KWADUKUZA MUNICIPALITY

COUNCIL MEETING

Members: G Govender (Speaker), ME Ngidi, (Mayor), SL Cele (Deputy Mayor), H Mbatha (Whip of Council), SK Shandu, DN Ngema, SO Nxele, OL Nhaca, JM Banda, AM Baardman, BC Fakazi , 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, NP Dube, TT Mkhize, K Naidoo, B Mvulana, M Vembali, NA Singh, R Pooran, TN Mthethwa, A Zwane, P Makhan, F Abrahams, NJ Mbonambi, CM Ntleko, IS Mdletshe, SF Phungula, TL Mgoyi, SP Khuzwayo, MM Sibisi, JF Magwaza, NP Ntuli, SS Ntuli, NS Sewraj, S Zungu, SC Mwandla, HM Ndlovu, AA Singh, DH Mthembu, CP Dumakude, TT Sithole, MM Mthiyane, S Kheswa and V Govender

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 **THURSDAY, 31 JULY 2025,** at the **KWADUKUZA TOWN HALL, COMMENCING AT 09H00 am** for the purpose of discussing the items on the agenda.

Municipal Manager

NJ Mdakane

25/07/2025

1.	**Prayer**	
2.	**Notice of Meeting**	
3.	**Signing of Attendance**	
4.	**Declarations of Pecuniary Interest/ Other Forms of Interest** **a. Councillors:** **b. Staff:**	
5.	**Apologies**	
6.	**Councilors Leave of Absence:** **a. Granted:** **b. Applications:**	
7.	**a. Official Announcements:** **b. Presentations:**	
8	**Attendance Record**	
9.	**Confirmation of Minutes:** **9.1 26 June 2025** a). Correction of Minutes: b). Matters arising from the minutes: **9.2 02 July 2025** a). Correction of Minutes: b). Matters arising from the minutes:	
10.	**EXCO Minutes to be noted** **10.1 11 June 2025** **10.2. 17 June 2025**	
11.	**List Of Outstanding Items**	
12.	**Clean Administration**	
13.	**Business of the Day:**	

ITEM NUMBER	**SUBJECT**	**PAGE NO**	**BUSINESS UNIT**
C 09/2025-2026	**FILLING THE EXCO SEAT FOR THE AFRICAN NATIONAL CONGRESS**	**1-3**	**OFFICE OF THE**

C 10/2025-2026	FILLING OF THE VACANT POSITION OF KWADUKUZA MAYOR	4-7	MUNICIPAL MANAGER
C11/2025-2026	FILLING OF THE VACANT POSITION FOR KWADUKUZA DEPUTY MAYOR	8-10	
C12/2025-2026	FOURTH QUARTER BUDGET & PERFORMANCE ASSESSMENT	11-159	FINANCE
C13/2025-2026	EXTENSION OF CONTRACT - TENDER MN 187/2021 TENDER FOR SUPPLY, INSTALLATION AND MANAGEMENT OF AN INDIGENT SOFTWARE SYSTEM AND THE AUDIT OF THE INDIGENT DATA BASE ON AN ADHOC BASIS FOR A PERIOD OF THREE YEARS	160-163	
C14/2025-2026	STATUS OF CONTRACTS AND CONTRACT MANAGEMENT – QUARTER 4 OF 2024/2025	164-188	
C15/2025-2026	PROGRESS REPORT ON TENDER MN 202/2024 GENERAL VALUATION AND PREPARATION OF A VALUATION ROLL FOR IMPLEMENTATION 1 JULY 2026, PREPARATION AND UPDATI0NG OF THE VALUATION ROLL FOR THE PERIOD 1 JULY 2026 TO 30 JUNE 2029	189-201	
C16/2025-2026	ADOPTION OF THE SUPPLY CHAIN MANAGEMENT POLICY FOR THE 2025/2026 FINANCIAL YEAR	202-358	
C17/2025-2026	ESTABLISHMENT OF TWO LIBRARIES IN KWADUKUZA MUNICIPALITY: RESPONSE FROM KZN DEPARTMENT OF SPORT, ARTS AND CULTURE	359-362	COMMUNITY SERVICES
C18/2025-2026	ENERGIZE AND ELEVATE – CRAFTING SOLUTIONS FOR POWER OUTAGES AND	363-370	ELECTRICAL ENGINEERING

KWADUKUZA MUNICIPALITY BUSINESS UNIT: FINANCE BUSINESS UNIT	
COUNCIL: C 12/2025-2026	
SUBJECT:	FOURTH QUARTER BUDGET & PERFORMANCE ASSESSMENT

PURPOSE:

To table the 2024/25 Fourth Quarter Operational and Capital Budget assessment covering the period July 2024 to June 2025.

DISCUSSION

S52(d) of the Municipal Finance Management Act, No. 56 of 2003 compels the Accounting Officer to assess the performance of the municipality during the financial year by, amongst others, considering the monthly budget statements compiled in terms of S71 of the MFMA. This report must be submitted to the mayor of the municipality, the National Treasury as well as the relevant Provincial Treasury.

The attached high-level assessment is based on revenue and expenditure recognised on the Municipal Financial System as of 30th June 2025 with accruals being catered for up until the 15th of July. There have been numerous consultation sessions in the development of the report as it is incumbent on each business unit to ensure the completeness, validity and accuracy of the information provided for purposes of the assessment.

It must be stressed that the report is as of 30 June 2025 and therefore does not reflect the full 2024/2025 years financial performance. This is primarily due to the accrual process underway as invoices are currently being submitted to the Expenditure Department. These updated accruals are however reflected in the report for indicative proposes.

STRATEGIC & LEGAL IMPLICATIONS:

It is important for Council to have up to date information on the status of its operating and capital budget to enable Council to take necessary decisions and ensure that an effective oversight function is in operation. The quarterly budget assessments or review are intended to facilitate such a function, which is a requirement by the Municipal Finance Management Act.

CONSULTATIONS

MUNICIPAL MANAGER

CHIEF FINANCIAL OFFICER

EXECUTIVE DIRECTORS

BUDGET & TREASURY OFFICE

BUDGET STEERING COMMITTEE

GOOD GOVERNANCE COMMITTEE

Recommendations

- **THAT** the June 2024/25 Section 71(1) Monthly Budget Assessment Statement in the C Schedule (Annexure A) format as per No. 32141 GOVERNMENT GAZETTE, 17 APRIL 2009 be noted and approved.

- **THAT** the report be submitted timeously to National Treasury, Provincial Treasury, and other organs of state as per the requirement of No. 32141 GOVERNMENT GAZETTE, 17 APRIL 2009.

- **THAT** the June 2024/25 Section 71(1) Monthly Budget Assessment Statement be tabled before Council.

- **THAT** the report be tabled in terms of S52(D) of the MFMA, Act No. 56 of 2003

- **THAT** the transactions resulting in the overstated Cash & Cash Equivalents closing balance on the Cash Flow Statement be timeously corrected by the Director Expenditure.

- **THAT** Council notes the withdrawals from bank account, attached under 'Supporting Documents' in the report, in terms of Municipal Finance Management Act, Sec 11 (4).

Contact Person : **NJ MDAKANE** (MUNICIPAL MANAGER)

S.M. RAJCOOMAR (CHIEF FINANCIAL OFFICER)

A. NUNKUMAR (DIRECTOR BUDGETS)

Author **S. CUNDASAMY** (MANAGER: BUDGETS)

APPROVED / COMMENTS

S.M. Rajcoomar

SM RAJCOOMAR

CHIEF FINANCIAL OFFICER

ENDORSED

NJ MDAKANE

MUNICIPAL MANAGER

KWADUKUZA
MUNICIPALITY

2024/2025

FOURTH QUARTER BUDGET AND PERFORMANCE ASSESSMENT REPORT

CONTENTS:

KWADUKUZA
MUNICIPALITY

1.1 MAYORS REPORT

MAYORS REPORT TO BE TABLED

KWADUKUZA
MUNICIPALITY

1.2 RESOLUTIONS

Fourth Quarter Budget and Performance Assessment resolutions

Hereunder are the resolutions in terms of the Municipal Budget and Reporting Regulations which are required to be considered by Council.

1. **THAT** the June 2024/25 Section 71(1) Monthly Budget Assessment Statement in the C Schedule (Annexure A) format as per GOVERNMENT GAZETTE No. 32141 dated 17 APRIL 2009 be noted and approved.
2. **THAT** the report be timeously submitted to National Treasury, Provincial Treasury, and other organ of state as per the requirement of GOVERNMENT GAZETTE No.32141 dated 17 APRIL 2009.
3. **THAT** the June 2024/25 Section 71(1) Monthly Budget Assessment Statement be tabled before Council.
4. **THAT** the report is hereby tabled in terms of S52(d) of the MFMA, Act No. 56 of 2003
5. **THAT** the transactions resulting in the overstated Cash & Cash Equivalents closing balance on the Cash Flow Statement be timeously corrected by the Director Expenditure.
6. **THAT** Council NOTES the withdrawals from bank account, attached under 'Supporting Documents' in the report, in terms of Municipal Finance Management Act, Sec 11 (4).

KWADUKUZA
MUNICIPALITY

1.3 EXECUTIVE SUMMARY

The analysis below is a high-level assessment based on revenue and expenditure recognised on the Municipal Financial System as of the 30th of June 2025. Accrual payments till the 15th of July have been considered in the compilation of the report. Council is advised that this is an interim report, with the final assessment of the 2024/25 financial year's performance only available at the end of August 2025, following the compilation of the Annual Financial Statements (AFS).It is incumbent that the necessary user business units and user departments to ensure the completeness, validity and accuracy of the information provided for purposes of the assessment.

OPERATING BUDGET

The operating budget as reflected in Table C1 of the Budget Statement Tables can be summarised as follows:

DESCRIPTION	2024/25 Approved Budget R '000	2024/25 Adjusted Budget R '000	2024/25 YTD Budget R'000	Actuals As at 30/06/2025 R'000	Variance As at 30/06/2025 R'000
Total Revenue	2,716,201	2,775,742	2,775,742	2,653,336	(122,406)
Total Expenditure	2,716,137	2,985,821	2,985,821	2,596,281	389,540
Operating Surplus / (Deficit)	**64**	**(210,079)**	**(210,079)**	**57,055**	**267,134**
Transfers recognised - capital	79,300	429,142	429,142	284,300	(144,842)
Surplus /Deficit for the year	**79,364**	**219,063**	**219,063**	**341,355**	**122,292**

In terms of the Fourth Quarter assessment, the actual revenue billed and/or collected to date is R2,653bn. The negative variance of approximately R122,406m or -4% is realised at the end of June. The actual expenditure to date is R2,596bn. A negative variance of R389,540m or - 13% has resulted at the end of the Fourth quarter under review. For the purposes of this report, the operating budget will be discussed under the following broad headings:

Revenue and Expenditure

FINANCIAL PERFORMANCE (REVENUE & EXPENDITURE)						
Revenue By Source	Approved Budget	Adjusted Budget	YTD - June 2025	YTD Budget	YTD Variance	YTD Variance %
Exchange Revenue	**1,644,455,744**	**1,677,610,307**	**1,573,427,855**	**1,677,610,307**	**(104,182,452)**	
Service charges - electricity revenue	1,398,776,342	1,385,636,342	1,267,298,600	1,385,636,342	(118,337,742)	-9%
Service charges - refuse revenue	103,073,780	103,073,780	109,362,567	103,073,780	6,288,787	6%
Agency Services	14,688,960	13,288,960	12,288,439	13,288,960	(1,000,521)	-8%
Interest earned - external investments	54,422,996	82,460,738	85,077,307	82,460,738	2,616,569	3%
Interest earned - outstanding debtors	11,000,000	17,191,182	17,817,187	17,191,182	626,005	4%
Rental of facilities and equipment	3,027,707	3,419,707	2,641,090	3,419,707	(778,617)	-23%
Other revenue	59,465,959	72,539,598	78,942,665	72,539,598	6,403,067	9%
Non - Exchange Revenue	**1,071,745,749**	**1,098,131,454**	**1,079,907,758**	**1,098,131,454**	**(18,223,696)**	
Property rates	731,911,715	746,797,585	744,332,173	746,797,585	(2,465,412)	0%
Fines, penalties and forfeits	33,514,844	40,949,844	33,048,704	40,949,844	(7,901,140)	-19%
Licences and permits	976,440	1,501,440	1,097,224	1,501,440	(404,216)	-27%
Transfers and subsidies - Operational	300,342,750	303,882,585	299,822,461	303,882,585	(4,060,124)	-1%
Gains	5,000,000	5,000,000	1,607,197	5,000,000	(3,392,803)	-68%
Total Revenue (excluding capital transfers and contributions)	**2,716,201,493**	**2,775,741,761**	**2,653,335,613**	**2,775,741,761**	**(122,406,148)**	-4%
Expenditure By Type						
Employee related costs	597,944,347	607,519,899	582,963,039	607,519,899	(24,556,860)	-4%
Remuneration of councillors	37,823,274	31,734,074	30,928,833	31,734,074	(805,241)	-3%
Bulk purchases	1,238,435,507	1,449,435,507	1,278,019,076	1,449,435,507	(171,416,431)	-12%
Other materials	26,356,706	27,579,864	22,062,102	27,579,864	(5,517,762)	-20%
Debt impairment	27,848,232	27,848,232	-	27,848,232	(27,848,232)	-100%
Depreciation & asset impairment	170,888,318	170,888,318	128,720,161	170,888,318	(42,168,157)	-25%
Interest paid / finance charges	15,989,000	15,989,000	15,595,865	15,989,000	(393,135)	-2%
Contracted services	400,317,066	436,965,565	385,193,511	436,965,565	(51,772,054)	-12%
Transfers and Subsidies	27,350,882	20,092,791	11,896,729	20,092,791	(8,196,062)	-41%
Bad Debts Written Off	2,840,000	5,095,624	4,895,930	5,095,624	(199,694)	-4%
Other expenditure	147,966,775	163,422,128	136,005,783	163,422,128	(27,416,345)	-17%
Loss on Disposal of Assets	8,250,000	8,250,000	-	8,250,000	(8,250,000)	-100%
Other Losses	14,127,000	21,000,000	-	21,000,000	(21,000,000)	-100%
Total Expenditure	**2,716,137,107**	**2,985,821,002**	**2,596,281,029**	**2,985,821,002**	**(389,539,973)**	-13%
Surplus/(Deficit)	**64,386**	**(210,079,241)**	**57,054,584**	**(210,079,241)**	**267,133,825**	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	79,299,550	429,142,324	284,300,131	429,142,324	(144,842,192)	-34%
Surplus/ (Deficit) for the year	**79,363,936**	**219,063,083**	**341,354,716**	**219,063,083**	**122,291,633**	

REVENUE

The reasons for the R 122,406m negative variance will be discussed with reference to the Table above together with C4 of the Budget Statement Tables. Please note that only material variances over 5 per cent / over a R1m will be discussed.

The main contributing factors to the over collection/billing include the following:

Service Charges - Refuse Revenue

- Billed Revenue from refuse services is R109,362m reflecting a positive variance of R6,289m. The variance in this revenue category is due to a higher billing than anticipated which can be attributed to the desk-top exercise conducted, monthly implementation of commercial refuse stats received for the South and additional billing arising from S78 adjustments.
- With the revenue billing section anticipating refunds coming through, the budget was not considered for upward adjustment during the Adjustment Budget process.

Interest on External Investments

- Although the complete interest on External Investments for the month of June is yet to be captured onto the financial system, as bank statements are only received in the first week of the new month, a R2,617m positive variance from budgeted revenue was recognised. This is mainly due to the South African Reserve Bank's anticipated interest rate cutting cycle commencing later than planned and the unspent Disaster grants attracting interest.
- The Interest on External Investments for the month of June is approximately R5,237m with R1,916m being posted in the 13th period of the financial year. A further portion of interest will need to be accrued once bank confirmations are received.

Interest earned - outstanding debtors

- The interest billed on outstanding debt has exceeded the R17,1m adjusted budget allocation, primarily due to R6,937m in interest billed on outstanding rates and R10,408m in interest billed on outstanding electricity payments. This increased interest is as a result of non-payment of the principal debt owed to the Municipality. These rising arrears are a cause for concern, as they indicate a declining ability among residents to afford escalating costs.

Other Revenue

Other Revenue category consists of Municipal Operational Revenue and the Sale of Goods and Rendering of Services. An overall positive variance of R6,403m is reflected.

Operational Revenue

- A positive variance of R14,382m is reflected under Operational revenue, which is mainly due to the receipt of R29,023m of R23,875m adjusted budget allocation for Developers Contribution.

- An amount of R8,672m has been included under Council Disbursements, related to the billing raised to iLembe District Municipality for road reinstatement. The Municipality currently owes the District Municipality for water and sanitation services. The Expenditure Section has been tasked to review the outstanding debt and assess whether it can be offset against the road reinstatement charges.

Sale of Goods and Rendering of Services

- A negative variance of R7,979m is reflected under 'Sale of Goods and Rendering of Services. An adjusted budget allocation of R2m had been provided for the receipt of revenue from the Department of Human Settlements for the construction of Housing Projects. An identical construction contract expenditure budget had also been catered for. With the Department of Human Settlements having taken over the processing of Housing Construction project payments and the Municipality only making payments related to planning and administration fees, the budget on both the revenue and expenditure categories have been reduced. R263k had been processed by the end of June with R3,329m being posted in the 13th period of the financial year.

- Legal fees revenue pertains to recoveries of legal fees. R1,541m in receipts were collected for legal fees related to the KwaDukuza Mall case, which was heard at the

High Court. The EDP business unit ensures the full collection of council funds from all court cases won and requested an additional R2,683m during the Adjustment Budget process, anticipating further legal fee recoveries from additional cases taken to high court. It is anticipated that the further legal fee recoveries will be receipted in the new financial year.

