the accuracy of the report.

7. The agenda will be compiled with the inclusion of the of following:-
    a) List of restricted service providers - National Treasury
    b) List of tender defaulters - National Treasury
    c) Transversal contracts - National Treasury

8. The agenda must be circulated to all members 2 days before the scheduled meeting. (for TEC and TAC)

9. Hard copies must be submitted to the respective members before close of business, 2 days before the date of the meeting.

10. Tabled items must be approved by the committee and be allocated a reference number by the admin officer.

11. At the meeting of the TEC / TAC, the secretariat must ensure that the CSD and CIDB (if applicable) of the recommended / awarded bidder is downloaded and filed immediately at the time of evaluation / adjudication.

ANNEXURE I

STANDARD OPERATING PROCEDURE FOR CLOSED QUOTATIONS

In terms of Section 18 (b) of councils SCM Policy:-

"all requirements in excess of R30 000 (VAT included) that are to be procured by means of formal written price quotations must, in addition to the requirements of paragraph 17, be advertised for at least seven days on the website and an official notice board of KwaDukuza Municipality;"

In light of the above, the following SOP shall apply:-

1. The Business Unit identifies a project that is in excess of R30 000 vat inclusive.
2. The Business Unit compiles specifications in an unbiased manner which must be duly signed by the Business Unit representative. The signed specifications and the signed request for buying must be submitted to the SCM Practitioner allocated to that Business Unit.
3. The SCM Practitioner shall check the specifications to ensure compliance with paragraph 27(2)(a-e) of the SCM Policy.
4. The SCM Practitioner shall compile an advert for placement on council's website and notice board for advertisement of a minimum of 7 days in terms of paragraph 18(b) of the SCM Policy. (This advert shall detail the price of the document, details for payment and collection of the document, whether a site meeting is required or not and what the evaluation criteria required is, the closing date and time).
5. Closed quotations are publically opened at 12h00 on the closing date which are stamped, signed and recorded in the closed quote opening book by the SCM Officials.
6. The SCM Practitioner is required to ensure that the closed quotation checklist is completed for each quote received.
7. All bids received are checked for compliance in terms of the SCM requirements namely, CSD Registration, completion of all applicable MBD forms, proof of no outstanding monies owed to the relevant municipal authority, CIDB grading (if applicable) and any other mandatory requirements as outlined in the advert and specifications.

8. For all highly technical related projects, a technical assessment is conducted which is duly signed by the Technician, Director, Executive Director and the SCM Head. This report is submitted to the SCM Practitioner for recommendation.
9. The SCM Practitioner shall then evaluate in terms of price and report accordingly.
10. The CSD and CIDB certificate (if applicable) for the awarded bidder must be downloaded on the day of award to ensure that the tax status is compliant and that the CIDB grading is active.
11. Copies of the CQ document and its returnables and all bids received, together with copies of the site meeting register (if applicable), CSD and CIDB certificate are made.
12. The purchase requisition is captured on the Munsoft financial system against the request for buying received and all copies as alluded to in 12 above is attached.
13. The purchase requisition is forwarded to the Buyer who checks for compliance and duly authorises and signs the order.
14. The order is then forwarded to the awarded bidder by the SCM Practitioner.

NB:

- All documents must be legally purchased at the stipulated fee as detailed on the closed quotation advert.
- Documents may only be issued to service providers who provide a receipt showing proof of payment.
- The clock at the SCM Unit will be the only method used for time keeping.
- No late service providers shall be allowed to attend a compulsory clarification meeting.
- All service providers who attend a compulsory clarification meeting must be in possession of a closed quote document or valid receipt.
- No late closed quotations will be accepted by the SCM Unit.
- The approved SOP for civil related closed quotations as approved by council will be used for civil CQ's.
- Only those service providers who are registered with a CIDB Grading of 1 and 2 will be considered for award.
- This SOP is applicable for all other closed quotes.

ANNEXURE J

COMPLIANCE GUIDE FOR TENDER COMMITTEES DURING A *FORCE MAJURE* EVENT

1. All tender committees shall meet once a week as follows:-
   a. Monday - TAC
   b. Tuesday - TEC
   c. Thursday - TSC

2. The notice of meeting and agenda will be circulated 2 days before the meeting takes place. The hard copy of the agenda will be provided by the relevant secretariat.

3. All tender committee meetings shall take place at the council chambers as per the instructions of the Municipal Managers request as the venue allows for social distancing.

4. The council chambers shall be sanitized the day before a tender committee meeting as the strong smell of disinfectant can be harmful. (instances of nausea and headaches have been reported which poses a risk to those all attendees and those suffering from comorbidities)

5. The doors to the venue shall be opened to prevent the touching of door handles and to ensure proper ventilation throughout the meeting.

6. All meetings should be at 90 minute intervals as approved by council.

7. All members and attendees shall not be permitted to enter the venue without a cloth face mask.

8. All those who are present at the meeting shall sign the compulsory attendance register.

9. All members and attendees shall ensure that they sanitize their hands before and throughout the meeting which will be provided by the municipality.

10. All members and attendees shall sit 2 seats apart.

11. All members and attendees shall use gloves when handling documents and immediately discard the gloves once the meeting is over.

12. There shall be NO physical contact between attendees.

NOTES:-

a. Given the nature and structure of work surrounding bid committee meetings, it is mostly impractical to host virtual meetings should there be items to consider for approval as documents would need to be perused and signed.

b. In instances where there are confirmation of minutes only, this can be done so electronically via email to all committee members or virtually. The approval of each member shall be printed for record purposes by the secretariat.

c. It should be a general rule that members or attendees who have undergone testing for covid-19 and are currently awaiting results, have been in contact with a covid-19 positive person or is sick / unwell SHOULD NOT attend a meeting until cleared for duty so as to not pose a risk to all present. This will work on the basis of trust and honesty.

RISKS:- The following risks and shortcomings have been identified and need to be addressed:-

1. Given the terms of reference for each of the bid committees, the use of virtual meetings will not be possible in instances where documents need to be physically looked through and evaluated for compliance.

2. Unfortunately government has not changed the way in which the current supply chain management processes for existing tenders are to be handled and until such time the current processes are to remain.

3. MFMA Circular 102, paragraph 6, outlines the hosting of briefing sessions and public opening of tenders which the Demand Manager will have to ensure compliance with. This must be read in conjunction with the Disaster Management Act. The Demand Manager will be required to factor these amendments into the bid specifications document and advert.

ANNEXURE K

STANDARD OPERATING PROCEDURE FOR APPOINTMENT OF SERVICE PROVIDERS FROM A PANEL

Once a contract has been signed by all parties, this SOP shall apply:-

1. The BU requiring the use of any panel must forward a request for buying to the SCM Unit.

2. Attached to the request for buying must be the following:-

   2.1 TAC resolution listing all appointed service providers.
   2.2 Copy of the signed appointment letter of the identified bidder.
   2.3 Detailed approved specifications signed by the Director or Executive Director of what is required.
   2.4 Approved rates used as per BOQ / appointment.
   2.5 Budget clearance certificate of project for consultant appointments

3. Where there are pre-approved rates used for a project, the Buyer shall appoint a contractor in a fair manner, ensuring that contractor appointed from the panel is done so on a rotational basis.

4. Should a panel be appointed without specified rates in the tender document, the governing legislated rates shall apply, for example appointment of consultants - ECSA rates would be used.

5. All contractors shall be appointed on a rotational basis.

6. The responsible SCM Practitioner shall receive a formal quotation from the preferred contractor where there are no specified rates included in the appointment letter.

7. This quote shall be vetted by the Buyer / Business Unit against the agreed rates in terms of the appointment letter / contract.

8. The purchase requisition is captured on the Munsoft financial system against the request for buying received and all copies as alluded to in 2 above is attached.

9. The purchase requisition is forwarded to the Buyer who checks for compliance and duly authorises and signs the order.

10. The order is then forwarded to the awarded bidder by the SCM Practitioner. The Business Unit, the Demand Manager as well as the Budget and Compliance Office must be copied on this email to update the necessary registers.

OTHER IMPORTANT NOTES

11. The Buyer shall ensure that the rand value distribution of work shall be done so in an equitable manner to ensure that all those appointed in the panel receive a fair value of work.

12. NO panel member will be disregarded based on verbal or written representations made by the user department indicating poor quality of work unless the necessary processes have been instituted against the service provider in terms of MFMA Circular 43 and the approved SOP.

13. If any infrastructure assets are involved, the Assets Section of the Finance Business Unit must be involved from the start as they need to understand the scope of works, identify the area the work is to be performed and record the GIS coordinates of the project.

14. The above process must be done before the concerned business unit submits any paperwork to the SCM Unit to be actioned and the request for buying must be signed by the Assets Manager as well as the Budget Office.

15. The Demand Manager will populate the procurement plan on a daily basis.

16. An appointment done by the Accounting Officer shall take precedence over this SOP.

ANNEXURE L

STANDARD OPERATING PROCEDURE - TRANSVERSAL CONTRACTS

Regulation 32 of the Municipal SCM regulations provides that:
"A Supply Chain Management policy may allow the accounting officer to procure goods or services for the municipality or municipal entity under a contract secured by another organ of the state, but only if-
(a) the contract has been secured by that other organ of state by means of a competitive bidding process applicable to that organ of state;
(b) the municipality has no reason to believe that such contract was not validly procured;
(c) there are demonstrable discounts or benefits for the municipality to do so; and
(d) that other organ of state and the provider have consented to such procurement in writing."

Municipalities or Municipal entities derive their mandate to participate in a transversal term contract (as a contract secured by another organ of state) facilitated by the National Treasury/relevant treasury from the above cited Municipal SCM Regulation. The National Treasury will, when considering an application to participate in a transversal contract from a municipality or municipal entity elaborate in detail if the transversal term contract in question meets the directive of Regulation 32(1) (a) to (d).

PROCEDURE TO PARTICIPATE IN TRANSVERSAL TERM CONTRACT

a) Institutions wishing to participate in transversal term contracts may forward their applications to the National Treasury for consideration.

b) Institutions must utilise Transversal Term Contracts Participation Template to request participation in a transversal term contract and indicate the contract, items or services they are interested in. This participation letter may be downloaded from the below link:-

http://www.treasury.gov.za/divisions/ocpo/ostb/contracts/Annexure%20A%20Request%20for%20participation%20docx.pdf

c) A list of transversal contracts is published on the National Treasury website from time to time which is accessible at the link below

http://www.treasury.gov.za/divisions/ocpo/ostb/contracts/default.aspx

In light of the above the following SOP shall apply:-

Once the Business Unit (BU) identifies a need for a contract secured by another organ of state, the BU is to first consider the benefits and costs of savings that could be derived from such a contract. Once this has been identified, the following must be provided to the Bid Committees (TEC and TAC) in order to consider procuring through a transversal contract:-

1. A motivation report from the BU indicating the need for such procurement and the benefits as well as cost of savings derived from procuring such a contract.

2. An application letter to the National Treasury requesting participation in a transversal term contract indicating the contract, items or services they are interested in.

3. The downloaded contract and other applicable information published for that transversal contract from the National Treasury website.

4. Once the above information has been secured by the BU, an item must be prepared to the TEC for recommendation and TAC for award. This item must ensure compliance with all requirements set out in points 1 - 3 above. A copy of a budget clearance certificate must be provided to the committees proving that funds are available for such a service in compliance with Section 15 of the MFMA.

5. Once the TAC has approved the item, any resolutions that are conditional / suspensive must be addressed by the Demand Manager.

6. An appointment letter will then be drafted by the Demand Manager for the MM's signature.

7. Once signed by MM, this letter will be forwarded to the service provider.

8. The appointment letter together with the item and accompanying documents as determined in points 1-3 above, TEC and TAC minutes will be forwarded to the Legal Department for the drawing up of the contract to be signed.

NB: Please refer to the attached documents for further guidance
Annexure L1 - Guide to participate in transversal contracts
Annexure L2 -Participation letter

national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Guide to Participation in Transversal Term Contracts Facilitated by National Treasury

National Treasury

Transversal Contracting

March 2017

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DEFINITIONS

1) In this guidelines, unless the context otherwise indicates-

"Institution" means an organ of state participating or intending to participate in a transversal term contract facilitated by the National Treasury;

"MFMA" means the Municipal Finance Management Act;

"PFMA" means the Public Finance Management Act;

"Transversal Term Contract" means a centrally facilitated contract arranged by the National Treasury for goods or services that are required by one or more than one institution.

PART ONE

1. PURPOSE

This guide is intended to assist accounting officers and accounting authorities with roles, responsibilities and procedure for participation in transversal term contracts.

2. APPLICABILITY

This guidelines are applicable to all national and provincial departments, constitutional institutions, public entities listed in schedules 2 and 3 to the PFMA and municipalities and municipal entities to which the MFMA apply who wish to participate in transversal term contracts.

3. LEGISLATIVE MANDATE

National and Provincial departments, constitutional institutions and public entities listed in schedule 3A and 3C to the PFMA

a) Treasury Regulations 16A6.5 provides that

"The accounting officer or accounting authority may opt to participate in transversal term contracts facilitated by the relevant treasury. Should the accounting officer or accounting authority opt to participate in a transversal contract facilitated by the relevant treasury, the accounting officer or accounting authority may not solicit bids for the same or similar product or service during the tenure of the transversal term contract."

b) National and Provincial departments, constitutional institutions, schedule 3A and 3C public entities derive their mandate to participate in a transversal term contract facilitated by the National Treasury/relevant treasury from the above cited Treasury Regulation.

Public entities listed in schedule 2, 3B and 3D to the PFMA

c) As Treasury Regulations 16A6.5 is not applicable to Public entities listed in schedule 2, 3B and 3D to the PFMA, these set of institutions may participate through approval from their accountings authorities.

Municipalities and Municipal entities to which the MFMA is applicable

d) Regulation 32 of the Municipal SCM regulations provides that:

"A Supply Chain Management policy may allow the accounting officer to procure goods or services for the municipality or municipal entity under a contract secured by another organ of the state, but only if-

(a) the contract has been secured by that other organ of state by means of a competitive bidding process applicable to that organ of state;

(b) the municipality has no reason to believe that such contract was not validly procured;

(c) there are demonstrable discounts or benefits for the municipality to do so; and

(d) that other organ of state and the provider have consented to such procurement in writing."

e) Municipalities or Municipal entities derive their mandate to participate in a transversal term contract (*as a contract secured by another organ of state)* facilitated by the National Treasury/relevant treasury from the above cited Municipal SCM Regulation.

f) The National Treasury will, when considering an application to participate in a transversal contract from a municipality or municipal entity elaborate in detail if the transversal term contract in question meets the directive of regulation 32(1) (a) to (d).

PART TWO

4. PROCEDURE TO PARTICIPATE IN TRANSVERSAL TERM CONTRACT

a) Institutions wishing to participate in transversal term contracts may forward their applications to the National Treasury for consideration.

b) Institutions must utilise **Transversal Term Contracts Participation Template** attached as **Annexure A** to request participation in a transversal term contract and indicate the contract, items or services they are interested in.

5. ROLES AND RESPONSIBILITIES OF INSTITUTIONS

a) For purposes of a transversal term contract, institutions are responsible for the following:

i. Requirements identification and committing expenditure through demand and procurement planning,

ii. Ensure that participation in a transversal term contract is adequately budgeted for.

iii. Submission of accurate procurement plans,

iv. Determination and designing of technical specifications and estimated quantities,

v. Where necessary determination of special conditions of contract,

vi. Other relevant requirements for the compilation of bidding documentation,

vii. Appointment of departmental representatives to various bid committees,

viii. Where applicable, managing service level agreements

ix. Managing the contract post-award and inventory management,

x. Managing supplier relationships, monitoring supplier performance and report any non-compliance to the National Treasury for corrective action, and

xi. Order placement, goods or service receipt and on-time supplier payment

6. ROLES AND RESPONSIBILITIES OF THE NATIONAL TREASURY

a) The role and responsibility of the National Treasury is to facilitate the processes of putting together a transversal contract as summarized below:

i. Setting the policy, norms and standards for facilitation of transversal contracts,

ii. Coordination of the establishment/constitution of bidding committees, their conduct, their powers and functions, meeting procedures, tenure and delegations,

iii. Regulating the entire public procurement system to ensure uniformity in policy application,

iv. Coordinate the composition of cross-functional teams for transversal contracts

v. Facilitates the acquisition and bidding processes through invitation and receiving of bids at closing dates and time and ensuring that due process is observed,

vi. Coordinate and provide secretariat service to the bidding committees during specification, evaluation and adjudication meetings,

vii. Award contracts and publish results on the website,

viii. Administer transversal contracts post award by managing contract amendments and attending to complaints,

ix. Supplier development and monitoring supplier performance in conjunction with institutions.

x. Facilitate the processing of cases of non-compliance and corrective action, and

xi. Coordinates and takes lead in litigation processes.

7. DEMAND AND PROCUREMENT PLANNING

a) Institutions must undertake a thorough analysis of their requirements for goods and services over the medium term in line with their strategic objectives. Goods to be procured through transversal contracts must be identified.

b) Once the requirements for goods and services have been established it is imperative to secure the necessary funds in terms of the budget process.

c) In order to ensure that specifications for transversal contracts are generic and unbiased central specification meetings, which are attended by the cross-functional team, are arranged before the drafting of bid documents. The cross-functional team may, at its discretion, decide to obtain expert technical advice from relevant stakeholders and industry should a need to do so arise.

d) Technical specifications must promote the broadest possible competition, while assuring that critical elements of performance or other requirements for the goods or services being procured are achieved.

8. CROSS-FUNCTIONAL TEAMS AND BID COMMITTEES

a) The bidding process is managed through cross functional teams and bidding committees responsible for development and compilation of specifications, evaluation of bids and adjudication of bids.

b) The **cross-functional team** is constituted from officials of various participating institutions and is responsible for among others, the drafting of terms and conditions of contracts, industry and end user analysis through strategic sourcing and compilation of the bid documentation.

c) A **Bid Specification Committee (BSC)** is constituted from officials of various participating institutions. An institution may appoint officials with the necessary technical expertise and external advisors to serve on the BSC. The role of this committee is to compile bid specifications.

d) The **Bid Evaluation Committee (BEC)** is constituted from officials of various participating government institutions duly appointed by their respective institutions. External advisors may be appointed to offer expert advice but are prohibited from participating in the final decision making. This committee is responsible for the evaluation of all bids received.

e) The **Bid Adjudication Committee (BAC)** is constituted from officials of various government institutions, duly appointed by their respective institutions. It has a status of a standing committee with appointed members serving as permanent members. The BAC is responsible for the adjudication of bids.

9. LIST OF TRANSVERSAL TERM CONTRACTS

1) The list may be accessed under supplier's area- finalised contracts on the OCPO website: http://ocpo.treasury.gov.za

ANNEXURE L2 – PARTICIPATION LETTER

An official, signed letter should be send to National Treasury for participation.

NB: Department/Institution Letterhead
Contact person and details

National Treasury
Chief Director: Contract Management
Private Bag X115
PRETORIA
0001

By Email:
By Fax: 012 315-5058

For attention: <Contract Manager,
see http://www.treasury.gov.za/divisions/ocpo/ostb/contracts/default.aspx

INVITATION TO PARTICIPATE ON TRANSVERSAL CONTRACT RTxx-20xx: SUPPLY AND DELIVERY OF <DESCRIPTION> TO THE STATE FOR THE PERIOD DD MMM YYY TO DD MMM YYY

For and on behalf of

_____*(Department/Institution name)*

☐ YES, we herewith accept the invitation to participate on the above mentioned Transversal Term Contract.

The department/institution has an estimated budget of R_____ for the procurement of items on RTxx-20xx for the period (as stipulated in the contract – http://www.treasury.gov.za/divisions/ocpo/ostb/contracts/default.aspx

ANNEXURE M

STANDARD OPERATING PROCEDURE FOR CONTRACT MANAGEMENT

PREAMBLE

The Municipal Finance Management Act No. 56 of 2003 provides in section 116 as follows:

"116. Contracts and Contract Management.

(1) A contract or agreement procured through the supply chain management system of a municipality or municipal entity must -

(a) be in writing,

(b) stipulate the terms and conditions of the contract or agreement, which must include provisions providing for -

(i) The termination of the contract or agreement in the case of non- or under-performance,

(ii) Dispute resolution mechanism to settle disputes between the parties,

(iii) A periodic review of the contract or agreement once every three years in the case of a contract or agreement for longer than three years, and

(iv) Any other matters that may be prescribed.

(2) The accounting officer of a municipality or municipal entity must -

(a) Take all reasonable steps to ensure that a contract or agreement procured through the supply chain management policy of the municipality or municipal entity is properly enforced,

(b) Monitor on a monthly basis the performance of the contractor under the contract or agreement,

(c) Establish capacity in the administration of the municipality or municipal entity-

(i) To assist the accounting officer in carrying out the duties set out in paragraphs (a) and (b), and

(ii) To oversee the day- to - day management of the contract or agreement, and

(d) Regularly report to the council of the municipality or the board of directors of the entity, as they may be appropriate, on the management of the contract or agreement and the performance of the contract.

(3) A contract or agreement procured through the supply chain management policy of a municipality, or municipal entity, may be amended by the parties, but only after-

(a) The reasons for the proposed amendments have been tabled in the council of the municipality or, in the case of a municipal entity, in the council of its parent municipality, and

(b) The local community-

(i) Has been given reasonable notice of the intention to amend the contract or agreement, and

(ii) Has been invited to submit representations to the municipality or municipal entity."

PURPOSE:

The purpose of this Standard Operating Procedure (SOP) is to ensure compliance with the requirements of Contract Management as per National Treasury and the Municipal Finance Management Act No. 56 of 2003.

The Standard Operating Procedure is as follows:

A. SOP FOR CONTRACT MANAGEMENT - SERVICE LEVEL AGREEMENTS EMANATING FROM TENDERS

Executive Directors, Directors, Senior Managers, Managers, Demand Management, Contract Management and all officials within the KwaDukuza Municipality must follow the procedure as set out hereunder in respect of tenders that have been awarded to successful bidders.

1. Upon completion of the procurement process, and upon the letter of award being sent to the successful bidder, the Demand Manager and his team shall forward the following documents to the Contract Management Section within a period of 1 working day:

i. the Tender Document of the successful bidder,

ii. minutes of the Tender Specification Committee,

iii. minutes of the Tender Evaluation Committee,

iv. minutes and resolutions of the Tender Adjudication Committee,

v. updated budget clearance certificate,

vi. minutes and resolutions of Appeals (if any),

vii. minutes and resolutions of Negotiations (if any) and

viii. the letter of Appointment to the successful bidder.

ix. All updated certificates of the successful bidder.

x. Checklist marked as Annexure A.

NOTES:

a) The item and resolved minutes of the Tender Adjudication Committee sent to the Contract Management Section, shall clearly detail all expenditure (fees, rental, remuneration, VAT, contingencies etc.) involved in terms of the project for which an agreement needs to be compiled.

b) The Business Unit must ensure that updated Budget Certificates accompany the TAC Resolutions.

c) It is the responsibility of each Business Unit and Demand Management, to ensure that the Contract Management Section receives all documents as per paragraph 1 (tender documents and all other documents, minutes etc.) prior to the commencement of work on a particular project. This will facilitate the drafting and signing of the Service Level Agreement, together with the tender document, prior to the service provider commencing work on any particular project.

2. A general Service Level Agreement will be incorporated in all technical tender documents which is subject to amendment by Contract Management after the successful tenderer receives the final Letter of Award.

NOTE:
This is in consideration of decisions made by bid committees regarding the final contract price, and specific details like the performance monitoring and reporting on the contract, commencement and termination date of the contract and to cover legalities like breach and termination amongst other clauses.

3. For all non-technical tenders the General Conditions of Contract issued by National Treasury is utilised as it is applicable to all bids, contracts and orders as per the requirements of National Treasury. Accordingly, Special Conditions of Contracts will be drafted by Contract Management for each non- technical contract as per the nature of the Project.

4. Contract Management Section will ensure that a Contract/Service Level Agreement is compiled and signed within a period of 10-14 working days, subject to all information being provided to the Section as per paragraph 1, and all queries are answered to the satisfaction of the Section.

5. The relevant Business Unit must ensure that the appointed Service Provider provides the Municipality with a Bank/ Performance Guarantee, in respect of tenders with a value above R4 000 000.00 (four million rands) inclusive of VAT. Such Performance Guarantee must be delivered to the Contract Management Unit for safekeeping within 21 days after the contract has been signed.

NOTE

The Bank Guarantee is waivered for all projects with a threshold of R300 000-00 to R 4 000 000.00 as per Section 27 of the Supply Chain Management Policy of KwaDukuza 2022/23.

6. The following Annexures must be compiled and sent to Contract Management as per the requirement of National Treasury:

ANNEXURE	TITLE	RESPONSIBLE PERSON	IMPLEMENTATION TIME FRAME
ANNEXURE B	LEGAL REVIEW	DIRECTOR LEGAL	PRIOR TO CONTRACTOR SIGNING THE CONTRACT
ANNEXURE C	CONFIRMATION OF CONTRACT PARTICULARS	BUSINESS UNIT	PRIOR TO CONTRACTOR SIGNING THE CONTRACT
ANNEXURE D	SERVICE PROVIDER PERFORMANCE	BUSINESS UNIT	DURATION OF CONTRACT.
ANNEXURE E	FINANCIAL REVIEW	DIRECTOR EXPENDITURE	DURATION OF CONTRACT.

NOTES:

a) The draft Contract or Service Level Agreement will be sent to Legal Services and Finance who will conduct an independent Legal Review (Annexure B) of the contract.

i. The Legal Review must be conducted and returned to Contract Management within a period of 48 hours after been submitted to Legal Services. This must be done prior to the contract being signed.

ii. The Financial Review (Annexure E) of each contract is an ongoing process and must be conducted for the entire duration of the contract.

iii. The Business Unit must assist Contract Management to ensure that this process is followed to completion and documents are returned to Contract Management Section timeously.

b) All Business Units are to ensure that upon finalisation of the draft contract, Annexure C (confirmation of contract particulars) is completed and signed accordingly within 24 hours. Annexure C will then be sent to the Municipal Manager, together with the Service Level Agreement and its annexures, for his signature on behalf of the Municipality.

7. Once the agreements are signed by both parties, the Contract Management Section will scan all contract documents and Annexures and upload the file onto the National Treasury Contract Register within a period of 72 hours.

NOTES

a) It must be noted that only a Service Level Agreement that is signed by both parties to a contract creates a relationship between the parties that is legally binding.

b) The tender document contains pertinent information of the contract; such as the Bill of Quantities, a detailed Scope of Work and other submissions required by law. Consequently, the entire bid document and Annexures thereto, must be initialled by both parties to the Contract. This will protect the Municipality from prospective legal disputes and will ensure that the entire bid forms part of the binding Agreement between the parties.

c) The rights and obligations of each party cannot be effectively enforced without a signed Agreement and this could lead to serious consequences which may place the Municipality in a compromising situation and in turn disturb effective service delivery and departmental targets.

d) It further covers the Municipality from a legal perspective, in that the successful bidder, who is now a contractor, binds himself to the performance of his duties and obligations in terms of the tender and contract.

8. The original tender document and contract file is then returned to Demand Management. Demand management must file the documents in the strong room of the SCM building within a period of 24 hours.

9. The respective Business Unit, will attend to the performance and monitoring of each Contract. The respective Business Unit must ensure that they report to their relevant portfolios on a monthly basis on the performance of the Service Provider.

   9.1 The performance reports to the relevant portfolios, together with the "Performance of Service Providers" document (Annexure D), shall be sent to Contract Management Section to be filed with all documents pertaining to the particular contract.

   9.2 This must be done on a monthly basis in respect of contracts for a period of 6 months or less and on a quarterly basis in respect of contracts longer than 6 months.

NOTE:
In the event of poor performance/ unsatisfactory performance/ default on the part of the Service Provider, the "Performance of Service Provider" document must be immediately populated with details and forwarded to Contract Management Section with an action plan in place on how to remedy the default or poor performance.

B. EXTENSION OR AMENDMENTS OF CONTRACT:

Section 116 (3) of the Municipal Finance Management Act no. 56 of 2003 provides as follows:

"A contract or agreement procured through the supply chain management policy of a municipality, or municipal entity, may be amended by the parties, but only after-

(a) The reasons for the proposed amendments have been tabled in the council of the municipality or, in the case of a municipal entity, in the council of its parent municipality, and

(b) The local community-

(i) Has been given reasonable notice of the intention to amend the contract or agreement, and

(ii) Has been invited to submit representations to the municipality or municipal entity."

1. Contracts may only be extended or amended with good reason set out in an item to council. Contracts can only be extended or amended prior to the termination of the contract.

2. The best practice of our Municipality should be that business units may not extend or amend a contract more than once.

3. The Business Unit must take an item to council 3 months prior to the termination or amendment of a contract, in accordance with section 116 of the MFMA.

4. In respect of amendments to existing contracts, the procedure set out in section 116(3) of the Municipal Finance Management Act No. 56 of 2003 must be followed by the relevant Business Unit.

5. The Business Unit must ensure that an advert is placed in a local Newspaper circulating the jurisdiction of KwaDukuza for public comments. The advert must be placed for a period of 21 days. This must be done within the original duration of the contract.

6. All items to council and resolutions in respect of amendments or extension of contracts, requested by Business Units, must include the new or updated rates or price and this must be in accordance with the Business Unit's budget.

7. Once the procedure as per section 116 (3) pf the MFMA has been followed, the Business Unit must submit the item and resolution of council to the Contract Management Section within 48 hours.

8. Extension of contracts in respect of time with no financial implications as per the General Conditions of Contract for Construction Work, must also be reported to Contract Management Section so that the Contract Register may reflect the correct termination date of the Contract. This will assist in ensuring that payments on these contracts do not reflect as irregular expenditure.

C. BREACH AND TERMINATION OF CONTRACTS

1. In respect of breach and terminations of contracts, the relevant business unit is required to ensure that proper procedure has been followed in terms of the General Conditions of Contract if applicable or the General Conditions of Contract for Construction Works, in conjunction with the MFMA Circular No. 43 if applicable, and ensure that warning letters are issued to the Contractor in default, followed by breach letters and then termination letters. Breach and termination notices will be compiled by Contract Management in consultation with Legal Services together with the Business Unit.

2. In light of clause 1 above, the service provider must be restricted on the National Treasury's website and councils register of restrictions subject to MFMA Circular 43 being applicable.

3. The performance guarantee must be called for in relation to projects that exceed R4 million.

CONCLUSION:

1. All tenders, closed quotations and Regulation 36 appointments must have a Contract/ Service Level Agreement.
2. Such contract will only be drafted by the Contract Management Section.
3. A successful bidder will not be permitted to commence with any project prior to the signing of a contract.
4. Contract Management will be reporting to Council on the Status of Contracts on a quarterly basis.
5. Compliance with this Standard Operating Procedure facilitates the Municipality's compliance with National Treasury.

ANNEXURE'S

ANNEXURE A

The checklist herein below must be compiled and signed by the Demand Management and handed over to the Contract Management Unit together with instructions to draft an agreement or contract.

All tender documents or other documents to be used in support of drafting an agreement submitted for signature must be accompanied by the following checklist:

CHECKLIST TO BE COMPLETED/ COMPILED AND SENT TO CONTRACT MANAGEMENT TOGETHER WITH NECESSARY DOCUMENTS REQUIRED PRIOR TO DRAFTING THE CONTRACT.