OTHER REVENUE	TOTAL BUDGET	TOTAL ACTUALS	AVAILABLE BUDGET
⊟Operational Revenue	**(36,814,097)**	**(51,195,713)**	**14,381,616**
Administrative Handling Fees	(2,612,403)	(10,335,375)	7,722,972
Collection Charges	(8,299,996)	(7,160,254)	(1,139,742)
Commission	-	(2,296,563)	2,296,563
Development Charges	(23,874,970)	(29,023,437)	5,148,467
Incidental Cash Surpluses	(120,000)	(37,764)	(82,236)
Insurance Refund	(1,504,487)	(1,454,496)	(49,991)
Staff and Councillors Recoveries	(402,241)	(887,825)	485,584
⊟Sales of Goods and Rendering of Services	**(35,725,501)**	**(27,746,952)**	**(7,978,549)**
Advertisements	(6,300,000)	(5,634,767)	(665,233)
Building Plan Approval	(12,500,000)	(11,584,237)	(915,763)
Cemetery and Burial	(1,050,000)	(778,649)	(271,351)
Cleaning and Removal	(80,000)	-	(80,000)
Clearance Certificates	(750,000)	(716,244)	(33,756)
Computer Services	(20,000)	(39,859)	19,859
Construction Contract Revenue	(2,000,000)	(263,117)	(1,736,883)
Encroachment Fees	(650,000)	(348,525)	(301,475)
Entrance Fees	(50,000)	(103,457)	53,457
Fire Services	(160,000)	(15,359)	(144,641)
Legal Fees	(4,013,392)	(1,540,662)	(2,472,730)
Library Fees	(50,000)	-	(50,000)
Management Fees	(2,000,000)	(2,425,150)	425,150
Membership Fees	(2,500)	(439)	(2,061)
Parking Fees	(530,000)	(3,507)	(526,493)
Photo copies; Faxes and Telephone charges	(145,868)	(178,498)	32,630
Sale of Goods	(1,939,941)	(1,420,847)	(519,094)
Town Planning and Servitudes	(3,470,000)	(2,680,737)	(789,263)
Valuation Services	(13,800)	(12,897)	(903)
TOTAL OTHER REVENUE	**(72,539,598)**	**(78,942,665)**	**6,403,067**

The main contributing factors to the under collection/billing include the following:

Service Charges - Electricity Revenue

- Service Charges- electricity reflects a negative variance of R117,338m. The variance in this revenue category is as a result of the June billing being processed onto the financial system in the second week of July 2025. The billing is usually done around the 7th of the subsequent month whereas the report is based on the figures as at the end of each month.

- It must be noted that it is practically impossible to run the billing on the last date of every month due to the number of meters that need to be read and, more importantly, the bulk meters are only read either on the last day of a month or the first day of a new month. It must further be noted that bulk meters' account for the majority of our electricity consumption.

- mSCOA does not cater for municipalities to accrue revenue and expenditure in-year. Accruals are only permitted in the 13th period at financial year end. The system hard closes on the last day of each and every month. As a result, there will be a negative variance monthly until the July 2025 billing is processed and accrued to the 2024/25 financial year.

- The Electricity billing for June 2025 is R98,542m which has been billed on the 8th of July 2025. However, if this billing were to be considered, there would be a negative variance in electricity revenue of R19,796m. The average billing for this period is approximately R118m, however due to SAPPI being on a 3-week shutdown in June, the electricity revenue targets were not met. No significant additional revenue has been received in terms of the amnesty period provided by the Municipality as only 132 meters have been replaced.

Agency Services

- Reflects R1,001m negative variance from budgeted revenue as the receipt for the month of June will only be accrued in the 13th period of the financial year. The revenue receipted to this vote is the commission received from Department of Transport and is based on the monthly transactions for licensing and testing fees.

- R1,596m has since been posted onto the financial system, resulting in a positive variance of R595k.

Property Rates

- Reflects a negative variance of R2,465m. The revenue section had analysed the trend in billing and catered for an overall increase of R14,885m during the adjustment budget process with R14m of this additional revenue relating to billing under Residential Developed Property.

- These additional budget allocations were to cater for new developments, however the timing of the registration of these new properties has resulted in a less than 1% negative variance from budgeted revenue.

Fines, penalties, and forfeits

- Reflect a negative variance of R7,901m at the end of June. From the table below, it can be noted that the target for Rates: Penalties have not been met, with only R6,718m reflected of a budget allocation of R17m. R14,945m Traffic Fines have been issued by the end of June 2025.

FINES, PENALTIES AND FORFEITS	TOTAL BUDGET	YEAR TO DATE ACTUALS	AVAILABLE BUDGET
Illegal Unauthorised Use	(19,880,004)	(21,609,662)	1,729,658
400030020 Tampering Fees	(500,000)	(316,436)	(183,564)
041040010 Fines and Penalties	(3,500,000)	(3,784,004)	284,004
Fines:Law Enforcement	-	102	(102)
Library - Lost/Damaged Items (030060125)	-	(3,063)	3,063
030040040 Fines	(10,440)	(7,653)	(2,787)
General Suspense - Contempt of Court (948520002)	(25,000)	(20,700)	(4,300)
042040030 Fire protection Fines	(34,400)	(1,188)	(33,212)
Forfeits:Deposits	-	(675,000)	675,000
Vehicle Testing Fees Testing 04645110	-	87,295	(87,295)
215000090 Rates Penalities	(17,000,000)	(6,718,395)	(10,281,605)
	(40,949,844)	**(33,048,704)**	**(7,901,140)**

Transfers & Subsidies - Operational

- Reflects a negative variance of R4,060m which is due to the following: -
    - R2,878m remains unspent on the EDTEA funded Vuthela Project
    - The Municipality did not receive the full allocation for the Housing Accreditation grant.
    - R983k unspent on the Natural Resource Management Project Phase 3. This grant will be utilised over 2 financial years and has been rolled over into the 2025/26 financial year.

Gains

- Negative variance of R3,393m. Gains relate to the fair value of Investment Property which is a non-cash entry required in terms of compliance GRAP reporting. Revaluation journals are done at year end during the compilation of the Annual Financial Statements. A further R10,243m has been posted in the 13th period of the financial year.

EXPENDITURE

The Budgeted Operating Expenditure for the 2024/25 financial year was R2,986bn. The actual expenditure recognised was R2,596bn which implies that the municipality has realised a negative variance of approximately R389,540m in expenditure. Business units are advised that no virements are permitted during the accrual process, as the 2024/25 financial year budget has been closed off in the financial system. Only transaction processing for period 13 is allowed. Based on the current transactions recorded in the financial system as of 30th June 2025, there are no indications of unauthorised expenditure.

The reasons for the variances will be discussed with reference to the table above together with C4 of the Budget Statement Tables, and is explained as follows:

Please note that only material variances over R1m and 5 per cent will be discussed.

Employee related costs

- Although an additional R8,876m was requested during the adjustment budget process to ensure that sufficient funds were available for Employee Costs, with the Director Expenditure confirming that the total employee related budget allocation will be spent by year-end, a negative variance of R24,557m is reflected at the end of June. The variance is as a result of the timing of the filling of vacant positions, retirements, resignations, and untimely loss of municipal officials. Also, the budget was allocated for the change in grading which was not finalized by year end.
- Overtime for the 11th to the 30th of June is still to be processed in the financial system. This will be catered for in the 13th period of the 2024/25 financial year.
- R4,029m budget allocation for Leave Provision will be recognized at the end of the financial year. For a detailed analysis of Employee Related Expenditure refer to section 2.5 Councillor Allowances and employee benefits of the report.

Bulk purchases

- Reflects under-expenditure of R171,416m with the payment for June still to be processed onto the financial system. The Eskom invoice for June is R146,927m. If the invoice is considered, the variance results in under expenditure of approximately R24,489m. Council to note that in the four prior financial years, the Bulk Purchases expenditure had exceeded the budget and resulted in unauthorised expenditure, which led Council to approve additional adjustment budget request of R211m in the current financial year.

- The Eskom bill is slightly lower than expected due to one of the municipality's largest consumers, SAPPI, undergoing a three-week shutdown in June. Although the actual amount is below budget, this should be considered in the context of the energy losses outlined below.

- Cumulative energy loss as of 30th June 2025 was R386,932,326 at 192,019,879kwh with total losses of 26.73% on electricity purchases. The cumulative energy loss at the end of June in the 2023/24 financial year was R321,190,087 at 181,278,588 kwh with total losses of 25,67% electricity purchases. The industry norm for energy losses is 6-12%. The municipal energy loss is therefore more than twice the industry norm and significantly threatens the financial viability of the council as such losses are not sustainable.

- The above impact, previously highlighted in the Section 52(d) quarterly reports, has persisted into the Fourth Quarter. The Municipality is now incurring higher costs for bulk electricity purchases alone (excluding staff costs, repairs, contracted services, capital expenditure, etc.) than the total revenue generated from electricity sales. For the year to date, total electricity sales including the June billing amounted to R1,366m, while Eskom's bulk electricity charges totalled R1,425m.

Inventory Consumed

- Reflects R5,518m under expenditure from the year-to-date budget. This expenditure category consists of inventory items such as material for maintenance of electrical and road infrastructure, protective clothing, cleaning materials.

- The variance in this expenditure category is expected to reduce as accrual payments are still to be finalised. Close off for all accrual payments are 15th July 2025.

Debt Impairment

- Debt Impairment is processed annually. Testing of impairment is considered quarterly but adjusted on an annual basis. R4,211m has been processed in the 13th period during the finalisation of the annual financial statements.

Depreciation

- Depreciation and asset impairment reflects a negative variance of R42,168m. The variance is as a result of delays in completion of projects which has influenced the capitalization and subsequent depreciation of these assets. A further R33k has since posted in the 13th period of the financial year.

- The other contributing factor to this variance is related to asset impairment. A budget of R11,5m has been provided for asset impairment and the journal will be processed at year end in accordance with GRAP.

Contracted services

- Reflects R51,772m underspending, however various contractual expenditure for the month of June is still to be processed on the financial system. The spending under this expenditure category is R385,194m as reflected in the table below.

CONTRACTED SERVICES	TOTAL BUDGET	YEAR TO DATE ACTUALS	AVAILABLE BUDGET
⊟ Consultants and Professional Services	**26,307,304**	**19,289,299**	**7,018,005**
Business and Advisory	15,838,688	10,231,552	5,607,136
Infrastructure and Planning	1,668,616	955,173	713,443
Legal Cost	8,800,000	8,102,575	697,425
⊟ Contractors	**153,761,203**	**139,141,622**	**14,619,581**
Aerial Photography	-	-	-
Building	2,640,000	2,575,557	64,443
Electrical	6,239,545	5,789,762	449,783
Event Promoters	10,478,000	12,092,208	(1,614,208)
First Aid	42,747	9,352	33,395
Maintenance of Buildings and Facilities	11,969,475	8,432,346	3,537,129
Maintenance of Equipment	21,416,799	16,654,048	4,762,751
Maintenance of Unspecified Assets	35,192,732	32,085,984	3,106,748
Pest Control and Fumigation	13,042	12,000	1,042
Safeguard and Security	57,429,137	55,007,990	2,421,147
Shark Nets	5,349,534	5,403,563	(54,029)
Traffic and Street Lights	2,919,659	1,023,961	1,895,698
Transportation	70,533	54,850	15,683
⊟ Outsourced Services	**257,227,058**	**226,762,590**	**30,464,468**
Administrative and Support Staff	50,000	18,404	31,596
Animal Care	67,986	51,347	16,639
Burial Services	167,421	44,823	122,598
Business and Advisory	7,618,508	3,784,269	3,834,239
Cleaning Services	128,942	94,398	34,545
Clearing and Grass Cutting Services	39,584,849	36,916,935	2,667,914
Connection/Dis-connection	58,054	5,028	53,026
Electrical	28,527,332	27,108,593	1,418,739
Illegal Dumping	300,000	135,106	164,894
Personnel and Labour	895,144	390,692	504,452
Professional Staff	33,135,833	22,354,721	10,781,112
Refuse Removal	146,692,989	135,858,274	10,834,715
TOTAL CONTRACTED SERVICES	**437,295,565**	**385,193,511**	**52,102,054**

A further R16,208m has been processed in the 13th period of the financial year.

Consultants and Professional Services

- ***Business and Advisory*** - The following line items reflect no expenditure at the end of the Fourth Quarter: -

BUSINESS & ADVISORY	TOTAL BUDGET	YEAR TO DATE ACTUALS	AVAILABLE BUDGET
Ballito Village Precinct Plan review	35,000	-	35,000
Coastal Management Plan Review	230,000	-	230,000
Transportation Plans	200,000	-	200,000
Precinct Plans - Rapid Management Urbanisation Areas	3,500	-	3,500
GIS Licencing	300,000	-	300,000
Area Based Planning and Management	1,000,000	-	1,000,000
	1,768,500	**-**	**1,768,500**

  - R1m for Area Based Studies, the project is under the custodianship of the Director Special Projects who has appointed a consultant from the current panel to conduct a feasibility study for a new vehicle testing grounds. Payment should be made once accruals are finalised.

Contractors

By the end of the fourth quarter, R139,142m of the R153,761m has been spent. The majority of the budget is allocated to the maintenance of buildings, vehicles, equipment, and unspecified assets, which include line clearing, pothole repairs, road grading, and stormwater maintenance. Various contractual payments for the month of June are still to be processed on the financial system.

- The expenditure under Event Promoters relate to the Ballito Pro event which is held at the end of June running into July. Expenditure is therefore split over 2 financial years. The R1,614m will be accurately accounted for during the finalisation of the AFS.

Outsourced Services

- ***Business and Advisory*** - R6,265m has been provided for the EDTEA funded Vuthela Project with expenditure of R3,357m. No request was made for a roll-over during the finalisation of the 2025/26 annual budget.

- The following projects under Professional Fees remain unspent at year end: -

PROFESSIONAL STAFF	TOTAL BUDGET	YEAR TO DATE	AVAILABLE BUDGET
SMME Business Infrastructure Programme	11,534.00	-	11,534.00
026261752 Housing Sector Plan	50,000.00	-	50,000.00
070250001 Consultants and Outsourced	43,281.00	-	43,281.00
156260540 Professional Fees	965,002.00	-	965,002.00
032261826 LED Start Up Projects	1,000,000.00	-	1,000,000.00
154262019 ICLEI Co-Funding	55,000.00	-	55,000.00
154262017 EDRMS and Plan Tracking Implementation	21,900.00	-	21,900.00
154261700 SDF Review	175,000.00	-	175,000.00
032262000 Shakashead Business Hive	50,000.00	-	50,000.00
032260983 Informal Trade Business Support	50,000.00	-	50,000.00
Outsourced Services:Professional Staff	22,134.00	-	22,134.00
170260540 Professional Fees	1,500,000.00	-	1,500,000.00
032262005 LED Strategy	300,000.00	-	300,000.00
154261705 KDM Lums	180,000.00	-	180,000.00
153261681 KDM Land Use Survy	20,000.00	-	20,000.00
056250001 Consultants and Outsourced	200,000.00	-	200,000.00
	4,643,851.00	**-**	**4,643,851.00**

  - Certain projects are scheduled for specific periods throughout the year, affecting expenditure patterns. For example, the Infrastructure Assets Verification project, with a budget allocation of R1,5m (170260540 Professional Fees) will be accrued in July.

- ***Refuse Removal*** - R135,858m is reflected as expenditure by the end of June with R131,653m related to Refuse Removal Services and R3,625m for Refuse Bags contract. The payment for June is still to be accrued onto the financial system. Although there is an unspent budget of R10,835m, the average monthly billing is approximately R12m. The June payment of R11,951m has been processed onto the financial system in the 13th period of the financial year, resulting in over-expenditure of approximately R1,289m.

Transfers and subsidies

- Transfers and subsidies reflect an underspending of R8,166m. The table below reflects projects with minimal expenditure as at year end: -

TRANSFERS AND SUBSIDIES	Total Budget	Total Actual	Remaining Budget
INTERGOVT RELATIONS PROGRAM	378,000	362,731	15,269
044 Disaster Relief	1,500,000	42,090	1,457,910
027261754 Bursary Fund	850,000	820,000	30,000
027261993 Youth development	600,000	597,454	2,546
156261815 EPWP Expenditure (GRANT)	1,589,000	1,589,000	-
020261534 Isizwe Development Programmes	188,000	187,554	446
INTERGOVT RELATIONS PROGRAM	100,000	93,235	6,765
Social Assistance:Disability Grant	350,000	285,279	64,722
Social Assistance:Grant In Aid	500,000	-	500,000
Social Assistance:Grant In Aid	350,000	210,479	139,521
022261766 Operation Sukuma Sakhe	3,030,000	2,295,361	734,639
Nakekela Programme	1,900,000	1,899,977	23
156261815 EPWP Expenditure	1,500,000	1,500,000	-
War room establishment	1,000	-	1,000
Social Assistance:Social Relief	97,500	-	97,500
Youth/Sports organisation sponsorship	630,000	521,472	108,528
Older persons Aid	240,000	229,356	10,644
16 days of activism	84,500	48,850	35,650
Pre Schools Visit Animal Farm	14,382	-	14,382
Kwadukuza Youth Month celebration	350,000	350,037	(37)
Ward based youth forum support	12,001	12,000	1
KDM Youth council support	1,995	1,995	-
032261724 Trade and Co-operative Development	100,000	-	100,000
032261723 Informal Trader Stalls	120,000	-	120,000
022 Albinism Support	50,000	-	50,000
032 Livestock Support	80,000	-	80,000
World Oral Health Awareness Campaign	5,000	-	5,000
032260985 Community Agriculture Development	345,000	287,642	57,358
022261812 Masakhane Campaign	300,000	297	299,703
031 Heritage Research	80,000	59,100	20,900
032260984 Tourism Heritage	165,000	18,692	146,308
Nokukhanya Tourism Node Project	263,500	-	263,500
CETA Candidacy - Expenditure	1,000,000	3,021	996,979
Municipal Employment Initiative Grant-Expenditure	77,913	-	77,913
Natural Resource Management Project Phase 3-Expenditure	1,200,000	216,680	983,320
030261823 Stocktaking Payment to KZN DAC	10,000	1,310	8,690
DOHS Construction Expenditure	2,000,000	263,117	1,736,883
	20,062,791	**11,896,729**	**8,166,062**

A further R3,384m has been reflected for DOHS construction expenditure in the 13th period of the financial year.

Loss on Disposal of Assets

- Reflects a negative variance of R8,250m. Losses on Disposal of Assets relate to the sale, transfer or de-recognition of municipal assets which is a non-cash entry required in terms of compliance GRAP reporting.
- Disposal journals are done at year end during the compilation of the Annual Financial Statements. R2,421m has since been posted in the 13th period of the financial year.

Other Losses

- Reflects a negative variance of R21m. Other Losses relate to actuarial assessments on post-retirement long service and medical liabilities which are non-cash entries required in terms of compliance GRAP reporting.
- Journals are done at year end, during the compilation of the Annual Financial Statements. The budget was increased by R6,873m with calculations being based on projections from the 2023/24 financial year actuarial reports.

Other expenditure

- Expenditure of R136,006m for Operating Leases and Operational Costs as reflected in the table below: -
    - Achievement and Awards - relate to Retirement Recognition awards - expenditure incurs as and when necessary.
    - Advertising, Publicity and Marketing - relates to Advertising cost of the Municipality and all Municipal Corporate Activities. Majority of the projects relate to Awareness Campaigns, Publicity, Events, and Community Engagements. R3,809m remains unspent at year end.
    - Contribution to Provisions - will be accounted for during the finalisation of the AFS.
    - Management Fees - expenditure relates to payments towards the Urban Improvement Precinct in terms of additional services provided in Special Rating Areas. There is an identical revenue budget allocation under Property Rates which at present reflects R14,012m revenue collection.

- Workmen's Compensation - expenditure will be accounted for in the 13th period of the financial year.
- R1,174m has been posted in the 13th period of the financial year for various operational expenditure.

OTHER EXPENDITURE	TOTAL BUDGET	YEAR TO DATE ACTUALS	AVAILABLE BUDGET
⊟ Operating Leases	**4,814,316**	**3,810,718**	**1,003,598**
Community Assets	1,355,240	1,090,157	265,083
Furniture and Office Equipment	2,308,686	1,983,654	325,032
Machinery and Equipment	1,150,390	736,908	413,482
⊟ Operational Cost	**158,297,813**	**132,195,064**	**26,102,749**
Achievements and Awards	1,450,000	385,111	1,064,889
Advertising; Publicity and Marketing	13,819,349	10,009,692	3,809,657
Bank Charges; Facility and Card Fees	5,243,385	5,110,921	132,464
Bursaries (Employees)	1,025,000	979,898	45,102
Commission	4,700,000	4,181,180	518,820
Communication	4,218,739	4,085,322	133,417
Contribution to Provisions	1,683,396	-	1,683,396
Entertainment	452,208	288,479	163,729
External Audit Fees	6,395,716	6,708,535	(312,819)
External Computer Service	13,734,956	13,421,244	313,712
Indigent Relief	5,303,656	3,859,527	1,444,129
Insurance Underwriting	10,124,291	9,645,836	478,455
Licences	69,702	33,372	36,330
Management Fee	15,835,778	12,785,376	3,050,402
Municipal Services	15,423,142	14,586,528	836,614
Printing; Publications and Books	4,823,967	3,953,229	870,738
Professional Bodies; Membership and Subscription	6,956,555	6,733,626	222,929
Registration Fees	5,522,817	5,197,296	325,521
Skills Development Fund Levy	4,539,174	5,380,030	(840,856)
Travel and Subsistence	5,137,901	3,879,204	1,258,697
Vehicle Tracking	600,518	248,104	352,414
Ward Committees	5,190,000	5,005,518	184,482
Wet Fuel	22,107,962	15,717,034	6,390,928
Workmen's Compensation Fund	3,939,601	-	3,939,601
TOTAL OTHER EXPENDITURE	**163,112,129**	**136,005,783**	**27,106,346**

Municipal Costing

In accordance with mSCOA Regulations and relevant Circulars issued by National Treasury, municipalities are required to implement costing when budgeting and transacting during the financial year. The purpose of costing is to measure the services undertaken by the organisation for proper recording of repairs and maintenance and determining cost-reflective tariffs, particularly rates that allow the municipality to completely recover the costs of providing a service to the community.

Despite this system being functional, it is to be noted with concern that the utilization of the costing segment has significantly decreased. The Salaries section currently updates labour costs per hour on an annual basis on the Munsoft financial system. However, despite numerous memos and email requests made to the Fleet Management section for vehicle costing tariffs in both the current and past financial years, the vehicle costing tariffs have not been updated on the financial system since the 2016/17 financial year.

Only the following limited subcomponents within costing are actively being used:

1. Internal billing method which is system generated every month to account for electricity on Council Buildings, and
2. The only costing journals which are captured onto the financial system are EPJ's (Electrical Private Jobbing) which relates to new services connection.

Services delivery department such as Civil (e.g. Pothole repairs), Community services (Refuse, Parks & gardens) and Electrical should be submitting costing journals (timesheets/ job cards) to IT department for capturing. The following summarises the risks of not utilizing costing segment:

- No transparency around tariff determination and cost recovery.
- Loss of revenue and Incorrect billings being raised by revenue (Sundry Debtors) in respect of Electrical Private Jobbing.
- Unable to estimate the true value R&M undertaken by the municipality. We currently only measure outsourced repairs and maintenance instead of the full R&M undertaken. Estimations are that this will increase our R&M % from 3% to 7%.
- A widening gap between full cost and current expenditure will result in operational losses for Business Units and huge tariff increases for consumers when rectified.

CAPITAL BUDGET

Reference is made to Part One - (C Schedule Table C5c) for a detailed breakdown of amounts pertaining to the capital budget, per department.

The municipality has the following eight business units for the purposes of budget reporting:

- Office of the Municipal Manager
- Corporate Services
- Finance
- Economic Development and Planning
- Community Services & Public Amenities
- Community Safety
- Civil Engineering
- Electrical Engineering

After an extensive consultation processes, Council had originally approved R328,573m as a capital budget in the current financial year with the majority of the funding being allocated towards electrical upgrades, road infrastructure projects, community recreational facilities and special projects under the Municipal Managers office. The unspent disaster grants were then included during the February Adjustment Budget process. The Adjustment Capital Budget increased to R624,287m. With the R8,924m downward adjustment of MIG the Municipality adjusted the Capital Budget to a final value of R616,440m in the month of April 2025.

The capital expenditure report is based on Table C5 which is a format required by National Treasury and it is categorised by municipal vote and standard classification. The Capital Budget includes the following funding sources:

- Government Grants
- Internally generated funds

CAPITAL BUDGET FUNDING SUMMARY

Grant Funding

The capital grant and public contribution allocation for the financial year is R 429,142m, consisting of:

- Municipal Infrastructure Grant (MIG) - capital allocation of R42,259m (excl. vat) with 80% expenditure being reflected. R34,010m has been spent to date with R8,249m unspent at year end. As confirmed by the civil business unit, various invoices are still to be submitted for processing.
- Integrated National Electrification Programme (INEP) - R10,155m (excl. vat) for the Housing Electrification Project and R5,952m (excl. vat) for the New Lavopiere Substation. On the 29th of May, Council approved in terms of C262, to transfer R4,645m (excl. vat) from the Lavopiere Substation project to the Housing Electrification Project. The total budget allocation of R14,8m is reflected for the Electrification project. R1,307m remains unspent at year end. The grant should be fully spent, as a final invoice has been submitted for payment.
- R 3,155m EDTEA Funded Vuthela Project for Metering Kiosks under the Electrical Business Unit. The implementation of the project was delayed in the previous financial year and considered for roll-over. R507k expenditure to date. No roll-over into 2025/26 financial year was requested by the business unit.
- Housing Accreditation - R 12k for the procurement of Furniture, Tools, and Equipment for the Housing section. R10,5k expenditure reflected to date.
- Municipal Disaster Response Grant - R338,048m of the R1,2bn disaster response grant has been catered for during the February adjustment budget. With the final project listing not provided to the Finance department, R244,028m total budget allocations on projects reflecting current year expenditure through council resolution C40, were provided for with a consolidated allocation of R49,927m. R16,595m virement from the consolidated allocation was addressed through EXCO resolution 1242 on the 17th of June. No further virements were requested by the business unit. At year end, the consolidated budget

allocation remained at R30,998m. To date R187,326m has been spent with approximately R21m of outstanding invoices still to be processed onto the financial system.

Council is to further note, that although full budget allocations as requested by the business unit were provided for 181 projects reflecting expenditure, the business unit have since over-spent on 10 projects by R159,8k and reflected expenditure of R106k on a project with no budget allocation. A further R5,289m which relates to the Upgrade of Mnyundwini Culvert Bridge, with a budget allocation of R24,124m has been incorrectly posted to the Rehab of Myundwini Road which has no budget allocation. The various issues highlighted above have been raised with the business unit and the expenditure section.

- Municipal Disaster Recovery Grant - R9,908m of the 2019 Disaster Recovery grant and R10,410m of the R109m Disaster Recovery grant has been catered for during the February Adjustment Budget. R6,859m has been spent on the 2019 disaster grant with R4,191m being spent on the unspent R109m disaster grant.
- EDTEA Prize Money - R276k was unspent in the previous financial year. R19,3k expenditure reflected. The roll-over of R250k has been requested by the Community Services Business unit for the Construction of a Mini Park.
- EDTEA funding - R212,8k unspent funds for the Transformative Riverine Management programme - Mavivane River. A waste litter boom has been procured reflecting R193k expenditure.

Council Funding

- There is 29% under-spending relating to Council funded projects. Various projects reflected minimal, to no expenditure at the end of June.

EXPENDITURE PER STANDARD CLASSIFICATION

The table below provides a budget versus expenditure as per the standard classification Table C5 of the in-year reports. Based on this table, the council spent R419,866m. The Municipality reflected a negative variance of 32% from the service delivery budget implementation plan.

KZN292 KwaDukuza - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 - June									
Vote Description R thousands	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital Expenditure -									
Governance and administration	**20,942**	**44,051**	**37,100**	**5,196**	**27,431**	**37,100**	**(9,669)**	**-26%**	**37,100**
Executive and council	5,175	24,296	24,335	3,905	19,811	24,335	(4,523)	-19%	24,335
Finance and administration	15,767	19,755	12,765	1,292	7,620	12,765	(5,145)	-40%	12,765
Internal audit	–	–	–	–	–	–	–		–
Community and public safety	**36,072**	**50,277**	**48,437**	**2,700**	**26,355**	**48,437**	**(22,083)**	**-46%**	**48,437**
Community and social services	6,367	10,311	6,551	13	4,284	6,551	(2,267)	-35%	6,551
Sport and recreation	20,576	17,486	15,108	838	4,562	15,108	(10,546)	-70%	15,108
Public safety	10,652	13,680	13,639	307	12,575	13,639	(1,064)	-8%	13,639
Housing	(1,523)	8,800	13,139	1,541	4,934	13,139	(8,206)	-62%	13,139
Health	–	–	–	–	–	–	–		–
Economic and environmental	**566,571**	**106,037**	**386,142**	**31,783**	**247,905**	**386,142**	**(138,238)**	**-36%**	**386,142**
Planning and development	2,167	14,933	10,385	–	4,173	10,385	(6,211)	-60%	10,385
Road transport	564,405	91,104	375,757	31,783	243,731	375,757	(132,026)	-35%	375,757
Environmental protection	–	–	–	–	–	–			–
Trading services	**134,964**	**128,207**	**144,761**	**11,864**	**118,176**	**144,761**	**(26,585)**	**-18%**	**144,761**
Energy sources	129,585	125,522	143,222	11,864	117,319	143,222	(25,903)	-18%	143,222
Water management	–	–	–	–	–	–	–		–
Waste water management	–	–	–	–	–	–	–		–
Waste management	5,379	2,685	1,539	–	857	1,539	(683)	-44%	1,539
Other	–	–	–	–	–	–	–		–
Total Capital Expenditure -	**758,550**	**328,573**	**616,440**	**51,543**	**419,866**	**616,440**	**(196,574)**	**-32%**	**616,440**
Funded by:									
National Government	574,081	66,126	369,988	25,928	247,186	369,988	(122,803)	-33%	369,988
Provincial Government	7	3,255	3,380	507	711	3,380	(2,669)	-79%	3,380
District Municipality	–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,	224	–	276	–	19	276	(257)	-93%	276
Transfers recognised - capital	**574,312**	**69,381**	**373,644**	**26,435**	**247,915**	**373,644**	**(125,729)**	**-34%**	**373,644**
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	181,078	259,192	242,796	25,228	171,950	242,796	(70,845)	-29%	242,796
Total Capital Funding	**755,390**	**328,573**	**616,440**	**51,663**	**419,866**	**616,440**	**(196,574)**	**-32%**	**616,440**

Governance and Administration - Finance & Admin

In terms of Functional classification, the R27,431m expenditure reflected is from the following departments within the respective business units: -

Executive and Council - budget allocation of R24,335m, as outlined under departments 065 and 022 in the table below. R19,787m has been spent on the refurbishment of the KwaDukuza Taxi Rank and upgrades to the Ballito Taxi Rank. R2,7m for the KwaDukuza Taxi Rank has been requested as a roll-over into the 2025/26 financial year.

Executive & Council	Total Budget	Total Actual	Remaining Budget
Refurbishment of KwaDukuza Taxi rank	17,706,619	13,885,097	3,821,522
Upgrade of Ballito Taxi Rank	6,579,563	5,902,225	677,338
Risk Management Projector	10,000	7,681	2,319
065 CCTV	38,415	16,302	22,113
	24,334,597	**19,811,305**	**4,523,292**

Finance & Administration - Expenditure of R7,620m is reflected under the following departments.

Corporate Services Business Unit

➢ Expenditure of R3,620m as reflected in the table below:

Corporate Services	Total Budget	Total Actual	Remaining Budget
Network Upgrade WIP	400,000	-	400,000
Upgrade to Council Chambers	3,500,000	898,285	2,601,715
Upgrade to Blythedale Offices	100,000	100,000	-
NV Info Tech PC Printers Upgrades 210414504	1,500,000	1,553,808	(53,808)
Office Furn & Equipment 025400013	1,141,000	831,665	309,335
KDM Wi-Fi Network	1,000,000	-	1,000,000
Print room Vehicle	270,000	236,388	33,612
	7,911,000	**3,620,147**	**4,290,853**

The variances under the business unit are as follows: -

- **Upgrade to Council Chambers** - The project is being run by the Community Services business unit and is currently at the tender appeal period. R12,987m has been catered for the project in the 2025/26 financial year.
- **KDM Wi-Fi and Network Upgrade Projects:** *The Network Upgrade and Wi Fi project have been included as part of Tender MN 117/2024. The Tender consists of 2 parts:*
    - *The Wi Fi Devices and setup*
    - *Network switches and Infrastructure*

  The KDM Wi-Fi project still at TAC for evaluation and has been deferred. The Network Server Upgrade - A suitable service provider was not found. Both projects have been requested for roll-over.

Finance Business Unit

➢ R18,6k spent on the procurement of Office Furniture & Equipment from a budget allocation of R100k.

- Expenditure of R1,127m on R1,2m for the Upgrade to SCM Building is reflected. A further invoice of R72k is to be processed during the 13th period accruals.

Property Services

- R573k has been spent on engineering equipment and furniture and equipment.

Fleet Management

- Budget allocation of R2,350m under the workshop with expenditure of R2,008m as reflected in the table below. R200k budget for Tools & Equipment remain unspent.

Community & Public Safety

In terms of Functional classification, the R26,355m expenditure reflected is from the following departments within the respective business units: -

Community & Social Services

The following departments fall under the Community & Social Services and EDP business unit (Museums): -

- **056 Cemeteries** -Expenditure of R3,061m out of a total budget allocation of R4,399m is reflected in the table below. The Community Services Business Unit has previously outlined that slower-than-expected spending was due to delays in finalizing procurement processes, as a result, the budget for Rehab to Parking in Vlakspruit was considered for roll-over into the 2025/26 financial year.

Cemetery	Total Budget	Total Actual	Remaining Budget
Rehab. of access road to Vlakspruit cemetery	857,903	813,253	44,650
Rehab. parking area in Vlakspruit cemetery	1,100,000	50,000	1,050,000
Refurbish changerooms in Vlakspruit Cemetery	1,440,825	1,204,025	236,800
Fencing of the crematorium - Fencing of cemeteries	1,000,000	993,816	6,184
	4,398,728	**3,061,094**	**1,337,634**

- **165 Community Halls** - R982k allocation for Fencing, Security Gates, Refurbishment of Velani Hall, and procurement of Furniture. Expenditure of R870k for the Security Gates and Fencing of Halls as well as procurement of furniture.

- **044 Disaster Management** - R100k for the procurement of a storage container, IT equipment and furniture & equipment. R13,5k expenditure reflected on procurement of furniture.

- **030 Libraries** - R299,8k of the R309,8k budget allocation has been spent on the procurement of Library Furniture, Tools & Equipment.

- **031 Museum** - A budget of R760k has been allocated for Museum artifacts, specialized furniture, and fittings as well as a floor polishing machine, with expenditure of R40k coming through in October. The business unit has requested the roll-over allocation for Museum Artifacts and Specialized Furniture & Fittings to the 2025/26 financial year.

Sports & Recreation

The sports & recreation section reflects a total budget allocation of R15,108m with the following breakdown by business unit: -

- ***070 Parks & Gardens*** - R2,109m for the Upgrade to the Driefontein Sports field and Upgrade to ablution facility and a guard house at KwaDukuza Park. R718k expenditure reflected. An award has been made at the end of December for the upgrade to the ablution facility and invoices have been submitted for payment in the accrual period. The R109k for the Upgrade to the Driefontein Sports field has been rolled over.

- ***075 Sports & Recreation*** - R7,5m budget allocation with R2,4m for Upgrade to Beach Facilities and R4,489m for the Upgrade to Darnal Sports field. Expenditure of R704k for consultant fees under the Upgrade to Darnal Sports field and R591k reflected under Upgrade to Beach Facilities. The Darnal Sports field project was approved by TSC on the 5th of August and advertised on the 24th of August. The project was awarded in December with an appeal coming through. The business unit considered R3,510m to be rolled over into the 2025/26 financial year due to delays in project implementation.

- ***045 Marine Safety*** - R5,486m with R2,241m expenditure reflected to date. The marine safety fleet and rescue surfboards were procured in October. R468k consultant fees reflected under the Upgrade to Salt Rock Offices. The budget has been rolled over for implementation in the 2025/26 financial year.

Marine Safety	Total Budget	Total Actual	Remaining Budget
Upgrade to Salt Rock Offices WIP	3,000,000	468,442	2,531,558
045 5 x PTT Radios	25,000	16,880	8,120
045 5 x Shark Pods	25,000	-	25,000
045 1 x Motor Stand	5,000	-	5,000
045 10 x Sets Bathing Beacons	50,000	-	50,000
045 Nonoti Beach Equipment	200,000	57,148	142,852
045 6 x Boat Safety Equipment Kits	15,000	14,173	827
Rescue Surfboards	216,000	210,583	5,417
Marine Safety Fleet	1,750,000	1,473,881	276,119
045 Quad Bikes	200,000	-	200,000
	5,486,000	**2,241,108**	**3,244,892**

Public Safety

- Reflects expenditure of R12,575m of a budget allocation of R13,639m which falls under the Law Enforcement and Fire & Emergency department. Of the total expenditure, R11,262m relates to the procurement of law enforcement vehicles and final payment on the Fire Fleet.