NO.	DOCUMENT DETAILS	TICK
1.	Bid Document	
1.1	Technical Proposal	
1.2	Financial Proposal	
2.	Signed Letter of Award	
3.	Letter of Acceptance	
4.	Minutes of tender specification committee	
5.	Minutes of Tender Evaluation Committee	
6.	Minutes and resolution of Tender Adjudication Committee	
7.	Minutes and outcome of Negotiations (if applicable)	
8.	Minutes and outcome of Appeals (if applicable)	
9.	Subsequent Letters to successful bidder regarding outcome of Appeal/ Negotiations (if applicable)	

SIGNED BY:

DEMAND MANAGER: _____

DATE: _____

ANNEXURE B: LEGAL REVIEW

Objective: ***To Ensure that Government's Interest is Protected!***

This document has been reviewed and signed by: _____

Date: _____

Signature: _____

No.	Category	Question	Informative / Actionable	Yes	No	N/A	Evidence	Comments	Action Plan
1.	Classification	1.1 Is the Contract clearly classified?	I						
		1.2 If yes, what type of Contract?	I						
2.	Parties	2.1 Are the parties clearly defined?	I						
		2.2 Is a resolution confirming contractual capacity of the supplier attached to the contract?	I						
		2.1 Has the applicable regulatory authority the supplier subscribes to been identified in the contract? E.g. CIDB, Law Society, etc.?	I						
3.	Duration	3.1 Commencement date?	I						
		3.2 Date of completion?	I						
		3.3 Any renewal period?	I						
		3.4 Any extension mechanism?	I						
4.	Subject matter: goods and services	4.1 Description of goods/services?	I						
		4.2 Quantities?	I						

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No.	Category	Question	Informative / Actionable	Yes	No	N/A	Evidence	Comments	Action Plan
		4.3. Scope of services?	I						
		4.4 Contract price?	I						
5.	Performance by Supplier	5.1 Specifications?	A						
		5.2 Service standards?	A						
		5.3 Delivery dates?	A						
		5.4 Performance monitoring method?	A						
		5.5 Responsible contact person?	I						
6.	Performance by government	6.1 Are the terms of payment defined?	A						
		6.2 Are there any milestones defined?	A						
		6.3 Are the obligatory actions clearly defined?	A						
		6.4 Are the dates clearly stipulated for 6.3?	A						
		6.5 Responsible official?	I						
7.	Contract Suspension	7.1 Is there a suspension clause?	A						
		7.2 Grounds for suspension?	A						
8.	Termination	8.1 Any provision for early termination by either party?	A						
		8.2 Grounds for early termination?	A						

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No.	Category	Question	Informative / Actionable	Yes	No	N/A	Evidence	Comments	Action Plan
		8.3 Remedies upon early termination?	A						
9.	Penalties	9.1 Is there a penalty clause?	A						
		9.2 Are there penalty triggers?	A						
		9.3 Are there penalty consequences?	A						
		9.4 Penalty remedies for government?	A						
10.	Breach	10.1 Is there a breach clause?	A						
		10.2 Are there breach events?	A						
		10.3 Are breach events clearly defined (enforcement of the terms and conditions/ claim for damages)?	A						
11.	Dispute Resolution	11.1 Is there a dispute resolution clause?	I						
		11.2 What type of dispute resolution?	I						
12.	Variation	12.1 Is there a variation clause?	A						
		12.2 Does the clause set parameters for purposes of variation?	A						
13.	Warranties	13.1 Are there any warranties that the supplier provides?	I						
		13.2 Is there a monitoring mechanism of warranties?	I						
		13.3 Are the warranties adequately covered (e.g. under the General Conditions of Contracts and or Special Conditions of Contract) ?	I						

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No.	Category	Question	Informative / Actionable	Yes	No	N/A	Evidence	Comments	Action Plan
14.	Indemnities	14.1 What indemnities does the supplier give?	I						
		14.2 Are the indemnities adequately covered (e.g. under the General Conditions of Contracts and or Special Conditions of Contract)?	I						
15.	Guarantees	15.1 Are guarantees and other securities provided?	I						
		15.2 Are those guarantees and securities adequately covered (e.g. in compliance General Conditions of Contracts and or Special Conditions of Contract)?	I						
		15.3 Is there a due date for provision of guarantees specified?	I						
		15.4 Is there a monitoring mechanism created for guarantees?	I						
16.	Insurance	16.1 Is there an insurance clause?	I						
		16.2 Party responsible for insurance?	I						
		16.3 Is there a monitoring mechanism created to monitor the insurance?	I						
17.	Limitation of liability	17.1 Is there a limitation of liability clause?	I						
		17.2 Is the limitation on penalties and or damages appropriate? (in compliance with the General Conditions and or Special Conditions of Contract.)	I						
18.	Conditions:	18.1 Are conditions of the Contract properly defined?	I						

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No.	Category	Question	Informative / Actionable	Yes	No	N/A	Evidence	Comments	Action Plan
	Suspensive and Resolutive	18.2 Action by supplier?	I						
		18.3 Action by government?	I						
19.	Ownership of IP	19.1 Is there an ownership of IP clause?	I						
20.	Conflict of Interest	20.1 Is there a conflict of interest clause ?	I						
21.	Confidentiality	21.1 Is there a confidentiality clause ?	I						
22.	Risk	22.1 Is there a risk management clause?	I						
		22.2 Does the clause refer to a Risk Management Plan. e.g. GAS Risk Management Plan, ENATIS, etc.?	I						
		22.3 Is there a monitoring mechanism created to monitor compliance with the risk management plan?	I						
23.	Validity and Enforceability	23.1 Does the agreement comply with all statutory formalities?	I						
24.	Addendums/ appendixes	24.1 Are there any addendums attached to the contract? If yes, what are the addendums?	I						
25.	Standardisation	25.1 Could the agreement / or any clause be standardised?	I						
26.	General Comments	26.1 Contract biasness (i.e Government, neutral, supplier?)	I						
		26.2 Are there any conflicting terms and blanks?	I						
		26.3 Is there any reliance or relationship to other agreements?	I						

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No.	Category	Question	Informative / Actionable	Yes	No	N/A	Evidence	Comments	Action Plan
		26.4 Is there any recommendation for further investigation?	A						

ANNEXURE C: CONFIRMATION OF CONTRACT PARTICULARS

This document must be completed and submitted to Contract Management Unit for onward submission to the Municipal Manager or authorised signatory of the Municipality for his signature to be appended on all contracts and agreements.

KWADUKUZA MUNICIPALITY

The following document is submitted to the Municipal Manager for signature.

DIRECTORATE:

.....

The undersigned Director and Executive Director hereby confirms that the Contract has been checked and correctly reflects the scope of work, duration, pricing and budget allocated to this Project as per the resolution of the Tender Adjudication Committee.

MN: _____

DESCRIPTION:

_____

_____

_____

NAME OF CONTRACTOR:

_____

Business Unit	Director	Signature	Date
	Executive Director	Signature	Date
Exco/Council/ TAC Resolution Number:_____			

ANNEXURE D – PERFORMANCE OF THE SERVICE PROVIDER

QUARTERLY PERFORMANCE ASSESSMENT REPORT

General Information												
Contract Number			Department									
Service Provider's name												
Sector			Unit									
Contract description												
Contract Duration (months)			Contract Commencement date									
Original Due date for practical completion												
Reason for report	Financial Year :											
Practical Completion ☐	Assessment Report											
Quarterly Assessment	Quarter 1			Quarter 2			Quarter 3			Quarter 4		
Monthly assessment	J ☐	A ☐	S ☐	O ☐	N ☐	D ☐	J ☐	F ☐	M ☐	A ☐	M ☐	J ☐
Contract Progress												
Extended date for practical completion			Total Extensions of time approved (days)			(Calculated)						
Percentage of work completed at report date			Actual date of practical completion									
Contract sum as verified at report date												

Service Provider's performance			
	Poor	Accepted	Outstanding
Assessment criteria	☐	☐	☐
KPI's	Achieved ☐		Not achieved ☐
Overall comments (attach separate sheets if necessary)			
Reporting Official			
In my opinion :			
Name (please print)		Contact Number	
Signature		Date	
Reviewing Official			
I concur ☐ I do not concur ☐ with the reporting officials assessment detailed in the report			
The report has been forwarded to the Service Provider	☐ Yes	☐ No	
Recommended for further work (to be answered on completion of contract)	☐ Yes	☐ No	
If the recommendation is No, the unsatisfactory performance aspects have been discussed with :	Notes :		
Minutes of meeting and service provider's response attached ☐ Yes ☐			
Name of Service Provider's Representative (Please print)			
Contact number:	Date of discussion :		
Signature :	Date :		

ANNEXURE E: FINANCIAL REVIEW

Objective: ***To Ensure Government Uses Contract Management to Achieve Economy, Efficiency and Effectiveness!***

This document has been reviewed and signed by: _____

Date:_____

Signature: _____

No.	Category	Question	Yes	No	N/A	Amount	Evidence	Comments	Action Plan
1.	Procurement Plan	1.1 Were the goods / services / works included in the Procurement Plans for the relevant years and at correct amounts?							
2.	Budget	2.2 Were the goods / services / works budgeted for in the approved budget of the Department/ Municipality for the financial year in which the contract was awarded?							
		2.3 Enter the budget amount for the baseline year.							
3.		3.1 If it is a multi-year contract, has the contract been included in the MTEF budgets?							

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No.	Category	Question	Yes	No	N/A	Amount	Evidence	Comments	Action Plan
		3.2 Enter the budget amount for subsequent years.							
		3.3 Total budgeted amount for the contract.				Automatic sum of 2.2 and 3.2			
4.	Escalations	4.1Are there any price inflation/escalation clauses and/or exchange rate fluctuations in the contract?							
		4.2 If the answer to 4.1 above is yes, what is escalation based on (i.e. CPI Index or % based)?						CPI / %	
5.	Contract Value	5.1 Contract value.				Amount as per the contract register.			
		5.2 Value of variations.				Amount as per the contract register.			
		5.3 Value of price inflation / escalations / exchange rate fluctuations.							

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No.	Category	Question	Yes	No	N/A	Amount	Evidence	Comments	Action Plan
		5.4 Perform a recalculation of the total contract value (i.e. sum of the original contract awarded + variations + escalations etc.) and correct the contract register, if necessary.				Sum of 5.1, 5.2 and 5.3.			
		5.5 Compare the total contract value to the total budgeted for this contract.				Equal to 5.4 less 3.3 – If result is a positive amount, an exception should be raised to indicate that "Contract awarded exceeds budgeted amount".			
6.	Payments made	6.1 Total payments to date.				Amount (need to obtain report of all payments from commencement of contract to date).			

1332

No.	Category	Question	Yes	No	N/A	Amount	Evidence	Comments	Action Plan
		6.2 Compare the total value of the contract awarded (i.e. sum of the original contract awarded + variations + escalation etc.) to the total amount paid to date to determine if any over expenditure has been incurred (i.e. unauthorised expenditure).				5.4 – 6.1 – If the result is a negative amount, an exception should be raised to indicate that "Contract over expenditure has incurred".			
		6.3 By discussion with the Contract Manager, determine/establish the level of completion of the project (percentage).							
		6.4 Corroborate to the best extent possible 6.3 through minutes of project meetings or documentation attached to inter alia the last payment made on this contract.							
7.	Payment milestones	7.1 Are payment milestones specified in the contract (could be progress or delivery based)?							

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No.	Category	Question	Yes	No	N/A	Amount	Evidence	Comments	Action Plan
		7.2 If the answer to 7.1 above is yes, have the payments made to date been made in terms of these milestones (select latest payment and test)?							
8.	Payments in terms of contract	8.1 Is a purchase order raised in relation to the contract value?							
		8.2 Are the purchase orders aligned to the values of the deliverables?							
		8.3 Have payments been made in terms of the contract? [i.e. evidence of delivery, unit price and quantity per invoice agree to amounts and quantities specified in the contract] (select latest payment and test).							
		8.4 If answer to 8.2 above is no, provide details of exceptions.						Details	

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No.	Category	Question	Yes	No	N/A	Amount	Evidence	Comments	Action Plan
9	Supporting documentation	9.1 Does the contract specify what the required supporting documents are that need to be included and submitted with the invoice, in order for payments to be effected?							
10.	Penalty Clauses	10.1 Are there any penalty clauses specified in the contract relating to non-performance?							
		10.2 If the answer to 10.1 above is yes, are the penalty clauses specific? (i.e. do they detail the amount / percentage to be recovered and under what circumstances the penalty clause is to be implemented.)							
		10.3 Include details of penalty clauses under the comments section.						Details	

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No.	Category	Question	Yes	No	N/A	Amount	Evidence	Comments	Action Plan
		10.4 By discussion with the Project Manager, determine whether the penalty clause been implemented and the amounts due withheld from the subsequent payment to the supplier?						If the answer is no, raise an exception "Penalty clause not implemented"	
		10.5 If answer above is yes, then enquire from the Project Manager the amount of penalty recovered.							
11.	Discount Clause	11.1 Is there a discount clause in the contract?							
		11.2 If Yes, has this been effected?							
12.	Termination of contract	12.1 If for whatever reason the contract is terminated for default, is there a clause that considers all financial obligations?							
		12.2 Details of the clause.						Details	

No.	Category	Question	Yes	No	N/A	Amount	Evidence	Comments	Action Plan
		12.3 If the answer to 12.1 above is yes, has the clause been implemented? (e.g. Performance guarantee claim or excess costs of procuring the goods claimed from the original supplier.)							
		12.4 What are the reason(s) for termination?						Details	
		12.5 If the contract was terminated, what of the total amount paid, if any, COULD be considered to be fruitless and wasteful expenditure? (e.g. Construction contract terminated after design stage results in the expenditure relating to the design being fruitless and wasteful)							
13.	Expired contracts	13.1 If the contract has expired, have any payments been made for services/goods/works performed subsequent to the expiry of the contract?							
		13.2 Details of work performed and amount.						Details	

No.	Category	Question	Yes	No	N/A	Amount	Evidence	Comments	Action Plan
14.	Expired contracts still in use	14.1 Has the contract expired and been extended on a month-to-month basis for more than 6 months?							
		14.2 If the answer to 14.1 above is yes, then include the number of months the contract has been extended for.						No of months extended for	
		14.3 Obtain the reasons for the above contract not going out to tender in a timely manner.						Details	

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ANNEXURE N

STANDARD OPERATING PROCEDURE FOR THE ONLINE VERIFICATION OF DOCUMENTS DURING TEC / TAC

The following SOP shall apply for the online verification of documentation during all TEC and TAC meetings:-

1. The TEC shall evaluate all bids in accordance to the conditions of tender and in line with councils approved SCMP, MFMA and all other applicable legislations.

2. Once a responsive bid or bids has been identified, the TEC secretariat shall verify the following documentation at the meeting:-

a. CSD - this shall be utilized to verify tax compliance status, business status, directors / owners in the service of the state, restricted directors / owners. (Csd.info@csd.gov.za)

b. CIDB (www.cidb.org.za)

3. The above documentation must be verified in real time at the time of the meeting and printed immediately for filing. It is important that the date of verification is indicated on the certificate. Should the certificate not indicate a date, the TEC secretariat shall take a screenshot and print and file the screenshot with the verified certificate.

4. Should the relevant verification systems be offline, the TEC secretariat shall screenshot and file as proof. Verification should take place the very next day and printed as per 3 above.

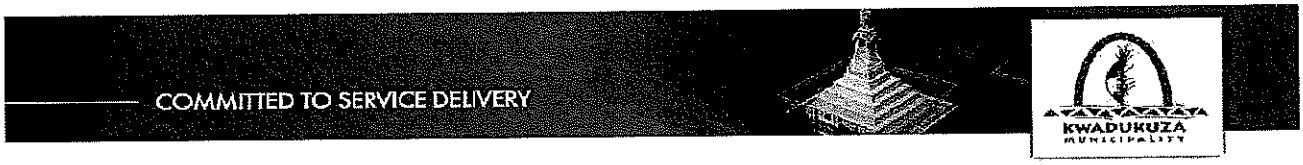
5. Should any of the compulsory returnables be verified and a suspended or non-compliant status is verified, the bidder shall be deemed as non-responsive in line with the conditions of the tender document. The TEC shall then make the necessary recommendations to the TAC.

6. At TAC, the risk document (preferred bidder) only shall be re-looked at and documentation verified by the TAC secretariat as per points 2 to 4 above.

IMPORTANT NOTES:-

- It is the responsibility of the relevant Secretariat to ensure that the above documentation is verified, printed and filed with the minutes as well as the bid documents for audit trail purposes.
- Should the tax status of a bidder be non-compliant at the time of evaluation, the Demand Manager must notify the bidder in writing of the non-compliant status in terms of Section 43(4)(iv) of the SCM Policy.
  That in terms of Section 27(5)(e) all projects with a threshold of R300 000.00 to R4m the letter of Good standing with Workmen's Compensation Fund is waivered however, the awarded service provider must submit a letter from the Department of Labour indicating that they can be registered within 7 days after receiving the award. The award shall be crafted in such a way that the municipality gives the service provider 14 days to register with the Compensation Fund prior to the signing of the contract.

Part 7: Special ward councillor letter for procurement processes



FOR SUPPLY CHAIN MANAGEMENT PROCUREMENT SUBMISSIONS ONLY!

Postal Address: P.O. Box 72, KwaDukuza, 4450
Street Address: 14 Chief Albert Luthuli Street, KwaDukuza 4450
Telephone: (032) 437 5000
Fax: 032 437 5098

Date		

PROOF OF RESIDENCE FOR PROCUREMENT SUBMISSIONS ONLY.

(CONFIRMATION OF EXEMPTION FROM RATES).

To whom it may concern,

I, Cllr....., of Ward ..... , KwaDukuza Municipality hereby confirm that the bidder is a resident of and or conducts business from Ward ..... I further confirm that the bidder resides in a non-rated area and as such, the bidder is exempt from paying rates and municipal taxes. The details of the Bidder are as follows:

Name of Business Entity	
Business Registration number	
Contact Number	
Residential Address	
Name of Company Representative.	

Yours Faithfully

_____

Cllr.....

Councillor, Ward ....., KwaDukuza Local Municipality

SECTION B

KWADUKUZA
MUNICIPALITY

PREFERENTIAL PROCUREMENT POLICY

TABLE OF CONTENTS

Council CXXX resolves in terms of section 111 of the Local Government Municipal Finance Management Act (No. 56 of 2003), to adopt the following proposal as the Preferential Procurement Policy of KwaDukuza Municipality.

1. Definitions

2. Application, objectives & general requirements

3. Identification of preference point system for specific goals and points scored for specific goals

4. Specfic goals for preferential procurement

5. Scorecard for the determination of a specific goal

6. 80/20 Preference Point System for acquisition of goods or services for a rand value equal to or below R50 million inclusive of all applicable taxes

7. 90/10 Preference Point system for the acquisition of goods or services with a rand value above R50 million inclusive of all applicable taxes

8. 80/20 Preference Point system for tenders for income-generating contracts for a rand value equal to or below up to R50 million inclusive of all applicable taxes

9. 90/10 Preference Point system for tenders for income-generating contracts for a rand value above R50 million

10. Criteria for breaking deadlock in scoring

11. Award of contracts to tenderers not scoring highest points

12. Negotiations with the awarded bidder

13. Remedies

14. Circulars and guidelines

1. DEFINITIONS

In this Policy, unless the context indicates otherwise:

1.1 "Act" means the Preferential Procurement Policy Framework Act, 2000 (Act No. 5 of 2000)

1.2. "B-BBEE - broad-based black economic empowerment" means the economic empowerment of all black people including women, workers, youth, people with disabilities and people living in rural areas through diverse but integrated socio-economic strategies that include but are not limited to

(a) increasing the number of black people that manage, own and control enterprises and productive assets;

(b) facilitating ownership and management of enterprises and productive assets by communities, workers, cooperatives and other collective enterprises;

(c) human resource and skills development;

(d) achieving equitable representation in all occupational categories and 20 levels in the workforce:

(e) preferential procurement; and

(f) investment in enterprises that are owned or managed by black people.

1.3. "B-BBEE status level of contributor" means the B-BBEE status of an entity in terms of a code of good practice on black economic empowerment issued in terms of section 9(1) of the Broad-Based Black Economic Empowerment Act

1.4. "bid "means a written offer, in the form determined by instruction, in response to an invitation for the procurement of goods or services or other form of procurement through a price quotation, a competitive bidding process, a limited bidding process or any other method envisage in the Act

1.5. "black" have the meaning assigned to it in the codes of good practice issued in terms of section 9(1) of the Broad Based Black Economic Empowerment Act

1.6. "black people" is a generic term which means Africans, Coloured's and Indians as per the definition included in the B-BBEE Act of 2003

1.5. "Broad-Based Black Economic Empowerment Act" means the Broad-Based Black Economic Empowerment Act, 2003 (Act No. 53 of 2003)

1.7. "Exempted micro enterprise (EME) means any enterprise with an annual total revenue of R10 million or less, as per statement of the BBBEE codes of good practice

1.8. "functionality" means the ability of a tenderer to provide goods or services in accordance with specifications as set out in the tender documents

1.9. "Historically Disadvantage Individual" (HDI) means a South African citizen, who, due to the apartheid policy that had been in place, had no franchise in national elections prior to the introduction of the Constitution of the Republic of South Africa, 1983 (Act No. 110 of 1983) or the Constitution of the Republic

of South Africa, 1993, (Act No. 200 of 1993) ("the Interim Constitution); and/or who is a female; and/or who has a disability; providing that a person who obtained South African citizenship on or after the coming to effect of the Interim Constitution, is deemed not to be a HDI

1.10. "highest acceptable tender" means a tender that complies with all specifications and conditions of tender and that has the highest price compared to other tenders;

1.11. "lowest acceptable tender" means a tender that complies with all specifications and conditions of tender and that has lowest price compared to other tenders;

1.12. "National Treasury" has the meaning assigned to it in section 1 of the Public Finance Management Act, 1999 (Act No. 1 of 1999)

1.13. "people with disabilities" has the meaning assigned to it in section 1 of the Employment Equity Act, 1998 (Act No. 55 of 1998) In terms of the Code of Good Practice on the Employment of Persons with disabilities: it is persons who have a long-term or recurring physical or mental impairment, which substantially limits their prospects of entry into, or advancement in employment.

1.14. "preferential procurement policy" means a procurement policy contemplated in section 217(2) of the Constitution.

1.15. "price" means an amount of money tendered for goods or services, and includes all applicable taxes less all unconditional discounts

1.16. "Qualifying Small Enterprise (QSE)" means a measured entity with an annual total revenue of between R 10 million and R 50 million, as per statement of the B-BBEE Codes of Good Practice

1.17. "Rand value" means the total estimated value of a contract in Rand, calculated at the time of the tender invitation

1.18. "rural area" means

1.18.1. a sparsely populated area in which people farm or depend on natural resources, including villages and small towns that are dispersed through the area; or

1.18.2. an area including a large settlement which depends on migratory labour and remittances and government social grants for survival, and may have a traditional land tenure system

1.19. "SMMEs" means small businesses as defined in section 1 of the National Small Business Act, 1996 a separate and distinct business entity, including co-operative enterprises and non-governmental organisations, managed by one owner or more which, including its branches or subsidiaries, if any, is predominantly carried on in any sector or sub sector of the economy mentioned in column 1 of the schedule and which can be classified as a micro-, a very small, a small, or a medium enterprise by satisfying the criteria 40 mentioned in columns 3, 4 and 5 of the schedule opposite the smallest relevant size or class as mentioned in column 2 of the schedule.

1.20. "specific goals" means specific goals as contemplated in section 2(1)(d) of the Act which may include contracting with persons, or categories of persons, historically disadvantaged by unfair discrimination on the basis of race, gender and disability including the implementation of programmes of the Reconstruction and Development Programme as published in Government Gazette No. 16085 dated 23 November 1994;

1.21. "tender" means a written offer in the form determined by an organ of state in response to an invitation to provide goods or services through price quotations, competitive tendering process or any other method envisaged in legislation;

1.22. "tender for income-generating contracts" means a written offer in the form determined by an organ of state in response to an invitation for the origination of income-generating contracts through any method envisaged in legislation that will result in a legal agreement between the organ of state and a third party that produces revenue for the organ of state, and includes, but is not limited to, leasing and disposal of assets and concession contracts, excluding direct sales and disposal of assets through public auctions; and "the Act" means the Preferential Procurement Policy Framework Act, 2000

1.23. "the Preferential Procurement Regulations" means the Preferential Procurement Regulations of 2022.

1.24. "The White Paper on Reconstruction and Development" Published in Government Gazette notice no. 16085 of 1994.

1.25. "township" means an urban living area that any time from the late 19th century until 27 April 1994, was reserved for black people, including areas developed for historically disadvantaged individuals post 27 April 1994

1.26. "treasury" has the meaning assigned to it in section 1 of the Public Finance Management Act, 1999 (Act No. 1 of 1999)

1.27. "youth" has the meaning assigned to it in section 1 of the National Youth Development Agency Act, 2008 (Act No. 54 of 2008) means persons between the ages of 14 and 35

2. APPLICATION, OBJECTIVES & GENERAL REQUIREMENTS

2.1 This Policy complies with the framework of the Preferential Procurement Policy Framework Act5: 2000, The White Paper on Reconstruction and Development, Section 10(b) of the Broad-Based Black Economic Empowerment Act, 2003 and The Constitution of the Republic of South Africa, Act 108 of 1996, section 217, subsection 2 (1)(a) and (b).

2.2 This Policy was developed in terms of the Preferential Procurement Regulations, 2022.

2.3 This Policy applies to the KwaDukuza Municipality and the objectives are to:

2.3.1 Provide clarity on the municipality's approach to procurement, particularly with regards to requirements of preferential procurement;

2.3.2 Provide access to contracts for persons or categories of persons ; historically disadvantage by unfair discrimination on the basis of race, gender or disability; implementing the programmes of the Reconstruction and Development Programme as published in Government Gazette No. 16085 dated 23 November 1994.

2.3.3 Promote participation by SMMEs;

2.3.4 Promote local economic development and SMME support and development;

2.3.5 Promote joint venture opportunities between HDP owned enterprises and SMMEs, and other business entities. These opportunities are encouraged, and opportunity exists within the bid requirements for such entities to bid.

2.4 GENERAL REQUIREMENTS

2.4.1 Any specific goal (for which a point may be awarded and the number of points that will be awarded to each goal, and proof of claim of such goal) required for consideration in the bidding process must be clearly determined by the Bid Specification Committee and be defined in the bid documentation, taking into account prescriptions of the Construction Industry Development Board [CIDB] in respect of construction related contracts.

2.4.2 Outputs required will be quantified and will form part of the contractual arrangement upon awarding of the contract.

2.4.3 In the case of Consortiums, Joint Ventures, or Partnerships each individual must submit the required certificates for each returnable schedule as specified in the bid document and to qualify for preferential points.

3. IDENTIFICATION OF PREFERENCE POINT SYSTEM FOR SPECIFIC GOALS AND POINTS SCORED FOR SPECIFIC GOALS

3.1 The municipality must;

3.1.1 determine and stipulate in the tender documents

3.1.1.1 the applicable preference point system as envisaged in regulations 4, 5, 6 or 7;

3.1.1.2 the specific goal/s in the invitation to submit the tender for which a point/s may be awarded, and the number of points that will be awarded to each goal, and proof of the claim for such goal.

3.1.2 If it is unclear whether the 80/20 or 90/10 preference point system applies, an organ of state must, in the tender documents, stipulate in the case of—

3.1.2.1 an invitation for tender for income-generating contracts, that either the 80/20 or 90/10 preference point system will apply and that the highest acceptable tender will be used to determine the applicable preference point system; or

3.1.2.2 any other invitation for tender, that either the 80/20 or 90/10 preference point system will apply and that the lowest acceptable tender will be used to determine the applicable preference point system.

3.1.3 determine whether objective criteria are applicable to the tender as envisaged in Section 2(1)(f) of the Act.

4. SPECFIC GOALS FOR PREFERENTIAL PROCUREMENT

4.1 When the municipality applies specific goals in terms of Section 2(1)(d) and (e) of the Act, the municipality must advertise the tender with a specific tendering condition that only one or more of the following categories may respond:-

CATEGORY	DESCRIPTION SPECIFIC GOALS APPLIED - OWNERSHIP, GENDER AND DISABILITY GOALS
1	EME or QSE which is at least 51% owned by black people
2	EME or QSE which is at least 51% owned by black people who are youth
3	EME or QSE which is at least 51% owned by black people who are women
4	EME or QSE which is at least 51% owned by black people with disabilities
5	Generic / Large Enterprise which is 51% owned by black people

4.1.1 Should the applicable specific goals not be met, the municipality shall cancel the bid.

4.2 If the municipality decides to apply the RDP criteria under the specific goal to award a bid based on locality, the municipality must advertise the tender with a specific tendering condition that only one or more of the following categories may respond: -

CATEGORY	DESCRIPTION RDP CRITERIA (SPECIFIC GOAL) - BASED ON LOCALITY
1	In the KwaDukuza Municipal Wards / Clusters in which the project will be rendered
2	The KwaDukuza Municipal area of jurisdiction,
3	The ILembe District
4	The KZN province
5	The Republic of South Africa

a) Criteria elements in the above categories will be implemented in its order of appearance in the list in a case where there are no bids received in the category of the RDP criteria mentioned in the advert.

b) E.g. if the RDP criteria of category 1 is applied and there are no responsive bids in that category, a bid will be awarded to a bidder in category 2 of RDP criteria who has the capacity, capability to execute the contract and provides a cost effective financial proposal. If there are no bids which are responsive in category 2, a bid will be awarded to a bidder in category 3 and so on.

4.3 Proof of address for the enterprise, by way of a municipal utility bill; or a sworn affidavit from the landlord; or a special ward councilor letter for

procurement processes, or a statement from the estate management agent; which must correspond with the address on the CSD registration. This will be verified by the SCM Officials via the CSD.

4.4 The specific goal applied should be considered and selected in such a way that the efficiency, effectiveness, and the economic value of service delivery is not affected.

5. SCORECARD FOR THE DETERMINATION OF A SPECIFIC GOAL

5.1 In terms of paragraph 2.4.1 of this policy, any specific goal required for consideration in the bidding process must be clearly determined by the Bid Specification Committee for all projects exceeding R300 000.00 vat inclusive or the relevant SCM Official for procurements below R300 000.00 vat inclusive and be defined in the bid documentation, taking into account prescriptions of the Construction Industry Development Board [CIDB] in respect of construction related contracts.

5.2 In terms of Regulation 4(2); 5(2); 6(2) and 7(2) of the Preferential Procurement Regulations, preference points must be awarded for specific goals stated in the relevant procurement process followed. For the purposes of all procurement, the tenderer will be allocated points based on the goals stated in table 1 below.

5.3 In cases where organs of state intend to use Regulation 3(2) of the Regulations, which states that, if it is unclear whether the 80/20 or 90/10 preference point system applies, an organ of state must, in the tender documents, stipulate in the case of—

(a) an invitation for tender for income-generating contracts, that either the 80/20 or 90/10 preference point system will apply and that the highest acceptable tender will be used to determine the applicable preference point system; or

(b) any other invitation for tender, that either the 80/20 or 90/10 preference point system will apply and that the lowest acceptable tender will be used to determine the applicable preference point system, then the Bid Specifications Committee or SCM Official must indicate the points allocated for specific goals for both the 90/10 and 80/20 preference point system.

5.4 The Specific goals for the relevant procurement process will be identified as follows:-

Table 1.

The specific goals allocated points in terms of this tender	**Number of points allocated (90/10 system) (To be completed by the organ of state)**	**Number of points allocated (80/20 system) (To be completed by the organ of state)**
Gender (Ownership) - Persons, or categories of persons, historically disadvantaged by unfair discrimination on the basis of gender who are black people or black women or black disabled or black youth.	5	10
Promotion of EME's Or Promotion of QSE's Or Promotion of Large Enterprises (Generic)	5	10

5.5 The Bid Specifications Committee or the relevant SCM Official must determine the specific goal(s) set for each procurement process followed. For example, the specific goal for ownership may be women owned in which 5 or 10 points may be awarded and for enterprises a QSE may be targeted for either 5 or 10 points depending on the preference points system utilized. MBD 6.1 of the bid document must be amended accordingly.

5.6 The following proof shall be submitted by tenderers in order to claim preference points:-

5.6.1 Gender (Ownership) - the CSD report, Shareholder certificates and certified copies of Identity Documents.

5.6.2

(a) For EME's and QSE's - an original sworn affidavit or a originally certified Certificate issued by Companies and Intellectual Property Commission (CIPC) confirming ownership and enterprise information

(b) For Generic or Large Enterprises - an originally certified copy of the B-BBEE Verification Certificate issued by SANAS Accredited B-BBEE Rating Agencies which must contain the unique SANAS Accreditation Symbol to ensure that the B-BBEE Verification Certificate is Valid as well as corresponding signed management account

(c) For Joint Ventures between Generic or large enterprises - a consolidated JV B-BBEE certificate confirming ownership and enterprise information

5.7 It is the onus of the service provider to ensure that the required proof is provided in the bid document to validate the indicated scoring. Failure to provide the relevant proof will result in no scoring allocated.

6. 80/20 PREFERENCE POINT SYSTEM FOR ACQUISITION OF GOODS OR SERVICES FOR A RAND VALUE UP TO R50 MILLION

6.1 The following formula must be used to calculate the points out of 80 for price in respect of a tender with a Rand value up to R50 million, inclusive of all applicable taxes:

$$Ps = 80\left(1 - \frac{Pt - Pmin}{Pmin}\right)$$

Where

Ps = Points scored for comparative price of bid or offer under consideration

Pt = Comparative price of bid or offer under consideration

Pmin = Comparative price of lowest acceptable bid or offer.

6.2 A maximum of 20 points may be awarded to a tenderer for the specific goal specified for the tender.

6.3 The points scored for the specific goal must be added to the points scored for price and the total must be rounded off to the nearest two decimal places.

6.4 Subject to section 2(1)*(f)* of the Act, the contract must be awarded to the tenderer scoring the highest points.

7. 90/10 PREFERENCE POINT SYSTEM FOR THE ACQUISITION OF GOODS OR SERVICES WITH A RAND VALUE ABOVE R50 MILLION

7.1 The following formula must be used to calculate the points out of 90 for price in respect of a tender with a Rand value above R50 million, inclusive of all applicable taxes:

$$Ps = 90\left(1 - \frac{Pt - Pmin}{Pmin}\right)$$

Where

Ps = Points scored for comparative price of bid or offer under consideration

Pt = Comparative price of bid or offer under consideration

Pmin = Comparative price of lowest acceptable bid or offer.

7.2 A maximum of 10 points may be awarded to a tenderer for the specific goal specified for the tender.

7.3 The points scored for the specific goal must be added to the points scored for price and the total must be rounded off to the nearest two decimal places.

7.4 Subject to section 2(1)*(f)* of the Act, the contract must be awarded to the tenderer scoring the highest points.

8. 80/20 PREFERENCE POINT SYSTEM FOR TENDERS FOR INCOME-GENERATING CONTRACTS FOR A RAND VALUE UP TO R50 MILLION

8.1 The following formula must be used to calculate the points for price in respect of an invitation for tender for income-generating contracts, with a Rand value up to a Rand value of R50 million, inclusive of all applicable taxes:

$$Ps = 80(1+ \frac{Pt - Pmax}{Pmax})$$

Where-

Ps = Points scored for price of tender under consideration;

Pt = Price of tender under consideration; and

Pmax = Price of highest acceptable tender.

8.2 A maximum of 20 points may be awarded to a tenderer for the specific goal/s specified for the tender.

8.3 The points scored for the specific goal/s must be added to the points scored for price and the total must be rounded off to the nearest two decimal places.

8.4 Subject to section 2(1)*(f)* of the Act, the contract must be awarded to the tenderer scoring the highest points.

9. 90/10 PREFERENCE POINT SYSTEM FOR TENDERS FOR INCOME-GENERATING CONTRACTS FOR A RAND VALUE ABOVE R50 MILLION

9.1 The following formula must be used to calculate the points out of 90 for price in respect of a tender for income-generating contracts, with a Rand value above R50 million, inclusive of all applicable taxes:

$$Ps = 90\left(1 + \frac{Pt - Pmax}{Pmax}\right)$$

Where

Ps = Points scored for price of tender under consideration;

Pt = Price of tender under consideration; and

Pmax = Price of highest acceptable tender.

9.2 A maximum of 10 points may be awarded to a tenderer for the specific goal/s specified for the tender.

9.3 The points scored for the specific goal/s must be added to the points scored for price and the total must be rounded off to the nearest two decimal places.

9.4 Subject to section 2(1)*(f)* of the Act, the contract must be awarded to the tenderer scoring the highest points.

10. CRITERIA FOR BREAKING DEADLOCK IN SCORING.

10.1 If two or more tenderers score an equal total number of points, the contract must be awarded to the tenderer that scored the highest points for specific goals.

10.2 If two or more tenderers score equal total points in all respects, the award must be decided by the drawing of lots.

11. AWARD OF CONTRACTS TO TENDERERS NOT SCORING HIGHEST POINTS

11.1 A contract may be awarded to a tenderer that did not score the highest points only in accordance with section 2(1)(f) of the Act.

11.2 If the municipality intends to apply objective criteria in terms of section 2(1) (f) of the Act, the municipality must stipulate the objective criteria in the tender documents.

12. NEGOTIATIONS WITH THE AWARDED BIDDER

12.1 The Municipal Manger may negotiate the final terms of a contract with bidders identified through a competitive bidding process as preferred bidders, provided that such negotiation -

(a) does not allow any preferred bidder a second or unfair opportunity;

(b) is not to the detriment of any other bidder; and

(c) does not lead to a higher price than the bid as submitted.

12.2 Minutes of such negotiations must be kept for record purposes.

12.3 The Municipal Manager delegates the Head: SCM, Director Legal and the Head of the Business Unit or his nominee and the Budget Office (observer) to enter into negotiations in line with (1) and (2) above and report back to the Bid Adjudication Committee for a threshold not exceeding R10m (all taxes included).

13. REMEDIES

13.1 If an organ of state is of the view that a tenderer submitted false information regarding a specific goal, it must—

(a) inform the tenderer accordingly; and

(b) give the tenderer an opportunity to make representations within 14 days as to why the tender may not be disqualified or, if the tender has already been awarded to the tenderer, the contract should not be terminated in whole or in part.

13.2 After considering the representations referred to in sub regulation (1)(b), the organ of state may, if it concludes that such information is false—

(a) disqualify the tenderer or terminate the contract in whole or in part; and

(b) if applicable, claim damages from the tenderer.

14. REVIEW OF THE POLICY

14.1 This Preferential Procurement Policy is the sole preferential procurement policy in the municipality. The Municipal Council must approve any reviews to this policy on an annual basis.

14.2 Whenever the Minister of Finance or the National Treasury requires changes to the policy by means of legislation or requests, it should be reviewed promptly in accordance with such requirements, giving full details of the reasons for the revision.

Commencement

This Policy takes effect on [31 MARCH 2023]

KWADUKUZA MUNICIPALITY BUSINESS UNIT: FINANCE / SUPPLY CHAIN MANAGEMENT	
C 1291/2024	MEETING DATE – 26 MARCH 2024
SUBJECT:	CONTRACT MANAGEMENT POLICY - 2023/2024

PURPOSE: To present to Council the first Contract Management Policy of the KwaDukuza Municipality.

DISCUSSION:

Section 116 of the Local Government: Municipal Finance Management Act No. 56 of 2003 (MFMA) compels the Accounting officer to establish capacity in the administration of the Municipality to assist him in carrying out the duties, to ensure sound and well administrated contract management.

A Contract Management Policy has accordingly being developed, which, on its approval and implementation will facilitate improvements in financial management, allow the Municipality to effectively track expenditure, detect or identify when a contract exceeds its timeframe and value.

Proper Contract Management is a further approach of refining our commitment to service delivery as a Municipality.

The Contract Management Policy was drafted taking into consideration, the Constitution of the Republic of South Africa, more specifically section 116 of the MFMA and guidance received from National Treasury over the years.

The Policy deals with, among others, the creation of a contract, administration of a contract, project management of contracts and all stages of a contract until close out of a project. It be noted that the Policy was presented to MANCO.

LEGAL/STATUTORY REQUIREMENTS

Compliance with section 116 of the MFMA

FINANCIAL IMPLICATIONS

Nil

CONSULTATIONS

Director : Legal

RECOMMENDATIONS

1. That the Contract Management Policy be hereby adopted
2. That the Contract Management Policy be effective immediately once adopted.

Author: FARNAAZ SHEIK - ACTING CONTRACTS MANAGER
032 437 5033

Contact person: LOUIE MOOTHUSAMY
HEAD: SCM
032 437 5110

Approved/ Comments Executive Director:

S CHONGEUNE - ACTING CHIEF FINANCIAL OFFICER

Endorsed:

MUNICIPAL MANAGER

KWADUKUZA LOCAL MUNICIPALITY

KWADUKUZA
MUNICIPALITY

CONTRACT MANAGEMENT FRAMEWORK AND POLICY

2023- 2024

Policy: ***CONTRACT MANAGEMENT POLICY***	**Effective Date:**
Approved: C_____	**Review Date:**

Notwithstanding the review date herein, this policy shall remain effective until such time approved otherwise by council and may be reviewed on an earlier date if necessary.

PART A

1. PREAMBLE

1.1. The Municipal Manager is appointed in terms of the Local Government Municipal Systems Act, No. 32 of 2000 (*MSA*), as the Accounting Officer who is responsible and accountable for all income and expenditure of the Municipality and to ensure proper and diligent compliance with Local Government Municipal Finance Management Act, No. 56 of 2003 (hereinafter referred to as the *MFMA*).

1.2. Section 116 of the MFMA compels the Accounting officer to establish capacity in the administration of the Municipality to assist him in carrying out the duties, to ensure sound and well administrated contract management.

1.3. The KwaDukuza Municipality hereby develops an institutional Contract Management Policy, which, on its approval and implementation will facilitate improvements in financial management and:

a) allow the Municipality to effectively track expenditure,

b) detect or identify when a contract exceeds its timeframe and value.

1.4. Improper management of contracts impacts negatively on service delivery and the organization itself. Adverse effects of poor contract management include:

a) Poor supplier and stakeholder relationships;

b) Negative public perception;

c) Legal disputes;

d) Increased costs;

e) Delivery of goods and services not in accordance with specification;

f) Non- compliance with legislative requirements;

g) Complete service delivery failure; and

h) Unauthorized and/ or irregular expenditure.

1.5. Accordingly, good contract management by all stakeholders involved is essential for good financial management and will contribute greatly to the effectiveness and efficiency of service delivery. In effect it would give strategic direction to all directorates in respect of contract management.

This policy must be read in conjunction with the Local Government Municipal Finance Management Act No.56 of 2003, Supply Chain Management Regulations and the Supply Chain Management Policy as adopted by the KwaDukuza Local Municipality.

2. SCOPE / APPLICATION

This Policy applies to all contracts that are valued greater than R 300 000-00 which are procured via the KwaDukuza Municipal Supply Chain Management.

3. EXCLUSIONS

3.1. Employment Contracts

3.2. Lease Agreements, Sale Agreements.

3.3. Other Agreements which fall out of the Supply Chain Management Procurement Process.

4. STATUTORY AND REGULATORY FRAMEWORK FOR MANAGING CONTRACTS

This Policy is guided among others by the following legislation and agreements as amended from time to time:

i) The Constitution of the Republic of South Africa

j) Local Government Municipal Finance Management Act No. 56 of 2003

k) Local Government Municipal Systems Act No. 32 of 2000

l) Local Government Municipal Structures Act No. 117 of 1998

m) National Treasury Guidelines and Circulars

n) The KwaDukuza Municipal Supply Chain Management Policy.

5. OBJECTIVES

5.1. The objective of this Policy is to give effect to Section 217 of the Constitution of South Africa (1996) which provides as follows:

217(1) When an organ of state in the national, provincial or local sphere of government, or any other institution identified in national legislation, **contracts** for goods or services, it must do so in accordance with a system which is **fair, equitable, transparent, competitive and cost-effective.**

5.2. This Policy promotes the effective and efficient control of contracts procured through the Supply Chain Management system ensuring:

5.2.1 proper recording and enforcement of contracts throughout the contract life cycle;

5.2.2 preparation of Contracts;

5.2.3 compliance with the statutory/regulatory framework;

5.2.4 to assist officials in understanding their responsibilities with regards to contract management;

5.2.5 the optimization of efficient and sustainable financial wellbeing of the municipality, resulting in lower cost drivers, and

5.2.6 the continuous development of effective Management Information systems, resulting in strategic support and risk preventions.

6. THE CONTRACT LIFE CYCLE

Every contract has a six phase life cycle, referred to as the Contract Life Cycle (CLC) which involves the following:

6.1. PLANNING AND BUDGETING

It is the responsibility of each Business Unit (as part of its role in Contract Management) to Plan and budget for contracts that will emanate from the respective Business Unit, which is strongly aligned to the broader SCM life cycle. Contract management builds on the procurement life cycle.

The planning and budgeting process provides for the review of existing contracts, proposed contracts, as well as contracts which will be required in the future, to ensure that service delivery occurs as planned in the Integrated Development Plan (IDP) and approved budget.

6.2. CREATION

A contract will be created upon completion of all procurement procedures which gives effect to the intended outcomes and output of the contract and completion of all activities that give rise to the contract.

Procurement procedures, in this context, refers to *inter alia* Tender Specifications, Advertising, site briefing/ visit, bid closing, public opening of bids, pre evaluation, tender evaluation, tender adjudication, tender appeals, award.

The above procedure gives rise to the first draft of the contract.

6.3. **COLLABORATION**

Collaboration is an essential part of the contract management lifecycle as it allows both parties to negotiate and or agree on all aspects of the contract in order to achieve a common goal. This phase ensures that all parties to the contract arrive at agreeable terms, deliverables, timeframes and conditions to the contract.

6.4. **EXECUTION**

This stage deals with the sign up and management of contracts to ensure delivery on objectives and enforcement of contract provisions as well as monitoring performance and reporting. The contract document is legally binding and therefore is often referred to throughout the contract period to establish compliance of various terms and conditions.

6.5. **ADMINISTRATION**

The necessary systems and standard operating procedures must be in place for effective contract administration. A contract register must be maintained and updated as it serves as an early warning signal to identify time frames and expenditure of the contracts. The Contract documents must further be filed, maintained and updated.

6.6. **CLOSE OUT/RENEWAL**

This stage includes the necessary actions to end or renew a contract based on performance reviews and the status of the contract in relation to the timeframes allocated to each contract.

PART B

THE MUNICIPAL FINANCE MANAGEMENT ACT NO. 56 OF 2003

Section 116 of the MFMA deals holistically with the implementation of Contract Management.

This Policy is aligned to section 116(1) of the MFMA which sets out the CONDITIONS OF A CONTRACT as follows:

"116. Contracts and Contract Management.

(1) A contract or agreement procured through the supply chain management system of a municipality or municipal entity must –

(a) be in writing,

(b) stipulate the terms and conditions of the contract or agreement, which must include provisions providing for –

(i) The termination of the contract or agreement in the case of non- or under-performance,

(ii) Dispute resolution mechanism to settle disputes between the parties,

(iii) A periodic review of the contract or agreement once every three years in the case of a contract or agreement for longer than three years, and

(iv) Any other matters that may be prescribed.

1.1. The **MFMA CIRCULAR 62** which deals with Supply Chain Management enhancing compliance and accountability provides as follows in respect of "LEGAL SOUND WRITTEN CONTRACTS OR SERVICE LEVEL AGREEMENTS":

a) Accounting officers must ensure that all written contracts or service level agreements that are entered into by their respective institutions are legally sound. This measure is aimed at avoiding potential litigation and minimising possible fraud and corruption.

b) Such contracts or agreements must be actively managed in order to ensure that both parties (the Municipality and the Contractors) meet their respective obligations.

2. Section 116(2) of the MFMA sets out the procedures for:

a) ENFORCEMENT,

b) MONITORING,

c) ADMINISTRATION OF CONTRACTS,

d) REPORTING ON CONTRACTS

which provides as follows:

(2) The accounting officer of a municipality or municipal entity must –

(a) Take all reasonable steps to ensure that a contract or agreement procured through the supply chain management policy of the municipality or municipal entity is properly ***enforced****,*

(b) ***Monitor*** *on a monthly basis the performance of the contractor under the contract or agreement,*

(c) Establish capacity in the ***administration*** *of the municipality or municipal entity-*

(i) To assist the accounting officer in carrying out the duties set out in paragraphs (a) and (b), and

(ii) To oversee the day- to – day management of the contract or agreement, and

(d) Regularly ***report*** *to the council of the municipality or the board of directors of the entity, as they may be appropriate, on the management of the contract or agreement and the performance of the contract.*

2.1. ENFORCEMENT:

A contract or agreement procured through the Supply Chain management policy of the Municipality must be properly enforced. A contract may only be enforced upon signature of the contract by the Municipal Manager on behalf of the Municipality and by an authorised signatory of the Service Provider/ Contractor.

2.2. PERFORMANCE MONITORING:

2.2.1. The onus of monitoring and performance of Service Providers/ Contractors rests solely on the relevant Business Unit.

2.2.2. The relevant Business Unit must monitor on a monthly basis the performance of the contractor and forward such reports to their relevant portfolio committee and to Contract Management.

All parties involved must perform according to the terms and conditions of the relevant contract.

2.2.3. MUNICIPALITY'S PERFORMANCE

The municipality is required to pay creditors within 30 days of receiving all relevant invoice statements.

The Municipality is also required to create a favourable environment to receive services and goods to ensure that the supplier is equipped to perform their duties.

2.2.4. SUPPLIER/ SERVICE PROVIDER PERFORMANCE

The supplier of goods and services is required to perform as per the terms and conditions agreed upon and should inform the municipality if circumstances prevent them to perform, with reasons provided, within a reasonable time.

2.2.5. UNDER-PERFORMANCE

a) In the event of poor performance/ unsatisfactory performance/ default on the part of the Service Provider, the relevant Business Unit must develop an action plan on how to remedy the default or poor performance.
b) The Municipality will notify the Service Provider in writing, of the underperformance identified.
c) The action plan should be documented in writing by the Project manager of the Business Unit and agreed to with the Service Provider.
d) In the event of the Service Provider's failure to abide by the action plan, Contract Management shall be approached with a request setting out reasons as to why the Service Provider must be placed in breach.
e) A notice of Breach will be drafted by Contract Management as per the terms and conditions of the Service Level Agreement entered into between the defaulting party and the Municipality.
f) In the event of the Notice of Breach not being adhered to on the part of the defaulting party, the Contract Management section, in liaison with the Business Unit, will issue a notice to terminate the contract.

2.3. ADMINISTRATION:

Contract administration includes all administrative duties associated with a contract once it is adjudicated and implemented.

All Contracts must be administrated with the necessary competencies and delegations ensuring effective management of contracts.

2.3.1. ROLE PLAYERS OF CONTRACT MANAGEMENT AND RESPONSIBILITIES:

2.3.1.1. Municipal Manager

The Municipal Manger is ultimately accountable for the Contract Management of the Municipality.

The Municipal Manager must ensure that:

a) Contracts Management is properly enforced
b) the roles and responsibilities of officials are identified.
c) appropriate offices and delegations are in place to allow role players to carry out their responsibilities, report adequately on contract management, and
d) contract management training is made available.

The Municipal Manager is responsible for the signing of contracts on behalf of the Municipality, in line with his Delegation of Powers and Responsibilities.

2.3.1.2. Demand Management

The Demand Manager is responsible for ensuring a full handover of all information and documentation to Contract Management immediately upon award of a tender.

2.3.1.3. Business Units/ Contract Owner

a) The Executive Director of the relevant Business Unit must scrutinise the draft Service Level Agreement / Contract to verify that all financial information is correctly captured, the scope of works are correct and that the Municipality's SCM procurement procedures were duly followed.
b) The relevant Business Unit must ensure that the Contractor/ Service Provider does not proceed with work prior to the signing of the Service Level Agreement.
c) The Business Unit is ultimately responsible for the monitoring, management and reporting of all the activities of the Contractor in respect of projects.
d) The Business Unit must monitor the deliverables in terms of the contract to ensure that it achieves its original objective.

e) The Business Unit shall adhere to clause 2.2.5 of this policy in respect of terminating contracts based on poor performance.

2.3.1.4. Contract Management Office:

a) Attends to the administration of Contracts.
b) Drafts Service Level Agreements upon award of tender in terms of the Municipality's SCM Procedure.
c) Must ensure that Service Level Agreements capture the resolutions of the Tender Adjudication Committee and or Council.
d) Ensures that all relevant resolution(s) and supporting documents are obtained prior to drafting a contract.
e) Ensure that the terms and conditions of contract are in properly set out in the SLA.
f) Duties and obligations of the parties to the contract are clearly set out
g) The scope of works must be clearly identified in the contract
h) The value of the contract must be clearly identified
i) The time frame of the contract must be clearly set out.
j) Amend the SLA / Contract if necessary, in Consultation with the Business Unit and in terms of the provisions of the MFMA
k) Attend to negotiations of contracts with preferred bidders.
l) Facilitate the signing of the SLA with the authorised signatories.
m) Provide copies of the SLA to the relevant Business Unit and to Expenditure office, to ensure that the performance of Service Providers and expenditure are managed appropriately in accordance with the terms and conditions of the contract.
n) Must immediately record and maintain such records of all information and documents received by the Contract Management Section as well as documents that go out of the section.
o) Develop a contract register in conformity with National Treasury standards.
p) Maintain and update a manual and electronic filing system in accordance with Treasury's guidelines.
q) Ensure that the contracts are correctly classified and alerts are set for expiry of contracts.
r) Notify business units of contracts due to expire within 6 months.
s) Request for updates on the status of contracts that are due to expire.
t) Maintain adequate electronic records, in terms of contracts to assist with audit trails.
u) Take appropriate action in consultation with the contract owner/ Business Unit where a contractor is underperforming or is in default or in breach of contract.
v) Issue notice of Breach and termination of Contracts.

w) Report to Council on a quarterly basis on the status of contract management

x) Report to Finance and Local Public Administration portfolio on a monthly basis on the status of contract management. This status report includes the following:

- The Description of a tender
- An identification of the Business Unit or Contract Owner (from which the tender emanates)
- The status of the contract in relation to the tender.
- Notification of contracts that are due to expire within the next 6 months.
- Progress made on amendments of Contracts in terms of Section 116(3) of the MFMA.
- A brief report on Breach and Termination notices.
- A reminder to Business Units to submit progress reports on all current tenders to Contract Management
- A reminder to Business Units to forward copies of Performance Guarantees to Contract Management.
- A reminder to Business Units to forward copies of certificates of completion of all tender contracts to Contract Management.

2.3.1.5. <u>Expenditure Section:</u>

The expenditure section of the Municipality is responsible for all expenditure in terms of a contract.

The expenditure section must:

a) Capture all payments on the electronic contracts register, update the register in respect of all payments made for contracts

b) Alert Management on irregular and unauthorised expenditure

c) Alert management on request for payments exceeding the contract value (in instances where variations and extensions are not approved)

d) Ensure that payments in respect of contracts are only effected after the service level agreement is signed.

2.4. <u>REPORTING:</u>

The status of contract management must be reported to:

a) Council on a quarterly basis;

b) Finance and Local Public Administration Portfolio on a monthly basis;

Each Business Unit reports on the performance of contracts under its supervision to the relevant portfolios.

3. Section 116(3) of the MFMA sets out the procedures for Amendments of Contracts and provides as follows:

(3) contract or agreement procured through the supply chain management policy of a municipality, or municipal entity, may be amended by the parties, but only after-

(a) The reasons for the proposed amendments have been tabled in the council of the municipality or, in the case of a municipal entity, in the council of its parent municipality, and

(b) The local community-

(i) Has been given reasonable notice of the intention to amend the contract or agreement, and

(ii) Has been invited to submit representations to the municipality or municipal entity.

3.1. The Business Unit must solicit the comments of Contract management, Legal Business Unit and Finance Business Unit prior to tabling proposed amendments to Council.

3.2. <u>VARIATIONS</u>

The MFMA Circular 62 which deals with Supply Chain Management enhancing compliance and accountability provides as follows in respect of MANAGEMENT OF EXPANSION OR VARIATIONS OF ORDERS AGAINST THE ORIGINAL CONTRACT:

3.2.1. It is recognised that, in exceptional cases, an Accounting officer of a Municipality may deem it necessary to expand or vary orders against the original contract.

3.2.2. The expansion or variation of orders against the original contract has, however, led to wide scale abuse of the current SCM system.

3.2.3 In order to mitigate such practices, Accounting officers of Municipality are advised that, from the date of this circular contracts may be expanded or varied:

a) Not more than 20% for construction related goods, services and/or infrastructure projects, and

b) 15% for all other goods and/or services of the original value of the contract.

3.2.4. A Variation Committee has already been established by the Municipality to address 3.2.3 above. As a result thereof, all resolutions taken by the variations committee must be provided to Contract Management.

3.2.5. Contract management will then update the Contracts register and contract file accordingly.

3.2.6. Anything beyond the above mentioned threshold must be reported to Council and dealt with in terms of the provisions of Section 116(3) of the MFMA.

4. CONTRACTS HAVING BUDGETARY IMPLICATIONS BEYOND THREE FINANCIAL YEARS

The Municipality may not enter into any contract that will impose financial obligations beyond three years covered in the annual budget for that financial year, unless the requirements of Section 33 of the MFMA (*contracts having future budgetary implications*) have been fully complied with.

5. REQUEST FOR COPIES OF CONTRACTS AND TENDER DOCUMENTS

Once a service provider/ contractor gets appointed, and a service level agreement is signed, such tender and service level agreement is scanned and emailed to the relevant Business Unit/project Manager, expenditure office and the Service Provider.

Any other official, member of the public, company, Council member, political party and politician who wishes to have access to tender documents, service level agreements and associated documents, (prior to award of a tender or post award) must request for such in writing from the Municipal Manager setting out reasons as to why such document is requested.

6. IMPLEMENTATION AND REVIEW OF THIS POLICY

This Policy will come into effect on the .....

This Policy will be reviewed annually or as required vide a resolution of this Council.

KWADUKUZA MUNICIPALITY BUSINESS UNIT: CORPORATE SERVICES	
ITEM NUMBER: C 1292/2024	Date: 28/03/2024
SUBJECT:	REVIEW OF KDM CLOSE PROTECTION (CPO) POLICY

PURPOSE

To request Council to approve amendments to the KDM Close Protection Policy.

BACKGROUND

Due to nature of functions which involves provision of services to community members and scarce resources, Councillors are subjected to assassination. The Minister for COGTA issued a gazette regulating the provision of security guards to Councillors. The Determination of Upper Limits of Salaries, Allowances and Benefits of Different Members of Municipal Councils reads as follows:-

Personal security

Executives Mayors, Mayors and Speakers are entitled to two bodyguards. Deviation from the norm may only be based on the recommendations of the South African Police Service.

Any other councillor, subject to a threat and risk analysis conducted by the South African Police Service.

As part of implementing the above clause of the gazette KDM in 2013 approved CPO policy to give guided to the appointment of Close Protection Officer to Councillors. The Policy was later amended in 2018 and it extended the provision of CPOs to officials. The policy has been implemented well however the is a challenge with implementation of the following Clause 6.6 of the policy regarding promotion:-

1.1. Promotions

i. *After the term of office of the Mayor, Deputy Mayor, Speaker and Chief Whip the CPO's will be employed as permanent staff KDM with preference being Crime and Prevention unit, provided they have matric certificates. In the case where s/he does not have matric certificate, the CPO shall be absorbed in appropriate positions.*
ii. *Being employed permanently will only apply if the CPO has served for a period of three years. This benefit does not apply to a person who has been dismissed from his/her task during the term of office by any existing political officer bearer.*

KDM is experiencing a challenge in implementing the above clause as there are not enough posts on the structure to accommodate all CPOs when political office bearers

vacate office. Currently there are former CPOs still not properly placed due to no vacant post at Task Grade 10 and even those placed are currently earning far higher than their colleagues appointed on the same posts of Traffic Warden which create animosity amongst employees as those more experienced are earning less than those recently transferred. The other challenge is that CPOs are paid at Task Grade 10 which is at specialist level and all post at that level requires relevant qualifications like Traffic Diplomas and other specialised training which makes difficult to place CPOs after their term as CPOs expires. The other risk is that CPOs are recruited direct by political office bearers without following the procedure used when recruiting Traffic/Law Enforcement officer.

In view of the above and to guard the municipality from keeping employees who are surplus to the requirement it was suggested that in future the provision of close CPO to Political Office Bearers, Councillors and staff be done through an appointed VIP Protection company to be appointed through a proper SCM process for this purpose. It is further suggested that the management of VIP Protection function should fall under Community Safety Business Unit. CPOs were be appointed through a VIP Protection company.

The other challenge is that Office Bearers in some cases bring personnel who are under qualified to perform this task which place their lives in danger and may lead to litigation against KDM.

The amendment was brought to Council meeting held on 30 September 2021 where it was resolved that the amendment be deferred to be dealt with by new Council.

The amended draft was submitted to Council for approval in November 2021 where it was deferred for a workshop.

Section 21 of the Local Government Municipal Staff Regulations 2021 reads as follows regarding the appointment of support staff to offices of public office bearers:-

- A person appointed to support the office of a public office bearer must either be—
  a) seconded from a post on that municipality's approved staff establishment or another municipality's staff establishment;
  b) appointed on a fixed-term contract of employment linked to the term of office of the public office bearer (NOT TERM OF COUNCIL).
  c) The duration of the secondment or fixed-term employment contract may not be longer than 30 days after the public office bearer vacates office.

The reviewed draft policy was submitted to Council Workshop on 19 November 2023 with an option to outsource the VIP protection to a private Company or continue with internal appointment in view of the above Section from the regulation. It was agreed that the policy be amended to remove permanent appointment and continue with internal recruitment.

Attached is the amended KDM Close Protection Policy.

LEGAL/STATUTORY REQUIREMENTS

Compliance with Section 21 of the Local Government Municipal Staff Regulations which requires that the duration of the secondment or fixed-term employment contract may not be longer than 30 days after the public office bearer vacates office

STRATEGIC IMPLICATIONS

The amendment will ensure that KDM is able to provide effecting and efficient Close Protection to Councillors in a manor that complies with the law.

FINANCIAL IMPLICATIONS

Funding will be required in the Community Safety Business Unit Security vote for the 2024/25 financial year for the purpose of appointing a VIP Protection company. However, provision has been made for the current financial year and no additional funding required.

RECOMMENDATION

1 That the challenges facing KDM regarding the placement of CPOs when after political officer bearers vacate office be noted.

2 That the attached amended Close Protection Policy be approved in line with Section 21 of the Local Government Municipal Staff Regulations.

3 That the management of VIP Protection function should fall under Community Safety Business Unit as per the Council resolution on the amendment of the KDM Structure.

AUTHOR: MW NGCAMU: DIRECTOR HR: 0324375148

APPROVED/ COMMENTS

PS MNTAKA

EXECUTIVE DIRECTOR CORPORATE SERVICES

ENDORSED:

NJ MDAKANE

MUNICIPAL MANAGER

DATE_____

KWADUKUZA
MUNICIPALITY

THE CLOSE PROTECTION POLICY

DATE OF APPROVAL: _____

RESOLUTION NO:_____

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1. DEFINITIONS

In this Guideline, unless the context indicates otherwise—

NO	WORDING	DEFINITION
1	**Accounting Officer**	means the Municipal Manager
2	**Annual Notice**	means the annual Notice for the Determination of upper limits of salaries, allowances and benefits of different members of municipal councils
3	**A Councillor**	means a member of a municipal council
4	**Close Protection Officer**	means a person appointed to give protection to the elected councillor or municipal official
5	**COGTA**	means the KwaZulu-Natal Department of Cooperative Governance and Traditional Affairs
6	**Municipality**	means an administrative territorial jurisdiction holding an executive and legislated authority as determined by Section 155(6) of the South African Constitution
7	**MEC**	means the KZN Member of the Executive Council responsible for local government
8	**Municipal Council**	means a municipal council referred to in section 157 of the Constitution, the term **"Council"** bears similar meaning; **"Municipal Manager"** means a person appointed in terms of S54A of the Municipal Systems Act
9	**Municipal Officials**	means— (a) the Municipal Manager; (b) the Managers directly accountable to the Municipal Manager appointed in terms of section 54A and 56 of the Local Government: Municipal Systems Act, respectively; and (c) all other officials in the employ of the Municipality;
10	**Minister**	means the Minister responsible for local government
11	**SAPS**	means South African Police Service
12	**PSIRA**	means Private Security Industry Regulatory Authority
13	**Close Protection Officer**	means the Bodyguard
14	**Tools of Trade**	means the resources provided by the municipal council to a councillor to enable such councillor to discharge his or her duties in the most efficient and effective manner, and at all times remains the assets of the municipality concerned

2 PREAMBLE

The Annual Notice issued by the Minister provides for the tools of trade that a Municipal Council may extend to a councillor. Amongst the tools of trade is the provision of personal security to Municipal Councillors. Personal security for Councillors may vary depending on the Minister's Annual Determination. The provision of personal security for municipal officials is not legislated.

3 LEGISLATIVE FRAMEWORK

The following instruments provide a legal framework for the provision of personal security to Municipal Councillors and officials—

(a) the Constitution of the Republic of South Africa, 1996;

(b) the Basic Conditions of Employment Act, 1997 (Act No. 75 0f 1997);

(c) the Labour Relations Act, 1995 (Act No. 66 of 1995);

(d) the Municipal Systems Act, 1998 (Act No.32 of 2000) as amended;

(e) the Municipal Structures Act, 1998 (Act No. 117 of 1998) as amended;

(f) the Annual Notice.

4. AIMS AND OBJECTIVES

a) The Policy aims to streamline the processes to be undertaken in the provision of the personnel security to the Municipal Councillors and Municipal officials under threat and to provide an interim measure to address the delays in obtaining the threat and risk assessments from SAPS

b) To outline the recruitment processes of the close protection officers.

5. SCOPE OF GUIDELINE APPLICATION

The policy shall be apply all KwaDukuza Municipality Councillors and Officials.

6 THE APPLICABILITY OF THE POLICY

a) Municipal Councillors shall be provided in line with the provisions of the Annual Notice promulgated by the Minister.

b) Municipal Officials shall be provided with personal security under life threatening situations related to work performance by the official.