Public Safety	Total Budget	Total Actual	Remaining Budget
Upgrade Avondale Repeater Site	196,859	196,859	-
Law Enforcement Equipment	100,000	49,011	50,990
Air conditioning units	80,000	-	80,000
042 Furniture	50,000	47,402	2,598
Battery Operated Jaws of Life Combi Tool	250,000	244,909	5,091
Emergency Equipment 042420509	200,000	197,571	2,429
Security Cameras (North & South Fire Station)	200,000	172,418	27,582
CCTV Equipment	600,000	225,695	374,305
042 Portable & Mobile Two Way Radios	100,000	98,843	1,157
Law Enforcement Firearms 041428085	180,000	-	180,000
Speed Camera	200,000	-	200,000
Law Enforcement Sirens Blue Lights 041428164	100,000	80,143	19,857
Steel Canopy 041428161	120,000	-	120,000
New Traffic vehicles	1,750,093	1,750,092	1
Utility LDV's	1,081,066	1,081,066	0
Vehicles for Law Enforcement	2,437,313	2,437,312	1
4x4 double cab bakkie	736,941	736,940	1
Fire Fleet	5,256,931	5,256,931	0
	13,639,203	**12,575,192**	**1,064,011**

Housing

- R13,139m adjusted budget allocation with R4,934m expenditure on Retaining Walls at Lloyds Housing Project and Furniture & Equipment. *The Steve Biko retaining wall appointment has been made through a variation order for the implementing agent to build this infrastructure which is linked with housing project.* Infrastructure projects under the department have commenced in the 3rd quarter of the financial year and expenditure has improved by year end. The projects highlighted below have been rolled over into the new financial year.

Housing	Total Budget	Total Actual	Remaining Budget
Renov to Compounds 026414505 WIP	1,200,000	-	1,200,000
Relocation of infrastructure services	1,500,000	-	1,500,000
Office Internal Improvements	500,000	-	500,000
Steve Biko Housing Retaining Walls and Access Roads(Ward 13	3,500,000	616,986	2,883,014
Lloyd Housing Pr(Retaining Walls & Guardrails) WIP	6,427,199	4,306,110	2,121,089
Office Furn & Equipment	12,000	10,522	1,478
	13,139,199	**4,933,617**	**8,205,582**

Economic & Environmental Services

In terms of Functional classification, the R247,905m expenditure reflected is from the following departments within the respective business units: -

Planning & Development - R10,385m budget with R4,173m expenditure reflected in the table below. In terms of the ABM Infrastructure project which caters for the Upgrade to the OK Mall and CBD Parking, the business unit have provided the following: -

- *Tender No: MN 331/2023 Planning and Refurbishment of OK Mall Parking has been awarded vide TAC 007.*

- *Tender No: MN 56/2024 Planning and Refurbishment of Erf 10000 CBD Parking has been cancelled by TAC. The funding has since been reduced in the current budget year as well as the 2025/26 final budget process.* R4,6m has been provided as a budget allocation for ABM infrastructure in the new financial year.

Planning & Development	Total Budget	Total Actual	Remaining Budget
Waste Litter Boom WIP	212,868	193,320	19,548
ABM Infrastructure Upgrades	7,738,221	3,939,444	3,798,777
Informal Traders Facilities WIP	2,000,000	-	2,000,000
LED Unit projector	15,000	7,825	7,175
Digital cameras	10,000	9,000	1,000
IDP Electronic Equipment	23,600	23,600	-
Nokukhanya Luthuli Building Security Upgrade	385,000	-	385,000
	10,384,689	**4,173,189**	**6,211,500**

Road Transport - Civil Engineering Roads - Reflects expenditure of R243,731m per funding source as reflected in the table below. At the end of the third quarter, the business unit stated on the PMS submission that '*the delays in SCM processes resulted in the delay of appointment of the service providers.*' With the corrective measures being '*to seek interventions from the Accounting Officer to speed up procurement processes.*' Expenditure has since improved with 65% being spent by year end. Approximately R6m has been accrued which requires processing in the 13th period with R21m invoices still to be processed for the Disaster Response funded projects.

Civil Engineering Capital Budget Funding	Total Budget	Total Actual	Remaining Budget
Fund:Capital:Transfer from Operational Revenue	21,466,094	11,345,638	10,120,456
Fund:Capital:Transfers and Subsidies:Monetary Allocations:National Government:Municipal Disaster Recovery Grant	17,667,595	11,049,915	6,617,680
Fund:Capital:Transfers and Subsidies:Monetary Allocations:National Government:Municipal Disaster Response Grant	293,954,931	187,326,110	106,628,821
Fund:Capital:Transfers and Subsidies:Monetary Allocations:National Government:Municipal Infrastructure Grant	42,258,741	34,009,666	8,249,075
Total Funding	**375,347,361**	**243,731,329**	**131,616,032**

- **MIG funded projects** - R34,009m has been spent on MIG funded projects as reflected in the table below.

Civil Engineering MIG Funded Projects	Total Budget	Total Actual	Remaining Budget
Sokesimbone Access Road & Stormwater (Ward 1) - WIP	2,636,222	2,252,610	383,612
Melville Hall MIG - WIP	7,743,776	6,210,611	1,533,165
Nsikeni Community Hall	150,000	150,000	-
Lindelani Creche 170461933 MIG	2,676,522	584,628	2,091,894
Charlotdale Community Hall - WIP	5,231,104	5,231,104	0
Groutville Surface Roads and Stormwater MIG in Ward 12 WIP	3,003,625	2,163,481	840,144
Ward 3 Nonoti Beach Road Access - WIP	10,431,322	7,061,186	3,370,136
Rehabilitation of Kenny Khanyayo Street and Pigogo Street	10,386,170	10,356,046	30,124
	42,258,741	**34,009,666**	**8,249,075**

- Expenditure of R187,326m for the Disaster Response Grant Expenditure is attached under 'Supporting Documentation.' A further R11,050m has been processed under the Disaster Recovery unspent grant allocations as reflected in the table below.

Municipal Disaster Recovery	Total Budget	Total Actual	Remaining Budget
Replacement of Hullete Bridge WIP	9,051,741	4,191,217	4,860,524
G46247 Rehab. of Stormwater culverts in Mfacane road - WIP	4,203,280	3,079,064	1,124,216
G46247 Retaining walls & foundation underpinng -WIP	933,328	939,929	(6,601)
G46247Resealing & s.t management of Ngulube/Mafuya Rd- WIP	303,336	217,654	85,682
G46247 Resealing & S.T mngnt of Usangoma Street- WIP	395,897	131,345	264,552
G46247 Rehab. of damaged road/s.t management - WIP	2,780,013	2,490,706	289,307
	17,667,595	**11,049,915**	**6,617,680**

- **Internally Funded Civil Engineering Projects** - R21,466m budget allocation with R4,479m expenditure to date.

Civil Engineering Internally Funded Projects	Total Budget	Total Actual	Remaining Budget
NV Roads Stormwater Traffic Calming Measures 170461528 WI	1,000,000	1,000,000	-
OHLANGA HALL	1,043,681	86,755	956,926
REHABILITATION OF NEWTOWN ROADS - FIFTH STREET	6,000,000	3,505,727	2,494,273
REINSTATING SALT ROCK BRIDGE WARD 2	200,645	200,645	0
REHABILITATION OF NEWTOWN ROADS - JONES STREET	8,500,000	4,954,188	3,545,812
WOODMEAD TAXI RANK	4,000,000	852,725	3,147,275
Charlotdale Community Hall - WIP	721,768	745,599	(23,831)
	21,466,094	**11,345,638**	**10,120,456**

Road Transport - Vehicle Testing - reflects R410k budget allocation for Motor Licencing Equipment with no expenditure to date.

Trading Services

Energy Sources

- The Electrical Engineering Business unit reflects expenditure of R117,319m resulting in an unspent budget allocation of R25,903m. The table below reflects the expenditure per project under the business unit. Various projects highlighted in red reflect no expenditure to date. The business unit has rolled over the following two projects into the 2025/26 financial year: -
    - **MV Substations Rebuild: SAPPI Substations - KDM WIP**
    - **Network Master Planning (Reticulation)**
- Various accrual payments are still to be processed into the financial system.

Electrical Engineering Capital Projects	Total Budget	Total Actual	Remaining Budget
LV Network Upgrades Cluster F WIP	750,000	750,000	-
LV Network Upgrades Cluster G WIP	750,000	711,124	38,876
MV Network Upgrades Cluster A WIP	750,000	750,000	-
MV Network Upgrades Cluster B WIP	2,500,000	2,500,000	-
MV Network Upgrades Cluster C WIP	750,000	750,000	-
MV Network Upgrades Cluster D WIP	2,000,000	2,000,000	-
MV Network Upgrades Cluster E WIP	3,700,000	3,700,000	-
Electricity Admin New Dukuza 80MVA Bulk 400452153 WIP	5,000,000	2,114,578	2,885,422
MV Network Upgrades Cluster F WIP	3,950,000	3,950,000	-
MV Network Upgrades Cluster G WIP	3,500,000	3,500,000	-
NV Replace Grid Prot Relays 11K P3 430452146 WIP	2,000,000	-	2,000,000
MV Substations Upgrades and Refurbishment: Stanger Substatio WIP	4,500,000	4,500,000	0
MV Substations Upgrades and Refurbishment: Glenhills Substat WIP	2,000,000	2,000,000	-
MV Substations Rebuild: SAPPI Substations - KDM WIP	24,000,000	9,770,869	14,229,131
MV Substations Upgrades and Refurbishment: Shakarock Substat WIP	3,000,000	3,000,000	-
MV Substations Upgrades and Refurbishment: Business Park Sub WIP	2,000,000	2,000,000	-
MV Substations Upgrades and Refurbishment: Ballito Substatio WIP	3,000,000	3,000,000	-
MV Substations Upgrades and Refurbishment: Shakaskraal Subst WIP	4,000,000	4,000,000	0
NV Street Lights Cluster A 100 SL 400452122 WIP	500,000	500,000	0
NV Street Lights Cluster B 37SL 400452123 WIP	750,000	750,000	-
NV Street Lights CLuster C 100SL 400452124 WIP	1,000,000	1,000,000	-
NV Street Lights Cluster D 100SL 400452125 WIP	1,250,000	1,250,000	-
NV Street Lights Cluster E 100 SL 400452126 WIP	1,000,000	1,000,000	-
NV Street Lights Cluster F 50 SL 400452127 WIP	250,000	250,000	0
NV Street Lights Cluster G 50 SL 400452128 WIP	1,250,000	1,250,000	0
NV Street Lights Refurbishment Cluster A WIP	1,000,000	1,000,000	-
NV Street Lights Refurbishment Cluster B WIP	1,000,000	1,000,000	-

Electrical Engineering Capital Projects	Total Budget	Total Actual	Remaining Budget
Electricity Admin Housing Elect Project WIP	1,500,000	1,498,068	1,933
Electricity Admin Housing Elect Project WIP	14,799,929	14,799,929	0
LV Network Upgrades Cluster A WIP	1,100,000	1,100,000	-
LV Network Upgrades Cluster B WIP	1,300,000	1,300,000	-
LV Network Upgrades Cluster C WIP	550,000	550,000	-
LV Network Upgrades Cluster D WIP	750,000	749,999	1
LV Network Upgrades Cluster E WIP	750,000	750,000	-
NV Street Lights Refurbishment Cluster C WIP	1,600,000	1,600,000	-
NV Street Lights Refurbishment Cluster D WIP	1,600,000	1,600,000	-
NV Street Lights Refurbishment Cluster E WIP	1,600,000	1,600,000	-
NV Street Lights Refurbishment Cluster F WIP	1,600,000	1,600,000	-
NV Street Lights Refurbishment Cluster G WIP	1,600,000	1,600,000	-
Simbiti Infrastructure Refurbishment	4,000,000	3,998,764	1,236
Zimbali Infrastructure Refurbishment	4,000,000	4,000,000	-
Public building services electrical infrastructure refurbish	3,000,000	2,999,724	276
Buildings refurbishment - Mechanical workshop	260,000	241,098	18,902
Buildings refurbishment - Electrical workshop Lavoipierre	260,000	171,740	88,260
Buildings refurbishment - Electrical workshop Ballito	260,000	-	260,000
MV Substations Upgrades and Refurbishment: Sheffield Substat	1,000,000	1,000,000	-
Metering Kiosk - WIP	3,155,000	506,681	2,648,319
MV Substations New Lavoupierre Subst WIP	1,307,029	-	1,307,029
Implementation of KDM Scada System WIP	8,000,000	5,378,271	2,621,729
Network Master Planning (Reticulation)	2,000,000	-	2,000,000
Electrical Capital Spares	10,000,000	12,995,631	(2,995,631)
400 Furniture and Equipment	300,000	43,939	256,061
NV Electricity Admin Safety Equip Fas PPE Port 400461472	260,000	-	260,000
NV Electricity Admin Tools Equip 400400027	520,000	238,595	281,405
	143,221,958	**117,319,009**	**25,902,949**

82%

Waste Management

- R1,539m budget allocation as reflected in the table below. With the Recycling & Waste Buyback Centre project still sitting at TSC in March, it was considered for a roll-over. The Mini-Park is funded through EDTEA Prize Money and remains unspent at year end.

Waste Management	Total Budget	Total Actual	Remaining Budget
Mini Park	250,000	-	250,000
Informal Traders Facilities	26,000	19,250	6,750
255 Machinery & Equipment	140,000	140,000	-
Recycling and Waste Buyback Centre	425,800	-	425,800
1 Ton Bakkie	697,266	697,266	0
	1,539,066	**856,516**	**682,550**

Below is a further summary of the capital expenditure per Business Unit:

SUMMARY CAPITAL EXPENDITURE 2024/25						
BUSINESS UNIT	APPROVED BUDGET	FEB ADJUSTMENT BUDGET	2nd ADJUSTMENT BUDGET	YTD EXP	YTD %	AVAILABLE BALANCE
OFFICE OF THE MUNICIPAL MANAGER	13,578,355	8,301,821	8,301,821	4,244,025	51.1%	4,057,796
CORPORATE SERVICES	9,330,000	7,856,798	7,911,000	3,620,147	45.8%	4,290,853
FINANCE	4,190,000	1,390,000	1,390,000	1,145,835	82.4%	244,165
EDP	10,885,000	16,522,067	16,522,067	5,183,747	31.4%	11,338,320
COMMUNITY SERVICES & PUBLIC AMENITIES	49,122,590	41,176,484	41,176,484	27,211,417	66.1%	13,965,067
COMMUNITY SAFETY	19,676,000	19,635,203	19,635,203	14,829,760	75.5%	4,805,443
CIVIL ENGINEERING	93,918,737	383,832,360	376,072,360	244,304,712	65.0%	131,767,648
ELECTRICAL ENGINEERING	127,871,958	145,571,958	145,430,958	119,326,062	82.0%	26,104,896
TOTAL	**328,572,640**	**624,286,691**	**616,439,893**	**419,865,705**	**68.1%**	**196,574,188**
				68%		*32%*

REVENUE & EXPENDITURE INCLUDING "ACCRUALS"

FINANCIAL PERFORMANCE (REVENUE & EXPENDITURE)

Revenue By Source	Approved Budget	Adjusted Budget	YTD - June 2025	Accruals - 15th July 2025	YTD Budget	YTD Variance	YTD Variance %
Exchange Revenue	**1,644,455,744**	**1,677,610,307**	**1,573,427,855**	**105,381,441**	**1,677,610,307**	**1,198,989**	0%
Service charges - electricity revenue	1,398,776,342	1,385,636,342	1,267,298,600	98,541,657	1,385,636,342	(19,796,085)	-1%
Service charges - refuse revenue	103,073,780	103,073,780	109,362,567		103,073,780	6,288,787	6%
Agency Services	14,688,960	13,288,960	12,288,439	1,595,741	13,288,960	595,220	4%
Interest earned - external investments	54,422,996	82,460,738	85,077,307	1,916,027	82,460,738	4,532,596	5%
Interest earned - outstanding debtors	11,000,000	17,191,182	17,817,187		17,191,182	626,005	4%
Rental of facilities and equipment	3,027,707	3,419,707	2,641,090	(747)	3,419,707	(779,365)	-23%
Other revenue	59,465,959	72,539,598	78,942,665	3,328,763	72,539,598	9,731,831	13%
Non - Exchange Revenue	**1,071,745,749**	**1,098,131,454**	**1,079,907,758**	**20,684,785**	**1,098,131,454**	**2,461,089**	0%
Property rates	731,911,715	746,797,585	744,332,173		746,797,585	(2,465,412)	0%
Fines, penalties and forfeits	33,514,844	40,949,844	33,048,704	10,401,576	40,949,844	2,500,436	6%
Licences and permits	976,440	1,501,440	1,097,224		1,501,440	(404,216)	-27%
Transfers and subsidies - Operational	300,342,750	303,882,585	299,822,461		303,882,585	(4,060,124)	-1%
Gains	5,000,000	5,000,000	1,607,197	10,283,208	5,000,000	6,890,406	138%
Total Revenue (excluding capital transfers and contributions)	**2,716,201,493**	**2,775,741,761**	**2,653,335,613**	**126,066,225**	**2,775,741,761**	**3,660,078**	0%
Expenditure By Type							
Employee related costs	597,944,347	607,519,899	582,963,039		607,519,899	(24,556,860)	-4%
Remuneration of councillors	37,823,274	31,734,074	30,928,833		31,734,074	(805,241)	-3%
Bulk purchases	1,238,435,507	1,449,435,507	1,278,019,076	146,927,286	1,449,435,507	(24,489,145)	-2%
Other materials	26,356,706	27,579,864	22,062,102		27,579,864	(5,517,762)	-20%
Debt impairment	27,848,232	27,848,232	-	4,210,515	27,848,232	(23,637,717)	-85%
Depreciation & asset impairment	170,888,318	170,888,318	128,720,161	32,738	170,888,318	(42,135,419)	-25%
Interest paid / finance charges	15,989,000	15,989,000	15,595,865		15,989,000	(393,135)	-2%
Contracted services	400,317,066	436,965,565	385,193,511	16,208,358	436,965,565	(35,563,696)	(0)
Transfers and Subsidies	27,350,882	20,092,791	11,896,729	3,383,796	20,092,791	(4,812,267)	-24%
Bad Debts Written Off	2,840,000	5,095,624	4,895,930		5,095,624	(199,694)	-4%
Other expenditure	147,966,775	163,422,128	136,005,783	1,174,821	163,422,128	(26,241,524)	-16%
Loss on Disposal of Assets	8,250,000	8,250,000	-	2,421,243	8,250,000	(5,828,757)	-71%
Other Losses	14,127,000	21,000,000	-		21,000,000	(21,000,000)	-100%
Total Expenditure	**2,716,137,107**	**2,985,821,002**	**2,596,281,029**	**174,358,758**	**2,985,821,002**	**(215,181,215)**	-7%
Surplus/(Deficit)	**64,386**	**(210,079,241)**	**57,054,584**	**(48,292,532)**	**(210,079,241)**	**218,841,293**	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	79,299,550	429,142,324	284,300,131	6,600,000	429,142,324	(138,242,192)	-32%
Surplus/ (Deficit) for the year	**79,363,936**	**219,063,083**	**341,354,716**	**(41,692,532)**	**219,063,083**	**80,599,101**	
Surplus/ (Deficit) for the year including estimated Accruals				**299,662,183**			