7 ALLOCATION

7.1 The Mayor

- The Mayor shall be entitled to two close protection officers
- The Mayor shall also be allocated two vehicles which a main vehicle as well as the leading car
- Be provided with drivers with security clearance employed to operate the vehicles mentioned above.
- Deviation from the norm may only be based on the recommendations of the South
  African Police Service

7.2 The Deputy Mayor

- Thee Deputy Mayor shall be entitled to a minimum of two close protection officer
- The Deputy Mayor shall be allocated one municipal vehicle
- Be provided with a driver with security clearance employed to operate the vehicles mentioned above
- Deviation from the norm may only be based on the recommendations of the South African Police Service.

7.3 The Speaker

- The Speaker shall be entitled to two close protection officers
- The Speaker shall be allocated one municipal vehicle.
- Deviation from the norm may only be based on the recommendations of the South African Police Service.

7.4 The Chief Whip

- The Chief Whip shall be allocated two close protection officers
- There shall be no municipal vehicle allocated to the Chief Whip.
- Deviation from the norm may only be based on the recommendations of the South African Police Service.

7.5 Councilors in General

- All Councillors are to be provided up to a maximum of two Close Protection Officers, subject to a threat and risk analysis conducted by the South African Police Service
- The Councillor concerned must open a case with a nearby SAPS station and submit the case number to the Speaker and/or Municipal Manager.
- The threat(s) must be life threatening and the Councillors shall provide details specifying the Police Station where the complaint was registered and the SAPS Case Reference Number of the relevant/current case reported to SAPS.
- The Councilor under threat shall report to the Speaker or the Municipal Manager/designated Senior Manager Community Safety.
- The designated Official of the Municipality shall compile a report detailing circumstance pertaining to the alleged threat(s)directed to and or against the life of a Councillor.
- The office of the Municipal Manager shall request the SAPS/ intelligence section to provide the intelligence/security report on the security situation of the councilor concerned in order to make determination of discontinuing with such a service to the councilor,
- In the event SAPS/ intelligence report still points to areas of security threats around the life of a councilor, the accounting officer shall extend the protection service for the period mentioned on the security report (in consultation with the Speaker and Mayor) and thereafter submit an in-committee item to EXCO for noting on quarterly basis
- Similarly when the security situation stabilizes for a councilor the accounting officer shall in consultation with the Speaker and Mayor terminate the service and submit an in-committee item to EXCO for noting on quarterly basis.

8 THE RECRUITMENT OF THE CLOSE PROTECTION OFFICERS

- The individual councilor including the council's political office bearers shall identify a trustworthy person/s to be considered as his/ her close protection officers.
- The incumbent shall possess at least grade 11, driver's license, firearm license, a South African citizenship, be able to communicate in English and PSIRA registration.
- The CPO must undergo security clearance and or possesses PSIRA registration to be eligible for a municipal Fire Arm.

- The incumbent(s) shall be appointed on a duration aligned to the term of office of the political principal (in case of the Mayor, Deputy Mayor, Speaker and Chief Whip) or a minimum of one month renewable contract subject to SAPS/ intelligence report (in case of the councilor).
- The close protection officer shall be prevented from rendering services using his/her personal firearm as the legislation is against such practice, hence they shall be provided with firearms,
- The appointed close protection officers for the municipal political office bearers shall also be subjected to health examination processes.
- There shall be a close protection supervisor designated by the Executive Director Community Safety from among his/her middle management who shall manage the provision of the CPOs.

9 BENEFITS AND COMPENSATION OF CLOSE PROTECTION OF OFFICERS

9.1 Except where specified in the relevant policy, all benefits applicable to permanent employees such as leave, pension, medical aid and group scheme shall be applicable to the CPOs for the Mayor, Deputy Mayor, Speaker, and Chief Whip, giving exception to those appointed as temporary basis.

9.2 The close protection officers shall be in presentable clothing that befits the status of the political office bearer. The Council will provide an amount of R12 000.00 to each CPO for the purchase of clothing. The clothing shall be used for a period of two years if any damage or loss of uniform occurs, the individual CPO shall in his/her own capacity repair or replace the damaged one. This Benefit is only applicable to the CPOs appointed for the Mayor, Deputy Mayor, Speaker and Chief Whip.

9.3 Except those appointed on temporary basis, the CPOs shall receive the fixed rate of monthly incidental costs irrespective of number of hours worked as follows:

9.3.1 The CPOs for the Mayor = R15 000 per month

9.3.2 The CPOs for Deputy Mayor, Speaker and Chief Whip = R10000 per month

10 THE CONDUCT OF THE CLOSE PROTECTION OFFICERS

- The CPO shall have to uphold the KwaDukuza Municipality code and staff ethics,
- The CPO shall always display professionalism in their conduct,
- The CPO shall be subjected to the disciplinary process in the event of any misconduct,
- The CPO shall be entitled to leave which has to be agreed upon between the CPO and political principal and during the period of leave the KwaDukuza Municipality Crime Prevention Section shall second the officer,
- The CPO shall take leave on rotational basis and which may not exceed 27 days a year per CPO.

11 THE TRANSVERSAL WORKING CONDITIONS

The following transversal conditions shall be observed by the CPOs, political office bearers to whom CPOs are attached as well as the responsible KDM management:

11.1 All the traffic fines issued in the name of the CPO shall be paid for personally by the CPO

11.2 The travelling by the CPOs outside of the province shall be approved by the responsible political principal based on the security need identified who shall bring that information to the Municipal Manager for immediate processing in line with KDM travelling and accommodation procedure/protocol.

11.3 The CPOs accompanying political principal on official duties outside of the province shall also have an accommodation arranged and no CPO shall share a bed with another except the room if they are of the same sex/gender.

11.4 The designated Superintendent responsible for the supervision of all KDM CPOs shall at the start of each year (January) meet with all CPOs especially those assigned to political office bearers to agree on pickup and drop off points of the CPOs for the safety of the political principal and that of the CPOs and communicate that information to the Executive Director Community Safety who in turn will report to the Municipal Manager and onward transmission to the respective political office bearers. It is advisable that the respective political principals engage the CPOs constructively on this matter before January of each year.

11.5 The respective political principals are encouraged to also be gracious enough to afford their CPOs at least time for lunch (30 minutes) as well as dinner (30 minutes) based on the schedule of the political principal during the day/night.

11.6 The CPOs assigned to political principals shall get four days off per month (taken after working a minimum of 5 days) to allow them to do family chores and responsibilities. The designated Superintendent shall then develop monthly days off roaster which shall be submitted to the Municipal Manager through Executive Director Community Safety for onward submission to the respective offices of the political office bearers. The administrative support executives to the political office bearers shall have to remind the political principal of the CPOs days off roaster on at least two days before.

11.7 The Executive Director Community Safety shall ensure that based on the political principal's need/schedule (full-time office bearers) there is staff available to stand in the place of the CPO who is off duty.

11.8 The Superintendent supervising all CPOs especially those for the political office bearers shall ensure that annually (January) of each year the training needs of the CPOs are identified and collated to be part of the annual Workplace Skills Plan.

12 THE ALLOCATION OF CPOs TO KDM MANAGERS

12.1 The current socio-economic and political environment especially in local government across the country also places the lives of municipal management at risk hence there is a need for municipalities including KDM to be proactive in providing security to their Managers.

12.2 The KDM EXCO shall be the executive authority in the consideration of the reports which will require the allocation of CPOs to KDM Managers (T14-19) and similar process will have to unfold in that the SAPS security assessment report shall be submitted to the Municipal Manager/Mayor (in case of the Municipal Manager)

12.3 The report mentioned above will then be served before EXCO as in-committee item for consideration and favourable decision shall be made by EXCO provided the threat analysis is related to the professional work discharged by the affected KDM Manager.

12.4 If EXCO resolves positively a minimum of one CPO shall be approved. Depending on the duration of the contract for those CPOs assigned to affected KDM Managers, such CPOs to the affected KDM Managers shall enjoy similar conditions and benefits as applicable to CPOs assigned to KDM political office bearers especially the Deputy Mayor, Speaker and Chief Whip in terms of incidental costs.

12.5 EXCO shall also based on the threat analysis report also resolves on other key resources to be availed to the affected KDM Manager to discharge his/her responsibilities.

13 TERMINATION OF SERVICE.

Close Protection Officer are recruited by the Public Office Bearers/Councillor/Official based on trust relationship between and therefore not undergo KDM recruitment process. It is against this background that there services may be terminated under the following conditions and without following any disciplinary process:-

13.1 At the end of contract as indicated on the employment contract.

13.2 At the end of a term for Public Office Bearer/Councillor or Official, where the CPO will service 30 days notice period counting from the day following the last day the Public Office Bearer/Councillor or Official vacate office.

13.3 When the Public Office Bearer/Councillor or Official make a written submission to the Municipal Manager that she/he no longer require the services of that particular CPO.

13.4 The service may also be terminated under any condition acceptable in law.

14 TYPE OF PROTECTION

Protection provided shall include, inter alia, escorts, evacuation, armed response, ad hoc patrols and guards, depending on the nature of the threat or attack, subject to funds being available in terms of the municipality's budget.

No firearm will be issued to any councillor or municipal officials under threat or attack.

Threats or attacks should relate to the official duty of the councillor or municipal official.

15 FINANCIAL IMPLICATIONS

The Municipality must ensure that to implement the Policy

16 COMMENCEMENT AND REVIEW

- The policy shall commence immediately after approval by council,

- The policy shall be reviewed at the commencement of new council's term or when there are national/ provincial changes to be effected.

KWADUKUZA MUNICIPALITY BUSINESS UNIT:	
ITEM NUMBER : C 1293/2024	MEETING DATE: 26/03/2024
SUBJECT:	APPROVAL OF PROPOSED AMENDMENTS TO RATES BYLAWS

PURPOSE: To seek Council approval for the adoption of amendments to the rates bylaws.

DISCUSSION/DETAILS:

In terms of Section 6 of the Municipal Property Rates Act, No 6 of 2004, a municipality must adopt bylaws to give effect to the implementation of its Rates policy.

Section 12(3) the Municipal Systems Act, No 32 of 2000 reads as follows:

"No bylaw may be passed by a municipal council unless-

(a) All the members of the council have been given reasonable notice; and
(b) The proposed by-law has been published for public comment in a manner that allows the public an opportunity to make representations with regard to the proposed bylaw."

The current Rates Bylaws with amendments are attached and marked Annexure A.

The proposed amendments to the Bylaws are attached and marked Annexure B.

LEGAL IMPLICATIONS:

Compliance with the Local Government Municipal Systems Act, No 32 of 2000.

RECOMMENDATIONS **RESPONSIBLE OFFICIAL**

1. That Council approves the proposed amendments to the rates bylaws for public comment in terms of Section 12 (3) (b) of the Local Government Municipal Systems Act 32 of 2000 and Section 6 of the Municipal Property rates Act, 6 of 2004..

Authors /Contact Persons: **P. GOVENDER Director Legal**
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MR . MANDLA MANZINI
Chief Operations Office

APPROVED/COMMENTS

MUNICIPAL MANAGER

DATE:

KWADUKUZA MUNICIPALITY

RATES BY-LAWS

RATES BY-LAWS

The KwaDukuza Municipality, acting under the authority of section 156 (2) of the Constitution of the Republic of South Africa Act 1996 (Act 108 of 1996) read with section 11 (3) (m) and section 12 of the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000), and Section 6 of the Local Government: Municipal Property Rates Act, 2004 (Act No. 6 of 2004), hereby publishes the Rates Bylaws which bylaws come into effect on date of promulgation as of/from the issue of the this gazette.

ARRANGEMENT OF SECTIONS

Section

1. **Definitions**
2. **Rating of property**
3. **Principles**
4. **Categories of property**
5. **Establishment of Base Property, Category for the purpose of differentiation**
6. **Criteria for differential rating for different categories of Properties**
7. **Criteria for rating multiple use property**
8. **Weighting**
9. **Criteria for exemption, rebates and reductions**
10. **Granting of exemptions, rebates and reductions**
11. **Identification and quantification of costs and benefits**
12. **Council owned properties**
13. **Payment of rates**
14. **Short Title**
15. **Commencement**
16. **Repeal**

DEFINITIONS

1. In these by-laws, unless the context indicates otherwise –

"Act"
means the Local Government: Municipal Property Rates Act (No. 6 of 2004) and the regulations as promulgated in terms of the said Act.

"Ägent"
means in relation to the owner of a property, means a person appointed
by the owner of the property.

(a) to receive rental or other payments in respect of the property on behalf of the owner; or
(b) to make payments in respect of the property on behalf of the owner.

"Agricultural property"
means property that is used primarily for agricultural purposes but, without derogating from Section 9 of the Act, excludes any portion thereof that is used commercially for the hospitality of guests, and excludes the use of the property for the purpose of eco-tourism or for the trading in or hunting of game.

"Amendment Act"
means the Local Government: Municipal Property Rates Amendment Act No. 29 of 2014

"Annually"
means once every financial year.

"Appeal Board"
means a valuation appeal board established in terms of Section 56 of the Act.

"Assistant Municipal Valuer"
Means a person designated as an assistant municipal valuer in terms of Section 35(1) or (2) of the Act.

"Bed and breakfast''

means an establishment, which is primarily a dwelling and makes excess rooms available to transient's guests. The bathrooms may or may not be en suite. This establishment may be managed by the owner and or designated person. Breakfast may be available for all guests. Public areas are usually shared by guests and owners/hosts alike.

"Business and Commercial property" means:

a) Property used for the activity of buying, selling or trading in commodities or services and includes any office or other accommodation on the same property, the use of which is incidental to such activity.

b) Property on which the administration of the business of private or public entities take place.

c) Property used for the provision of commercial accommodation.

d) Property used for education purposes.

e) Property used by the State or any organ of State; or

f) Property excluded from any other category of property.

"Category"

a) In relation to property, a category of properties determined in terms of Section B.

b) In relation to owners of properties, means a category of owners determined in terms of Section 15(2) of the Act

"Child Headed Household"

A household headed by a person under the age of 21years old as stipulated in the Council's Indigent Policy.

"Data Collector"

Means a person designated as a data- collector in terms of section 36 of the Act.

"Date of valuation"

Means the date determined by a municipality in terms of Section 31(1) of the Act

"Day"

means when any number of days are prescribed for the performance of any act, those days must be reckoned by excluding the first and including the last day, unless the last day falls on a Saturday, Sunday or any public holiday, in which case the number of days

must be reckoned by excluding the first day and also any such Saturday, Sunday or public holiday.

"Disaster"
Means a disaster within the meaning of the Disaster Management Act (Act 57 of 2002) which means a progressive or sudden, widespread or localized, natural or human-caused occurrence which –

a) causes or threatens to cause –
   i) death, injury or disease
   ii) damage to property, infrastructure or the environment, or
   iii) significant disruption of the life of a community; and

b) is of a magnitude that exceeds the ability of those affected by the disease to cope with its effects using only their own resources

c) any other major adverse social or economic conditions as adopted by a Council resolution from time to time.

Disaster area"
Means owners of property situated within an area affected by:
(a) a disaster within the meaning of the Disaster Management Act 57 of 2002,
(b) any other.

"District Municipality"
A municipality that has municipal executive and legislative authority in an area that includes more than one municipality, and which is described in Section 155(1) of the Constitution of the Republic 1996 (Act 108 of 1996) as a category C Municipality.

"Effective Date"
a) In relation to a valuation roll, means the date on which the valuation roll takes effect in terms of Section 32(1) of the Act; or
b) In relation to a supplementary valuation roll, means the date on which a supplementary valuation roll takes effect in terms of Section 78(2)(b) of the Act.

"Exclusion"
In relation to a municipality's rating power, means a restriction of that power as provided for in Section 17 of the Act

"Exemption"
In relation to the payment of a rate, means an exemption granted by a municipality in terms of Section 15 of the Act.

"Financial year"
Means the period starting from 1 July in a year to 30 June the next year.

"Guesthouse (maximum 12 rooms in S.R. zone)" means an establishment that is purposely built/altered for the sole use of providing transient guest with accommodation. This establishment shall be occupied by and may be managed by the owner or manager/host/hostess. The public areas are for the exclusive use of the guests. This facility will offer breakfast and depending on location, dinner and other facilities may be offered.

"Income Tax Act"
The Income Tax Act, 1962 (Act No. 58 of 1962

"Indigent" means an owner or person who is in permanent occupation of the property and qualifies for indigent relief in terms of the Municipality's Indigent Policy which calculated household income as determined by Council from time to time.

"Indigent Owner"
Means a person recorded and listed on the indigent register of the municipality and who qualifies for property rates relief in terms of the municipality's adopted rates policy

"**Indigent Policy**"
refers to the Indigent Policy as adopted by Council.

"Industrial Property" means property used for a branch of trade or manufacturing, production, assembly or processing of finished or partially finished products from raw material or fabricated parts or the holding thereof in respect of which capital and labour are involved, and includes–

(a) The processing of raw products on the property.

(b) The storage and warehousing of products on the property; and

(c) Any office or other similar facility on the same property, the use of which is incidental to such activity.

"Land reform beneficiary"
In relation to a property, means a person who: -

a) acquired the property through-
   i) the Provision of Land and Assistance Act, 1993 (Act No. 126 of 1993); or
   ii) the Restitution of Land Rights Act, 1994 (Act No. 22 of 1994).
b) holds the property subject to the Communal Property Associations Act, 1996 (Act No. 28 of 1996); or
c) holds or acquires the property in terms of such other land tenure reform legislation as may be pursuant to Section 25(6) and (7) of the Constitution of the Republic 1996 (Act 108 of 1996) be enacted after this Act has taken effect.

"Land tenure right"
means a land tenure right as defined in section 1 of Upgrading of Land Tenure Rights Act, 1991 (Act No. 112 of 1991)

"Local community"
In relation to a municipality-

a) means that body of persons comprising-
   i) the residents of the municipality.
   ii) the ratepayers of the municipality.
   iii) any civic organisations and non-governmental, private sector or labour organisations or bodies which are involved in local affairs within the municipality; and
   iv) visitors and other people residing outside the municipality who, because of their presence in the municipality, make use of services or facilities provided by the municipality; and
b) includes, more specifically, the poor and other disadvantaged sections of such body of persons.

"Local Municipality"

A Municipality that shares municipal executive and legislative authority in its area with the district municipality within whose area it falls, and which is described in Section 155(1) of the constitution as a category B municipality.

"Market Value"
In relation to a property, means the value of the property determined in accordance with Section 46.

"MEC for local government"
The member of the Executive Council of a province who is responsible for local government in that province

"Mining Owned Properties"
A property used for mining operations as defined in the Mineral and Petroleum Resources Development Act 2002 (Act No 28 of 2002);

"Minister"
The cabinet member responsible for local government

"Multiple purposes",
In relation to a property, means the use of a property for more than one purpose and subject to section 9 (1) (c), 8 (2) (i) and subject to apportionment of value in terms of 9 (2), where the value is apportioned based on the different purposes for which the property is being used and applying the rate applicable to the categories determined by the municipality.

"Municipal council" or **"council"**
means the council of the KwaDukuza Municipality as constituted in terms of section 18 of the Local Government: Municipal Structures Act, 1998 (Act No. 117 of 1998).

"Municipal Finance Management Act"
means The Local Government: Municipality Finance Management Act No 56 of 2003.

"Municipality"-
means the KwaDukuza Municipality-

(a) established in terms of section 155(6) of the Constitution, 1996, and established by and under section 11 and 12 of the Local Government: Municipal Structures Act, 1998 (Act No. 117 of

1998), read with sections 3, 4 and 5 of the KwaZulu-Natal Determination of Types of Municipality Act, 2000 (Act No. 7 of 2000) and

b) as a geographical area, means a municipal area demarcated in terms of the Local Government: Municipal Demarcation Act, 1988 (Act No. 27 of 1988).

"Municipal Manager"
A person appointed in terms of Section 82 of the Municipal Structures Act.

"Municipal Structures Act"
The Local Government: Municipal Structures Act, 1988 (Act No. 117 of 1998.

"Municipal Systems Act"
The Local Government: Municipal Systems Act 2000 (Act No. 32 of 2000).

"Municipal Valuer or Valuer of a Municipality"
A person designated as a municipal valuer in terms of Section 33(1) of the Act.

"Newly rateable property" means.
Any rateable property on which property rates were not levied before the end of the financial year preceding the date on which this Act took effect, excluding.

a) a property which was incorrectly omitted from a valuation roll and for that reason was not rated before that date; and
b) a property identified by the Minister by notice in the Gazette where the phasing-in of a rate is not justified.

"Occupier" means.
In relation to a property, means a person in actual occupation of a property, whether or not that person has a right to occupy the property.

"Office Bearer"
Means; in relation to places of public worship, means the primary person who officiates at services at that place of worship.

"**Official Residence**" means in relations to places of public worships means.

(a) a portion of the property used for residential purposes; or

(b) one residential property, if the residential property is not located on the same property as the place of public worship, registered in the name of the religious community or registered in the name of a trust established for the sole benefit of a religious community and used as a place of residence for the office bearer.

"Organ of State"
An organ of state as defined in Section 239 of the Constitution.

"owner" –

(a) in relation to property referred to in paragraph (a) of the definition of "property", means a person in whose name ownership of the property is registered.

(b) in relation to a right referred to in paragraph (b) of the definition of "property", means a person in whose name the right is registered.

(bA) in relation to a time-sharing interest contemplated in the Property Time – Sharing control Act (Act No 75 of 1983), means the management association contemplated in terms of Section 12 of the Property Time sharing Control Act, 1983, and published in the Government Notice R327 of 24 February 1984.

(bB) in relation to a share in a share block company, as defined in the Share Blocks Control Act, 1980 (Act No 59 of 1980)

(bC) in relation to buildings, other immovable structures and infrastructures referred to in section 17(i)(f), means the holder of the mining right or the mining permit; and

(c) in relation to a land tenure right referred to in paragraph (c) of the definition of "property", means a person in whose name the right is registered or to whom it was granted in terms of legislation,

(d) in relation to public service infrastructure referred to in paragraph (d) of the definition of "property" means the organ of state which owns or controls that public service infrastructure as envisaged in the definition of "publicly controlled"

provided that a person mentioned below may for the purposes of this Act be regarded by the municipality as the owner of the property in the following cases –

(i) a trustee, in the case of a property in a trust excluding state trust land.

(ii) an executor or administrator, in the case of property in a deceased estate.

(iii) a trustee or liquidator, in the case of property in an insolvent estate or in liquidation.

(iv) a judicial manager, in the case of property in the estate of a person under judicial management.
(v) a curator, in the case of property in the estate of a person under curatorship.
(vi) a usufructuary or other person in whose name a usufruct or other personal servitude is registered, in the case of property that is subject to a usufruct or other personal servitude.
(vii) a lessee, in the case of a property that is registered in the name of the municipality and is leased by it; or
(viiA) a lessee, in the case of property to which a land tenure right applies and which is leased by the holder of such right or
(viii) a buyer, in the case of a property that was sold by a municipality and of which possession was given to the buyer pending registration of ownership in the name of the buyer.

"Parent property"
A parent property is described as such in a service level agreement, and that has been approved by township development in terms of the Development Facilitation Act, 67 of 1995, the Natal Ordinance No. 27 of 1949, or the KwaZulu – Natal Planning and Development Act, 6 of 2008 and the Spatial Planning and Land Use Management Act 16 of 2013.

"Permitted use",
in relation to property, means the limited purposes for which the property may be used in terms of –

(a) any restrictions imposed by –
  (i) a condition of title.
  (ii) a provision of a town planning or land use scheme; or
  (iii) any legislation applicable to any specific property or properties; or
(b) any alleviation of any such restrictions.

"Pensioner"
means a senior citizen who receives regular payment from the state or former employer after retirement, or the surviving spouse who receives a regular payment from the former employer of the late spouse, or a natural person, who is over the age of 60 years. In addition, medically boarded pensioners and persons in receipt of a state grant are regarded as pensioners.

"Person" - Includes an organ of state.

"Primary property" means the property on which the owner resides.

"Primary developer":
a primary developer of a parent property is the legal entity, or successor in title in the event of a sale of a property's development rights, that entered into a service level agreement with the KwaDukuza Municipality. The description of the parent property must be stated in the service level agreement.

"property" means –

(a) immovable property registered in the name of a person, including, in the case of a sectional title scheme, a sectional title unit registered in the name of a person.

(b) a right registered against immovable property in the name of a person, excluding a mortgage bond registered against the property.

(c) a land tenure right registered in the name of a person or granted to a person in terms of legislation; or

(d) a public service infrastructure.

"Property development"
means a major development primarily for residential properties, but also including such other categories as may be authorized, arising from a DFA or land PTB approval or directly in terms of the Municipality's Town Planning Scheme, and in which all the internal infrastructure and community facilities are provided by the Primary Developer.

"Property register"
means a register of properties referred to in section 23 of the Act.

"Protected area"
means an area that is or has to be listed in the register referred to in section 10 of the Protected Areas Act.

"Protected Areas Act"
The National Environmental: Protected Areas Act, 2003 (Act No. 57 of 2003).

"Public benefits organization"
means an organization conducting specified public benefit activities as defined in the Act and registered in terms of the Income Tax Act, 1962 (Act No. 58 of 1962) for a tax reduction because of those activities.

"Publicly controlled"

means owned or otherwise under the control of an organ of state, including –

(a) a public entity listed in the Public Finance Management Act, 1999 (Act No. 1 of 1999).
(b) a municipality; or
(c) a municipal entity as defined in the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000).

"Public service infrastructure"

means "Public Service Infrastructure" Publicly controlled infrastructure of the following kinds:

(a) national, provincial or other public roads on which goods, services or labour move across a municipal boundary.
(b) water or sewer pipes, ducts or other conduits, dams, water supply reservoirs, water treatment plants or water pumps forming part of a water or sewer
(c) power stations, power substations or power lines forming part of an electricity scheme serving the public.
(d) gas or liquid fuel plants or refineries or pipelines for gas or liquid fuels, forming part of a scheme for transporting such fuels.
(e) railway lines forming part of a national railway system.
(f) communication towers, masts, exchanges or lines forming part of a communication system serving the public.
(g) runways, aprons and the air traffic control unit at national or provincial airports, including the vacant land known as the obstacle free zone surrounding these, which must be vacant for air navigation purposes.
(h) breakwaters, sea walls, channels, basins, quay walls, jetties, roads, railway or infrastructure used for the provision of water, lights, power, sewerage or similar services of ports, or navigational aids comprising lighthouses, radio navigational aids, buoys, beacons or any other device or system used assist the safe and efficient navigation of vessels; of 1999).
(i) any other publicly controlled infrastructure as may be prescribed; or
(j) rights of way, easements or servitudes in connection with infrastructure mentioned in paragraphs (a) to (i)

"Places of Public Worship"

means property used primarily for the purposes of congregation, excluding a structure that is primarily used for educational instruction in which secular or religious education is the primarily medium, provided that the property is:

a) registered in the name of the religious community.
b) registered in the name of a trust established for the sole benefit of a religious community or.
c) subject to a land tenure right

"Public service purposes"
means a property owned and used by an organ of state as hospitals or clinics, schools, pre-schools, early childhood development centers or further education and training colleges, national and provincial libraries and archives, police stations, correctional facilities, courts of law.

"rate" means a municipal rate on property envisaged in section 229(1)(a) of the Constitution, 1996.

"Ratio"
in relation to section 19 of the Act, means the relationship between the cent amount in the rand applicable to residential properties and different categories of non-residential properties "provided that the two relevant cent amounts in the rand are inclusive of any relief measures that amounts to rebates of a general applicable to all properties within a property category, and

"Rateable property "
Property on which a municipality may in terms of Section 2 of the Act levy a rate, excluding property fully excluded from the levying of rates in terms of Section 17 of the Act.

"Rates Policy"-: The municipal council must by resolution, adopt a policy on the levying of rates on rateable property in the municipality which must comply with the Section 3 of the Act.

"Rebate"
In relation to a rate payable on a property, means a discount granted in terms of Section 15 of the Act on the amount of the rate payable on the property.

"Register"
a) means to record in a register in terms of –

1. the Deeds Registries Act, 1937 (Act No. 47 of 1937); or
2. the Mining Titles Registration Act, 1967 (Act No. 16 of 1967); and

3. Includes any other formal act in terms of any other legislation to record-
4. a right to use land for or in connection with mining purposes; or
5. a land tenure right.

"reduction",

in relation to a rate payable on property, means the lowering in terms of Section 15 of the amount for which the property was valued and the rating of the property at that lower amount,

"Residential property"

means property included in a valuation roll in terms of section 48(2)(b) in respect of which primarily use or permitted use is for residential purposes without derogating from section 9 of the Act.

"Section Titles Act"

The Sectional Titles Act, 1986 (Act No. 95 of 1986)

"Sectional Title Scheme

A scheme defined in Section 1 of the Sectional Titles Act.

"Sectional Title Unit"

A unit defined in Section 1 of the Sectional Titles Act

"Specified public benefit activity"

means an activity listed in item 1 (welfare and humanitarian), item 2 (health care) and item 4 (education and development) of Part 1 of the Ninth Schedule to the Income Tax Act, 1962 (Act No. 58 of 1962).

"SPLUMA"

means Spatial Planning and Land Use Management No. 16 of 2013.

"State Trust Land" means land owned by the state-

(a) in trust for persons communally inhabiting the land in terms of a traditional system of land tenure.

b) over which land tenure rights were registered or granted; or

c) which is earmarked for disposal in terms of the Restitution of Land Rights Act, 1994 (Act No. 22 of 1994)

"The Restitution of Land Rights Act"

means the Restitution of Land Rights Act, 1994 (Act No. 22 of 1994).

"Unauthorized or Illegal development or USE , and Abandoned Property or Building Category"

a) where a property is being or, has been developed or is being used without authority or illegally, in contravention of National Legislation, any Municipality's By-laws or any Regulations, the Land Use Scheme or any other applicable law, the Municipality may change its category to the "Unauthorized or Illegal development or use and Abandoned Property or Building category.

b) means where a property or the buildings on a property have, in the opinion of the Executive Director EDP and Director Development Enforcement been abandoned and have become or are becoming derelict or unusable in its present condition for the purpose for which it was intended, the Municipality may change the category of the relevant property to the " Unauthorised or Illegal development or use, and Abandoned Property or Building" category.

c) where an owner or any person occupying privately owned property through such ownership unlawfully encroaches upon adjoining Municipal property, the Municipality will change the category of the offending owner's property to "Unauthorized or Illegal development or use and Abandoned Property or Building category until such time as the unlawful activity ceases.

"Vacant property" means –

a) property on which no immovable improvements have been erected; or

b) in the case of property on which immovable improvements are being constructed, where such property cannot be permanently occupied

2. RATING OF PROPERTY

2.1 In terms of Section (2)(3) of the Act, the power of the municipality to levy rates on property is subject to -

(a) Section 229 and other applicable provisions of the constitution
(b) The provisions of the Act
(c) The municipality's rates policy: The municipal council must by resolution, adopt a policy on the levying of rates on rateable property in the municipality which must comply with the Act.
d) these bylaws.

3. PRINCIPLES

The municipality shall utilise the following key principles in the formulation of the rates policy which shall be amended by Council from time to time:

3.1	To ensure that rates allocated to properties are basically fair.
3.2	To ensure that rates and tariffs levied are basically fair
3.3.	To ensure that the very poor are assisted.
3.4.	To encourage a better quality of life for residents.
3.5	To promote growth and investment in the municipality of KwaDukuza.
3.6.	To ensure the long-term viability of KwaDukuza Municipality.
3.7.	To develop a rating system that is cost efficient to administer.
3.8.	To ensure that the Council will treat ratepayers with similar properties in the same manner.
3.9 .	To ensure that the rating system shall be based on the ability to pay principle.
3.10	To ensure that the ability of a person to pay rates will be taken into account by the Municipality.
3.11	To ensure that the Municipality in dealing with the poor or indigent ratepayers, provides effective relief measures.

4. Criteria for determining categories of property for the purpose of levying different rates

4.1.1 Section 8 of the Act provides for different categories of property that may be adopted by Municipalities for the purpose of levying different rates and/or exemptions and rebates. Subject to Section 19 of the Act, the categories of property are determined according to the actual use of the property, permitted use of the property or a combination of both. A change in the use may result in a change in the category of the property.

The municipality has determined categories of rateable properties based on the following criteria:

a) Use of the property

b) And/or permitted use

The following are the determined categories of rateable properties by the municipality:

a) Residential properties,
b) Industrial,
c) Business and commercial properties including privately run institutions,
d) Agricultural properties,
e) Mining properties,
f) Public Service Purposes
g) public service infrastructure properties
h) Properties owned by public benefit organization's and used for specified public benefit activities
i) Vacant land.
j) Multiple use properties.
k) Unauthorized or Illegal development or use, and Abandoned Property or Building.
l) Municipal Owned Properties
m) Section 17 Impermissible properties - Mining, National Monument and Heritage properties, protected areas etc as per section 17 (1) of the MPRA

4.2 A change in use may result in a change in the category of the property.

5. ESTABLISHMENT OF BASE PROPERTY CATEGORY FOR THE PURPOSE OF DIFFERENTIATION

5.1 The Council shall utilize the Residential Category as the base category against which the rate randage will be measured.

6. CRITERIA FOR DIFFERENTIAL RATING FOR DIFFERENT CATEGORIES OF PROPERTIES

6.1. The Council shall utilize the following criteria for weighting the key principle in section 3 above for the purpose of determining the rate randages for each category.

6.1.1 The general economic and financial strength or weakness of owners of a category compared to other categories.

6.1.2 The reliance on services supplied by the Municipality.

6.1.3. The weighting adopted by other Municipalities of similar structure, size and value as the KwaDukuza Municipality

6.1.4. The strategic importance of a category with reference to the aims and objectives of the Council and Government.

6.1.5 The nature of the property including its sensitivity to rating for example agricultural properties used for agricultural purposes.

6.1.6 Vacant land will be rated higher (in terms of a Cent in the Rand) as the Municipality is encouraging owners to develop it and also to discourage speculation by owners.

6.1.7 Differential rating among the various property categories will be done by way of setting different Cent in the Rand for each property category rather than by way of reductions and rebates. This is much simpler for citizens to understand and thus promotes the principle of transparency.

6.2 The rating related to the "Unauthorized or Illegal development or use, and Abandoned property or building" Rates category will be implemented on an incremental basis, according to the level of compliance achieved. This means that where properties (including properties previously rate coded) are noncompliant for a period exceeding 12 months from date of implementation, such properties will attract an additional punitive charge as per Council's tariffs.

7. CRITERIA FOR RATING MULTIPLE USE PROPERTY

7.1 Properties used for multiple purposes will, for rating purposes, be dealt with in terms of Section 9(1)(c) of the Act and rates levied on such property will be determined by-

7.2 apportioning the market value of the property to the different purposes for which the property is used; and

7.3 applying the rates applicable to the appropriate categories listed in clause 4.1, to the different market value apportionments.

8. WEIGHTING

8.1. The Council shall determine the difference in rate randage between the various categories of properties on an annual basis.

9. CRITERIA FOR EXEMPTION, REBATES AND REDUCTIONS

9.1. The Council shall utilise the following criteria for the purpose of rates exemption, rebates and reductions as set out below:

9.1.1 The indigent status of the owner of a property.

9.1.2 The Council shall determine whether the person/s are poor and/or unemployed and the sources of income of the owner of a property will be taken into account.

9.1.3. The pensioner's and applicant's ability to pay.

9.1.4. The social or economic conditions of the area where the owners of property is located for example an area declared by the National or Provincial Government to be a disaster area within the meaning of Disaster Management Act, 2002 to the extent that the significantly negatively affected.

9.1.5 The market value of residential property below a determined threshold.

9.1.6 Incentives to promote development.

10. GRANTING OF EXEMPTIONS, REBATES AND REDUCTIONS

10.1 The council shall utilise the process as set out in the rates policy for the granting of exemptions, rebates and reductions which shall be amended by council from time to time:

10.1.1 An application by affected persons shall be accompanied by the relevant documents (SARS status, pension or social grant proofs)

10.1 Properties qualifying for Exemption

10.1.1 Protected areas and environmentally sensitive areas

10.1.1.1 The Municipality shall comply with sections 17(1) (e) and Sections 17(2)(a) of the Act and as defined in the rates policy of Council.

10.1.1.2 The Council shall further exempt from rates any environmentally sensitive area that is recognised as such by the Council.

10.1.1.3 The Council shall when an area as indicated in 10.1.1.2 above is located on part of a property that has other land use types, apportion the rates to the other land use types if applicable.

10.1.1.4 The Council shall consider applications in this regard for recognition and approval of the environmentally sensitive areas as determined in the rates policy.

10.1.2 Land reform beneficiaries

10.1.2.1 The Council shall comply with Section 17(1)(g) and section and Section 21(1)(b) and section 21(5) of the Act in respect of land belonging to land reform beneficiaries.

10.1.3. Properties used for residential purposes

10.1.3.1. The Council shall comply with Section 17(1)(h) and Section 9 of the Act of the Act in respect of residential properties or properties used for multiple use purposes provided one or more components of the property are used for residential purposes.

10.1.3.2 The implementation by council is as determined in the rates policy of Council which may be amended by council from time to time.

10.1.4 Places of Worship

10.1.4.1 The Council shall comply with Section 17(1)(i) of the Act in respect of a property registered in the name of and used primarily as a place of worship by a religious community or zoned as a place of public worship including the official residence registered in the name of that community which is occupied by the office- bearer of that community who officiates at services at that place of worship.

10.2 Properties qualifying for rebates

The following properties will qualify for rebates as indicated-

10.2.1 Newly rateable properties.

10.2.1.1 Any rateable property on which property rates were not levied before the end of the financial year preceding the date on which this Act took effect, excluding;

(a) property which was incorrectly omitted from a valuation roll and for that reason was not rated before that date; and

(b) a property identified by the Minister by notice in the Gazette where the phasing-in of a rate is not justified.

10.2.1.2 The Council shall phase in over a period of 3 years the rating of all newly incorporated properties according to the following percentages:

- 75% discount for the first year
- 50% discount for the second year
- 25% discount for the third year

10.2.2 Public Service Infrastructure

10.2.2.1 The Council may grant a rebate to public service infrastructure as determined in the rates policy of council which may be amended from time to time.

10.2.2.2 This exemption applies to properties and services infrastructure.

10.2.3 Properties owned by an organ of state and used for public service purposes

The following public service properties will be entitled to a separate rate tariff determined by Council from time to time:

i) Hospitals and clinics

ii) Schools, pre-schools, early childhood development centres or further education and training colleges

iii) National and provincial libraries and archives

iv) Police stations.

v) Correctional facilities

vi) Courts of law

but excludes property contemplated in the definition of "public service infrastructure.

10.2.4 Agricultural properties

10.2.4.1. The Council shall comply with Section 3(k) of the Amendment Act in respect of properties used for agricultural purposes and shall give effect to the regulations as promulgated in terms of Section 19 (1)(b) of the Act.

10.2.4.2. A rebate shall be determined by Council, which may be amended from time to time.

10.2.5 Residential properties that are part of a township

That rates on a property will become payable from the date on which the subdivision or consolidation of the property was registered in the Deeds Office.

That a parent property may be rated from the date its first subdivision is registered in the Deeds Office if the parent property is not already registered in the Deeds Office.

10.2.6 Residential properties that are part of a gated community

10.2.6.1 The Council shall grant a rebate applicable only in respect of existing service level agreements to gated communities where property owners are all members of an association and that association is, by agreement of its members and the Council, responsible for the maintenance and replacement of all or part its services to the community.

10.2.6.2 The Council shall determine the rebate according to the percentage of services provided by the Council in accordance with the standards and costs of services supplied by council in the particular financial year.

10.2.6.2 The Council shall determine the rebate in terms of Councils rates policy which shall be amended from time to time.

10.2.7 Commercial and Industrial Properties

10.2.7.1 The criteria and rebate for commercial and industrial properties will be determined by Councils rates policy as amended from time to time.

10.2.8 Developers Incentives (Residential)

10.2.8.1 The criteria and rebate for developer's incentives for residential properties will be determined by Councils rates policy as amended from time to time.

10.3 OWNERS QUALIFYING FOR EXEMPTIONS

10.3.1 Indigent Persons

10.3.1.1 The Council shall exempt any indigent person who owns residential improved property below a valuation determined by council.

10.3.1.2 The criteria to determine indigent households and other criteria is determined in Councils indigent policy which policy be amended by Council from time to time.

10.3.2 Public Benefit Organisations

10.3.2 .1. The Council shall grant a rebate to any organisation that is registered as a Public Benefit Organisation, in terms of the Income Tax Act on condition that the property is used for an activity listed in item 1 (welfare and humanitarian), item 2 (health care) and item 4 (education and development) of Part 1 of the Ninth Schedule to the Income Tax Act.

10.3.2.2. The criteria and rebate will be determined by Councils rates policy as amended from time to time.

10.4 OWNERS QUALIFYING FOR REBATES

10.4.1 Recipients of pensions and disability grants, medically boarded persons and child- headed households.

10.4.1.1. The Council shall apply the criteria and rebates for recipients of pensions and disability grants, medically boarded persons and child-headed households as set out in Council's rates policy and Indigent Policy which criteria and rebates may be amended from time to time.

10.4.1.2 The purpose of this rebate is to assist those people who have a physical or mental condition that constraints him / her from performing normal work-related functions and as a consequence he/ she is unable to find employment or unable to maximize his / her earning capacity.

10.4.2 Hospitality Accommodation

10.4.2.1 That Bed and Breakfast establishments and guesthouses shall receive a rebate or concessionary rate tariff as determined by Council from time to time subject to the qualifying criteria being met as set out in the rates policy of Council.

10.4.3 Owners of properties affected by a disaster or other serious adverse social or economic conditions

10.4.3.1.Criteria

The owner of any category of property may make application for the consideration of a reduction in the municipal valuation of his/her property as contemplated in section 15 of the Act, where it is contended that the market value of the property is being affected by –

a) A disaster within the meaning of the Disaster Management Act (57 of 2002); or

b) Any other serious adverse social or economic conditions as may be defined and determined by the Council.

c) To retain the relief the owner must apply annually for a review in April, preceding the year of rates implementation. The municipal valuer may at his/her discretion amend the market value if the property is reinstated and deemed habitable.

10.4.3.2 The Council shall apply the criteria and rebates for owners of properties affected by a disaster or other serious adverse social or economic

conditions as set out in Council's rates policy which criteria and rebates may be amended from time to time.

10.5 SPECIAL RATING AREAS

The municipality may by resolution of Council determine an area within the municipality as a special rating area and all parties must comply with the processes as set out in the Section 22 of the Act, as well as the policy governing special rating areas.

11. IDENTIFICATION AND QUANTIFICATION OF COSTS AND BENEFITS

11.1 The Council shall comply with Section 3(3)(e) of the Act in identifying and quantifying in terms of cost to the municipality and any benefit to the local community as set out below-

11.1.1. exemption, rebates and reductions

11.1.2. Exclusions referred to in sections, 17(1) (a) (e) (g) (h) (i) of the Act

11.1.3 Rates on properties that must be phased in terms of Section 21 of the Act.

11.2 The Council shall determine the criteria as stated above by resolution of the said council during the budgetary process.

12. COUNCIL OWNED PROPERTIES

12.1. The Council shall value all Council owned properties.

12.2 The Council shall subject all lessees and purchasers to pay rates in terms of their respective agreements of lease or sale based on the zoning and usage of the property.

13. PAYMENT OF RATES

13.1. The payment and recovery of rates shall be governed by the Municipality's Credit Control and Debt Collection Bylaw.

14. SHORT TITLE

The by-laws shall be called Rates Bylaws of the KwaDukuza Municipality.

15. COMMENCEMENT

The Rates Bylaws of Kwa Dukuza Municipality come into force and which bylaws come into effect on date of promulgation as of/from the issue of this gazette.

16. REPEAL

All previous Municipal Bylaws, and amendments thereto, relating to Rates are hereby repealed.

KWADUKUZA
MUNICIPALITY

PROPOSED AMENDMENTS TO RATES BYLAWS 2024/2025

ADDITIONAL CRITERIA ON THE CLAUSE

Existing clause	6. CRITERIA FOR DIFFERENTIAL RATING FOR DIFFERENT CATEGORIES OF PROPERTIES
Additional criteria of category of the property	**6.2** The rating related to the "Unauthorized or Illegal development or use, and Abandoned property or building" Rates category will be implemented on an incremental basis, according to the level of compliance achieved. This means that where properties (including properties previously rate coded) are noncompliant for a period exceeding 12 months from date of implementation, such properties will attract an additional punitive charge as per Council's tariffs.
Reasons for the proposed criteria	While the implementation of the **"Unauthorized or Illegal development or use, and Abandoned property or building"** rating category is seen as an effective tool and deterrent in controlling illegal developments, there are developers/owners of properties that remain undeterred and prefer paying the penalty rates rather than complying. The reason for this is that they find paying the illegal tariff as a cheaper option than going through processes to achieve compliance. This effectively defeats the purpose of the department in ensuring that developments are regulated. It is for this reason that Council has on numerous occasions raised concerns that the illegal tariff is not punitive enough, and that the Policy be amended to include a more punitive system of

	rating in cases where compliance is not achieved within a reasonable period. In this regard, Council at Executive Committee meeting dated 26th July 2023 resolved as follows: **C162 (ESY 10) - EXCO: 26.07.2023** **SUMMARY OF THE FINANCIAL IMPACTS ASSOCIATED WITH IMPLEMENTATION OF "UNAUTHORIZED OR ILLEGAL DEVELOPMENT OR USE, AND ABANDONED PROPERTY OR BUILDING" RATE CATEGORY IN TERMS OF COUNCIL'S RATES POLICY.** 6. *That Council as part of the 2024/2025 financial year budget preparations must review the rates policy to increase the punitive charges for those who ignore complying with the rate coding.*

ADDITIONAL OF DEFINITIONS

DELETION OF DEFINITION	**Abandoned Building**
Definition	means where a property or the buildings on a property have been abandoned and have become or are becoming derelict or unusable in its present condition for the purpose for which it was intended, the Municipality may change the category of the relevant property to the Abandoned Property or Building" category.
Reason for proposed	This is included under the Definition of **"Unauthorized or Illegal development or USE , and Abandoned Property or Building Category"**

NEW	**Mining Owned Properties**
Definition	A property used for mining operations as defined in the Mineral and Petroleum Resources Development Act, 2002 (Act No 28 of 2002);
Reason for proposed	This is a prescribed category

NEW	**Indigent Owner**
Definition	Means a person recorded and listed on the indigent register of the municipality and who qualifies for property rates relief in terms of the municipality's adopted rates policy
Reason for proposed	This is a prescribed category when granting in terms of exemptions, rebates, or reductions in respect of owner of categories of properties.

EXISTING WITH AN ADDITION	**"Unauthorized or Illegal development or USE , and Abandoned Property or Building Category"**
Definition	**a)** where a property is being or, has been developed or is being used without authority or illegally, in contravention of National Legislation, any Municipality's By-laws or any Regulations, the Land Use Scheme or any other applicable law, the Municipality may change its category to the "Unauthorized or Illegal development or use and Abandoned Property or Building category. **b)** means where a property or the buildings on a property have, in the opinion of the Executive Director EDP and Director Development Enforcement been abandoned and have become or are becoming derelict or unusable in its present condition for the purpose for which it was intended, the Municipality may change the category of the relevant property to the " Unauthorised or Illegal development or use, and Abandoned Property or Building" category. **c)** where an owner or any person occupying privately owned property through such ownership unlawfully encroaches upon

	adjoining Municipal property, the Municipality will change the category of the offending owner's property to "Unauthorized or Illegal development or use and Abandoned Property or Building category until such time as the unlawful activity ceases.
Reason for proposed	In line with the Rates Policy

KWADUKUZA MUNICIPALITY BUSINESS UNIT: CHIEF OPERATIONS OFFICE	
Council : C 1294/2024	Council : 26/03/2024
SUBJECT: Service Delivery & Budget Implementation Plan (SDBIP) and Top Layer SDBIP 23/24	APPROVAL OF THE ADJUSTED ORGANISATIONAL SDBIP AND TOP LAYER SDBIP FOR THE 2023-2024 FINANCIAL YEAR

PURPOSE:
To seek Council adoption of the adjustments made to the 2023-2024 KwaDukuza Municipality (KDM) Organisational SDBIP and Top Layer SDBIP

BRIEF BACKGROUND & DISCUSSION

The Adjustment Budget for KwaDukuza Municipality was approved by Council on the 28th February 2024.

The MFMA 56 of 2003, Section 54(1)(c), further states that Council, "consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustments budget"

In terms of Section 69 of the MFMA read together with Part 4 Section 27(2)(b) of the Municipal Budget and Reporting Regulation 19, the Service Delivery & Budget Implementation Plan with supporting documents which is the Organisational SDBIP and the Top Layer SDBIP, must be approved by Council after the approval of the Budget. Once Council has approved the Adjusted SDBIP and Adjusted Top Layer of the SDBIP these documents must be sent to National Treasury and Cogta within 10 working days and placed on the municipality's website in terms of Section 21A of the MSA, 32 of 2000.

The MFMA, 56 of 2003, Section 53(1)(c)(ii), further requires that:-

"53. (1) The mayor of a municipality must -
(c) take all reasonable steps to ensure -
(ii) that the municipality's service delivery and budget implementation plan is approved by the mayor within 28 days after the approval of the budget; ….."

Chapter 6 of the MSA No.32 of 2000 allows for the Municipality to review our performance management system commensurate with our resources and best suited to our circumstances.

In line with the above guidelines the Adjusted SDBIP for 2023/2024, was approved by Her Worship, the Mayor on 13 March 2024.

Council to please note that some targets have been adjusted in line with the municipality's electronic performance management system, it does not affect the output of targets. The electronic system allows for a very clearly defined way of setting key performance indicators and targets.

Council will further note that each Executive Director has provided a reason as to why changes needed to be done. If further reasons are required Council may engage with the respective Executive Directors.

As a broad Summary for Council here are the Key Performance Areas(KPA's) with the main focus being Basic Service Delivery (BSD) : -

In line with Councils requests that we focus on BSD, this KPA has the highest number of targets standing at 26(34%).

KPA NUMBER.	KPA NAME	NUMBER OF TARGETS	% ALLOCATION (weight)
1	Municipal Institutional Development and Transformation	15	19%
2	Good Governance and Public Participation	7	9%
3	Financial Management and Viability	19	24%
4	Spatial Planning Environmental Management & Social Services (Cross cutting issues)	7	9%
5	Local Economic Development	4	5%
6	**Basic Service Delivery**	**26**	**34%**
	TOTAL TARGETS	78	100%

FINANCIAL IMPLICATIONS :
On project expenditure as per SDBIP.

LEGAL IMPLICATIONS:
Compliance with Chapter 6 of the MSA of 2000.
MFMA 56 of 2003
Municipal Planning and Performance Management Regulations, 2001.
Municipal Performance Regulations for Municipal Managers and Managers Directly Accountable to Municipal Manager's, 2006
MFMA No. 56 of 2003 Circular No. 13

CONSULTATIONS:
MM
Chief Operations Officer
All Executive Directors
Internal Audit

COMMENTS BY THE CHIEF OPERATIONS OFFICER:

All Executive Directors and Acting CFO were consulted and therefore the Adjusted SDBIP is effective of the views and submissions of all business units.

RECOMMENDATIONS:

1. That the Adjusted Organisational Service Delivery & Budget Implementation Plan(SDBIP) for 2023/2024 be adopted.
2. That after Council adoption, the Adjusted SDBIP be advertised on Council's website and in the local newspaper.
3. That the Adjusted SDBIP be sent to Provincial Treasury and COGTA within 10 days of Council's adoption.

AUTHOR : MS JUDY SEWDULAR
DIRECTOR : PME
032 4375143

REPORT APPROVED BY
MR M MANZINI
CHIEF OPERATIONS OFFICER
032 4375002

APPROVED FOR COUNCIL AGENDA BY

NJ MDAKANE
MUNICIPAL MANAGER
DATE : 18/03/2024

KWADUKUZA
MUNICIPALITY

ADJUSTED TOP LAYER OF THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2023/2024

1432

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1. VISION

The vision of the KwaDukuza Municipality is to, by 2030, be a vibrant city competing in the global village economically, socially, politically and in a sustainable manner.

2. MISSION

To achieve this vision, the KwaDukuza Municipality will:

- Drive local economic development;
- Deliver a high standard of essential services;
- Encourage public participation; and
- Overcome debt and achieve cost recovery on services provided.

3. KWADUKUZA HIGH LEVEL STRATEGIC OUTCOMES

KEY PERFORMANCE AREA	KZN PGDS	OUTCOME 9	B2B	KDM GOALS FROM THE IDP	STRATEGIC OBJECTIVE OF THE KDM IDP
Municipal Transformation and Institutional Development	1.Governance and Policy	1.An efficient, effective and development oriented public service 2.Human Resources Development	1.Building capable local government institutions Skilled and capable workforce to support an inclusive growth path	1.Build the capacity and systems for the 4th Industrial Revolution and the integrated e-government services, 2.Create and promote a culture of enhanced service delivery, innovation and excellence through capable cadres of local government	1.To invest in skills development 2.To enhance organisational performance (2)
Good Governance and Public Participation	2.Governance and Policy	3.An efficient, effective and development oriented public service 4.Deepen democracy through a refine ward committee model	2.Building capable local government institutions PUTTING PEOPLE FIRST	3.Improve good governance, audit outcomes and consequence management, 4.Strengthen public participation, complaints management system and accountability 5.Ensure mainstreaming and meaningful participation of vulnerable groups (i.e., Youth, women, disabled people) in all developmental programmes 6.Create a safer and crime free municipal area through community- public-private partnerships.	1.To ensure co-ordination and alignment of developmental programmes of the municipality with other spheres of government 2.To involve local communities in matters of local government 3.To ensure effective and efficient integrated legal and advisory Legal Services for Council 4.To provide effective and efficient Internal Audit services for Council 5.To ensure compliance with the laws and regulations **To enhance organisational performance (repeat on 2)** 6.To identify, assess and manage key risks of which organisation is exposed to 7.To perform follow-ups on implementation of action plans 8.To address oversight requirements of risk management

					and institution's performance with regards to risk management 9. To ensure co-ordinated effort for the implementation of positive impact towards behaviour change. 10.To streamline empowerment and development of vulnerable groups (10)
Local Economic Development	3.Inclusive Economic Growth	5.Creation of a conducive and enabling environment for economic growth and development	3.DELIVERING BASIC SERVICES	7.Promote radical socio-economic transformation agenda to address inequality, unemployment and poverty	1.To use capital infrastructure and social investment to provide poverty and income relief through temporary work for the unemployed 2.To develop a prosperous, inclusive, transformative and diverse local economy (2)
Basic Service Delivery & Infrastructure Development	4.INFRASTRUCTURE DEVELOPMENT	6.Improved Access to Basic Services 7.Ensuring access to adequate Human Settlements and quality basic services	DELIVERING BASIC SERVICES	8.Expand and maintain the provision of quality basic services and the integrated human settlements	1.To involve local communities in matters of local government 2.To facilitate provision of formal housing through construction of high-quality houses. 3.To ensure fair, transparent and compliant housing beneficiary management system. 4.To restore human dignity through asset ownership 5.To ensure that all citizens have an electricity service connection 6.To ensure that energy losses are reduced within legislated guidelines 7.To maintain and upgrade existing municipal infrastructure 8.To ensure that all households have access to roads 9.To ensure safety to road users

					10.To ensure that the community has access to functional public amenities 11.To provide access to basic municipal services to all citizens 12.To provide access to basic solid waste services to all citizens 13.To ensure that the community has access to licenced burial facilities (13)
Financial Management and Viability	5.Human and Community Development Governance and Policy	8.An inclusive and responsive social protection system Responsive, accountable, effective and efficient developmental local government system	4.PUTTING PEOPLE FIRST SOUND FINANCIAL MANAGEMENT	9.Enhance municipal financial sustainability.	1.To contribute to a safe and secure environment 2.To ensure municipal budget complies with MFMA and Treasury regulations 3.To improve expenditure on Municipal Infrastructure Grant (MIG) allocation 4.To improve expenditure on Capital Budget. 5. To ensure that the revenue of the municipality is collected and accounted for by improving Credit Control and Debt Collection processes 6.To ensure that the revenue of the municipality is collected and accounted for. 7.To ensure proper Asset Management in line with prevailing accounting standards. 8.To ensure that at least of 45% of procurement is awarded to designated sectors i.e., Youth, Women and disabled. 9.To ensure financial viability of the municipality (9)

Financial Management and Viability	5.Human and Community Development Governance and Policy	8.An inclusive and responsive social protection system Responsive, accountable, effective and efficient developmental local government system	4.PUTTING PEOPLE FIRST SOUND FINANCIAL MANAGEMENT	9.Enhance municipal financial sustainability.	1.To contribute to a safe and secure environment 2.To ensure municipal budget complies with MFMA and Treasury regulations 3.To improve expenditure on Municipal Infrastructure Grant (MIG) allocation 4.To improve expenditure on Capital Budget. 5. To ensure that the revenue of the municipality is collected and accounted for by improving Credit Control and Debt Collection processes 6.To ensure that the revenue of the municipality is collected and accounted for. 7.To ensure proper Asset Management in line with prevailing accounting standards. 8.To ensure that at least of 45% of procurement is awarded to designated sectors i.e., Youth, Women and disabled. 9.To ensure financial viability of the municipality (9)
Spatial Planning and Environmental Management (cross cutting Interventions)	6.Human and Community Development Environmental Sustainability Spatial Equity	9.An inclusive and responsive social protection system 10.Sustainable human settlements and improved quality of household life 11.Protect and enhance our environmental assets	5.PUTTING PEOPLE FIRST	10.Develop comprehensive response to rapid urbanisation, low carbon development and environment sustainability.	**To contribute to a safe and secure environment (Repeat).** 1.To prevent and reduce the impact of disasters within KDM jurisdiction 2.Developing and sustaining the spatial, natural and built environment. 3.Promote and support Low Carbon Development Path

		and natural resources.			4.To promote economic growth by creating an enabling environment for SMME 5.To provide educational guidance to local citizen's development. To involve local communities in matters of local government (repeat) (5)
KPAs: 6	6	11	5	10	41

4. PURPOSE OF THE SDBIP FRAMEWORK

The Service Delivery and Budget Implementation Plan (SDBIP) is an annual financial plan for implementing services using the approved IDP and Budget for 2023/2024. When the Budget is adjusted an adjusted SDBIP and adjusted Top Layer of the SDBIP must also be approved by Council in line with the Adjusted Budget and prevailing circumstances of the Municipality. The SDBIP serves as a contract between the municipality and the community on the services that the municipality commits to deliver over the twelve (12) months. It also helps to hold the municipality and its management accountable for the performance on the mentioned programmes and projects.

The Top Layer of the SDBIP is a separate document from the SDBIP, this document contains information in accordance with Section 53(3)(a) of the MFMA on revenue and expenditure projects for each month and the service delivery targets and performance indicators for each quarter. Read together with the Circular 13 of the MFMA guideline, the Top Layer of the SDBIP should contain these components : -

I. Monthly projections of revenue to be collected for each source;
II. Monthly projections of expenditure (operating and capital) and revenue for each vote;
III. Quarterly projections of service delivery targets and performance indicators for projects;
IV. Ward/Local Municipality information for expenditure and service delivery; and
V. Detailed capital works plan broken down by ward/Local Municipality over three years

4.1 BACKGROUND

Section 69(3)(a) of the MFMA requires the accounting officer to submit a draft SDBIP to the Mayor no later than 14 days after the approval of the budget and drafts of the performance agreement as required in terms of the section 57 (1) (b) of the Municipal Systems Act. The Mayor must subsequently approve the SDBIP no later than 28 days after the approval of the budget in accordance with section 53(1)(c)(ii) of the MFMA. National Treasury's MFMA Circular No.13 further states that the SDBIP is a layered plan, once the top-layer targets have been set as in this document, the various departments of the municipality develop the next lower level.

The organisation of the SDBIP is in terms of the prescribed Key Performance Areas:

Basic Service Delivery & Infrastructure Development
Municipal Transformation and Institutional Development
Local Economic Development
Municipal Financial Viability and Management
Good Governance and Public Participation
Spatial Planning & Environmental Management (cross cutting)

4.2 MONITORING AND EVALUATION

The Municipal Council has approved a Performance Management Framework (PMF) and System for the 2023/2024 which is reviewed annually. The performance management system makes provisions for the Quarterly and Mid-year performance reporting/reviews on the implementation of the SDBIP. The key focus areas and service delivery targets for the 2023/2024 are outlined in Attachment B of this plan : -

- KWADUKUZA MUNICIPALITY ORGANISATIONAL SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) 2023 - 2024 FINANCIAL YEAR

5. LEGISLATIVE MANDATES:

The Municipal Finance Management Act No. 56 of 2003 (MFMA) and National Treasury MFMA Circular No. 13 requires that municipalities must prepare a service delivery budget implementation plan (SDBIP) indicating how the budget and the strategic objectives of Council will be implemented. The SDBIP is prepared in terms of Section 53(1)(c)(ii) of the Municipal Finance Management (MFMA), National Treasury MFMA Circular No. 13 and the Budgeting and Reporting Regulations
The SDBIP serves as a "contract" between the administration, council and community expressing the goals and objectives set by the council as quantifiable outcomes that can be implemented by the administration in the applicable financial year. It provides the link between the mayor, the council (executive) and the administration, and facilitates the process for holding management accountable for its performance. It is therefore a management, implementation and monitoring tool that will assist the mayor, councillors, municipal manager, senior managers and community to monitor the municipality's performance on a quarterly basis. The SDBIP will ensure that appropriate information is circulated internally and externally for purposes of monitoring the implementation of the budget, the execution of projects, the performance of senior management and the achievement of the strategic objectives set by council.
The SDBIP sets in-year information, such as quarterly service delivery and monthly budget targets, and links each service delivery output to the budget of the municipality, thus providing credible management information and a detailed plan for how the municipality will provide such services with the inputs and financial resources that will be utilized. The SDBIP will determine the performance agreements of the municipal manager and senior managers, including the outputs and deadlines for which they will be held responsible. Expenditure information (for capital projects and services) per municipal ward is provided so that each output can be broken down per ward, where it is possible to support ward councillors to provide feedback to their communities on progress with service delivery
As mentioned before, it is a vital monitoring tool for the mayor and council to monitor in-year performance of the municipal manager and for the municipal manager to monitor the performance of all managers in the municipality within the financial year. This enables the mayor and municipal manager to be pro-active and take remedial steps if necessary in the event of poor performance.
The SDBIP is a layered plan that consists of a top layer and a supporting layer namely the departmental SDBIP. a) Top Level SDBIP Circular 13, as well as the municipal budget and reporting regulations prescribe the submission of a Top Level SDBIP, which is focused on outcomes, to the Mayor with the draft budget. The Top Layer SDBIP contains the consolidated service delivery targets and in-year deadlines and links such targets to top management. Only the Top Layer SDBIP will be made public and tabled before the council. The Top Layer SDBIP should also include per ward information, particularly for key expenditure items on capital projects and service delivery. This will enable each ward councillor and ward committee to oversee service delivery in their particular ward. The Top Layer SDBIP and its targets cannot be revised without notifying the council, and if there is to be changes made in service delivery targets and performance indicators, this must be with the approval of the council, following approval of an adjustments budget (section 54(1)(c) of MFMA). Council approval is necessary to ensure that the mayor or municipal manager do not revise service delivery targets downwards in the event where there is poor performance.
The Top Layer of the SDBIP is made up of the following components: a) One-year detailed plan, with a three-year capital plan b) The 5 necessary components include: c) Monthly projection of revenue to be collected for each Source (Expected Revenue to be collected) d) Monthly projections of expenditure (operating and capital) and revenue for each vote (S71 format) e)Quarterly projections of Service Delivery Targets and performance indicators for each vote. (Non-financial measurable performance objectives in the form of targets and indicators. Level and standard of service being provided to the community) f)Ward information of expenditure and Service Delivery The Top Layer of the SDBIP must be approved by the Mayor within 28 days after approval of the budget and submitted to council thereafter, together with the Seniors Managers Performance Agreements.

b) Departmental SDBIP

A detailed departmental SDBIP, which is focused on operational performance, must be prepared for each municipal department. This SDBIP provides more detail on each output for which top management is responsible and it serves as the portfolio of evidence for the Top Layer SDBIP. The Top Layer SDBIP is therefore the summary of all the departmental SDBIP's. Departmental SDBIPs is based on initial revenue and expenditure projections provided by the budget office of the municipality. Initial revenue and expenditure projections are prepared taking into account; the strategic direction and priorities as set through the IDP (and its annual review); initial tariff modelling and any other external influences such as, sectoral department strategic plans and budgets; national and provincial strategic plans and allocations. Reference can also be made to current year and mid-year reports and the previous year's annual report to develop the SDBIP. The departmental SDBIP should be compiled by senior managers for his/her department.

The Departmental SDBIP should provide the following information:

- Purpose (outputs)
- Service Delivery description
- Measurable Performance objectives
- List of capital projects per Ward
- A review of past performance(baseline)
- Resources utilized (inputs):

The SDBIP must be approved by the Mayor within 28 days after the budget has been approved to ensure compliance with the abovementioned legislation and the Top Level SDBIP should be published on the municipal website.