SUMMARY CAPITAL BUDGET INCLUDING ACCRUALS

SUMMARY CAPITAL EXPENDITURE 2024/25 (including disaster grant expenditure)										
BUSINESS UNIT	APPROVED BUDGET	1st ADJUSTED	2nd ADJUSTMENT	APRIL	MAY EXP	JUNE EXP	ACCRUALS - 15th July	YTD EXP. INCL. ACCRUALS	YTD %	AVAILABLE BALANCE
OFFICE OF THE MUNICIPAL MANAGER	13,578,355	8,301,821	8,301,821	725,540	1,979,245	132,734	1,585,998	5,830,023	70.2%	2,471,798
CORPORATE SERVICES	9,330,000	7,856,798	7,911,000	17,478	101,620	532,548	-	3,620,147	45.8%	4,290,853
FINANCE	4,190,000	1,390,000	1,390,000	380,765	-	757,155	-	1,145,835	82.4%	244,165
EDP	10,885,000	16,522,067	16,522,067	63,120	1,329,831	1,541,266	337,781	5,521,528	33.4%	11,000,539
COMMUNITY SERVICES & PUBLIC AMENITIES	49,122,590	41,176,484	41,176,484	735,746	2,725,035	4,689,528	1,828,430	29,039,847	70.5%	12,136,637
COMMUNITY SAFETY	19,676,000	19,635,203	19,635,203	75,873	224,127	373,354	-	14,829,760	75.5%	4,805,443
CIVIL ENGINEERING	93,918,737	383,832,360	376,072,360	10,266,201	4,267,453	31,772,268	16,644,422	260,949,135	69.4%	115,123,225
ELECTRICAL ENGINEERING	127,871,958	145,571,958	145,430,958	8,891,251	9,187,457	11,864,197	-	119,326,062	82.0%	26,104,896
TOTAL	**328,572,640**	**624,286,691**	**616,439,893**	**21,155,975**	**19,814,767**	**51,663,050**	**20,396,631**	**440,262,336**	**71.4%**	**176,177,557**
				3.4%	*3.2%*	*8.4%*	*3.3%*	*71.4%*		*28.6%*

CASH FLOW STATEMENT - SCHEDULE C7

In terms of MFMA Budget Circular 98, the following movement accounts should only be used for cash inflow and outflow transactions:

Item Assets:

- Collections: Collections received pertaining to a respective account (example is collection on receivables from non-exchange (property rates) and non-exchange (service charges electricity) transactions.
- Acquisitions: Purchases of assets and other expenditure.
- Disposal: Sale of non-current assets (example land).
- Earned: Interest earned on a bank account.

Item Liabilities:

- Receipts: Current year receipts on transfer and subsidies.
- Advances: Advances taken for the year, e.g., for borrowing.
- Repayments: Repayments for the year, e.g., for borrowing.
- Payments: Payments made; example defined benefits.
- Withdrawals: Payments made, examples are for bulk purchases for electricity and bulk purchases water.

The Municipality has currently not fully implemented transactions on the Item Liabilities leg as listed above, with quarterly journals being processed onto the item liability legs, resulting in an overstatement on the closing cash balance of R2,248bn. The actual cash closing balance inclusive of Investments at the end of June is R 1,032bn.

If a municipality is not transacting or reporting directly in or from their financial system, then the controls that are built into the system to prevent an unauthorised transaction or reduction in cash reserves will not be triggered, therefore it is imperative that the errors and misallocations be timeously identified and corrected by the Director Expenditure.

KZN292 KwaDukuza - Table C7 Monthly Budget Statement - Cash Flow - M12 - June

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		683,549	680,882	691,503	64,315	757,396	691,503	65,893	10%	691,503
Service charges		1,521,420	1,480,829	1,456,044	153,693	1,691,880	1,456,044	235,836	16%	1,456,044
Other revenue		266,021	187,919	245,909	11,012	239,812	245,909	(6,097)	-2%	245,909
Transfers and Subsidies - Operational		300,115	304,077	298,618	–	296,719	298,618	(1,899)	-1%	298,618
Transfers and Subsidies - Capital		93,033	76,145	67,155	(0)	67,121	67,155	(34)	0%	67,155
Interest		133,339	54,423	82,461	11,507	92,408	82,461	9,947	12%	82,461
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(1,601,506)	(2,762,806)	(3,231,922)	(183,893)	(1,826,524)	(3,231,922)	1,405,398	-43%	(3,231,922)
Interest		(16,843)	(15,989)	15,989	(7,343)	(15,596)	(15,989)	393	-2%	15,989
Transfers and Subsidies		–	(17,351)	18,357	–	–	(18,357)	18,357	-100%	18,357
NET CASH FROM/(USED) OPERATING ACTIVITIES		1,379,130	(11,870)	(355,886)	49,292	1,303,216	(424,578)	(1,727,794)	407%	(355,886)
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		724,422	(328,573)	(588,296)	(50,519)	(475,907)	(588,296)	112,388	-19%	(588,296)
NET CASH FROM/(USED) INVESTING ACTIVITIES		724,422	(328,573)	(588,296)	(50,519)	(475,907)	(588,296)	(112,388)	19%	(588,296)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		53	333	333	4	55	333	(278)	-84%	333
Payments										
Repayment of borrowing		–	(12,830)	12,830	(13,906)	(15,116)	(12,830)	(2,286)	18%	12,830
NET CASH FROM/(USED) FINANCING ACTIVITIES		53	(12,498)	13,163	(13,902)	(15,061)	(12,498)	2,564	-21%	13,163
NET INCREASE/ (DECREASE) IN CASH HELD		2,103,604	(352,940)	(931,018)	(15,129)	812,247	(1,025,372)			(931,018)
Cash/cash equivalents at beginning:		1,868,359	1,142,916	1,435,729		1,435,729	1,435,729			1,435,729
Cash/cash equivalents at month/year end:		3,971,963	789,975	504,711		2,247,976	410,357			504,711

KWADUKUZA
MUNICIPALITY

1.4 IN YEAR BUDGET STATEMENT TABLES

In year budget statement tables

Due to the legislated formats required for the Fourth Quarter Budget and Performance Assessment, these tables have been included on the attached spread sheet. The following tables are included as part of the Budget and Performance Assessment:

- C1 - s71 Monthly Budget Statement Summary
- C2 - Monthly Budget Statement; Financial Performance (Standard Classification)
- C3 - Monthly Budget Statement; Financial Performance (Revenue and Expenditure by municipal vote)
- C4 - Monthly Budget Statement; Financial Performance (Revenue and Expenditure)
- C5 - Monthly Budget Statement; Capital Expenditure (Municipal vote, Standard classification and Funding)
- C6 - Consolidated Monthly Budget Statement; Financial Position
- C7 - Consolidated Monthly Budget Statement; Cash Flow

A detail narrative explanation of the above schedules and other supporting documentation is contained in this document.

KZN292 KwaDukuza - Table C1 Monthly Budget Statement Summary - M12 - June

Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	690,235	731,912	746,798	67,379	744,332	746,798	(2,465)	0%	746,798
Service charges	1,334,608	1,501,850	1,488,710	121,494	1,376,661	1,488,710	(112,049)	-8%	1,488,710
Investment revenue	142,348	54,423	82,461	10,641	85,077	82,461	2,617	3%	82,461
Transfers and subsidies - Operational	291,942	300,343	303,883	4,641	299,822	303,883	(4,060)	-1%	303,883
Other own revenue	147,376	127,674	153,891	21,534	147,443	153,891	(6,448)	-4%	–
Total Revenue (excluding capital transfers and contributions)	**2,606,508**	**2,716,201**	**2,775,742**	**225,688**	**2,653,336**	**2,775,742**	**(122,406)**	**-4%**	**2,775,742**
Employee costs	550,825	597,944	607,520	48,468	582,963	607,520	(24,557)	-4%	607,520
Remuneration of Councillors	30,667	37,823	31,734	2,567	30,929	31,734	(805)	-3%	31,734
Depreciation and amortisation	122,081	170,888	170,888	11,161	128,720	170,888	(42,168)	-25%	170,888
Interest	16,843	15,989	15,989	7,343	15,596	15,989	(393)	-2%	15,989
Inventory consumed and bulk purchases	1,257,298	1,264,792	1,477,025	105,320	1,300,081	1,477,025	(176,944)	-12%	1,477,025
Transfers and subsidies	19,094	27,351	20,223	1,358	11,897	20,223	(8,326)	-41%	20,223
Other expenditure	550,717	601,349	662,442	44,380	526,095	662,442	(136,346)	-21%	662,442
Total Expenditure	**2,547,525**	**2,716,137**	**2,985,821**	**220,596**	**2,596,281**	**2,985,821**	**(389,540)**	**-13%**	**2,985,821**
Surplus/(Deficit)	**58,983**	**64**	**(210,079)**	**5,092**	**57,055**	**(210,079)**	**267,134**	**-127%**	**(210,079)**
Transfers and subsidies - capital (monetary allocations)	662,163	79,300	429,142	58,898	284,300	429,142	(144,842)	-34%	429,142
Transfers and subsidies - capital (in-kind)	76,730	–	–	–	–	–	–		–
contributions	**797,875**	**79,364**	**219,063**	**63,990**	**341,355**	**219,063**	**122,292**	**56%**	**219,063**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**797,875**	**79,364**	**219,063**	**63,990**	**341,355**	**219,063**	**122,292**	**56%**	**219,063**
Capital expenditure & funds sources									
Capital expenditure	**758,550**	**328,573**	**616,440**	**51,543**	**419,866**	**616,440**	**(196,574)**	**-32%**	**616,440**
Capital transfers recognised	574,312	69,381	373,644	26,435	247,915	373,644	(125,729)	-34%	373,644
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	181,078	259,192	242,796	25,228	171,950	242,796	(70,845)	-29%	242,796
Total sources of capital funds	**755,390**	**328,573**	**616,440**	**51,663**	**419,866**	**616,440**	**(196,574)**	**-32%**	**616,440**
Financial position									
Total current assets	1,968,869	1,985,283	2,062,108		1,459,216				2,062,108
Total non current assets	3,887,716	4,106,122	4,330,379		4,179,087				4,330,379
Total current liabilities	1,171,723	1,115,933	1,497,862		571,869				1,497,862
Total non current liabilities	266,507	257,132	255,360		306,724				255,360
Community wealth/Equity	**4,421,878**	**4,718,339**	**4,639,265**		**4,759,709**				**4,639,265**
Cash flows									
Net cash from (used) operating	1,379,130	(11,870)	(355,886)	49,292	1,303,216	(424,578)	(1,727,794)	407%	(355,886)
Net cash from (used) investing	724,422	(328,573)	(588,296)	(50,519)	(475,907)	(588,296)	(112,388)	19%	(588,296)
Net cash from (used) financing	53	(12,498)	13,163	(13,902)	(15,061)	(12,498)	2,564	-21%	13,163
Cash/cash equivalents at the month/year end	**3,971,963**	**789,975**	**504,711**	**–**	**2,247,976**	**410,357**	**(1,837,619)**	**-448%**	**504,711**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	95,699	26,140	19,244	18,075	11,514	10,258	9,636	312,169	502,736
Creditors Age Analysis									
Total Creditors	12,543	293	663	492	215	173	1	422	14,802

KZN292 KwaDukuza - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 - June

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Functional										
Governance and administration		1,049,243	921,514	974,679	91,255	970,954	974,679	(3,725)	0%	974,679
Executive and council		88,720	87,050	92,475	8,744	93,344	92,475	869	1%	92,475
Finance and administration		959,553	833,494	881,234	82,511	876,277	881,234	(4,957)	-1%	881,234
Internal audit		970	970	970	–	1,332	970	362	37%	970
Community and public safety		109,296	109,401	104,234	71	97,933	104,234	(6,301)	-6%	104,234
Community and social services		23,059	25,955	26,275	(354)	25,885	26,275	(390)	-1%	26,275
Sport and recreation		58,299	61,239	61,220	(188)	60,719	61,220	(501)	-1%	61,220
Public safety		15,227	4,315	5,140	376	5,175	5,140	35	1%	5,140
Housing		12,712	17,892	11,599	237	6,153	11,599	(5,446)	-47%	11,599
Health		–	–	–	–	–	–	–		–
Economic and environmental services		731,999	150,716	511,432	59,009	363,527	511,432	(147,905)	-29%	511,432
Planning and development		70,563	58,279	69,806	5,202	68,081	69,806	(1,725)	-2%	69,806
Road transport		659,354	90,355	439,544	53,807	293,364	439,544	(146,179)	-33%	439,544
Environmental protection		2,082	2,082	2,082	–	2,082	2,082	–		2,082
Trading services		1,454,862	1,613,870	1,614,539	134,251	1,505,222	1,614,539	(109,317)	-7%	1,614,539
Energy sources		1,328,563	1,469,919	1,470,154	125,059	1,354,999	1,470,154	(115,155)	-8%	1,470,154
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		126,299	143,950	144,385	9,192	150,223	144,385	5,838	4%	144,385
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	3,345,401	2,795,501	3,204,884	284,586	2,937,636	3,204,884	(267,248)	-8%	3,204,884
Expenditure - Functional										
Governance and administration		359,670	383,305	403,638	36,451	366,334	403,638	(37,304)	-9%	403,638
Executive and council		116,326	115,192	122,229	10,331	111,352	122,229	(10,878)	-9%	122,229
Finance and administration		237,459	260,765	273,732	25,400	248,069	273,732	(25,663)	-9%	273,732
Internal audit		5,885	7,347	7,676	720	6,913	7,676	(763)	-10%	7,676
Community and public safety		335,746	374,113	371,590	25,104	334,423	371,590	(37,167)	-10%	371,590
Community and social services		60,611	75,533	73,048	4,153	61,691	73,048	(11,357)	-16%	73,048
Sport and recreation		111,545	128,024	127,583	8,594	115,285	127,583	(12,298)	-10%	127,583
Public safety		142,525	141,217	146,382	11,223	141,540	146,382	(4,842)	-3%	146,382
Housing		21,065	29,338	24,577	1,134	15,908	24,577	(8,669)	-35%	24,577
Health		–	–	–	–	–	–	–		–
Economic and environmental services		226,938	280,801	273,930	26,080	226,894	273,930	(47,036)	-17%	273,930
Planning and development		82,085	115,144	98,785	9,873	84,899	98,785	(13,886)	-14%	98,785
Road transport		141,752	161,596	171,116	15,677	138,969	171,116	(32,146)	-19%	171,116
Environmental protection		3,100	4,061	4,029	530	3,025	4,029	(1,004)	-25%	4,029
Trading services		1,625,172	1,677,919	1,936,663	132,961	1,668,631	1,936,663	(268,032)	-14%	1,936,663
Energy sources		1,452,705	1,490,148	1,735,568	115,920	1,488,981	1,735,568	(246,586)	-14%	1,735,568
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		172,467	187,771	201,096	17,041	179,650	201,096	(21,446)	-11%	201,096
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	2,547,525	2,716,137	2,985,821	220,596	2,596,281	2,985,821	(389,540)	-13%	2,985,821
Surplus/ (Deficit) for the year		797,875	79,364	219,063	63,990	341,355	219,063	122,292	56%	219,063

KZN292 KwaDukuza - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 - June

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Municipal governance and administration		1,049,243	921,514	974,679	91,255	970,954	974,679	(3,725)	0%	974,679
Executive and council		88,720	87,050	92,475	8,744	93,344	92,475	869	1%	92,475
Mayor and Council		83,619	81,949	87,374	8,744	88,244	87,374	869	1%	87,374
Municipal Manager, Town Secretary and Chief Executive		5,101	5,101	5,101	–	5,101	5,101	–		5,101
Finance and administration		959,553	833,494	881,234	82,511	876,277	881,234	(4,957)	-1%	881,234
Administrative and Corporate Support		76,730	–	–	(15)	–	–	–		–
Asset Management		–	–	–	–	–	–	–		–
Finance		872,576	823,332	870,455	82,523	865,592	870,455	(4,863)	-1%	870,455
Fleet Management		2,537	–	–	–	1,607	–	1,607	#DIV/0!	–
Human Resources		2,982	2,602	3,004	–	3,490	3,004	485	16%	3,004
Information Technology		–	–	–	(6)	–	–	–		–
Legal Services		–	–	–	–	–	–	–		–
Marketing, Customer Relations, Publicity and Media Co-		4,233	4,233	4,233	–	4,233	4,233	–		4,233
Property Services		26	27	27	2	26	27	(1)	-2%	27
Risk Management		–	–	–	–	–	–	–		–
Security Services		–	–	–	–	–	–	–		–
Supply Chain Management		470	3,300	3,515	6	1,329	3,515	(2,186)	-62%	3,515
Valuation Service		–	–	–	–	–	–	–		–
Internal audit		970	970	970	–	1,332	970	362	37%	970
Governance Function		970	970	970	–	1,332	970	362	37%	970
Community and public safety		109,296	109,481	104,234	71	97,933	104,234	(6,301)	-6%	104,234
Community and social services		23,059	25,955	26,275	(354)	25,885	26,275	(390)	-1%	26,275
Aged Care		–	–	–	–	–	–	–		–
Agricultural		–	–	–	–	–	–	–		–
Animal Care and Diseases		–	–	–	–	–	–	–		–
Cemeteries, Funeral Parlours and Crematoriums		3,155	3,091	3,341	59	3,070	3,341	(271)	-8%	3,341
Child Care Facilities		7,788	8,788	8,788	–	8,788	8,788	–		8,788
Community Halls and Facilities		274	400	400	28	317	400	(83)	-21%	400
Consumer Protection		–	–	–	–	–	–	–		–
Cultural Matters		–	–	–	–	–	–	–		–
Disaster Management		4,279	5,279	5,279	–	5,279	5,279	–		5,279
Education		–	–	–	–	–	–	–		–
Indigenous and Customary Law		–	–	–	–	–	–	–		–
Industrial Promotion		–	–	–	–	–	–	–		–
Language Policy		–	–	–	–	–	–	–		–
Libraries and Archives		7,314	8,137	8,207	(160)	8,171	8,207	(36)	0%	8,207
Literacy Programmes		–	–	–	–	–	–	–		–
Media Services		–	–	–	–	–	–	–		–
Museums and Art Galleries		249	260	260	(281)	260	260	–		260
Population Development		–	–	–	–	–	–	–		–
Provincial Cultural Matters		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Zoo's		–	–	–	–	–	–	–		–
Sport and recreation		58,299	61,239	61,220	(188)	60,719	61,220	(501)	-1%	61,220
Beaches and Jetties		–	–	–	–	–	–	–		–
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–		–
Community Parks (including Nurseries)		57,110	60,119	60,119	–	60,069	60,119	(50)	0%	60,119
Recreational Facilities		1,189	1,121	1,101	(188)	650	1,101	(451)	-41%	1,101
Sports Grounds and Stadiums		–	–	–	–	–	–	–		–
Public safety		15,227	4,315	5,140	376	5,175	5,140	35	1%	5,140
Civil Defence		–	–	–	–	–	–	–		–
Cleansing		–	–	–	–	–	–	–		–
Control of Public Nuisances		–	–	–	–	–	–	–		–
Fencing and Fences		–	–	–	–	–	–	–		–
Fire Fighting and Protection		350	393	503	40	224	503	(279)	-55%	503
Licensing and Control of Animals		–	–	–	–	–	–	–		–
Police Forces, Traffic and Street Parking Control		14,877	3,922	4,637	336	4,951	4,637	314	7%	4,637
Pounds		–	–	–	–	–	–	–		–
Housing		12,712	17,892	11,599	237	6,153	11,599	(5,446)	-47%	11,599
Housing		12,712	17,892	11,599	237	6,153	11,599	(5,446)	-47%	11,599
Informal Settlements		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Ambulance		–	–	–	–	–	–	–		–
Health Services		–	–	–	–	–	–	–		–
Laboratory Services		–	–	–	–	–	–	–		–
Food Control		–	–	–	–	–	–	–		–
Health Surveillance and Prevention of Communicable		–	–	–	–	–	–	–		–
Vector Control		–	–	–	–	–	–	–		–
Chemical Safety		–	–	–	–	–	–	–		–
Economic and environmental services		731,999	150,716	511,432	59,809	363,527	511,432	(147,905)	-29%	511,432
Planning and development		70,563	58,279	69,806	5,202	68,081	69,806	(1,725)	-2%	69,806
Billboards		–	–	–	–	–	–	–		–
Corporate Wide Strategic Planning (IDPs, LEDs)		2,428	2,428	2,428	–	2,428	2,428	–		2,428
Central City Improvement District		–	–	–	–	–	–	–		–
Development Facilitation		1,599	2,378	2,498	56	2,321	2,498	(177)	-7%	2,498
Economic Development/Planning		24,947	12,982	14,872	1,814	14,145	14,872	(728)	-5%	14,872
Regional Planning and Development		–	–	–	–	–	–	–		–

KZN292 KwaDukuza - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 - June

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Town Planning, Building Regulations and Enforcement,		41,588	40,492	50,008	3,332	49,187	50,008	(821)	-2%	50,008
Project Management Unit		–	–	–	–	–	–	–		–
Provincial Planning		–	–	–	–	–	–	–		–
Support to Local Municipalities		–	–	–	–	–	–	–		–
Road transport		659,354	90,355	439,544	53,807	293,364	439,544	(146,179)	-33%	439,544
Public Transport		–	–	–	–	–	–	–		–
Road and Traffic Regulation		12,505	14,689	13,289	1,039	12,201	13,289	(1,088)	-8%	13,289
Roads		646,850	75,666	426,255	52,768	281,163	426,255	(145,092)	-34%	426,255
Taxi Ranks		–	–	–	–	–	–	–		–
Environmental protection		2,082	2,082	2,082	–	2,082	2,082	–		2,082
Biodiversity and Landscape		2,082	2,082	2,082	–	2,082	2,082	–		2,082
Coastal Protection		–	–	–	–	–	–	–		–
Indigenous Forests		–	–	–	–	–	–	–		–
Nature Conservation		–	–	–	–	–	–	–		–
Pollution Control		–	–	–	–	–	–	–		–
Soil Conservation		–	–	–	–	–	–	–		–
Trading services		1,454,862	1,613,870	1,614,539	134,251	1,505,222	1,614,539	(109,317)	-7%	1,614,539
Energy sources		1,328,563	1,469,919	1,470,154	125,059	1,354,999	1,470,154	(115,155)	-8%	1,470,154
Electricity		1,328,563	1,469,919	1,470,154	125,059	1,354,999	1,470,154	(115,155)	-8%	1,470,154
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		126,299	143,950	144,385	9,192	150,223	144,385	5,838	4%	144,385
Recycling		–	–	–	–	–	–	–		–
Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–	–		–
Solid Waste Removal		126,299	143,950	144,385	9,192	150,223	144,385	5,838	4%	144,385
Street Cleaning		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Air Transport		–	–	–	–	–	–	–		–
Forestry		–	–	–	–	–	–	–		–
Licensing and Regulation		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Tourism		–	–	–	–	–	–	–		–
Total Revenue - Functional	2	3,345,401	2,795,501	3,204,884	284,586	2,937,636	3,204,884	(267,248)	-8%	3,204,884
Expenditure - Functional										
Municipal governance and administration		359,670	383,305	403,638	36,451	366,334	403,638	(37,304)	-9%	403,638
Executive and council		116,326	115,192	122,229	10,331	111,352	122,229	(10,878)	-9%	122,229
Mayor and Council		70,208	69,712	73,885	4,991	64,142	73,885	(9,743)	-13%	73,885
Municipal Manager, Town Secretary and Chief Executive		46,117	45,480	48,344	5,340	47,210	48,344	(1,134)	-2%	48,344
Finance and administration		237,459	260,765	273,732	25,400	248,069	273,732	(25,663)	-9%	273,732
Administrative and Corporate Support		33,572	41,308	41,164	3,668	38,730	41,164	(2,434)	-6%	41,164
Asset Management		–	–	–	–	–	–	–		–
Finance		73,502	84,549	86,513	7,347	68,762	86,513	(17,752)	-21%	86,513
Fleet Management		18,875	17,019	18,779	993	18,999	18,779	220	1%	18,779
Human Resources		20,684	18,432	19,047	1,949	19,150	19,047	103	1%	19,047
Information Technology		25,303	28,348	27,512	2,168	26,787	27,512	(725)	-3%	27,512
Legal Services		–	–	–	–	–	–	–		–
Marketing, Customer Relations, Publicity and Media Co-		10,951	12,510	14,616	1,579	11,359	14,616	(3,257)	-22%	14,616
Property Services		11,593	14,920	14,792	1,186	13,275	14,792	(1,516)	-10%	14,792
Risk Management		–	–	–	–	–	–	–		–
Security Services		32,022	31,572	39,583	5,565	39,667	39,583	84	0%	39,583
Supply Chain Management		10,955	12,107	11,725	945	11,340	11,725	(386)	-3%	11,725
Valuation Service		–	–	–	–	–	–	–		–
Internal audit		5,885	7,347	7,676	720	6,913	7,676	(763)	-10%	7,676
Governance Function		5,885	7,347	7,676	720	6,913	7,676	(763)	-10%	7,676
Community and public safety		335,746	374,113	371,590	25,104	334,423	371,590	(37,167)	-10%	371,590
Community and social services		60,611	75,533	73,048	4,153	61,691	73,048	(11,357)	-16%	73,048
Aged Care		–	–	–	–	–	–	–		–
Agricultural		–	–	–	–	–	–	–		–
Animal Care and Diseases		–	–	–	–	–	–	–		–
Cemeteries, Funeral Parlours and Crematoriums		12,589	15,900	15,444	882	11,370	15,444	(4,074)	-26%	15,444
Child Care Facilities		13,308	15,911	15,798	977	14,998	15,798	(800)	-5%	15,798
Community Halls and Facilities		10,571	14,747	13,321	(315)	11,183	13,321	(2,139)	-16%	13,321
Consumer Protection		–	–	–	–	–	–	–		–
Cultural Matters		–	–	–	–	–	–	–		–
Disaster Management		7,267	8,775	8,708	799	6,034	8,708	(2,674)	-31%	8,708
Education		–	–	–	–	–	–	–		–
Indigenous and Customary Law		–	–	–	–	–	–	–		–

KZN292 KwaDukuza - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 - June

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Industrial Promotion		–	–	–	–	–	–	–		–
Language Policy		–	–	–	–	–	–	–		–
Libraries and Archives		15,251	18,457	17,860	1,591	16,449	17,860	(1,411)	-8%	17,860
Literacy Programmes		–	–	–	–	–	–	–		–
Media Services		–	–	–	–	–	–	–		–
Museums and Art Galleries		1,625	1,743	1,916	219	1,657	1,916	(259)	-13%	1,916
Population Development		–	–	–	–	–	–	–		–
Provincial Cultural Matters		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Zoo's		–	–	–	–	–	–	–		–
Sport and recreation		111,545	126,024	127,583	8,594	115,285	127,583	(12,298)	-10%	127,583
Beaches and Jetties		–	–	–	–	–	–	–		–
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–		–
Community Parks (including Nurseries)		65,525	72,483	71,159	3,669	63,978	71,159	(7,181)	-10%	71,159
Recreational Facilities		46,021	55,541	56,424	4,925	51,307	56,424	(5,117)	-9%	56,424
Sports Grounds and Stadiums		–	–	–	–	–	–	–		–
Public safety		142,525	141,217	146,382	11,223	141,540	146,382	(4,842)	-3%	146,382
Civil Defence		–	–	–	–	–	–	–		–
Cleansing		–	–	–	–	–	–	–		–
Control of Public Nuisances		–	–	–	–	–	–	–		–
Fencing and Fences		–	–	–	–	–	–	–		–
Fire Fighting and Protection		50,000	50,705	51,706	4,491	52,364	51,706	658	1%	51,706
Licensing and Control of Animals		–	–	–	–	–	–	–		–
Police Forces, Traffic and Street Parking Control		92,525	90,512	94,676	6,731	89,176	94,676	(5,501)	-6%	94,676
Pounds		–	–	–	–	–	–	–		–
Housing		21,065	29,338	24,577	1,134	15,908	24,577	(8,669)	-35%	24,577
Housing		21,065	29,338	24,577	1,134	15,908	24,577	(8,669)	-35%	24,577
Informal Settlements		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Ambulance		–	–	–	–	–	–	–		–
Health Services		–	–	–	–	–	–	–		–
Laboratory Services		–	–	–	–	–	–	–		–
Food Control		–	–	–	–	–	–	–		–
Health Surveillance and Prevention of Communicable Diseases including immunizations		–	–	–	–	–	–	–		–
Vector Control		–	–	–	–	–	–	–		–
Chemical Safety		–	–	–	–	–	–	–		–
Economic and environmental services		226,938	280,801	273,930	26,080	226,894	273,930	(47,036)	-17%	273,930
Planning and development		82,085	115,144	98,785	9,873	84,899	98,785	(13,886)	-14%	98,785
Billboards		–	–	–	–	–	–	–		–
Corporate Wide Strategic Planning (IDPs, LEDs)		16,905	38,506	23,622	3,212	20,195	23,622	(3,427)	-15%	23,622
Central City Improvement District		–	–	–	–	–	–	–		–
Development Facilitation		13,567	16,655	15,885	1,541	14,349	15,885	(1,536)	-10%	15,885
Economic Development/Planning		28,052	30,260	31,287	3,231	26,781	31,287	(4,507)	-14%	31,287
Regional Planning and Development		–	–	–	–	–	–	–		–
Town Planning, Building Regulations and Enforcement,		23,561	29,722	27,991	1,889	23,575	27,991	(4,416)	-16%	27,991
Project Management Unit		–	–	–	–	–	–	–		–
Provincial Planning		–	–	–	–	–	–	–		–
Support to Local Municipalities		–	–	–	–	–	–	–		–
Road transport		141,752	161,596	171,116	15,677	138,969	171,116	(32,146)	-19%	171,116
Public Transport		–	–	–	–	–	–	–		–
Road and Traffic Regulation		14,214	18,702	18,281	1,675	15,321	18,281	(2,959)	-16%	18,281
Roads		127,538	142,894	152,835	14,002	123,648	152,835	(29,187)	-19%	152,835
Taxi Ranks		–	–	–	–	–	–	–		–
Environmental protection		3,100	4,061	4,029	530	3,025	4,029	(1,004)	-25%	4,029
Biodiversity and Landscape		3,100	4,061	4,029	530	3,025	4,029	(1,004)	-25%	4,029
Coastal Protection		–	–	–	–	–	–	–		–
Indigenous Forests		–	–	–	–	–	–	–		–
Nature Conservation		–	–	–	–	–	–	–		–
Pollution Control		–	–	–	–	–	–	–		–
Soil Conservation		–	–	–	–	–	–	–		–
Trading services		1,625,172	1,677,919	1,936,663	132,961	1,668,631	1,936,663	(268,032)	-14%	1,936,663
Energy sources		1,452,705	1,490,148	1,735,568	115,920	1,488,981	1,735,568	(246,586)	-14%	1,735,568
Electricity		1,438,347	1,483,898	1,727,818	115,742	1,483,227	1,727,818	(244,591)	-14%	1,727,818
Street Lighting and Signal Systems		14,358	6,250	7,750	178	5,755	7,750	(1,995)	-26%	7,750
Nonelectric Energy		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Water Treatment		–	–	–	–	–	–	–		–
Water Distribution		–	–	–	–	–	–	–		–
Water Storage		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Public Toilets		–	–	–	–	–	–	–		–
Sewerage		–	–	–	–	–	–	–		–
Storm Water Management		–	–	–	–	–	–	–		–
Waste Water Treatment		–	–	–	–	–	–	–		–
Waste management		172,467	187,771	201,096	17,041	179,650	201,096	(21,446)	-11%	201,096
Recycling		–	–	–	–	–	–	–		–
Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–	–		–

KZN292 KwaDukuza - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 - June

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Solid Waste Removal		161,499	175,144	188,600	16,057	168,159	188,600	(20,440)	-11%	188,600
Street Cleaning		10,969	12,627	12,496	984	11,490	12,496	(1,006)	-8%	12,496
Other		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Air Transport		–	–	–	–	–	–	–		–
Forestry		–	–	–	–	–	–	–		–
Licensing and Regulation		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Tourism		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	2,547,525	2,716,137	2,985,821	220,596	2,596,281	2,985,821	(389,540)	-13%	2,985,821
Surplus/ (Deficit) for the year		797,875	79,364	219,063	63,990	341,355	219,063	122,292	56%	219,063

KZN292 KwaDukuza - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 - June

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Chief Operations Officer Business Unit		12,732	12,732	12,732	–	13,094	12,732	362	2.8%	12,732
Vote 2 - Corporate Services Business Unit		163,331	84,551	90,379	8,724	91,733	90,379	1,355	1.5%	90,379
Vote 3 - Finance Business Unit		873,046	826,632	873,970	82,529	866,921	873,970	(7,049)	-0.8%	873,970
Vote 4 - Economic Development Planning Business Unit		70,466	58,193	69,720	4,921	67,995	69,720	(1,725)	-2.5%	69,720
Vote 5 - Community Services and Public Amenities Business Unit		195,237	216,650	217,385	8,928	222,480	217,385	5,096	2.3%	217,385
Vote 6 - Community Safety Business Unit		32,114	24,451	23,876	1,418	22,675	23,876	(1,201)	-5.0%	23,876
Vote 7 - Civil Engineering and Human Settlement Business Unit		659,588	93,585	437,881	53,008	287,343	437,881	(150,538)	-34.4%	437,881
Vote 8 - Electrical Engineering Business Unit		1,331,100	1,469,919	1,470,154	125,059	1,356,606	1,470,154	(113,548)	-7.7%	1,470,154
Vote 9 - Youth Development Business Unit		7,788	8,788	8,788	–	8,788	8,788	–		8,788
Vote 10 - Null		–	–	–	–	–	–	–		–
Vote 11 - Null		–	–	–	–	–	–	–		–
Vote 12 - Null		–	–	–	–	–	–	–		–
Vote 13 - Null		–	–	–	–	–	–	–		–
Vote 14 - Null		–	–	–	–	–	–	–		–
Vote 15 - Null		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	3,345,401	2,795,501	3,204,884	284,586	2,937,636	3,204,884	(267,248)	-8.3%	3,204,884
Expenditure by Vote	1									
Vote 1 - Chief Operations Officer Business Unit		71,869	94,229	83,863	9,174	76,213	83,863	(7,650)	-9.1%	83,863
Vote 2 - Corporate Services Business Unit		149,768	157,801	161,608	12,776	148,808	161,608	(12,800)	-7.9%	161,608
Vote 3 - Finance Business Unit		84,458	96,656	98,239	8,292	80,101	98,239	(18,137)	-18.5%	98,239
Vote 4 - Economic Development Planning Business Unit		69,905	82,442	81,108	7,410	69,386	81,108	(11,722)	-14.5%	81,108
Vote 5 - Community Services and Public Amenities Business Unit		305,129	348,739	357,376	26,982	314,314	357,376	(43,062)	-12.0%	357,376
Vote 6 - Community Safety Business Unit		221,277	226,041	241,278	21,750	231,649	241,278	(9,629)	-4.0%	241,278
Vote 7 - Civil Engineering and Human Settlement Business Unit		160,196	187,152	192,204	16,322	152,831	192,204	(39,373)	-20.5%	192,204
Vote 8 - Electrical Engineering Business Unit		1,471,580	1,507,166	1,754,346	116,913	1,507,980	1,754,346	(246,366)	-14.0%	1,754,346
Vote 9 - Youth Development Business Unit		13,345	15,911	15,798	977	14,998	15,798	(800)	-5.1%	15,798
Vote 10 - Null		–	–	–	–	–	–	–		–
Vote 11 - Null		–	–	–	–	–	–	–		–
Vote 12 - Null		–	–	–	–	–	–	–		–
Vote 13 - Null		–	–	–	–	–	–	–		–
Vote 14 - Null		–	–	–	–	–	–	–		–
Vote 15 - Null		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	2,547,525	2,716,137	2,985,821	220,596	2,596,281	2,985,821	(389,540)	-13.0%	2,985,821
Surplus/ (Deficit) for the year	2	797,875	79,364	219,063	63,990	341,355	219,063	122,292	55.8%	219,063

KZN292 KwaDukuza - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M12 - June