6. MONTHLY PROJECTIONS OF REVENUE TO BE COLLECTED FOR EACH SOURCE

KZN282 KwaDukuza - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 2023/07/27

Description	Ref	2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year 2024/25	Budget Year 2025/26
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source																
Exchange Revenue																
Service charges - Electricity		14,365	103,092	116,857	54,864	97,992	100,324	58,532	132,557	108,456	108,456	108,456	108,456	1,256,705	1,323,793	1,395,833
Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management		8,776	8,349	8,621	18,122	8,776	8,755	8,436	1,920	7,680	7,680	7,680	7,680	97,950	99,513	124,455
Sale of Goods and Rendering of Services		2,879	1,276	1,745	1,553	6,149	4,222	758	1,837	(3,853)	(3,853)	(3,853)	(3,853)	44,360	228,478	235,421
Agency services		512	1,425	1,069	1,282	1,150	1,013	1,429	1,077	1,177	1,177	1,177	1,177	14,124	14,830	15,572
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		510	660	667	905	916	838	811	637	1,593	1,593	1,593	1,593	13,100	12,605	11,157
Interest earned from Current and Non Current Assets		115	13,250	12,017	12,039	12,408	12,455	11,812	11,435	18,968	18,968	18,968	18,968	189,017	51,360	53,928
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		222	196	192	205	429	212	192	29	279	279	279	279	3,336	3,500	3,675
Licence and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		8,926	1,139	252	797	1,173	569	355	(5,054)	368	368	368	368	23,188	34,201	35,511
Non-Exchange Revenue																
Property rates		(411)	74,823	61,311	60,643	60,735	61,829	61,144	62,069	64,513	64,513	64,513	64,513	696,866	728,309	764,474
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1,733	2,958	2,658	3,074	3,966	2,746	2,610	9,433	4,839	4,839	4,839	4,839	48,065	36,158	36,836
Licences or permits		150	126	159	(30)	91	23	18	43	84	84	84	84	934	876	919
Transfer and subsidies - Operational		127,623	2,451	2,106	(722)	1,044	88,800	2,405	302	23,479	23,479	23,479	23,479	269,332	304,559	333,456
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	417	417	417	417	5,000	5,250	5,513
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue		33,416	129,349	139,855	129,234	123,834	124,143	121,839	111,563	139,569	131,569	134,569	134,569	2,618,348	2,832,377	2,999,879
Expenditure By Type																
Employee related costs		44,374	41,319	43,592	43,486	44,691	43,889	52,024	83	43,543	43,543	43,857	43,550	554,531	622,513	652,141
Remuneration of councilors		2,373	2,352	2,341	2,340	2,359	2,473	4,964	-	2,549	2,549	2,549	2,549	30,365	30,365	31,205
Bulk purchases - electricity		-	141,272	145,692	84,727	92,365	96,854	90,529	-	113,238	113,238	113,238	113,006	1,103,631	1,243,871	1,299,749
Inventory consumed		3,069	1,264	1,197	825	2,651	2,453	(2,853)	451	963	963	963	963	21,419	27,345	28,410
Debt impairment		-	-	-	-	-	-	-	-	5,755	5,755	5,755	5,755	27,845	7,350	7,715
Depreciation and amortisation		7,813	13,837	9,137	9,588	9,229	9,632	9,920	9,459	12,952	12,952	12,952	12,952	151,412	143,428	150,600
Interest		-	-	338	-	-	8,240	-	-	751	751	751	751	17,751	23,143	24,300
Contracted services		18,951	22,717	27,962	28,066	36,837	36,553	9,726	22,383	34,328	34,328	34,728	34,328	384,656	369,258	387,858
Transfers and subsidies		512	853	891	915	2,829	2,869	533	1,477	(5,413)	(5,413)	(5,413)	(5,413)	27,557	204,768	211,299
Irrecoverable debts written off		(9)	-	52	41	91	53	151	145	(547)	(547)	(547)	(547)	2,843	9,829	10,237
Operational costs		7,345	8,526	7,614	11,243	10,171	13,712	21,713	7,843	12,797	12,797	13,097	12,797	153,323	150,617	158,279
Losses on disposal of Assets		-	-	-	-	-	-	-	-	854	854	854	854	10,250	8,663	9,056
Other Losses		-	-	-	-	-	-	-	-	963	963	963	963	13,553	15,280	15,844
Total Expenditure		84,427	235,938	238,756	181,139	240,853	215,556	186,341	41,561	222,840	222,840	223,848	222,648	2,618,171	2,832,249	2,999,961
Surplus/(Deficit)		(51,011)	(106,589)	(98,901)	(51,905)	(117,019)	(91,413)	(64,502)	70,002	(83,270)	(91,270)	(89,278)	(88,078)	177	128	18
Transfers and subsidies - capital (monetary allocations)		-	11,653	13,443	12,644	93,733	84,019	15,173	41,454	78,558	78,558	9,177	9,177	1,030,290	99,210	97,351
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(51,011)	(95,936)	(85,458)	(42,261)	16,674	(7,351)	(50,329)	111,456	(4,712)	(12,712)	(80,101)	(78,901)	1,030,467	99,348	97,369

7. MONTHLY PROJECTIONS OF EXPENDITURE (OPERATING AND CAPITAL) AND REVENUE FOR EACH VOTE

KZN292 KwaDukuza - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 2023/07/27

Description	Ref	2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year 2024/25	Budget Year 2025/26
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted
Revenue by Vote																
Vote 1 - Chief Operations Officer Business Unit		5,305	-	-	-	-	4,244	-	-	1,061	1,061	1,061	1,061	12,732	13,623	14,713
Vote 2 - Corporate Services Business Unit		32,621	66	75	66	372	26,026	115	25	7,205	7,205	7,205	7,205	86,229	105,642	113,833
Vote 3 - Finance Business Unit		8,800	90,291	75,891	75,069	75,176	75,161	74,849	75,214	85,311	85,311	85,311	85,311	666,471	822,935	864,094
Vote 4 - Economic Development Planning Business U		11,601	3,247	2,454	1,988	5,253	12,226	2,994	2,507	6,809	6,809	6,809	6,809	67,287	52,674	55,045
Vote 5 - Community Services and Public Amenities B		45,430	8,841	8,969	10,297	9,116	38,338	8,795	2,007	15,757	15,757	15,757	15,757	155,555	202,993	217,787
Vote 6 - Community Safety Business Unit		2,920	1,931	1,444	1,470	1,421	2,681	1,205	1,148	2,588	2,588	2,588	2,588	30,956	32,543	34,333
Vote 7 - Civil Engineering and Human Settlement Bu		6,379	12,963	13,531	7,465	102,010	89,959	16,364	41,101	71,923	71,923	2,542	2,542	1,039,976	278,809	288,655
Vote 8 - Electrical Engineering Business Unit		28,558	104,211	118,864	107,072	95,236	114,329	58,774	103,617	113,374	113,374	113,374	113,374	1,334,283	1,411,029	1,478,471
Vote 9 - Youth Development Business Unit		3,245	-	-	-	-	2,595	-	-	649	649	649	649	7,768	8,333	9,000
Vote 10 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		144,909	221,571	221,268	203,437	288,644	364,611	203,087	225,618	304,677	304,677	235,296	235,296	3,641,316	2,928,587	3,078,330
Expenditure by Vote																
Vote 1 - Chief Operations Officer Business Unit		(4,260)	(5,056)	(5,133)	(6,674)	(5,502)	(6,981)	(4,743)	(1,872)	3,926	3,926	3,926	3,926	74,571	94,403	100,484
Vote 2 - Corporate Services Business Unit		(9,217)	(9,000)	(9,554)	(9,542)	(10,293)	(11,732)	(19,265)	(3,514)	12,593	12,593	12,593	12,593	151,324	149,743	155,619
Vote 3 - Finance Business Unit		(4,794)	(4,745)	(5,735)	(4,677)	(6,643)	(6,375)	(7,806)	(1,563)	8,750	8,750	8,750	8,750	90,884	83,599	87,789
Vote 4 - Economic Development Planning Business U		(12,718)	(4,959)	(4,812)	(4,110)	(4,301)	(5,607)	(4,369)	(1,503)	6,168	6,168	6,168	6,168	79,355	74,421	77,883
Vote 5 - Community Services and Public Amenities B		(16,126)	(21,041)	(22,951)	(23,759)	(26,530)	(36,616)	(14,293)	(19,783)	29,833	29,833	30,841	29,834	331,180	325,019	339,427
Vote 6 - Community Safety Business Unit		(17,296)	(15,340)	(16,722)	(17,332)	(15,903)	(18,740)	(23,474)	(1,390)	20,443	20,443	20,443	20,443	226,853	246,417	259,118
Vote 7 - Civil Engineering and Human Settlement Bu		(8,047)	(9,223)	(10,829)	(13,806)	(18,283)	(14,516)	(10,552)	(4,993)	6,554	6,554	6,554	6,554	169,649	361,506	375,764
Vote 8 - Electrical Engineering Business Unit		(11,422)	(156,570)	(162,127)	(100,205)	(112,033)	(112,948)	(100,827)	(5,752)	133,269	133,269	133,269	133,058	1,451,236	1,484,426	1,570,455
Vote 9 - Youth Development Business Unit		(593)	(925)	(894)	(1,034)	(1,326)	(2,042)	(1,005)	(1,183)	1,324	1,324	1,324	1,324	14,178	13,706	14,391
Vote 10 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		(84,477)	(226,939)	(238,756)	(181,139)	(200,863)	(215,556)	(186,341)	(41,561)	222,880	222,880	223,688	222,649	2,618,279	2,832,240	2,980,961
Surplus/ (Deficit)		229,377	448,510	460,025	384,575	489,507	580,167	389,428	267,179	81,797	81,797	11,408	12,647	1,023,038	96,348	97,369

8. QUARTERLY PROJECTIONS OF SERVICE DELIVERY TARGETS AND PERFORMANCE INDICATORS FOR PROJECTS (ANNEXURE 1)

9. WARD/LOCAL MUNICIPALITY INFORMATION FOR EXPENDITURE AND SERVICE DELIVERY (ANNEXURE 1)

10. DETAILED CAPITAL WORKS PLAN BROKEN DOWN BY WARD/LOCAL MUNICIPALITY OVER THREE YEARS

KZN292 KwaDukuza - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 2023/07/27

Description - Municipal Vote	Ref	2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year 2024/25	Budget Year 2025/26
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Multi-year expenditure appropriation	1															
Vote 1 - Chief Operations Officer Business Unit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services Business Unit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Finance Business Unit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Economic Development Planning Business Unit		-	-	-	295	195	-	-	-	113	113	113	113	2,035	300	350
Vote 5 - Community Services and Public Amenities Business U		352	204	536	371	2,026	448	248	1,720	(345)	(545)	(545)	(545)	13,252	26,250	14,000
Vote 6 - Community Safety Business Unit		-	-	-	-	-	-	-	-	(125)	(125)	(125)	(125)	-	-	-
Vote 7 - Civil Engineering and Human Settlement Business Uni		49	861	3,191	516	1,713	(1,837)	-	126	1,869	232	(768)	(768)	25,869	45,185	-
Vote 8 - Electrical Engineering Business Unit		457	5,034	13,264	10,562	19,403	6,134	3,307	3,320	8,987	14,780	8,195	5,362	97,535	64,181	65,009
Vote 9 - Youth Development Business Unit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Multi-year expenditure sub-total	3	858	6,098	16,990	11,854	23,337	5,545	3,555	5,166	10,516	14,452	6,867	4,054	137,141	135,917	79,359
Single-year expenditure appropriation																
Vote 1 - Chief Operations Officer Business Unit		-	16	19	-	75	-	135	(135)	1,213	2,713	1,213	1,213	8,259	-	-
Vote 2 - Corporate Services Business Unit		-	45	566	36	162	736	136	(36)	300	250	(200)	(200)	5,511	3,000	3,000
Vote 3 - Finance Business Unit		-	-	52	30	2	-	-	-	100	100	100	100	500	100	-
Vote 4 - Economic Development Planning Business Unit		-	-	-	-	-	128	-	-	65	(9)	(9)	(9)	853	-	-
Vote 5 - Community Services and Public Amenities Business U		-	2,434	345	416	4,607	6,326	1,459	57	5,054	2,692	1,076	692	45,859	23,500	-
Vote 6 - Community Safety Business Unit		-	6	1,563	342	558	715	7,437	103	653	193	193	193	13,453	11,100	200
Vote 7 - Civil Engineering and Human Settlement Business Uni		6,940	5,755	15,442	30,949	74,939	72,614	23,172	53,318	49,229	28,094	16,241	13,365	668,956	74,867	55,373
Vote 8 - Electrical Engineering Business Unit		-	39	4,720	5,204	830	8,861	3,709	1,955	3,875	2,413	1,375	9,375	73,055	127,947	1,750
Vote 9 - Youth Development Business Unit		-	-	-	-	-	-	-	-	300	-	-	-	300	-	-
Vote 10 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	3	6,940	8,356	22,527	36,959	81,174	89,441	35,049	55,268	60,789	36,454	18,987	24,741	1,022,762	240,515	60,323
Total Capital Expenditure	2	7,828	14,454	39,517	48,812	104,511	94,987	38,604	60,435	71,304	50,906	25,854	28,795	1,159,903	377,432	139,682

KZN292 KwaDukuza - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 2023/07/27

Description	Ref	2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year 2024/25	Budget Year 2025/26
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital Expenditure - Functional																
Governance and administration		–	85	2,572	185	743	5,577	1,272	239	3,546	1,087	(118)	18,537	33,725	12,450	3,250
Executive and council		–	–	–	–	–	402	1,173	–	2,646	1,099	482	99	19,726	5,000	–
Finance and administration		–	85	2,572	185	743	5,175	99	239	900	(12)	(600)	(600)	13,999	7,450	3,250
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		382	482	2,220	1,334	4,441	7,088	7,971	1,880	6,159	2,774	274	21,407	56,411	50,275	14,200
Community and social services		382	272	343	354	1,407	1,322	467	57	2,400	75	75	75	11,584	20,250	10,000
Sport and recreation		–	210	1,650	782	2,693	5,633	60	1,706	11	1,011	11	11	23,230	18,200	4,200
Public safety		–	–	226	199	334	133	7,443	117	634	174	174	174	16,838	900	–
Housing		–	–	0	–	7	–	–	–	3,114	1,514	14	14	4,757	10,925	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		6,989	6,612	18,676	31,337	76,720	71,706	20,307	53,301	49,394	29,637	16,784	518,562	900,025	112,328	55,723
Planning and development		–	16	19	–	75	128	135	(135)	1,390	2,825	1,325	1,325	9,487	300	350
Road transport		6,989	6,596	18,657	31,337	76,645	71,577	20,172	53,436	48,004	26,812	15,459	12,586	890,538	112,028	55,373
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		457	7,246	16,049	15,766	22,597	10,617	7,054	5,006	12,215	17,409	9,923	45,424	169,763	202,378	66,509
Energy sources		457	5,034	16,049	15,766	19,654	10,617	7,054	5,006	12,362	17,555	10,070	15,257	163,682	189,878	66,509
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		–	2,212	–	–	2,943	–	–	–	(146)	(146)	(146)	(146)	6,081	12,500	–
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional		7,828	14,424	39,517	48,622	104,501	94,987	36,604	60,425	71,314	50,906	26,864	603,930	1,159,923	377,432	139,682

KZN292 KwaDukuza - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 2023/07/27

Description	Ref	2023/24									Budget Year 2024/25	Budget Year 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		217,404	249,822	–	–	–	–	9,536	9,536	259,358	193,457	29,828
Roads Infrastructure		152,139	180,161	–	–	–	–	9,041	9,041	189,202	64,383	7,200
Roads		98,298	118,124	–	–	–	–	(1,700)	(1,700)	116,424	42,883	–
Road Structures		44,841	53,037	–	–	–	–	7,241	7,241	60,278	14,500	–
Road Furniture		9,000	9,000	–	–	–	–	3,500	3,500	12,500	7,200	7,200
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		9,197	9,815	–	–	–	–	–	–	9,815	–	–
Drainage Collection		9,197	9,758	–	–	–	–	–	–	9,758	–	–
Storm water Conveyance		–	57	–	–	–	–	–	–	57	–	–
Attenuation		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		54,741	59,520	–	–	–	–	1,395	1,395	59,915	116,575	13,628
Power Plants		–	–	–	–	–	–	–	–	–	–	–
HV Substations		42,307	34,897	–	–	–	–	(20,000)	(20,000)	14,897	100,053	–
HV Switching Station		–	–	–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–	–	–
MV Substations		–	6,294	–	–	–	–	–	–	6,294	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–	–	–
MV Networks		2,000	2,000	–	–	–	–	395	395	2,395	–	–
LV Networks		10,435	15,328	–	–	–	–	7,000	7,000	22,328	16,522	13,628
Capital Spares		–	–	–	–	–	–	14,000	14,000	14,000	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Dams and Weirs		–	–	–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–	–	–
Distribution		–	–	–	–	–	–	–	–	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Pump Station		–	–	–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–	–	–
Outfall Sewers		–	–	–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		326	326	–	–	–	–	100	100	426	12,500	–
Landfill Sites		–	–	–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–	10,000	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–	–	–
Waste Separation Facilities		326	326	–	–	–	–	100	100	426	2,500	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		1,000	1,000	–	–	–	–	(1,000)	(1,000)	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–	–	–
Distribution Layers		1,000	1,000	–	–	–	–	(1,000)	(1,000)	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Community Assets		38,244	21,515	–	–	–	–	4,097	4,097	25,612	42,358	10,350
Community Facilities		27,654	15,248	–	–	–	–	3,968	3,968	19,216	36,358	10,350
Halls		18,218	8,750	–	–	–	–	2,018	2,018	10,768	26,098	10,600
Centres		–	–	–	–	–	–	–	–	–	–	–

KZN292 KwaDukuza - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 2023/07/27

Description	Ref	2023/24										Budget Year 2024/25	Budget Year 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget		Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
Crèches		3,677	3,677	–	–	–	–	–	–	3,677		–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–		–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–		–	–
Testing Stations		–	–	–	–	–	–	–	–	–		10,000	–
Museums		950	950	–	–	–	–	–	–	950		–	–
Galleries		–	–	–	–	–	–	–	–	–		–	–
Theatres		–	–	–	–	–	–	–	–	–		–	–
Libraries		250	250	–	–	–	–	450	450	700		300	350
Cemeteries/Crematoria		4,559	921	–	–	–	–	–	–	921		–	–
Police		200	200	–	–	–	–	–	–	200		–	–
Parks		–	250	–	–	–	–	–	–	250		–	–
Public Open Space		–	–	–	–	–	–	–	–	–		–	–
Nature Reserves		–	–	–	–	–	–	–	–	–		–	–
Public Ablution Facilities		–	–	–	–	–	–	1,500	1,500	1,500		–	–
Markets		–	–	–	–	–	–	–	–	–		–	–
Stalls		–	250	–	–	–	–	–	–	250		–	–
Abattoirs		–	–	–	–	–	–	–	–	–		–	–
Airports		–	–	–	–	–	–	–	–	–		–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–		–	–
Capital Spares		–	–	–	–	–	–	–	–	–		–	–
Sport and Recreation Facilities		10,390	6,267	–	–	–	–	129	129	6,396		6,000	–
Indoor Facilities		–	–	–	–	–	–	–	–	–		–	–
Outdoor Facilities		10,390	6,267	–	–	–	–	129	129	6,396		6,000	–
Capital Spares		–	–	–	–	–	–	–	–	–		–	–
Heritage assets		450	450	–	–	–	–	–	–	450		–	–
Monuments		–	–	–	–	–	–	–	–	–		–	–
Historic Buildings		–	–	–	–	–	–	–	–	–		–	–
Works of Art		450	450	–	–	–	–	–	–	450		–	–
Conservation Areas		–	–	–	–	–	–	–	–	–		–	–
Other Heritage		–	–	–	–	–	–	–	–	–		–	–
Investment properties		–	–	–	–	–	–	–	–	–		–	–
Revenue Generating		–	–	–	–	–	–	–	–	–		–	–
Improved Property		–	–	–	–	–	–	–	–	–		–	–
Unimproved Property		–	–	–	–	–	–	–	–	–		–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–		–	–
Improved Property		–	–	–	–	–	–	–	–	–		–	–
Unimproved Property		–	–	–	–	–	–	–	–	–		–	–
Other assets		3,801	3,665	–	–	–	–	217	217	3,882		7,000	–
Operational Buildings		881	665	–	–	–	–	217	217	882		3,000	–
Municipal Offices		336	200	–	–	–	–	217	217	417		3,000	–
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–		–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–		–	–
Workshops		–	–	–	–	–	–	–	–	–		–	–
Yards		465	465	–	–	–	–	–	–	465		–	–
Stores		–	–	–	–	–	–	–	–	–		–	–
Laboratories		–	–	–	–	–	–	–	–	–		–	–
Training Centres		–	–	–	–	–	–	–	–	–		–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–		–	–
Depots		–	–	–	–	–	–	–	–	–		–	–
Capital Spares		–	–	–	–	–	–	–	–	–		–	–
Housing		3,000	3,000	–	–	–	–	–	–	3,000		4,000	–
Staff Housing		–	–	–	–	–	–	–	–	–		–	–
Social Housing		3,000	3,000	–	–	–	–	–	–	3,000		4,000	–
Capital Spares		–	–	–	–	–	–	–	–	–		–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–		–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–		–	–
Intangible Assets		15,014	8,247	–	–	–	–	6,000	6,000	14,247		16,110	18,000
Servitudes		–	–	–	–	–	–	–	–	–		–	–
Licences and Rights		15,014	8,247	–	–	–	–	6,000	6,000	14,247		16,110	18,000
Water Rights		–	–	–	–	–	–	–	–	–		–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–		–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–		–	–
Computer Software and Applications		15,014	8,247	–	–	–	–	6,000	6,000	14,247		16,110	18,000
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–		–	–
Unspecified		–	–	–	–	–	–	–	–	–		–	–
Computer Equipment		1,600	1,600	–	–	–	–	426	426	2,026		1,500	1,500
Computer Equipment		1,600	1,600	–	–	–	–	426	426	2,026		1,500	1,500
Furniture and Office Equipment		2,020	2,020	–	–	–	–	217	217	2,237		1,950	1,750
Furniture and Office Equipment		2,020	2,020	–	–	–	–	217	217	2,237		1,950	1,750
Machinery and Equipment		5,840	7,551	–	–	–	–	(115)	(115)	7,436		2,625	400
Machinery and Equipment		5,840	7,551	–	–	–	–	(115)	(115)	7,436		2,625	400

KZN292 KwaDukuza - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 2023/07/27

Description	Ref	2023/24									Budget Year 2024/25	Budget Year 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Transport Assets		39,106	31,170	-	-	-	-	(2,359)	(2,359)	28,811	2,900	-
Transport Assets		39,106	31,170	-	-	-	-	(2,359)	(2,359)	28,811	2,900	-
Land		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets to be adjusted	1	323,479	326,040	-	-	-	-	18,019	18,019	344,059	267,941	52,828

KZN292 KwaDukuza - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 2023/07/27

Description	Ref	2023/24										Budget Year 2024/25	Budget Year 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget		Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H			
Capital expenditure on renewal of existing assets by Asset Class/Sub-class													
Infrastructure		141,376	235,459	–	–	–	–	2,938	2,938	238,437		45,159	67,273
Roads Infrastructure		154,376	228,459	–	–	–	–	(62)	(62)	228,437		39,159	67,273
Roads		113,441	202,000	–	–	–	–	(62)	(62)	202,028		27,998	55,373
Road Structures		10,435	15,909	–	–	–	–	–	–	15,909		–	–
Road Furniture		10,500	10,500	–	–	–	–	–	–	10,500		11,200	11,900
Capital Spares		–	–	–	–	–	–	–	–	–		–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–		5,000	–
Drainage Collection		–	–	–	–	–	–	–	–	–		–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–		5,000	–
Attenuation		–	–	–	–	–	–	–	–	–		–	–
Electrical Infrastructure		7,000	7,000	–	–	–	–	3,000	3,000	10,000		1,000	500
Power Plants		–	–	–	–	–	–	–	–	–		–	–
HV Substations		–	–	–	–	–	–	–	–	–		–	–
HV Switching Station		–	–	–	–	–	–	–	–	–		–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–		–	–
MV Substations		–	–	–	–	–	–	–	–	–		–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–		–	–
MV Networks		7,000	7,000	–	–	–	–	3,000	3,000	10,000		1,000	500
LV Networks		–	–	–	–	–	–	–	–	–		–	–
Capital Spares		–	–	–	–	–	–	–	–	–		–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–		–	–
Dams and Weirs		–	–	–	–	–	–	–	–	–		–	–
Boreholes		–	–	–	–	–	–	–	–	–		–	–
Reservoirs		–	–	–	–	–	–	–	–	–		–	–
Pump Stations		–	–	–	–	–	–	–	–	–		–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–		–	–
Bulk Mains		–	–	–	–	–	–	–	–	–		–	–
Distribution		–	–	–	–	–	–	–	–	–		–	–
Distribution Points		–	–	–	–	–	–	–	–	–		–	–
PRV Stations		–	–	–	–	–	–	–	–	–		–	–
Capital Spares		–	–	–	–	–	–	–	–	–		–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–		–	–
Pump Station		–	–	–	–	–	–	–	–	–		–	–
Reticulation		–	–	–	–	–	–	–	–	–		–	–
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–		–	–
Outfall Sewers		–	–	–	–	–	–	–	–	–		–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–		–	–
Capital Spares		–	–	–	–	–	–	–	–	–		–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–		–	–
Landfill Sites		–	–	–	–	–	–	–	–	–		–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–		–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–		–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–		–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–		–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–		–	–
Capital Spares		–	–	–	–	–	–	–	–	–		–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–		–	–
Rail Lines		–	–	–	–	–	–	–	–	–		–	–
Rail Structures		–	–	–	–	–	–	–	–	–		–	–
Rail Furniture		–	–	–	–	–	–	–	–	–		–	–
Drainage Collection		–	–	–	–	–	–	–	–	–		–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–		–	–
Attenuation		–	–	–	–	–	–	–	–	–		–	–
MV Substations		–	–	–	–	–	–	–	–	–		–	–
LV Networks		–	–	–	–	–	–	–	–	–		–	–
Capital Spares		–	–	–	–	–	–	–	–	–		–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–		–	–
Sand Pumps		–	–	–	–	–	–	–	–	–		–	–
Piers		–	–	–	–	–	–	–	–	–		–	–
Revetments		–	–	–	–	–	–	–	–	–		–	–
Promenades		–	–	–	–	–	–	–	–	–		–	–
Capital Spares		–	–	–	–	–	–	–	–	–		–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–		–	–
Data Centres		–	–	–	–	–	–	–	–	–		–	–
Core Layers		–	–	–	–	–	–	–	–	–		–	–
Distribution Layers		–	–	–	–	–	–	–	–	–		–	–
Capital Spares		–	–	–	–	–	–	–	–	–		–	–
Community Assets		11,976	24,184	–	–	–	–	(33)	(33)	24,151		13,559	–
Community Facilities		7,245	13,338	–	–	–	–	(75)	(75)	13,264		11,000	–
Halls		725	1,335	–	–	–	–	–	–	1,335		–	–
Centres		–	–	–	–	–	–	–	–	–		–	–
Crèches		–	–	–	–	–	–	–	–	–		–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–		–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–		–	–
Testing Stations		–	–	–	–	–	–	–	–	–		–	–
Museums		–	–	–	–	–	–	–	–	–		–	–
Galleries		–	–	–	–	–	–	–	–	–		–	–
Theatres		–	–	–	–	–	–	–	–	–		–	–
Libraries		620	620	–	–	–	–	(75)	(75)	545		–	–
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–		–	–
Police		–	–	–	–	–	–	–	–	–		–	–
Parks		–	–	–	–	–	–	–	–	–		–	–
Public Open Space		–	–	–	–	–	–	–	–	–		–	–
Nature Reserves		–	–	–	–	–	–	–	–	–		–	–

KZN292 KwaDukuza - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 2023/07/27

Description	Ref	2023/24									Budget Year 2024/25	Budget Year 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Public Ablution Facilities		–	–	–	–	–	–	–	–	–	6,000	–
Markets		–	–	–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		6,000	11,363	–	–	–	–	–	–	11,363	5,000	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		4,631	10,845	–	–	–	–	42	42	10,887	2,500	–
Indoor Facilities		–	–	–	–	–	–	–	–	–	–	–
Outdoor Facilities		4,631	10,845	–	–	–	–	42	42	10,887	2,500	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–	–	–
Other assets		2,159	2,979	–	–	–	–	(1,684)	(1,684)	1,295	3,500	–
Operational Buildings		1,159	1,979	–	–	–	–	(84)	(84)	1,895	–	–
Municipal Offices		1,159	1,979	–	–	–	–	(84)	(84)	1,895	–	–
Pay Enquiry Points		–	–	–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Housing		1,000	1,000	–	–	–	–	(1,000)	(1,000)	–	3,500	–
Staff Housing		–	–	–	–	–	–	–	–	–	–	–
Social Housing		1,000	1,000	–	–	–	–	(1,000)	(1,000)	–	3,500	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure on renewal of existing assets to be adjusted	1	155,503	242,662	–	–	–	–	1,821	1,821	264,483	62,158	67,773

11. CONCLUSION

The KwaDukuza Local Municipality's SDBIP for 2023/2024 was developed, based on the approved IDP and the Municipal Budget for this financial year. The legislation governing performance contracts for senior management requires that such contracts should be based on the approved SDBIP

The SDBIP is a key management, implementation and monitoring tool, which provides operational content to the end-of-year service delivery targets, set in the budget and IDP. Together with the Organisational Performance Management Pre-determined Objectives, it determines the performance agreements for the municipal manager and all senior managers, whose performance can then be monitored through the MFMA, Section 71 monthly reports and evaluated through the annual report process.