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousand		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year
Revenue by Vote	1									
Vote 1 - Chief Operations Officer Business Unit		12,732	12,732	12,732	–	13,094	12,732	362	3%	12,732
1.1 - Municipal Managers Office		5,101	5,101	5,101	–	5,101	5,101	–		5,101
1.2 - Internal Audit		970	970	970	–	1,332	970	362	37%	970
1.3 - Corporate Communications		4,233	4,233	4,233	–	4,233	4,233	–		4,233
1.4 - IDP		935	935	935	–	935	935	–		935
1.5 - PMS		475	475	475	–	475	475	–		475
1.6 - Public Participation		1,018	1,018	1,018	–	1,018	1,018	–		1,018
1.7 - Null		–	–	–	–	–	–	–		–
1.8 - Null		–	–	–	–	–	–	–		–
1.9 - Null		–	–	–	–	–	–	–		–
1.10 - Null		–	–	–	–	–	–	–		–
Vote 2 - Corporate Services Business Unit		163,331	84,551	90,379	8,724	91,733	90,379	1,355	1%	90,379
2.1 - Council General Expenses		83,619	81,949	87,374	8,744	88,244	87,374	869	1%	87,374
2.2 - Human Resources - Admin		2,982	2,602	3,004	–	3,490	3,004	485	16%	3,004
2.3 - Administration: General		76,730	–	–	(15)	–	–	–		–
2.4 - Information Technology		–	–	–	(6)	–	–	–		–
2.5 - Null		–	–	–	–	–	–	–		–
2.6 - Null		–	–	–	–	–	–	–		–
2.7 - Null		–	–	–	–	–	–	–		–
2.8 - Null		–	–	–	–	–	–	–		–
2.9 - Null		–	–	–	–	–	–	–		–
2.10 - Null		–	–	–	–	–	–	–		–
Vote 3 - Finance Business Unit		873,046	826,632	873,970	82,529	866,921	873,970	(7,049)	-1%	873,970
3.1 - Assessment Rates		690,235	731,912	746,798	67,379	744,332	746,798	(2,465)	0%	746,798
3.2 - Budget and Treasury Office		182,342	91,420	123,657	15,144	121,260	123,657	(2,397)	-2%	123,657
3.3 - Supply Chain Management		470	3,300	3,515	6	1,329	3,515	(2,186)	-62%	3,515
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		70,466	58,193	69,720	4,921	67,995	69,720	(1,725)	-2%	69,720
4.1 - Museum		249	260	260	(281)	260	260	–		260
4.2 - Economic Develop. & Planning		24,947	12,982	14,872	1,814	14,145	14,872	(728)	-5%	14,872
4.3 - Environment & Management		2,082	2,082	2,082	–	2,082	2,082	–		2,082
4.4 - Development Control		1,599	2,378	2,498	56	2,321	2,498	(177)	-7%	2,498
4.5 - Town Planning		24,199	24,241	32,457	2,195	32,532	32,457	75	0%	32,457
4.6 - Building Control		17,389	16,250	17,550	1,137	16,654	17,550	(896)	-5%	17,550
4.7 - Null		–	–	–	–	–	–	–		–
4.8 - Null		–	–	–	–	–	–	–		–
4.9 - Null		–	–	–	–	–	–	–		–
4.10 - Null		–	–	–	–	–	–	–		–
Vote 5 - Community Services and Public Amenities Busine		195,237	216,650	217,385	8,928	222,480	217,385	5,096	2%	217,385
5.1 - Beach Amenities		–	–	–	–	–	–	–		–
5.2 - Library		7,314	8,137	8,207	(160)	8,171	8,207	(36)	0%	8,207
5.3 - Cemetery		3,155	3,091	3,341	59	3,070	3,341	(271)	-8%	3,341
5.4 - Admin General		–	–	–	–	–	–	–		–
5.5 - Parks and Gardens		57,110	60,119	60,119	–	60,069	60,119	(50)	0%	60,119
5.6 - Sport and Recreation		561	80	60	77	106	60	46	76%	60
5.7 - Dolphin Park		524	873	873	(269)	524	873	(349)	-40%	873
5.8 - Community Halls		274	400	400	28	317	400	(83)	-21%	400
5.9 - Street Sweeping		–	–	–	–	–	–	–		–
5.10 - Refuse Removal		126,299	143,950	144,385	9,192	150,223	144,385	5,838	4%	144,385
Vote 6 - Community Safety Business Unit		32,114	24,451	23,876	1,418	22,675	23,876	(1,201)	-5%	23,876
6.1 - Law Enforcement Administration		–	–	–	–	–	–	–		–
6.2 - Security Services		–	–	–	–	–	–	–		–
6.3 - Law Enforcement		14,877	3,922	4,637	336	4,951	4,637	314	7%	4,637
6.4 - Fire and Emergency		350	393	503	40	224	503	(279)	-55%	503
6.5 - Disaster Management		4,279	5,279	5,279	–	5,279	5,279	–		5,279
6.6 - Marine Safety		104	168	168	3	20	168	(148)	-88%	168
6.7 - Vehicle Testing		5,006	6,677	6,277	422	5,026	6,277	(1,251)	-20%	6,277
6.8 - Vehicle Licensing		7,498	8,012	7,012	616	7,175	7,012	163	2%	7,012
6.9 - Null		–	–	–	–	–	–	–		–
6.10 - Null		–	–	–	–	–	–	–		–
Vote 7 - Civil Engineering and Human Settlement Business		659,588	93,585	437,881	53,008	287,343	437,881	(150,538)	-34%	437,881
7.1 - Human Settlements		12,712	17,892	11,599	237	6,153	11,599	(5,446)	-47%	11,599
7.2 - Civil Admin		4,689	4,616	4,616	(533)	4,616	4,616	–		4,616
7.3 - Civil Buildings		–	–	–	–	–	–	–		–
7.4 - Road and Stormwater		642,161	71,050	421,638	53,301	276,547	421,638	(145,092)	-34%	421,638
7.5 - Staff Housing		26	27	27	2	26	27	(1)	-2%	27
7.6 - Null		–	–	–	–	–	–	–		–
7.7 - Null		–	–	–	–	–	–	–		–
7.8 - Null		–	–	–	–	–	–	–		–
7.9 - Null		–	–	–	–	–	–	–		–

KZN292 KwaDukuza - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M12 - June

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousand		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year
7.10 - Null		–	–	–	–	–	–	–		–
Vote 8 - Electrical Engineering Business Unit		1,331,100	1,469,919	1,470,154	125,059	1,356,606	1,470,154	(113,548)	-8%	1,470,154
8.1 - Street Lights		–	–	–	–	–	–	–		–
8.2 - Vehicle and Plant-Electricity		–	–	–	–	–	–	–		–
8.3 - Mechanical Workshop		2,537	–	–	–	1,607	–	1,607	#DIV/0!	–
8.4 - Electricity: Administration		1,073,281	1,166,712	1,196,947	103,435	1,119,055	1,196,947	(77,892)	-7%	1,196,947
8.5 - Electricity: Urban South		317	411	411	34	370	411	(41)	-10%	411
8.6 - Electricity: Rural North		–	–	–	–	–	–	–		–
8.7 - Electricity: SAPPI		254,965	302,797	272,797	21,591	235,575	272,797	(37,222)	-14%	272,797
8.8 - Electricity: Urban North		–	–	–	–	–	–	–		–
8.9 - Electricity: Rural South		–	–	–	–	–	–	–		–
8.10 - Electricity Salaries Dist.Acc.		–	–	–	–	–	–	–		–
Vote 9 - Youth Development Business Unit		7,788	8,788	8,788	–	8,788	8,788	–		8,788
9.1 - Youth Development		7,788	8,788	8,788	–	8,788	8,788	–		8,788
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		–	–	–	–	–	–	–		–

KZN292 KwaDukuza - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M12 - June

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousand		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year
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	3,345,401	2,795,501	3,204,884	284,586	2,937,636	3,204,884	(267,248)	-8%	3,204,884
Expenditure by Vote	1							–		
Vote 1 - Chief Operations Officer Business Unit		71,869	94,229	83,863	9,174	76,213	83,863	(7,650)	-9%	83,863
1.1 - Municipal Managers Office		38,127	35,865	37,948	3,663	37,745	37,948	(203)	-1%	37,948
1.2 - Internal Audit		5,885	7,347	7,676	720	6,913	7,676	(763)	-10%	7,676
1.3 - Corporate Communications		10,951	12,510	14,616	1,579	11,359	14,616	(3,257)	-22%	14,616
1.4 - IDP		2,315	22,096	7,477	1,860	5,279	7,477	(2,199)	-29%	7,477
1.5 - PMS		4,627	5,139	4,911	385	4,485	4,911	(426)	-9%	4,911
1.6 - Public Participation		9,963	11,271	11,234	967	10,432	11,234	(802)	-7%	11,234
1.7 - Null		–	–	–	–	–	–	–		–
1.8 - Null		–	–	–	–	–	–	–		–
1.9 - Null		–	–	–	–	–	–	–		–
1.10 - Null		–	–	–	–	–	–	–		–
Vote 2 - Corporate Services Business Unit		149,768	157,801	161,608	12,776	148,808	161,608	(12,800)	-8%	161,608
2.1 - Council General Expenses		70,208	69,712	73,885	4,991	64,142	73,885	(9,743)	-13%	73,885
2.2 - Human Resources - Admin		20,684	18,432	19,047	1,949	19,150	19,047	103	1%	19,047
2.3 - Administration: General		33,572	41,308	41,164	3,668	38,730	41,164	(2,434)	-6%	41,164
2.4 - Information Technology		25,303	28,348	27,512	2,168	26,787	27,512	(725)	-3%	27,512
2.5 - Null		–	–	–	–	–	–	–		–
2.6 - Null		–	–	–	–	–	–	–		–
2.7 - Null		–	–	–	–	–	–	–		–
2.8 - Null		–	–	–	–	–	–	–		–
2.9 - Null		–	–	–	–	–	–	–		–
2.10 - Null		–	–	–	–	–	–	–		–
Vote 3 - Finance Business Unit		84,458	96,656	98,239	8,292	80,101	98,239	(18,137)	-18%	98,239
3.1 - Assessment Rates		14,890	15,336	15,836	1,328	12,785	15,836	(3,050)	-19%	15,836
3.2 - Budget and Treasury Office		58,612	69,213	70,678	6,018	55,976	70,678	(14,701)	-21%	70,678
3.3 - Supply Chain Management		10,955	12,107	11,725	945	11,340	11,725	(386)	-3%	11,725
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		69,905	82,442	81,108	7,410	69,386	81,108	(11,722)	-14%	81,108
4.1 - Museum		1,625	1,743	1,916	219	1,657	1,916	(259)	-13%	1,916
4.2 - Economic Develop. & Planning		28,052	30,260	31,287	3,231	26,781	31,287	(4,507)	-14%	31,287
4.3 - Environment & Management		3,100	4,061	4,029	530	3,025	4,029	(1,004)	-25%	4,029
4.4 - Development Control		13,567	16,655	15,885	1,541	14,349	15,885	(1,536)	-10%	15,885
4.5 - Town Planning		8,863	12,044	11,648	595	9,047	11,648	(2,600)	-22%	11,648
4.6 - Building Control		14,698	17,677	16,343	1,294	14,527	16,343	(1,816)	-11%	16,343
4.7 - Null		–	–	–	–	–	–	–		–
4.8 - Null		–	–	–	–	–	–	–		–
4.9 - Null		–	–	–	–	–	–	–		–
4.10 - Null		–	–	–	–	–	–	–		–
Vote 5 - Community Services and Public Amenities Busine		305,129	348,739	357,376	26,982	314,314	357,376	(43,062)	-12%	357,376
5.1 - Beach Amenities		12,384	16,867	15,845	1,408	13,252	15,845	(2,593)	-16%	15,845
5.2 - Library		15,251	18,457	17,860	1,591	16,449	17,860	(1,411)	-8%	17,860
5.3 - Cemetery		12,589	15,900	15,444	882	11,370	15,444	(4,074)	-26%	15,444
5.4 - Admin General		7,990	9,615	10,396	1,677	9,465	10,396	(931)	-9%	10,396
5.5 - Parks and Gardens		65,525	72,483	71,159	3,669	63,978	71,159	(7,181)	-10%	71,159
5.6 - Sport and Recreation		8,351	12,900	12,255	1,028	8,969	12,255	(3,287)	-27%	12,255
5.7 - Dolphin Park		–	–	–	–	–	–	–		–
5.8 - Community Halls		10,571	14,747	13,321	(315)	11,183	13,321	(2,139)	-16%	13,321
5.9 - Street Sweeping		10,969	12,627	12,496	984	11,490	12,496	(1,006)	-8%	12,496
5.10 - Refuse Removal		161,499	175,144	188,600	16,057	168,159	188,600	(20,440)	-11%	188,600
Vote 6 - Community Safety Business Unit		221,277	226,041	241,278	21,750	231,649	241,278	(9,629)	-4%	241,278
6.1 - Law Enforcement Administration		17,199	12,380	11,367	759	10,564	11,367	(804)	-7%	11,367
6.2 - Security Services		32,022	31,572	39,583	5,565	39,667	39,583	84	0%	39,583
6.3 - Law Enforcement		75,326	78,132	83,309	5,972	78,612	83,309	(4,697)	-6%	83,309
6.4 - Fire and Emergency		50,000	50,705	51,706	4,491	52,364	51,706	658	1%	51,706
6.5 - Disaster Management		7,267	8,775	8,708	799	6,034	8,708	(2,674)	-31%	8,708
6.6 - Marine Safety		25,249	25,775	28,324	2,488	29,087	28,324	762	3%	28,324
6.7 - Vehicle Testing		9,225	12,507	12,436	1,144	9,791	12,436	(2,645)	-21%	12,436

KZN292 KwaDukuza - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M12 - June

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousand		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year
6.8 - Vehicle Licensing		4,989	6,196	5,844	531	5,530	5,844	(314)	-5%	5,844
6.9 - Null		–	–	–	–	–	–	–		–
6.10 - Null		–	–	–	–	–	–	–		–
Vote 7 - Civil Engineering and Human Settlement Business		**160,196**	**187,152**	**192,204**	**16,322**	**152,831**	**192,204**	**(39,373)**	**-20%**	**192,204**
7.1 - Human Settlements		21,065	29,338	24,577	1,134	15,908	24,577	(8,669)	-35%	24,577
7.2 - Civil Admin		16,312	18,683	19,487	1,168	16,009	19,487	(3,478)	-18%	19,487
7.3 - Civil Buildings		11,570	14,901	14,762	1,186	13,250	14,762	(1,512)	-10%	14,762
7.4 - Road and Stormwater		111,226	124,211	133,349	12,834	107,639	133,349	(25,709)	-19%	133,349
7.5 - Staff Housing		22	19	30	0	25	30	(5)	-16%	30
7.6 - Null		–	–	–	–	–	–	–		–
7.7 - Null		–	–	–	–	–	–	–		–
7.8 - Null		–	–	–	–	–	–	–		–
7.9 - Null		–	–	–	–	–	–	–		–
7.10 - Null		–	–	–	–	–	–	–		–
Vote 8 - Electrical Engineering Business Unit		**1,471,580**	**1,507,166**	**1,754,346**	**116,913**	**1,507,980**	**1,754,346**	**(246,366)**	**-14%**	**1,754,346**
8.1 - Street Lights		14,358	6,250	7,750	178	5,755	7,750	(1,995)	-26%	7,750
8.2 - Vehicle and Plant-Electricity		5,135	2,798	3,176	152	5,047	3,176	1,871	59%	3,176
8.3 - Mechanical Workshop		13,740	14,221	15,603	842	13,952	15,603	(1,651)	-11%	15,603
8.4 - Electricity: Administration		1,364,210	1,406,313	1,631,198	104,255	1,391,183	1,631,198	(240,015)	-15%	1,631,198
8.5 - Electricity: Urban South		6,629	16,389	20,252	3,147	10,881	20,252	(9,371)	-46%	20,252
8.6 - Electricity: Rural North		6,797	22,437	26,137	2,218	10,283	26,137	(15,854)	-61%	26,137
8.7 - Electricity: SAPPI		601	1,746	1,746	214	797	1,746	(949)	-54%	1,746
8.8 - Electricity: Urban North		8,220	15,250	19,206	1,011	10,227	19,206	(8,979)	-47%	19,206
8.9 - Electricity: Rural South		6,185	11,970	13,020	339	5,829	13,020	(7,191)	-55%	13,020
8.10 - Electricity Salaries Dist.Acc.		45,704	9,792	16,259	4,558	54,027	16,259	37,768	232%	16,259
Vote 9 - Youth Development Business Unit		**13,345**	**15,911**	**15,798**	**977**	**14,998**	**15,798**	**(800)**	**-5%**	**15,798**
9.1 - Youth Development		13,345	15,911	15,798	977	14,998	15,798	(800)	-5%	15,798
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		–	–	–	–	–	–	–		–

KZN292 KwaDukuza - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M12 - June

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousand		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year
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		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	2,547,525	2,716,137	2,985,821	220,596	2,596,281	2,985,821	(389,540)	-13%	2,985,821
Surplus/ (Deficit) for the year	2	797,875	79,364	219,063	63,990	341,355	219,063	122,292	56%	219,063