Approval by Mayor	**The Top Layer Service Delivery and Budget Implementation Plan for 2023/2024 as set out on pages 1 to 23 is hereby approved in terms of section 53 (1)(c)(ii) of the MFMA:** ..... **Her Worship the Mayor: Cllr. O. L NHACA** **Date: 13/03/2024**

KWADUKUZA MUNICIPALITY ORGANISATIONAL SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) 2023 - 2024 FINANCIAL YEAR

ORG SDBIP OPMS-No.	KEY PERFORMANCE INDICATORS	ADJUSTED KEY PERFORMANCE INDICATOR	~~ANNUAL TARGET /~~ TARGET DESCRIPTION	ADJUSTED ANNUAL TARGET	REASONS FOR ADJUSTMENTS	ANNUAL BUDGET & SOURCE OF FUNDING IF OTHER THAN COUNCIL)		Q3 January - March	ADJUSTED Q3 TARGET	Q4 April - June	ADJUSTED Q4 TARGET	Ward	Portfolio of Evidence (POE)	Adjusted POE	Responsible Department Business	Alignment to Risk Action Plan
						BUDGET	ADJUSTED BUDGET	~~Projected Target /~~ Target Description		~~Projected Target /~~ Target Description						
	NATIONAL KEY PERFORMANCE AREA 1 : MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT (Weighting 19%)															
OPMS 01	The number of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan (NKPI) Highest Three levels :- 1) Top Management MM, ED, and Directors (Task Grade 19 -26) 2) Senior Management (Task Grade 16 - 18) 3) Professionals (Task Grade 14 - 15)	N/A	4 people employed from employment equity target groups in the three highest levels of management by 30 June 2024	4	Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output.	R0	N/A	1 person employed from employment equity target groups employed in the three highest levels of management	1	1 person employed from employment equity target groups employed in the three highest levels of management	1	N/A	List of signed appointments for all appointments made in the quarter, List of appointments of the concerned group. List of signed appointments from HR -signed by Director HR, appointment letters with salary section blocked.	N/A	Corporate Services BU	N/A
~~OPMS 02~~	~~Number of reports on trainings provided for Councillors and staff conducted, submitted to Finance & Local Public Administration Portfolio Committee (FLPA) by target date.~~		~~4 reports on trainings provided for Councillors and staff conducted, submitted to FLPA by 30 June 2024.~~		Target to be moved to departmental SDBIP due the operational nature of the task. It is the submission of a report on training which FLPA notes. Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output.	~~R0~~		~~Q2 of 23/24 report, on trainings provided for Councillors and staff conducted submitted to FLPA.~~		~~Q3 of 23/24 report, on trainings provided for Councillors and staff conducted submitted to FLPA.~~		~~N/A~~	~~Finance & Local Public Administration Portfolio Committee (FLPA) Committee Resolution. Copies of quarterly Reports.~~		~~Corporate Services BU~~	~~N/A~~
OPMS 03	Ensure 50% employment of women candidates from all levels by target date.	Percentage employment of women candidates from all levels by target date.	Ensure 50% employment of women candidates from all levels by 30 June 2024	50%	Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output.	R0	N/A	Ensure 50% employment of women candidates from all levels	50%	Ensure 50% employment of women candidates from all levels	50%	N/A	Council approved Annual equity plan, List of signed appointments from HR showing workings , appointment letters with salary blocked out.	N/A	Corporate Services BU	N/A
OPMS 04	Ensure 50% employment of youth candidates from all levels by target date.	Percentage employment of youth candidates from all levels by target date.	Ensure 50% employment of youth candidates from all levels by 30 June 2024	50%	Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output.	R0	N/A	Ensure 50% employment of youth candidates from all levels	50%	Ensure 50% employment of youth candidates from all levels	50%	N/A			Corporate Services BU	N/A
~~OPMS 05~~	~~Number of people with disabilities employed in line with the Employment Equity Plan by target date.~~		~~2 people with disabilities employed in line with the Employment Equity Plan by 30 June 2024.~~		This target is moved from the Organisational SDBIP to departmental due to the operational nature of the adjusted target. The posts that can accommodate people with disabilities need to be identified. The adjusted target that Corporate Services has set is a report to be submitted to Manco in Q4 on the posts identified. This is due to the delay in the approval of the Organogram.	R0		~~1 person with a disability appointed in line with employment equity plan~~		~~1 person with a disability appointed in line with employment equity plan~~		~~ALL~~	~~Council approved Annual equity plan, FLPA resolution , List of signed appointments from HR , appointment letters with salary section blocked,~~		~~Corporate Services BU~~	~~N/A~~
OPMS 06	The percentage of a municipality's budget actually spent on implementing its workplace skills plan (WSP)(NKPI)	N/A	90% of a municipality's training budget spent on implementation of WSP by 30 June 2024.	90%	Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output. Request from the Evaluation Committee to target for 100%.	R2 800 420 (OPEX)	N/A	70% of a municipality's training budget actually spent on implementing its workplace skills plan.	70%	90% of a municipality's training budget actually spent on implementing its workplace skills plan.	90%	N/A	Copy of Munsoft screen print showing expenditure and list of service providers paid.	N/A	Corporate Services BU	N/A
~~OPMS 07~~	~~% of IT activities raised by the AG audit contained in the AG action plan resolved by target date.~~		~~90% of IT activities raised by the AG audit contained in the AG action plan resolved by 30 June 2024.~~		Target moved to the Departmental SDBIP. As IT have no findings, thus no action plans to be implemented.	~~R0~~		~~40% IT activities raised by the AG audit contained in the AG action plan resolved.~~		~~90% IT activities raised by the AG audit contained in the AG action plan resolved.~~		~~N/A~~	~~Email to IA with List of IT findings raised by the AG and quarterly progress on the resolution of each finding and accompanying POE.~~		~~Corporate Services BU~~	~~Top 10, No. 2~~
OPMS 08	Number of properties transferred from erstwhile TLC's to KDM by target date	N/A	34 properties transferred from erstwhile TLC's to KDM by 30 June 2024.	25	1. The target was reduced as the Transfer process takes time and not all property transfers undergo advertisement stage. 2.Annual Target and quarterly targets updated to align to the PMS Electronic System.	R400 000	N/A	No target	0	Finalising of registrations and transfer processes of 34 properties	25	ALL	Instruction letter, Copy of advert, Email confirming lodging of transfer documents, Windeed search print out/Tittle deed	1) List of properties advertised and not advertised. 2)Signed listed of properties transferred.	Corporate Services BU	N/A
OPMS 09	Adoption of reviewed PMS Framework by target date	Number of PMS Frameworks adopted by target date	Adoption of 1 PMS Framework by Council by 31 May 2024.	1	Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output.	R0	N/A	No Target	N/A	Adoption of reviewed PMS Framework by Council by 31 May 2024.	1	N/A	Council resolution.	Council resolution or proof of item submitted to the Secretariat or the Agenda with the index page.	Chief Operations Office	Top 10 - No. 8
OPMS 10	2024/2025 Service Delivery and Budget Implementation Plan (SDBIP) approved by Mayor within 28 Days after the approval of the budget.	Turnaround time for the approval of the SDBIP by the Mayor after the approval of the Budget	2024/2025 Service Delivery and Budget Implementation Plan (SDBIP) approved by Mayor within 28 Days after the approval of the budget.	28	Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output.	R0	N/A	No Target	N/A	2024/2025 Service Delivery and Budget Implementation Plan (SDBIP) approved by Mayor within 28 Days after the approval of the budget.	28	N/A	Letter signed by Mayor. SDBIP signed by Mayor.	SDBIP signed by Mayor.	Chief Operations Office	Top 10 - No. 8

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ORG SDBIP OPMS-No.	KEY PERFORMANCE INDICATORS	ADJUSTED KEY PERFORMANCE INDICATOR	~~ANNUAL TARGET~~ / TARGET DESCRIPTION	ADJUSTED ANNUAL TARGET	REASONS FOR ADJUSTMENTS	ANNUAL BUDGET & SOURCE OF FUNDING IF OTHER THAN COUNCIL)		Q3 January - March	ADJUSTED Q3 TARGET	Q4 April - June	ADJUSTED Q4 TARGET	Ward	Portfolio of Evidence (POE)	Adjusted POE	Responsible Department Business	Alignment to Risk Action Plan
						BUDGET	ADJUSTED BUDGET	~~Projected Target~~ /Target Description		~~Projected Target~~ / Target Description						
OPMS 11	Submission of Performance Agreements to MEC for Local Government within specified timeframe.	Turnaround time for the submission of Performance Agreements to the MEC for Local Government	Submission of the Performance Agreements to the MEC for Local Government within 14 days after the Mayors approval of the SDBIP.	14	Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output.	R0	N/A	No Target	N/A	No Target	N/A	N/A	Proof of submission to COGTA.	e-mal to COGTA	Chief Operations Office	Top 10 - No. 8
OPMS 12	Submission of the Annual Performance Report (APR) to the Auditor General (AG) by target date.	Number of the Annual Performance Reports (APR-22/23) submitted to the Auditor General (AG) by target date.	Submission of the 2022/2023 Annual Performance Report (APR) to the Auditor General (AG) by 31 August 2023	1	Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output. Target was met in Q1.	R0	N/A	No Target	N/A	No Target	N/A	N/A	e-mail confirmation of submission to AG.	e-mail to Internal Audit or e-mail from Internal Audit to AGSA of confirmation of submission to AG.	Chief Operations Office	Top 10 - No. 8
OPMS 13	KDM Annual Report submitted to Council by target date	Number of KDM 2022/2023 Annual Report tabled at Council by target date.	KDM 2022/2023 Annual Report is tabled at Council by 31 January 2024.	1	Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output.	R0	N/A	Tabling of Annual report submitted to council by 31 January 2024	1	No Target	N/A	ALL	Council Resolution for tabling of Annual Report in January	Council resolution or proof of item submitted to the Secretariat or the Agenda with the index page.	Chief Operations Office	N/A
OPMS 14	Date submission of the Oversight report to Council for adoption	Number of MPAC Oversight reports to Council for adoption by target date.	Submission of the 2022/2023 Oversight report to Council for adoption by 31 March 2024	1	Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output.	R0	N/A	Submission of the Oversight report to Council for adoption.	1	No Target	No target	N/A	Council Resolution on the adoption of the oversight report	Council resolution or proof of item submitted to the Secretariat or the Agenda with the index page.	Chief Operations Office	N/A
OPMS 15	Number of quarterly performance reports submitted to the EXCO/ Council by target date.	N/A	4 quarterly performance reports submitted to the EXCO/Council by 30 June 2024.	4	Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output.	R0	N/A	Submission of Quarter 2 2023/2024 Performance Report to Council.	1	Submission of Quarter 3 2023/2024 Performance Report to EXCO.	1	N/A	Item from the EXCO or Council agenda or Resolution.	Council resolution or proof of item submitted to the Secretariat or the Agenda with the index page.	Chief Operations Office	N/A
OPMS 16	Number of Performance reviews and performance assessments for Section 56/57 Managers conducted by target date. 1 Formal Review for Mid year 2023/2024 conducted by 31 March 2024	Number of Performance reviews and performance assessments for Section 56/57 Managers conducted by target date. - 1 Formal Review for Mid year 2023/2024 conducted by 31 March 2024 (Q1 & Q2). - 1 Annual Assessment for 2022/2023, by 30 June 2024.	i)1 Formal Review for Mid year 2023/2024 conducted by 31 March 2024. iii)1 Annual Assessment for 2022/2023, by 30 June 2024.	2	Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output.	R0	N/A	2023/2024 Q2/Mid year Formal Review for all Section 56/57 Senior Managers conducted by 31 March 2024.	1	2022/2023 Annual Assessment for all Section 56/57 Senior Managers conducted by 30 June 2024.	1	N/A	Minutes of Review. Minutes of Assessment. Council Resolution.	N/A	MM	N/A
OPMS 17	Publication of Performance Agreements on the municipal website within specified timeframe	Turnaround time for Performance Agreements to be placed on the municipal website.	Publication of the Performance Agreements on the municipal website 14 days after the approval of the SDBIP.	14	Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output.	R0	N/A	No Target	N/A	No Target	N/A	N/A	screenshot from website with date. Link to website.	Website link from the communications section.	Chief Operations Office	Top 10 - No. 8
OPMS 18	Publication of the Oversight report in terms of Section 21A of the MSA within the specified timeframe.	Turnaround time for the Publication of the MPAC Oversight Report.	Publication of the Oversight report on the municipal website within 7 days of Council adoption.	7	Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output.	R0	N/A	~~Advertise adoption in the local newspapers.~~	No Target	Make public the Oversight Report on the municipal website within 7 days.	7	N/A	Proof of publication. Screenshot from website. Website link or newspaper clipping with date.	Website link from the communications section.	Chief Operations Office/Corporate Services	N/A
	NATIONAL KEY PERFORMANCE AREA 2: GOOD GOVERNANCE & PUBLIC PARTICIPATION (Weighting 9%)															
OPMS 19	Approval and adoption of the 2024/2025 IDP in line with S129 MFMA & Chapters 5&6 MSA by Council by target date	Percentage adoption of the 2024/2025 IDP in line with S129 MFMA & Chapters 5&6 MSA by Council.	Approval and adoption of the 2024/2025 IDP in line with S129 MFMA & Chapters 5&6 MSA by Council by 31 May 2024	100%	Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output.	R0	N/A	Prepare and Submit Draft IDP to council for adoption by 31 March 2024(50%)	50%	1)Approval/adoption of the 2024/2025 IDP in line with S129 MFMA & Chapters 5&6 MSA by Council by 31 May 2024. (25%) 2)Submission to Cogta within 10 days.(25%)	50%	N/A	Council resolution , newspaper adverts, IDP process plan, list of community needs, attendance registers of road shows attended , Acknowledgement of receipt from COGTA for IDP submission .	N/A	Chief Operations Office	N/A
~~OPMS 20~~	~~2024/2025 Risk Based Internal Audit Plan to be approved and adopted by Audit Committee by target date.~~		~~2024/2025 Risk based Annual Internal Audit Plan to be approved and adopted by Audit Committee 30 June 2024~~		Moved to departmental SDBIP due to the operational nature of the project.	~~R0~~	~~N/A~~	~~No target~~		~~2024/2025 Risk based Annual Internal Audit Plan to be approved and adopted by Audit Committee~~		~~N/A~~	~~Copy of Risk based plan, Audcom resolution~~		~~Chief Operations Office~~	~~N/A~~
OPMS 21	2024/2025 Risk based Annual Internal Audit Plan submitted to council by target date.	Number of Risk based Annual Internal Audit Plan submitted to council	2024/2025 Risk based Annual Internal Audit Plan submitted to council by 30 June 2024	1	Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output.	R0	N/A	No target	0	2024/2025 Risk based Annual Internal Audit Plan submitted to council.	1	N/A	Copy of Risk based plan, Council resolution	Council resolution or proof of item submitted to the Secretariat or the Agenda with the index page.	Chief Operations Office	N/A
~~OPMS 22~~	~~Number of quarterly reports on organisational compliance with relevant laws and regulations compiled by Internal Audit submitted to Audit Committee~~		~~4 Quarterly reports on organisational compliance with relevant laws and regulations compiled by Internal Audit submitted to Audit Committee by 30 June 2024.~~		Moved to departmental SDBIP due to the operational nature of the project.	~~R0~~		~~Quarter 2 of 2023/2024 reports on organisational compliance with relevant laws and regulations compiled by Internal Audit submitted to Audit Committee~~		~~Quarter 3 of 2023/2024 reports on organisational compliance with relevant laws and regulations compiled by Internal Audit submitted to Audit Committee~~		~~N/A~~	~~Compliance reports, Audit committee Minutes and Resolution.~~		~~Chief Operations Office~~	~~N/A~~
~~OPMS 23~~	~~Number of quarterly reports on organisational compliance with relevant laws and regulations compiled by Internal Audit to MPAC~~		~~4 Quarterly reports on organisational compliance with relevant laws and regulations compiled by Internal Audit and submitted to MPAC by 30 June 2024.~~		Moved to departmental SDBIP due to the operational nature of the project.	~~R0~~		~~Q2 of 2023/2024 reports on organisational compliance with relevant laws and regulations compiled by Internal Audit and submitted to MPAC~~		~~Q3 of 2023/2024 reports on organisational compliance with relevant laws and regulations compiled by Internal Audit and submitted to MPAC~~		~~N/A~~	~~Organisational Compliance and MPAC Minutes.~~		~~Chief Operations Office~~	~~N/A~~

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ORG SDBIP OPMS-No.	KEY PERFORMANCE INDICATORS	ADJUSTED KEY PERFORMANCE INDICATOR	~~ANNUAL TARGET /~~ TARGET DESCRIPTION	ADJUSTED ANNUAL TARGET	REASONS FOR ADJUSTMENTS	ANNUAL BUDGET & SOURCE OF FUNDING IF OTHER THAN COUNCIL)		Q3 January - March	ADJUSTED Q3 TARGET	Q4 April - June	ADJUSTED Q4 TARGET	Ward	Portfolio of Evidence (POE)	Adjusted POE	Responsible Department Business	Alignment to Risk Action Plan
						BUDGET	ADJUSTED BUDGET	~~Projected Target /~~Target Description		~~Projected Target /~~ Target Description						
OPMS 24	Number of quarterly reports on organisational compliance with relevant laws and regulations compiled by Internal Audit and submitted to EXCO/Council	N/A	4 Quarterly reports on organisational compliance with relevant laws and regulations compiled by Internal Audit and submitted to EXCO/Council by 30 June 2024.	4	Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output.	R0	N/A	Q2 of 2023/2024 reports on organisational compliance with relevant laws and regulations compiled by Internal Audit and submitted to EXCO/Council	1	Q3 of 2023/2024 reports on organisational compliance with relevant laws and regulations compiled by Internal Audit and submitted to EXCO/Council	1	N/A	Organisational Compliance and Exco Resolution.	N/A	Chief Operations Office	N/A
OPMS 25	Number of Audit and Performance Audit Committee Reports submitted to Council as required by MPPMR 14(4) (a) (iii).	N/A	4 Audit & Performance Audit Committee reports submitted to Council by the Audit Committee by 30 June 2024	4	Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output.	R0	N/A	2023/2024 Q2 Audit & Performance Audit Committee report submitted to Council by Audit Committee	1	2023/2024 Q3 Audit & Performance Audit Committee report submitted to Council by audit committee	1	N/A	Audit&Performance Audit Committee report, Notice of the meeting, Agenda and minutes/resolution of Council.	Audit&Performance Audit Committee report or Notice of the meeting or Agenda or minutes/resolution of Council.	Chief Operations Office	N/A
~~OPMS 26~~	~~Number of progress reports on the percentage of AG findings resolved in the AG action plan, compiled by IA and submitted to Audit comm target date.~~		~~4 progress reports on the percentage of AG findings resolved in the AG action plan, compiled by IA and submitted to Audit comm by 30 June 2024.~~		Moved to departmental SDBIP due to the operational nature of the project.	~~R0~~		~~1 progress report on the percentage of AG findings resolved in the AG action plan, compiled by IA submitted to Audit committee~~		~~1 progress report on the percentage of AG findings resolved in the AG action plan, compiled by IA submitted to Audit committee~~		~~N/A~~	~~Report containing of AG findings resolved in the AG action plan, Audit committee minutes & resolution~~		~~Chief Operations Office~~	~~Top 10 No. 4~~
~~OPMS 27~~	~~Number of progress reports on the percentage of AG findings resolved in the AG action plan, compiled by IA submitted to MPAC by target date~~		~~4 progress reports on the percentage of AG findings resolved in the AG action plan, compiled by IA and submitted to MPAC by 30 June 2024~~		Moved to departmental SDBIP due to the operational nature of the project.	~~R0~~	~~N/A~~	~~1 progress report on the % of AG findings resolved in the AG action plan, compiled by IA submitted to MPAC~~		~~1 progress report on the % of AG findings resolved in the AG action plan, compiled by IA submitted to MPAC~~		~~N/A~~	~~MPAC Minutes~~		~~Chief Operations Office~~	~~N/A~~
OPMS 28	Number of progress reports on the percentage of AG findings resolved in the AG action plan, compiled by IA and submitted to EXCO/Council by target date	N/A	4 progress reports on the percentage of AG findings resolved in the AG action plan, compiled by IA and submitted to EXCO/Council by 30 June 2024	4	Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output.	R0	N/A	1 progress report on the % of AG findings resolved in the AG action plan, compiled by IA submitted to EXCO/Council	1	1 progress report on the % of AG findings resolved in the AG action plan, compiled by IA submitted to EXCO/Council	1	N/A	Internal Audit Report	Council resolution.	Chief Operations Office	N/A
OPMS 29	Adoption of 2024/2025 Risk Register by council by target date.	Number of 2024/2025 Risk Registers adopted by council	Adoption of 2024/2025 Risk Register by council by 30 June 2024	1	Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output.	R0	N/A	No target	0	Adoption of 2024/2025 Risk Register by council	1	N/A	Council resolution	Council resolution or proof of item submitted to the Secretariat or the Agenda with the index page.	Chief Operations Office	N/A
OPMS 30	Number of reports on top 10 risk action plans submitted to Risk Management Committee and EXCO	N/A	4 reports on top 10 risk action plans submitted to Risk Management Committee and EXCO by 30 June 2024	4	Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output.	R0	N/A	1 report for Q2 of 2023/2024, on Top 10 risk action plans submitted to Risk Management Committee and EXCO	1	1 report for Q3 of 2023/2024, on Top 10 risk action plans submitted to Risk Management Committee and EXCO	1	N/A	Risk management reports Minutes/Resolution of RMC and EXCO.	N/A	Chief Operations Office	N/A
		NATIONAL KEY PERFORMANCE AREA 3: FINANCIAL MANAGEMENT AND VIABILITY (Weighting 24%)														
~~OPMS 31~~	~~Rand Revenue collected from all traffic licenses issued~~	~~N/A~~	~~R5 100 000 collected from all traffic licenses issued by 30 June 2024~~	~~R5 100 000~~	Targets to be taken to the departmental SDBIP. This is a target that relies on consumers paying to the municipality and not actions that are implemented by the department. Same like rates collections and other revenue generating targets that are departmental not at an organisational level.	~~R0~~	~~N/A~~	~~R1 275 000 collected from all traffic licenses issued.~~	~~R1 275 000~~	~~R1 275 000 collected from all traffic licenses issued.~~	~~R1 275 000~~	~~N/A~~	~~Report from Law Enforcement Administration~~	~~N/A~~	~~Community Safety BU~~	~~Top 10 No. 7 Top 10 No. 9~~
~~OPMS 32~~	~~Rand value revenue collected from outstanding fines and other traffic offences~~	~~N/A~~	~~R2 000 000 revenue collected from outstanding fines, as at 30 June 2023; and other traffic offences by 30 June 2024~~	~~R2 000 000~~		~~R0~~	~~N/A~~	~~R500 000 revenue collected from outstanding fines and other traffic offences~~	~~R500 000~~	~~R500 000 revenue collected from outstanding fines and other traffic offences~~	~~R500 000~~	~~N/A~~	~~Financial reports~~	~~N/A~~	~~Community Safety BU~~	~~Top 10 No. 7 Top 10 No. 9~~
OPMS 33	Percentage expenditure on implementation of MIG infrastructure projects within budget	N/A	100% expenditure on implementation of MIG infrastructure projects by 30 June 2024	100%	Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output.	R50 763 043 Municipal Infrastructure Grant (MIG)	N/A	75% expenditure on implementation of MIG infrastructure projects within budget.	75%	100% expenditure on implementation of MIG infrastructure projects within budget.	100%	N/A	Financial reports	Financial Reports indicating % of budget spent on MIG (also COGTA report).	Civil & Human Settlements Services BU	N/A
OPMS 34	Percentage spend on the National Flood Disaster Grant by target date.	N/A	100% spend on the National Flood Disaster Grant by 30 June 2024	100%	1) % adjustment in Q3 and Q4. 2)Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output.	R700 000 000+- National Flood Disaster Grant	N/A	70% expenditure on the National Flood Disaster Grant projects.	~~100%~~ 70%	100% expenditure on the National Flood Disaster Grant projects.	100%	ALL	1.Financial Reports indicating % of budget spent from the National Flood Disaster Grant Vote.	N/A	Civil & Human Settlements Services BU	N/A
OPMS 35	The percentage of a municipality's capital budget actually spent on capital projects identified for a particular financial year in terms of the municipality's integrated development plan (NKPI)	N/A	90% of a municipality's capital budget actually spent on capital projects by 30 June 2024	90%	Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output.	R1 139 218 308 Council+ Grants	R1 159 923 426	67,5% expenditure on capital budget for projects identified in the IDP.	67.5%	90% expenditure on capital budget for projects identified in the IDP.	90%	N/A	Copy of Capital Budget Control Report	N/A	OMM - All BU with Capital Budgets	N/A

ORG SDBIP OPMS-No.	KEY PERFORMANCE INDICATORS	ADJUSTED KEY PERFORMANCE INDICATOR	~~ANNUAL TARGET /~~ TARGET DESCRIPTION	ADJUSTED ANNUAL TARGET	REASONS FOR ADJUSTMENTS	ANNUAL BUDGET & SOURCE OF FUNDING (IF OTHER THAN COUNCIL) BUDGET	ANNUAL BUDGET & SOURCE OF FUNDING (IF OTHER THAN COUNCIL) ADJUSTED BUDGET	Q3 January - March ~~Projected Target /~~ Target Description	ADJUSTED Q3 TARGET	Q4 April - June ~~Projected Target /~~ Target Description	ADJUSTED Q4 TARGET	Ward	Portfolio of Evidence (POE)	Adjusted POE	Responsible Department Business	Alignment to Risk Action Plan
OPMS 36	% irregular expenditure.	Percentage Reduction of Irregular Expenditure in comparison to 2022/2023 Financial Year End Irregular Expenditure.	~~0% irregular expenditure by 30 June 2024.~~ 70% reduction of irregular expenditure in comparison to the 2002/2023 Financial Year End Irregular Expenditure.	70%	The target was set as 0% as suggested by the Audcom Committees but during the financial year this target had become unrealistic as there was irregular expenditure that was incurred. The municipality must now target to reduce this type of expenditure. 100% reduction is also unrealistic to be achieved by 30 June 2024.	R0	N/A	50% irregular expenditure by 31 March 2024.	50%	70% irregular expenditure by 30 June 2024.	70%	N/A	Spreadsheet from the Expenditure Section showing % of irregular expenditure.	Spreadsheet from the Expenditure Section showing % of irregular expenditure and the reduction thereof.	OMM - All BU with irregular expenditure	N/A
OPMS 37	Percentage Reduction of debt in the greater than 60 days category when compared to debt as at 30 June 2023	N/A	2% reduction of debt in the greater than 60 days category when compared to debt as at 30 June 2023.	2%	Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output.	R0	N/A	1.5% reduction of debt in the greater than 60 days category when compared to debt as at 30/06/2023	1.5%	2% reduction of debt in the greater than 60 days category when compared to debt as at 30/06/2023	2%	N/A	Debtors age analysis and summary report	N/A	Finance BU	N/A
OPMS 38	Submission of 2024/2025 credible, accurate and transparent budget to Council in line with MFMA, 56 of 2003 by target date.	Number of milestones reached towards the approval of the Annual Budget by target date.	Submission of 2024/2025 credible, accurate and transparent budget to Council in line with MFMA, 56 of 2003 on 31 May 2024.	2	Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output.	R0	N/A	Table 24/25 draft budget to council on 31 March 2024.	1	Table 24/25 final budget to council on 31 May 2024.	1	N/A	Council resolution, copies of adverts to newspaper	N/A	Finance BU	N/A
OPMS 39	Number of Budget implementation reports submitted to Council on budget spent by target dates.	N/A	i) 3 Budget implementation Section 52(d) reports by 30 June 2024 ii) 1 MFMA S72 Report submitted to Council on budget spent, by 31 March 2024.	4	Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output.	R0	N/A	Submission of MFMA S72 report to Council on 31 January 2024.	1	Submit 23/24 - Q3 S52(d) Report to Council on 30 April 2024.	1	N/A	Council resolution or minutes.	N/A	Finance BU	N/A
OPMS 40	Number of progress reports submitted to Finance & Local Public Administration (FLPA) on the percentage of awards made to designated sectors (i.e. Youth, Women and disabled, military veterans)	N/A	4 progress reports submitted to Finance & Local Public Administration (FLPA) on 40 percentage of awards made to designated sectors (i.e. Youth, Women and disabled, Military Veterans) by 30 June 2024	4	Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output.	R0	N/A	1 report to (FLPA) on 40% of procurement awarded to designated groups i.e.Youth,Women, disabled and Military Veterans.	1	1 report to (FLPA) on 40% of procurement awarded to designated groups i.e.Youth,Women, disabled and Military Veterans.	1	N/A	FLPA item and resolution.	N/A	Finance BU	N/A
~~OPMS 41~~	~~Financial Management and viability expressed in the ff ratios: (NKPI) Ratio of Current Assets: Current Liabilities~~		~~Not less than 1.5:1~~		KPI to be moved to Departmental SDBIP - at the organisational level only those ratios from the legislated National KPI's to be presented for reporting.	~~R0~~	~~N/A~~	~~Not less than 1.5:1~~		~~Not less than 1.5:1~~		~~N/A~~	~~Details of calculations~~		~~Finance BU~~	~~Top 10 No. 7~~
OPMS 42	Ratio of Outstanding service debtors to annual revenue actually received for services (i.e. electricity and refuse)	N/A	Outstanding service debtors to revenue not greater than 0,25:1	0,25:1	The target was too low and was thus changed by the Revenue Section. Annual Target and quarterly targets updated to align to the PMS Electronic System.	R0	N/A	Not greater than ~~0.5:1~~ 0,25:1	0,25:1	Not greater than ~~0.5:1~~ 0,25:1	0,25:1	N/A	Details of calculations	N/A	Finance BU	N/A
OPMS 43	Debt coverage ratio. Total operating revenue received - operating grants/ debt service payments	N/A	Not less than 15:01	15:01	The target was too low and was thus changed by the Revenue Section. Annual Target and quarterly targets updated to align to the PMS Electronic System.	R0	N/A	Not less than 15:01	15:01	Not less than 15:01	15:01	N/A	Details of calculations	N/A	Finance BU	N/A
~~OPMS 44~~	~~Ratio : Total operating revenue divided by debt service payments (i.e. interest plus redemption).~~		~~Not less than 15:01~~		KPI to be moved to Departmental SDBIP - at the organisational level only those ratios from the legislated National KPI's to be presented for reporting.	~~R0~~	~~N/A~~	~~Not less than 15:01~~		~~Not less than 15:01~~		~~N/A~~	~~Details of calculations~~		~~Finance BU~~	~~N/A~~
OPMS 45	Unencumbered cash coverage Ratio	N/A	Unencumbered cash coverage Ratio of 1 month.	1	Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output.	R0	N/A	Unencumbered cash coverage Ratio of 1 month.	1	Unencumbered cash coverage Ratio of 1 month.	1	N/A	Formula: ((Unencumbered Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortization, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)	N/A	Finance BU	N/A
~~OPMS 46~~	~~Ratio: Service Charges and Property Rates Revenue Budget Implementation~~		~~Ratio: Service Charges and Property Rates Revenue Budget Implementation~~		KPI to be moved to Departmental SDBIP - at the organisational level only those ratios from the legislated National KPI's to be presented for reporting.	~~R0~~	~~N/A~~	~~Between 95% - 100%~~		~~Between 95% - 100%~~		~~N/A~~	~~Formula: Actual Service Charges and Property Rates Revenue / Budgeted Service Charges and Property Rates Revenue x 100~~		~~Finance BU~~	~~N/A~~
~~OPMS 47~~	~~Ratio: Net Operating Surplus Margin~~		~~The net operating surplus of not less than 0%~~		KPI to be moved to Departmental SDBIP - at the organisational level only those ratios from the legislated National KPI's to be presented for reporting.	~~R0~~	~~N/A~~	~~The net operating surplus of not less than 0%~~		~~The net operating surplus of not less than 0%~~		~~N/A~~	~~Formula: (Total Operating Revenue - Total Operating Expenditure)/ Total Operating Revenue x 100%~~		~~Finance BU~~	~~N/A~~
OPMS 48	Date of Submission of the Annual Financial Statements (AFS) to the Auditor General (AG) by target date.	Number of Annual Financial Statements (AFS) to the Auditor General (AG) by target date.	Submission of the Annual Financial Statements (AFS) to the Auditor General (AG) on 31 August 2023.	1	Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output. Target was met in Q1.	R0	N/A	No target	0	No target	0	N/A	e-mail confirmation of submission to AG.	N/A	Finance BU	N/A
OPMS 49	The percentage of indigent households earning less than R4 500 per month with access to Free Basic Electricity.	N/A	100% of indigent households, as per Council's Indigent Register, earning less than R4 500 per month with access to Free Basic Electricity by 30 June 2024.	100%	Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output.	R0	N/A	100% of indigent households, as per Council's Indigent Register, earning less than R4 500 per month with access to Free Basic Electricity.	100%	100% of indigent households, as per Council's Indigent Register, earning less than R4 500 per month with access to Free Basic Electricity.	100%	All wards	Indigent register and a sample of applications	N/A	Finance BU	N/A

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ORG SDBIP OPMS-No.	KEY PERFORMANCE INDICATORS	ADJUSTED KEY PERFORMANCE INDICATOR	~~ANNUAL TARGET /~~ TARGET DESCRIPTION	ADJUSTED ANNUAL TARGET	REASONS FOR ADJUSTMENTS	ANNUAL BUDGET & SOURCE OF FUNDING IF OTHER THAN COUNCIL) BUDGET	ADJUSTED BUDGET	Q3 January - March ~~Projected Target /~~ Target Description	ADJUSTED Q3 TARGET	Q4 April - June ~~Projected Target /~~ Target Description	ADJUSTED Q4 TARGET	Ward	Portfolio of Evidence (POE)	Adjusted POE	Responsible Department Business	Alignment to Risk Action Plan
OPMS 50	The percentage of indigent households earning less than R4 500 per month with access to Free Basic Solid Waste.	N/A	100% of indigent households, as per councils indigent register, earning less than R4 500 per month with access to basic level of Free Solid Waste removal by 30 June 2024.	100%	Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output.	R0	N/A	100% of indigent households, as per councils indigent register, earning less than R4 500 per month with access to basic level of free solid waste removal	100%	100% of indigent households, as per councils indigent register, earning less than R4 500 per month with access to basic level of free solid waste removal	100%	All wards	Indigent register and a sample of applications	N/A	Finance BU	N/A
OPMS 51	Percentage expenditure on MV Network upgrades in Cluster A to Cluster G	N/A	~~99~~100% expenditure on MV Network upgrades in Cluster A to Cluster G completed by 31 March 2024. ~~30 June 2024~~.	100%	1)Additional Budget allocation to Cluster G. 2)Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output.	Total R12 325 128 Cluster A-R637 595 Cluster B-R2 209 109 Cluster C-R737 595 Cluster D-R1 017 290 Cluster E -R1672 000 Cluster F-R1 872 000 Cluster G-R4 179 539	Total R14 352 839 Cluster G-R6 207 250	100% Expenditure	100%	~~90% Expenditure.~~ No target	0%	Cluster A TO G	Financial Reports showing % spend.	N/A	Electrical Services BU	N/A
OPMS 52	Percentage expenditure on LV Network upgrades in Cluster A to Cluster G	N/A	100% expenditure on LV Network upgrades in Cluster A to Cluster G completed by 31 December 2023. ~~30 June 2024.~~	100%	Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output.	Total R4 462 696 Cluster A-R350 000 Cluster B-R1 30 0000 Cluster C-R312 696 Cluster D-R700 000 Cluster E -R600 000 Cluster F-R600 000 Cluster G-R600 000	N/A	No Target	0	No Target	0	Cluster A to G	Financial Reports showing % spend.	N/A	Electrical Services BU	N/A
OPMS 53	Percentage expenditure on Street Lights Refurbishment in Cluster A to Cluster G by target date.	N/A	100% expenditure on Street Lights Refurbishment in Cluster A to Cluster G by 31 December 2023. ~~30 June 2024.~~	100%	1)Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output. 2)100% expenditure was completed in Q2.	Total R10 500 000 Cluster A-R1 500 000 Cluster B-R1 500 000 Cluster C-R1 500 000 Cluster D-R1 500 000 Cluster E -R1 500 000 Cluster F-R1 500 000 Cluster G-R1 500 000	N/A	~~1.TSC approval for new panel.~~ ~~2. TEC approval~~	0	~~TAC approval and appointment of panel~~	0	All	Financial Reports showing expenditure on Streetlights, Practical Completion or Completion Certificates/Report to IAT on number of repairs.	N/A	Electrical Services BU	N/A
OPMS 54	Percentage expenditure on new streetlights in Cluster A to Cluster G by target date.	N/A	100% expenditure on new streetlights in Cluster A to Cluster G by 30 June 2024.	100%	1)Additional Funds Allocated 2)Annual Target and quarterly targets updated to align to the PMS Electronic System.	Total R9 000 000 Cluster A-R1 100 000 Cluster B-R1 100 000 Cluster C-R1 700 000 Cluster D-R1 700 000 Cluster E-R1 100 000 Cluster F-R600 000 Cluster G-R1 700 000	Total R12 500 000 Cluster A-R1 600 000 Cluster B-R1 600 000 Cluster C-R2 200 000 Cluster D-R2 200 000 Cluster E-R1 600 000 Cluster F-R1 100 000 Cluster G-R2 200 000	~~1.TSC approval for new panel.~~ ~~2. TEC approval~~	80%	~~TAC approval and appointment of panel~~	100%	All	Financial Reports showing expenditure on Streetlights, Progress report to IAT and close out report	N/A	Electrical Services BU	N/A
OPMS 55	Percentage expenditure for 10 MV Substations Upgrades and Refurbishment by target date (MN 112/2021)	N/A	~~60~~100% expenditure for 10 MV Substations Upgrades and Refurbishment by 30 June 2024.	100%	Equipment ordered in Q2 will arrive in Q3 and installation will start in Q3 and Q4.	Total = R25 190 863 1.R2 048 068. 2.R5 000 000. 3.R3 000 000. 4.R1 411 288. 5.R50 000. 6.R3 987 446. 7.R500 000. 8.R500 000. 9.R2 400 000 10.R6 294 061 (INEP & Council)	N/A	~~30%~~ -Site Establishment(30%) -Preliminaries and General (30%)	60%	~~60%~~ Upgrade of allocated work per Switchroom(40%)	40%	All	Financial Report showing % of expenditure.	Site Establishment minutes. Progress Report with signed and dated Photos. Financial Report showing % of expenditure.	Electrical Services BU	N/A
	NATIONAL KEY PERFORMANCE AREA 4: SPATIAL PLANNING, ENVIRONMENTAL MANAGEMENT & SOCIAL SERVICES (CROSS CUTTING ISSUES) (Weighting 9%)															
OPMS 56	Number of multi-disciplinary law enforcement operations conducted	N/A	120 multi-disciplinary law enforcement operations conducted by 30 June 2024	120	Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output.	R0	N/A	30 multi-disciplinary law enforcement operations conducted.	30	30 multi-disciplinary law enforcement operations conducted.	30	All wards	multi-disciplinary law enforcement operations report.	N/A	Community Safety BU	N/A
OPMS 57	Number of outreach programmes conducted on fire safety, social crime and road safety campaigns.	N/A	30 outreach programmes conducted on fire safety, social crime prevention and road safety : - 10 Fire Outreach programmes. 10 Social Crime Prevention Outreach programmes. 10 Road Safety programmes.	30	Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output.	R0	N/A	6 outreach programmes conducted. i) 2 ward visited for fire safety. ii) 2 ward visited for Social Crime Prevention. iii) 2 Road Safety programme.	6	9 outreach programmes conducted. i) 3 ward visited for fire safety. ii) 3 ward visited for Social Crime Prevention. iii) 3 Road Safety programme.	9	Various	photos, signed List of campaigns planned and conducted, attendance registers with day and date	N/A	Community Safety BU	N/A

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ORG SDBIP OPMS-No.	KEY PERFORMANCE INDICATORS	ADJUSTED KEY PERFORMANCE INDICATOR	~~ANNUAL TARGET /~~ TARGET DESCRIPTION	ADJUSTED ANNUAL TARGET	REASONS FOR ADJUSTMENTS	ANNUAL BUDGET & SOURCE OF FUNDING IF OTHER THAN COUNCIL)		Q3 January - March	ADJUSTED Q3 TARGET	Q4 April - June	ADJUSTED Q4 TARGET	Ward	Portfolio of Evidence (POE)	Adjusted POE	Responsible Department Business	Alignment to Risk Action Plan
						BUDGET	ADJUSTED BUDGET	~~Projected Target /~~Target Description		~~Projected Target /~~ Target Description						
~~OPMS 58~~	~~Take delivery of Fire Fleet by target date.~~		~~Take delivery of Fire fleet by 30 June 2024.~~		Remove Target to Departmental SDBIP and include this target in the 2024/2025 Organisational SDBIP - Due to delays at Durban Port, the delivery of the chassis cabs to the body builders was pushed back. Confirmed delivery of the fire trucks is now 28 September 2024 as per the progress report from the appointed service provider and not 30 June 2024 as initially specified.	~~R1 7343 336~~		~~No target~~		~~Take delivery of Fire Fleet.~~		~~N/A~~	~~Delivery Note. Photos with date and signature. Vehicle Log Book (proof of ownership)~~		~~Community Safety BU.~~	~~N/A~~
OPMS 59	Completion of Museum by target date.	Percentage completion of Museum by target date	Completion of Museum by 30 June 2024.	100%	1)Delay in connecting water to the site. 2)Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output.	R950 000 Council & EDTEA	N/A	No target	0	Completion of Museum by 30 June 2024.	100%	Ward 19	Practical/Completion Certificate	N/A	Economic Development & Planning BU	N/A
OPMS 60	Percentage of SPLUMA applications (Rezoning/subdivision/Scheme Amendments) processed within stipulated time	N/A	90% of SPLUMA applications processed within 90 days from the closing date of advert by 30 June 2024	90%	Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output.	R0	N/A	90% of SPLUMA applications processed within 90 days from the closing date of advert.	90%	90% of SPLUMA applications processed within 90 days from the closing date of advert.	90%	Various	signed schedule showing applications processed and time taken.	N/A	Economic Development & Planning BU	N/A
OPMS 61	Percentage of consent applications (i.e. relaxations) processed within 60 days from closing date of advert or date of submission	N/A	90% of consent applications processed within 60 days, from the closing date of advert or date of submission.	90%	Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output.	R0	N/A	90% of consent applications processed within 60 days, from the closing date of advert or submission date.	90%	90% of consent applications processed within 60 days, from the closing date of advert or submission date.	90%	Various	signed schedule showing applications processed and time taken.	N/A	Economic Development & Planning BU	N/A
OPMS 62	Percentage of building plans more than 500m2 approved within 60 days of submission	N/A	95% of building plans more than 500m2 approved within 60 days of submission.	95%	Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output.	R0	N/A	95% of building plans more than 500m2 processed within 60 days of submission.	95%	95% of building plans more than 500m2 processed within 60 days of submission.	95%	Various	Date and time stamped data, Sequential List of building plans received, sequential list of building plans processed within 60days, letters to applicants	N/A	Economic Development & Planning BU	N/A
~~OPMS 63~~	~~Percentage of building plans less than 500m2 processed within 30 days of submission~~	~~N/A~~	~~90% of building plans less than 500m2 processed within 30 days of submission.~~	~~90%~~	Target to be moved to departmental SDBIP. OPMS 62 above to cater for major building plans.	~~R0~~	~~N/A~~	~~90% of building plans less than 500m2 processed within 30 days of submission.~~	~~90%~~	~~90% of building plans less than 500m2 processed within 30 days of submission.~~	~~90%~~	~~Various~~	~~Date and time stamped data, Sequential List of building plans received, sequential list of building plans processed within 30days letters to applicants~~	~~N/A~~	~~Economic Development & Planning BU.~~	~~N/A~~
OPMS 64	Number of Environmental Awareness Programmes conducted	N/A	10 x Environmental Management Community awareness Programmes conducted by 30 June 2024.	10	Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output.	R0	N/A	3 Environmental Management Community awareness programmes conducted.	3	2 Environmental Management Community awareness programmes conducted.	2	N/A	Signed list of environmental awareness programmes implemented, notice of meetings and minutes, proof of each environmental awareness programme in each quarter including photos, newspaper adverts, procurement requisitions, list of attendees (if applicable), presentations, leaflets, reports to council and council resolutions.	Attendance Register Photos with date.	Economic Development & Planning BU	N/A
	NATIONAL KEY PERFORMANCE AREA 5: LOCAL ECONOMIC DEVELOPMENT (Weighting 5%)															
OPMS 65	The number of jobs created through municipality's local economic development initiatives. (NKPI)	N/A	120 Jobs created through LED initiatives by 30 June 2024	120	Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output	R0	N/A	30 Jobs created through LED initiatives	30	30 Jobs created through LED initiatives	30	All wards	Sequential list from opportunities facilitated by LED unit from both private and public sector, recruitment process, agreements	N/A	Economic Development & Planning BU	N/A
OPMS 66	Number of Business sessions conducted	N/A	20 business sessions conducted by 30 June 2024	20	Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output	R0	N/A	5 business sessions conducted.	5	5 business sessions conducted.	5	All wards.	Attendance registers or report on support provided.	Attendance registers and report on support provided.	Economic Development & Planning BU	N/A
~~OPMS 67~~	~~Approval of LED Strategy by target date.~~		~~Approval of LED Strategy by 30 June 2024.~~	~~100%~~	Target to be moved to Departmental SDBIP due to the internal operational nature of the target. This target will be brought back to the Organisational level in 2024/2025 when the LED strategy is to be adopted by council. The department has adjusted the target to appoint a Service Provider by 30 June 2024.	~~R0~~		~~Draft LED Strategy~~	~~0~~	~~Adoption of LED Strategy- TAC Approval (50%) Appointment of Service Provider (50%)~~	~~100%~~	~~All wards~~	~~Appointment letter. Draft LED Strategy. Council resolution for adoption~~	~~Minutes of TAC and Appointment letter.~~	~~Economic Development & Planning BU.~~	~~N/A~~
OPMS 68	Number of jobs created through municipality's Capital Projects in the IDP	N/A	370 jobs created through municipality's Capital Projects in the IDP by 30 June 2024: i) Community Services : 100 jobs ii) Electrical Services: 70 jobs created. iii) Civil and Human Settlement 200 jobs	370	Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output	R0	N/A	20 jobs created through municipality's Capital Projects in the IDP: i) Community Services - No target ii) Electrical Services:20 iii) Civil and Human Settlement : No target	20	120 jobs created through municipality's Capital Projects in the IDP: i) Community Services - 100 ii) Electrical Services:20 iii) Civil and Human Settlement : No target	120	All wards	Beneficiary List of employees employed during the period under review per project. Identification numbers. When reporting for Annual no repetitions on the beneficiary list.	N/A	Community Services & Public Amenities BU + Civil and Human Settlements BU + Electrical Services BU	N/A

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ORG SDBIP OPMS No.	KEY PERFORMANCE INDICATORS	ADJUSTED KEY PERFORMANCE INDICATOR	~~ANNUAL TARGET /~~ TARGET DESCRIPTION	ADJUSTED ANNUAL TARGET	REASONS FOR ADJUSTMENTS	ANNUAL BUDGET & SOURCE OF FUNDING IF OTHER THAN COUNCIL)		Q3 January - March	ADJUSTED Q3 TARGET	Q4 April - June	ADJUSTED Q4 TARGET	Ward	Portfolio of Evidence (POE)	Adjusted POE	Responsible Department Business	Alignment to Risk Action Plan
						BUDGET	ADJUSTED BUDGET	~~Projected Target /~~Target Description		~~Projected Target /~~ Target Description						
OPMS 69	Number of job opportunities created through implementation of Expanded Public Works Programme (EPWP)	N/A	80 job opportunities created through implementation of Expanded Public Works Programme by 30 June 2024	80	Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output	R0	N/A	80 jobs maintained through implementation of Expanded Public Works Programme.	80	80 jobs maintained through implementation of Expanded Public Works Programme.	80	All wards	EPWP report, list with names, ID numbers of people under EPWP, ward location, contracts signed	N/A	Civil and Human Settlements BU	N/A
	NATIONAL KEY PERFORMANCE AREA 6: BASIC SERVICE DELIVERY & INFRASTRUCTURE DEVELOPMENT (Weighting 34%)															
OPMS 70	Number of new houses constructed by target date.	N/A	~~65~~ 58 new houses constructed by 30 June 2024	58	New upcoming housing projects were recommended for approval by KZN Departmental committee in November, December & February. After the MEC's approval the department then commenced with the drafting of contracts which takes about minimum of 3 months & maximum of 6 months to be concluded therefore there was a need to adjust the target Q3 and Q4. Targets adjusted to be realistic.	R0	N/A	10 new houses constructed	10	10 new houses constructed	10	All wards	Sequential list of houses with house numbers, Practical Completion or Completion Certificates, practical Completion or Completion Certificate signed by contractor.	N/A	EDP	N/A
OPMS 71	Number of houses handed over to beneficiaries by target date.	N/A	~~90~~ 57 houses handed over to beneficiaries by 30 June 2024	57	New upcoming housing projects were recommended for approval by KZN Departmental committee in November, December & February. After the MEC's approval the department then commenced with the drafting of contracts which takes about minimum of 3 months & maximum of 6 months to be concluded therefore there was a need to adjust the target Q3 and Q4. Targets adjusted to be realistic.	R0	N/A	10 houses handed over to beneficiaries.	9	10 houses handed over to beneficiaries.	10	All wards	sequential list of all houses, Handover certificates, sales agreement, happy letters signed by KDM ,	N/A	EDP	N/A
OPMS 72	Number of sites serviced by target date.	N/A	~~500~~ 696 sites serviced by 30 June 2024	696	1)There was an over achievement in Q1 on sites serviced. 2)By Q4 all contractors will be fully back on site.	R0	N/A	125 sites serviced.	125	200 sites serviced.	200	All wards	Engineers signed certificate. Ward information.	N/A	EDP	N/A
OPMS 73	Number of Enhanced Extended Discount Benefit Scheme (EEDBS) units transferred as per the business plan with Dept of Human Settlements (DOHS) by target date.	N/A	~~20~~ 15 EEDBS units transferred as per business plan with DOHS by 30 June 2024	15	Human Settlement(HS) unit has not been receiving the application for transfers, in Q3 HS Officials will be going out to the communities for social facilitation to asses if there are still outstanding beneficiaries to be allocated or not before the project closing. This is the last year of the project.	R0	N/A	No target	0	~~5~~ 6 EEDBS units transferred.	6	All wards	Master List of Enhanced Extended Discount Benefit Scheme units, list of units transferred showing ID numbers and names of beneficiaries with Lot numbers,	N/A	EDP	N/A
~~OPMS 74~~	~~Completion of Steve Biko Housing Retaining Walls and Access Roads by target date.~~		~~Completion of Steve Biko Housing Retaining Walls and Access Roads by 30 June 2024.~~		Remove Target to Departmental SDBIP and include this target in the 2024/2025 Organisational SDBIP. The department is targeting to do 25% of the project by end of June 2024. EDP is still assessing the legal regulated process of doing scope extension appointments. Currently the documents are further assessed by the office of the accounting officer	~~R1 000 000~~		~~Report to IAT indicating 50% of budget spent and works done: i)Install retaining blocks~~		~~Practical Completion/Completion Certificate.~~		~~Ward 13~~	~~Letter of appointment. Report to IAT showing milestones & Budget Spent. Practical Completion/Completion Certificate.~~		~~EDP~~	
~~OPMS 75~~	~~Completion of Etete Housing Retaining Walls and Access Roads by target date.~~		~~Completion of Etete Housing Retaining Walls and Access Roads by 30 June 2024.~~		Remove Target to Departmental SDBIP and include this target in the 2024/2025 Organisational SDBIP. The department is targeting to do 25% of the project by end of June 2024. EDP is still assessing the legal regulated process of doing scope extension appointments. Currently the documents are further assessed by the office of the accounting officer	~~R2 000 000~~		~~Report to IAT indicating 50% of budget spent and works done: i)Install retaining blocks~~		~~Practical Completion/Completion Certificate.~~		~~Ward 7~~	~~Letter of appointment. Report to IAT showing milestones & Budget Spent. Practical Completion/Completion Certificate.~~		~~EDP~~	
OPMS 76	Groutville Market Sportsfield completed by target date.	Percentage completion of the Groutville Market Sportsfield.	Groutville Market Sportsfield completed by 30 June 2024. ~~31 December 2023.~~	100%	1)There was a delay in completing the project in Quarter 2 due to a shortage of budget. The has been an additional rollover amount of R129 371 2)The completion date has changed to 30 June 2024. 3)Annual Target and quarterly targets updated to align to the PMS Electronic System.	R3 000 000	R3 129 371	No target	0%	Completion of the Groutville Market Sportsfield by 30 June 2024.	100%	Ward 12	Report to IAT indicating 30% of budget spent and milestones. Practical Completion or Completion Certificate	Practical Completion or Completion Certificate	Civil Services BU	N/A
OPMS 77	Percentage Completion of Townsend Road/Avondale Stormwater Upgrade by target date	N/A	100% completion of Townsend Road/Avondale Stormwater Upgrade by 30 September 2023.	100%	1)Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output. 2)This target was completed in Q1.	R1 300 000	N/A	No target	0	No Target	0	Ward 30	Practical Completion or Completion Certificate	N/A	Civil Services BU	N/A
OPMS 77a	Number of m^2 of Townsend Road upgraded.	N/A	3420m2 of Townsend Road Upgraded by 30 June 2024	3420m2	Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output	R1 084 588 MIG	N/A	No target	0	3420m2 of Townsend Road Upgraded	3420m2	Ward 30	Practical Completion/ Completion Certificate	N/A	Civil Services BU	N/A

ORG SDBIP OPMS-No.	KEY PERFORMANCE INDICATORS	ADJUSTED KEY PERFORMANCE INDICATOR	~~ANNUAL TARGET /~~ TARGET DESCRIPTION	ADJUSTED ANNUAL TARGET	REASONS FOR ADJUSTMENTS	ANNUAL BUDGET & SOURCE OF FUNDING IF OTHER THAN COUNCIL)		Q3 January - March	ADJUSTED Q3 TARGET	Q4 April - June	ADJUSTED Q4 TARGET	Ward	Portfolio of Evidence (POE)	Adjusted POE	Responsible Department Business	Alignment to Risk Action Plan
						BUDGET	ADJUSTED BUDGET	~~Projected Target /~~Target Description		~~Projected Target /~~ Target Description						
OPMS 78	Number of m^2 of roads rehabilitated by target date.	N/A	7500 m^2 of roads upgraded by 31 December 2023	7500 m2	1)Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output. 2)This target was completed in Q2.	TOTAL R8 332 292 Council + MIG	N/A	No Target	0	No target	0	Ward 12	Site establishment report Practical Completion/Completion Certificate.	Practical Completion/Completion Certificate.	Civil Services BU	N/A
OPMS 78(a)	Number of m2 of roads rehabilitated by target date.	N/A	4200m2 of roads upgraded by 31 March 2024	4200m2	Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output.	R2 854 955 MIG	N/A	4200m2 of roads upgraded by 31 March 2024	4200m2	No target.	0	Wards 7, 8, 20, 23, 28	Practical Completion/Completion Certificate	N/A	Civil Services BU	N/A
OPMS 78(b)	Number of m2 of roads rehabilitated by target date.	N/A	1530m2 of roads upgraded by 31 March 2024.	1530m2	Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output.	R2 035 508 MIG	N/A	1530m2 of roads upgraded by 31 March 2024.	1530m2	No target.	0	Wards 16, 17	Practical Completion/Completion Certificate	N/A	Civil Services BU	N/A
OPMS 78(c)	Number of m2 of roads rehabilitated by target date.	N/A	21 150m2 of roads upgraded by 31 March 2024	21150m2	Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output.	R9 511 314 MIG	N/A	21150m2 of roads upgraded by 31 March 2024	21150m2	No target.	0	Wards 15, 24, 26	Practical Completion/Completion Certificate	N/A	Civil Services BU	N/A
~~OPMS 81~~	~~Ward 14 Retaining of Lloyds Housing Pr(Walls) (Gabion Guard) completed by target date.~~		~~Ward 14 Retaining of Lloyds Housing Pr(Walls) (Gabion Guard) completed by 30 June 2024.~~		Remove Target to Departmental SDBIP and include this target in the 2024/2025 Organisational SDBIP. The department is targeting to do 25% of the project by end of June 2024. EDP is still assessing the legal regulated process of doing scope extension appointments. Currently the documents are further assessed by the office of the accounting officer	~~R2 614 025~~		~~Report to IAT indicating 50% of budget spent and works done: i)Install retaining blocks~~		~~Practical Completion/Completion Certificate.~~		~~Ward 14~~	~~Progress report to IAT showing works done and expenditure. Practical Completion/Completion Certificate.~~		~~EDP~~	~~N/A~~
OPMS 82	Hullet bridge completed by target date	Number of Bridges to be completed by target date.	Hullet bridge completed by 30 June 2024. ~~31 December 2023~~	1	1) The target has been adjusted due to floods that took place in December 2023 and January 2024, the floods had a major impact on the project as the project is being constructed in the River Stream. 2)There were further delays due to interruptions caused by Business Forums.	R10 434 783 Disaster Recovery Grant	N/A	No Target	0	Hullet bridge completed by 30 June 2024.	1	Ward 2	Progress report to IAT showing works done and expenditure. Practical Completion/Completion Certificate.	Practical Completion/Completion Certificate.	Civil Services BU	N/A
OPMS 86	The number of new households with access to basic level of electricity.	N/A	~~290~~ 513 new households with access to basic level of electricity by 30 June 2024.	513	1)Internal funding provided by council for additional 204 households. 2)Additional Internal Funding transferred from Operating budget to Capital Budget.	R7 825 673 INEP	Total R14 825 673 R14 130 021(Council) R695 652 (INEP)	90 households with access to basic level of electricity	90	204 households with access to basic level of electricity	204	All wards	PCS Files on newly connected houses. Printout from the financial System : 1. Contour Printout 2. Munsoft Billing	Printout from the financial System : 1. Contour Printout 2. Munsoft Billing	Electrical Services BU	N/A
OPMS 86a	The number of households with access to basic level of electricity	N/A	~~62052~~ 62275 households with access to basic level of electricity by 30 June 2024.	62275	Additional Internal Funding transferred from Operating budget to Capital Budget. As per OPMS 86 above.	R0	Total R14 825 673 R14 130 021(Council) R695 652 (INEP)	No target	0	62275 households with access to basic level of electricity	62275	All wards	Printout from the financial System : 1. Contour Printout 2. Munsoft Billing	N/A	Electrical Services BU	N/A
~~OPMS 87~~	~~The number of households with access to basic level of electricity~~		~~62052 households with access to basic level of electricity by 30 June 2024.~~		OPMS 86a to be read together with OPMS 86 hence OPMS 87 removed.	~~R0~~	~~N/A~~	~~No target.~~		~~62 052~~		~~All wards~~	~~Printout from the financial System : 1. Contour Printout 2. Munsoft Billing~~		~~Electrical Services BU~~	~~N/A~~
OPMS 88	Percentage of Energy kilowatts loss reduced by target date.	N/A	Energy kilowatts loss reduced by 8% (from 26% to 18%) by 30 June 2024	18%	Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output.	R3 000 000 Capex R6 000 000 Opex	N/A	Reduce energy losses to 20%	20%	Reduce energy losses to 18%	18%	All wards	Financial reports	N/A	Electrical Services BU	N/A
OPMS 89	Replace Grid Prot 11K P3 relays by target date	Percentage completion of Grid Prot 11K P3 relays replaced.	100% completion of the Replacement of Grid Prot 11K P3 relays by 30 June 2024	100%	1)Additional Budget allocation for relays. 2)Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output.	R7 000 000	R10 000 000	No Target	0	Installation of Grid Prot 11K P3 relays and handover.	100%	ED JALI	Scope of work, BOQ and Progress report with pictures	Practical Completion Certificate or Completion certificate.	Electrical Services BU	N/A
OPMS 90	Completion of Switchroom and installation of switchgear in Lot 14 Substation by target date	Percentage completion of Switchroom and installation of switchgear in Lot 14 Substation.	100% Completion of Switchroom and installation of switchgear in Lot 14 Substation by 31 December 2023. ~~31 March 2024~~	100%	1)Project was completed in Q2. 2)Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output. 3)The project was completed in Q2.	R1 002 318 R3 304 348	N/A	No target	0%	No target	0%	Ward 13	Progress report with pictures and completion certificate	Practical Completion certificate	Electrical Services BU	N/A
OPMS 91	The percentage of households with access to basic level of solid waste removal (NKPI)	N/A	100% households with access to basic level of solid waste removal by 30 June 2024.	100%	Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output.	R0	N/A	100% of estimated households with access to basic level of solid waste removal	100%	100% of estimated households with access to basic level of solid waste removal	100%	All wards	Skip maps ,Sample of C Track movement/odo meter reports. Trip forms, Monthly breakdown reports, Inspection reports - Detailed SOP available.		Community Services & Public Amenities BU	N/A
~~OPMS 92~~	~~% Upgrade of Salt Rock Beach Facility.~~	~~N/A~~	~~100% Upgrade of Salt Rock Beach Facility by 30 June 2024~~	~~100%~~	Remove Project from the SDBIP. Budget was insufficient for the project - project will not be implemented in the current financial year.	~~R600 000~~	~~N/A~~	~~No target.~~	~~0~~	~~100%~~	~~100%~~	~~Ward 22~~	~~Practical Completion/Completion Certificate.~~		~~Community Services & Public Amenities BU~~	~~N/A~~

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ORG SDBIP OPMS-No.	KEY PERFORMANCE INDICATORS	ADJUSTED KEY PERFORMANCE INDICATOR	~~ANNUAL TARGET /~~ TARGET DESCRIPTION	ADJUSTED ANNUAL TARGET	REASONS FOR ADJUSTMENTS	ANNUAL BUDGET & SOURCE OF FUNDING IF OTHER THAN COUNCIL)		Q3 January - March	ADJUSTED Q3 TARGET	Q4 April - June	ADJUSTED Q4 TARGET	Ward	Portfolio of Evidence (POE)	Adjusted POE	Responsible Department Business	Alignment to Risk Action Plan
						BUDGET	ADJUSTED BUDGET	~~Projected Target /~~Target Description		~~Projected Target /~~ Target Description						
OPMS 93	The number of Beach Facilities upgraded by target date.	N/A	8 Beach Facilities upgraded by 30 March 2024.	8	1)Additional funds allocated during the adjustment process. 2)Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output.	Total= R6 302 208.65 (1)R775 455 (2)R1 059 929 (3) R857 722 (4)R185 837 (5) R4 352 938 (6) R2 320 098 (7) R150 000. (8) R2 020 728.65	Total - R12 380 702 1.R775 455 2.R1 009 929 3.R995 816 4.R178 079 5.R4 663 395 6.R2 571 080 6.R2 571 080 7.R166 220 8.R2 020 728.65	Practical/Completion Corticate for 8 beach facilities - 11)Salmon Bay 2)Upgrade of Tinley Manor Tidal Pool 3)Thompsons Bay Beach Reinstatement 4)Renewal of Shakas Cove (outdoor facilities) 5)Renewal Clark Bay Amphitheater 6)Zinkwazi Black Rock Beach 7)Hawkins Car Park 8)Ballito Promenade	8	No target	0	1.Ward 30 2.Ward 12 3.Ward 6 4.Ward 6 5. Ward 6 6.Ward 6 7.Ward 3 8. Ward 6	Practical Completion/Completion Certificate.	N/A	Community Services & Public Amenities BU	N/A
OPMS 94	Number of Sports fields completed.	N/A	2 sports fields completed by 30 June 2024.	2	1)Slight budget change. 2)Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output.	1)Renewal Stanger Manor Sportsfield-R746 332 2)Renewal Glenhills Sportsfield -R746 332	1)Renewal Stanger Manor Sportsfield-R722 622	No target	0	2 sports fields completed by 30 June 2024. 1)Renewal Stanger Manor Sportsfield 2)Renewal Glenhills Sportsfield	2	Ward 13 Ward 17	TSC,TEC,TAC Minutes. Site hand over minutes, Practical completion and completion certificate	Practical Completion/Completion Certificate.	Community Services & Public Amenities BU	N/A
OPMS 95	Percentage of Nonoti Beach Node Development Phase 3 Completed by target date.	N/A	100% of Nonoti Beach Node Development Phase 3 Completed by 30 June 2024. ~~31 March 2024.~~	100%	1) Date of completion adjusted to 30 June 2024 from 31 March 2024. 2)Annual Target and quarterly targets updated to align to the PMS Electronic System.	R2 877 062	N/A	No target	0%	Completion or Practical Completion Certificate for Nonoti Beach Node Development Phase 3	100%	Ward 3	Photos of installations showing date and signature.	Practical Completion/Completion Certificate.	Community Services & Public Amenities BU	N/A
OPMS 96	Upgrade to Driefontein Sportsfield completed by target date.	Percentage completion of the Upgrade to the Driefontein Sportsfield by target date.	Upgrade to Driefontein Sportsfield completed by 30 June 2024.	100%	Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output	R1 000 000	R1 284 129	Appointment of contractor (40%) Site Handover (40%)	80%	Practical Completion/ Completion certificate(20%)	20%	Ward 21	Appointment letter,TSC,TEC and TAC minutes. Appointment letter,Site handover minutes, Requisitions ,Monthly Progress report ,Practical and Completion certificate	Appointment letter,Site handover minutes, Practical Completion/ Completion certificate	Community Services & Public Amenities BU	N/A
OPMS 97	Cremator Filtration System completed by target date.	Number of Cremator Filtration System installed.	Cremator Filtration System completed by 30 September 2023.	1	1) Target was met in Q1. 2)Annual Target and quarterly targets updated to align to the PMS Electronic System. This adjustment does not change the output	R4 559 244	N/A	No target	0	No target	0	Ward 19	Practical Completion or Completion Certificate.	N/A	Community Services & Public Amenities BU	N/A
OPMS 98	Nonoti MV network completed by target date	Percentage completion of the Nonoti MV Network upgrade.	Nonoti MV network upgrade completed by 30 June 2024. ~~31 March 2024~~	100%	1)Additional Budgeted provided. 2)Date of completion changed to 30 June 2024. 3)Annual Target and quarterly targets updated to align to the PMS Electronic System.	R2 000 000	R2 395 465	No target	0%	Nonoti MV network upgrade completed	100%	Ward 15	Practical Completion or Completion Certificate	N/A	Community Services & Public Amenities BU	N/A
OPMS 99	% of KwaDukuza Taxi Rank refurbishment completed by target date.	Percentage completion of stormwater and sewer upgrade for KwaDukuza Taxi Rank by target date.	100% completion of stormwater and sewer upgrade for KwaDukuza Taxi Rank by 30 June 2024	100%	1)The target was adjusted due to the underlying works that needed to be done before the taxi rank can be properly upgraded. This is a multi year project(2 years) with each year having a different milestone. The complete upgrade is targeted for 2024/2025. 2)Annual Target and quarterly targets updated to align to the PMS Electronic System.	R11 383 490	N/A	TEC Approval (20%) TAC Approval (20%) Appointment of the Contractor (20%)	60%	Site Handover (20%) Upgrade of Stormwater(10%) Upgrade of Sewer line(10%)	40%	Ward 19	Practical Completion certificate	Site Hand over minutes Photos of upgraded sewer line dated and signed. Photos of upgraded Stormwater dated and signed.	Community Services & Public Amenities BU	N/A
OPMS 100	Percentage Upgrade to the Ballito Taxi Rank completed by target date.	N/A	100% Upgrade to the Ballito Taxi Rank completed by 30 June 2024	100%	Annual Target and quarterly targets updated to align to the PMS Electronic System.	R5 547 060	N/A	TEC Approval (20%) TAC Approval (20%) Appointment of the Contractor (20%)	60%	Site handover (20%) Practical Completion Certificate (20%)	40%	Ward 6	Practical Completion certificate.	Site Hand over minutes Practical Completion certificate.	Community Services & Public Amenities BU	N/A

SIGNATURE MM : MR NJ MDAKANE : _____

DATE : 13/03/2024

SIGNATURE MAYOR : HER WORSHIP MAYOR OL NHACA : _____

DATE : 13/03/2024

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