KZN292 KwaDukuza - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 - June

Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		1,236,949	1,398,776	1,385,636	112,316	1,267,299	1,385,636	(118,338)	-9%	1,385,636
Service charges - Water		–	–	–	–	–	–	–		–
Service charges - Waste Water Management		–	–	–	–	–	–	–		–
Service charges - Waste management		97,659	103,074	103,074	9,178	109,363	103,074	6,289	6%	103,074
Sale of Goods and Rendering of Services		29,840	37,376	35,726	2,114	27,747	35,726	(7,979)	-22%	35,726
Agency services		12,505	14,689	13,289	1,039	12,288	13,289	(1,001)	-8%	13,289
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		9,572	11,000	11,000	890	10,881	11,000	(119)	-1%	11,000
Interest from Current and Non Current Assets		142,348	54,423	82,461	10,641	85,077	82,461	2,617	3%	82,461
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		2,342	3,028	3,420	(59)	2,641	3,420	(779)	-23%	3,420
Licence and permits		–	–	–	–	–	–	–		–
Operational Revenue		40,868	22,090	36,814	13,061	51,196	36,814	14,382	39%	36,814
Non-Exchange Revenue								–		
Property rates		690,235	731,912	746,798	67,379	744,332	746,798	(2,465)	0%	746,798
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		44,532	33,515	40,950	2,890	33,049	40,950	(7,901)	-19%	40,950
Licence and permits		886	976	1,501	55	1,097	1,501	(404)	-27%	1,501
Transfers and subsidies - Operational		291,942	300,343	303,883	4,641	299,822	303,883	(4,060)	-1%	303,883
Interest		–	–	6,191	1,576	6,936	6,191	745	12%	6,191
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		–	–	–	(32)	–	–	–		–
Other Gains		6,831	5,000	5,000	–	1,607	5,000	(3,393)	-68%	5,000
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**2,606,508**	**2,716,201**	**2,775,742**	**225,688**	**2,653,336**	**2,775,742**	**(122,406)**	**-4%**	**2,775,742**
Expenditure By Type										
Employee related costs		550,825	597,944	607,520	48,468	582,963	607,520	(24,557)	-4%	607,520
Remuneration of councillors		30,667	37,823	31,734	2,567	30,929	31,734	(805)	-3%	31,734
Bulk purchases - electricity		1,240,643	1,238,436	1,449,436	104,898	1,278,019	1,449,436	(171,416)	-12%	1,449,436
Inventory consumed		16,655	26,357	27,590	423	22,062	27,590	(5,528)	-20%	27,590
Debt impairment		15,312	27,848	27,848	–	–	27,848	(27,848)	-100%	27,848
Depreciation and amortisation		122,081	170,888	170,888	11,161	128,720	170,888	(42,168)	-25%	170,888
Interest		16,843	15,989	15,989	7,343	15,596	15,989	(393)	-2%	15,989
Contracted services		364,231	400,317	437,136	48,481	385,194	437,136	(51,942)	-12%	437,136
Transfers and subsidies		19,094	27,351	20,223	1,358	11,897	20,223	(8,326)	-41%	20,223
Irrecoverable debts written off		5,013	2,840	5,096	1,629	4,896	5,096	(200)	-4%	5,096
Operational costs		134,686	147,967	163,112	12,440	136,006	163,112	(27,106)	-17%	163,112
Losses on Disposal of Assets		9,302	8,250	8,250	(18,170)	–	8,250	(8,250)	-100%	8,250
Other Losses		22,173	14,127	21,000	–	–	21,000	(21,000)	-100%	21,000
Total Expenditure		**2,547,525**	**2,716,137**	**2,985,821**	**220,596**	**2,596,281**	**2,985,821**	**(389,540)**	**-13%**	**2,985,821**
Surplus/(Deficit)		**58,983**	**64**	**(210,079)**	**5,092**	**57,055**	**(210,079)**	**267,134**	**-127%**	**(210,079)**
Transfers and subsidies - capital (monetary allocations)		662,163	79,300	429,142	58,898	284,300	429,142	(144,842)	-34%	429,142
Transfers and subsidies - capital (in-kind)		76,730	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**797,875**	**79,364**	**219,063**	**63,990**	**341,355**	**219,063**			**219,063**
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		**797,875**	**79,364**	**219,063**	**63,990**	**341,355**	**219,063**			**219,063**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality		**797,875**	**79,364**	**219,063**	**63,990**	**341,355**	**219,063**			**219,063**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year		**797,875**	**79,364**	**219,063**	**63,990**	**341,355**	**219,063**			**219,063**

KZN292 KwaDukuza - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 - June

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 1 - Chief Operations Officer Business Unit		–	–	–	–	–	–	–		–
Vote 2 - Corporate Services Business Unit		–	–	–	–	–	–	–		–
Vote 3 - Finance Business Unit		–	4,000	1,200	747	1,127	1,200	(73)	-6%	1,200
Vote 4 - Economic Development Planning Business Unit		1,316	–	385	–	–	385	(385)	-100%	385
Vote 5 - Community Services and Public Amenities Business Unit		9,449	2,650	3,107	188	1,298	3,107	(1,809)	-58%	3,107
Vote 6 - Community Safety Business Unit		–	3,040	3,040	–	468	3,040	(2,572)	-85%	3,040
Vote 7 - Civil Engineering and Human Settlement Business Unit		12,861	41,403	27,525	2,657	17,518	27,525	(10,007)	-36%	27,525
Vote 8 - Electrical Engineering Business Unit		88,062	70,055	79,900	6,960	75,237	79,900	(4,663)	-6%	79,900
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 Capital Multi-year expenditure	4,7	111,687	121,148	115,157	10,552	95,649	115,157	(19,508)	-17%	115,157
Single Year expenditure appropriation	2									
Vote 1 - Chief Operations Officer Business Unit		1,457	13,578	8,302	133	4,244	8,302	(4,058)	-49%	8,302
Vote 2 - Corporate Services Business Unit		7,774	9,330	7,911	533	3,620	7,911	(4,291)	-54%	7,911
Vote 3 - Finance Business Unit		194	190	190	(110)	19	190	(171)	-90%	190
Vote 4 - Economic Development Planning Business Unit		171	2,085	2,998	–	250	2,998	(2,748)	-92%	2,998
Vote 5 - Community Services and Public Amenities Business Unit		25,193	46,473	38,069	4,501	25,913	38,069	(12,156)	-32%	38,069
Vote 6 - Community Safety Business Unit		12,754	16,636	16,595	373	14,361	16,595	(2,234)	-13%	16,595
Vote 7 - Civil Engineering and Human Settlement Business Unit		550,474	61,316	361,687	30,657	231,720	361,687	(129,966)	-36%	361,687
Vote 8 - Electrical Engineering Business Unit		48,845	57,817	65,531	4,904	44,089	65,531	(21,442)	-33%	65,531
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 Capital single-year expenditure	4	646,862	207,425	501,283	40,991	324,216	501,283	(177,067)	-35%	501,283
Total Capital Expenditure		758,550	328,573	616,440	51,543	419,866	616,440	(196,574)	-32%	616,440
Capital Expenditure - Functional Classification										
Governance and administration		20,942	44,051	37,100	5,196	27,431	37,100	(9,669)	-26%	37,100
Executive and council		5,175	24,296	24,335	3,905	19,811	24,335	(4,523)	-19%	24,335
Finance and administration		15,767	19,755	12,765	1,292	7,620	12,765	(5,145)	-40%	12,765
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		36,072	50,277	48,437	2,700	26,355	48,437	(22,083)	-46%	48,437
Community and social services		6,367	10,311	6,551	13	4,284	6,551	(2,267)	-35%	6,551
Sport and recreation		20,576	17,486	15,108	838	4,562	15,108	(10,546)	-70%	15,108
Public safety		10,652	13,680	13,639	307	12,575	13,639	(1,064)	-8%	13,639
Housing		(1,523)	8,800	13,139	1,541	4,934	13,139	(8,206)	-62%	13,139
Health		–	–	–	–	–	–	–		–
Economic and environmental services		566,571	106,037	386,142	31,783	247,905	386,142	(138,238)	-36%	386,142
Planning and development		2,167	14,933	10,385	–	4,173	10,385	(6,211)	-60%	10,385
Road transport		564,405	91,104	375,757	31,783	243,731	375,757	(132,026)	-35%	375,757
Environmental protection		–	–	–	–	–	–	–		–
Trading services		134,964	128,207	144,761	11,864	118,176	144,761	(26,585)	-18%	144,761
Energy sources		129,585	125,522	143,222	11,864	117,319	143,222	(25,903)	-18%	143,222
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		5,379	2,685	1,539	–	857	1,539	(683)	-44%	1,539
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	758,550	328,573	616,440	51,543	419,866	616,440	(196,574)	-32%	616,440
Funded by:										
National Government		574,081	66,126	369,988	25,928	247,186	369,988	(122,803)	-33%	369,988
Provincial Government		7	3,255	3,380	507	711	3,380	(2,669)	-79%	3,380
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		224	–	276	–	19	276	(257)	-93%	276
Transfers recognised - capital		574,312	69,381	373,644	26,435	247,915	373,644	(125,729)	-34%	373,644
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		181,078	259,192	242,796	25,228	171,950	242,796	(70,845)	-29%	242,796
Total Capital Funding		755,390	328,573	616,440	51,663	419,866	616,440	(196,574)	-32%	616,440

KZN292 KwaDukuza - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M12 - June

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation	1									
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		–	4,000	1,200	747	1,127	1,200	(73)	-6%	1,200
3.1 - Assessment Rates		–	–	–	–	–	–	–		–
3.2 - Budget and Treasury Office		–	2,000	–	–	–	–	–		–
3.3 - Supply Chain Management		–	2,000	1,200	747	1,127	1,200	(73)	-6%	1,200
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		1,316	–	385	–	–	385	(385)	-100%	385
4.1 - Museum		777	–	–	–	–	–	–		–
4.2 - Economic Develop. & Planning		539	–	385	–	–	385	(385)	-100%	385
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 Business		9,449	2,650	3,107	188	1,298	3,107	(1,809)	-58%	3,107
5.1 - Beach Amenities		–	–	–	–	–	–	–		–
5.2 - Library		–	–	–	–	–	–	–		–
5.3 - Cemetery		921	–	–	–	–	–	–		–
5.4 - Admin General		–	–	–	–	–	–	–		–
5.5 - Parks and Gardens		–	–	–	–	–	–	–		–
5.6 - Sport and Recreation		7,230	2,000	2,400	188	591	2,400	(1,809)	-75%	2,400
5.7 - Dolphin Park		–	–	–	–	–	–	–		–
5.8 - Community Halls		1,297	650	707	–	707	707	(0)	0%	707
5.9 - Street Sweeping		–	–	–	–	–	–	–		–
5.10 - Refuse Removal		–	–	–	–	–	–	–		–
Vote 6 - Community Safety Business Unit		–	3,040	3,040	–	468	3,040	(2,572)	-85%	3,040
6.1 - Law Enforcement Administration		–	–	–	–	–	–	–		–
6.2 - Security Services		–	–	–	–	–	–	–		–
6.3 - Law Enforcement		–	–	–	–	–	–	–		–
6.4 - Fire and Emergency		–	–	–	–	–	–	–		–
6.5 - Disaster Management		–	40	40	–	–	40	(40)	-100%	40
6.6 - Marine Safety		–	3,000	3,000	–	468	3,000	(2,532)	-84%	3,000
6.7 - Vehicle Testing		–	–	–	–	–	–	–		–
6.8 - Vehicle Licensing		–	–	–	–	–	–	–		–
6.9 - Null		–	–	–	–	–	–	–		–
6.10 - Null		–	–	–	–	–	–	–		–
Vote 7 - Civil Engineering and Human Settlement Business U		12,861	41,403	27,525	2,657	17,518	27,525	(10,007)	-36%	27,525
7.1 - Human Settlements		–	2,000	7,627	924	4,306	7,627	(3,321)	-44%	7,627
7.2 - Civil Admin		–	–	–	–	–	–	–		–
7.3 - Civil Buildings		–	–	–	–	–	–	–		–
7.4 - Road and Stormwater		12,861	39,403	19,898	1,733	13,212	19,898	(6,686)	-34%	19,898
7.5 - Staff Housing		–	–	–	–	–	–	–		–
7.6 - Null		–	–	–	–	–	–	–		–
7.7 - Null		–	–	–	–	–	–	–		–
7.8 - Null		–	–	–	–	–	–	–		–
7.9 - Null		–	–	–	–	–	–	–		–

KZN292 KwaDukuza - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M12 - June

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
7.10 - Null		–	–	–	–	–	–	–		–
Vote 8 - Electrical Engineering Business Unit		88,062	70,055	79,900	6,960	75,237	79,900	(4,663)	-6%	79,900
8.1 - Street Lights		–	–	–	–	–	–	–		–
8.2 - Vehicle and Plant-Electricity		–	–	–	–	–	–	–		–
8.3 - Mechanical Workshop		–	–	–	–	–	–	–		–
8.4 - Electricity: Administration		74,667	68,055	77,900	6,960	75,237	77,900	(2,663)	-3%	77,900
8.5 - Electricity: Urban South		–	–	–	–	–	–	–		–
8.6 - Electricity: Rural North		9,998	2,000	2,000	–	–	2,000	(2,000)	-100%	2,000
8.7 - Electricity: SAPPI		3,397	–	–	–	–	–	–		–
8.8 - Electricity: Urban North		–	–	–	–	–	–	–		–
8.9 - Electricity: Rural South		–	–	–	–	–	–	–		–
8.10 - Electricity Salaries Dist.Acc.		–	–	–	–	–	–	–		–
Vote 9 - Youth Development Business Unit		–	–	–	–	–	–	–		–
9.1 - Youth Development		–	–	–	–	–	–	–		–
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		–	–	–	–	–	–	–		–

KZN292 KwaDukuza - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M12 - June

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
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 multi-year capital expenditure		111,667	121,148	115,157	10,552	95,649	115,157	(19,508)	-17%	115,157
Capital expenditure - Municipal Vote										
Expenditue of single-year capital appropriation	1							–		
Vote 1 - Chief Operations Officer Business Unit		1,457	13,578	8,302	133	4,244	8,302	(4,058)	-49%	8,302
1.1 - Municipal Managers Office		–	10	10	–	8	10	(2)	-23%	10
1.2 - Internal Audit		–	–	–	–	–	–	–		–
1.3 - Corporate Communications		–	660	530	133	273	530	(257)	-48%	530
1.4 - IDP		1,382	12,908	7,762	–	3,963	7,762	(3,799)	-49%	7,762
1.5 - PMS		75	–	–	–	–	–	–		–
1.6 - Public Participation		–	–	–	–	–	–	–		–
1.7 - Null		–	–	–	–	–	–	–		–
1.8 - Null		–	–	–	–	–	–	–		–
1.9 - Null		–	–	–	–	–	–	–		–
1.10 - Null		–	–	–	–	–	–	–		–
Vote 2 - Corporate Services Business Unit		7,774	9,330	7,911	533	3,620	7,911	(4,291)	-54%	7,911
2.1 - Council General Expenses		–	–	–	–	–	–	–		–
2.2 - Human Resources - Admin		406	560	–	–	–	–	–		–
2.3 - Administration: General		4,356	5,770	5,011	401	2,066	5,011	(2,945)	-59%	5,011
2.4 - Information Technology		3,012	3,000	2,900	131	1,554	2,900	(1,346)	-46%	2,900
2.5 - Null		–	–	–	–	–	–	–		–
2.6 - Null		–	–	–	–	–	–	–		–
2.7 - Null		–	–	–	–	–	–	–		–
2.8 - Null		–	–	–	–	–	–	–		–
2.9 - Null		–	–	–	–	–	–	–		–
2.10 - Null		–	–	–	–	–	–	–		–
Vote 3 - Finance Business Unit		194	190	190	(110)	19	190	(171)	-90%	190
3.1 - Assessment Rates		–	–	–	–	–	–	–		–
3.2 - Budget and Treasury Office		194	100	100	(110)	19	100	(81)	-81%	100
3.3 - Supply Chain Management		–	90	90	–	–	90	(90)	-100%	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		171	2,085	2,998	–	250	2,998	(2,748)	-92%	2,998
4.1 - Museum		–	60	760	–	40	760	(720)	-95%	760
4.2 - Economic Develop. & Planning		43	2,025	2,238	–	210	2,238	(2,028)	-91%	2,238
4.3 - Environment & Management		–	–	–	–	–	–	–		–
4.4 - Development Control		–	–	–	–	–	–	–		–
4.5 - Town Planning		128	–	–	–	–	–	–		–
4.6 - Building Control		–	–	–	–	–	–	–		–
4.7 - Null		–	–	–	–	–	–	–		–
4.8 - Null		–	–	–	–	–	–	–		–
4.9 - Null		–	–	–	–	–	–	–		–
4.10 - Null		–	–	–	–	–	–	–		–
Vote 5 - Community Services and Public Amenities Business		25,193	46,473	38,069	4,501	25,913	38,069	(12,156)	-32%	38,069
5.1 - Beach Amenities		31	–	13	6	11	13	(2)	-17%	13
5.2 - Library		984	350	310	–	299	310	(10)	-3%	310
5.3 - Cemetery		372	9,071	4,399	–	3,061	4,399	(1,338)	-30%	4,399
5.4 - Admin General		5,175	24,286	24,325	3,905	19,804	24,325	(4,521)	-19%	24,325
5.5 - Parks and Gardens		1,192	2,000	2,109	294	718	2,109	(1,391)	-66%	2,109
5.6 - Sport and Recreation		10,624	8,000	5,100	297	1,001	5,100	(4,099)	-80%	5,100
5.7 - Dolphin Park		–	–	–	–	–	–	–		–
5.8 - Community Halls		1,437	80	275	–	163	275	(112)	-41%	275
5.9 - Street Sweeping		–	–	–	–	–	–	–		–
5.10 - Refuse Removal		5,379	2,685	1,539	–	857	1,539	(683)	-44%	1,539
Vote 6 - Community Safety Business Unit		12,754	16,636	16,595	373	14,361	16,595	(2,234)	-13%	16,595
6.1 - Law Enforcement Administration		54	–	–	–	–	–	–		–
6.2 - Security Services		–	–	–	–	–	–	–		–
6.3 - Law Enforcement		421	5,580	5,567	285	4,542	5,567	(1,025)	-18%	5,567
6.4 - Fire and Emergency		10,177	8,100	8,072	22	8,033	8,072	(39)	0%	8,072
6.5 - Disaster Management		579	60	60	13	13	60	(47)	-78%	60
6.6 - Marine Safety		1,499	2,486	2,486	53	1,773	2,486	(713)	-29%	2,486
6.7 - Vehicle Testing		24	410	410	–	–	410	(410)	-100%	410
6.8 - Vehicle Licensing		–	–	–	–	–	–	–		–

KZN292 KwaDukuza - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M12 - June

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
6.9 - Null		–	–	–	–	–	–	–		–
6.10 - Null		–	–	–	–	–	–	–		–
Vote 7 - Civil Engineering and Human Settlement Business Ui		550,474	61,316	361,687	30,657	231,720	361,687	(129,966)	-36%	361,687
7.1 - Human Settlements		(1,523)	6,800	5,512	617	628	5,512	(4,884)	-89%	5,512
7.2 - Civil Admin		–	–	–	–	–	–	–		–
7.3 - Civil Buildings		476	3,225	725	(10)	573	725	(152)	-21%	725
7.4 - Road and Stormwater		551,520	51,291	355,450	30,050	230,519	355,450	(124,930)	-35%	355,450
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		48,845	57,817	65,531	4,904	44,089	65,531	(21,442)	-33%	65,531
8.1 - Street Lights		–	–	–	–	–	–	–		–
8.2 - Vehicle and Plant-Electricity		–	–	–	–	–	–	–		–
8.3 - Mechanical Workshop		7,323	2,350	2,209	–	2,007	2,209	(202)	-9%	2,209
8.4 - Electricity: Administration		41,523	55,467	63,322	4,904	42,082	63,322	(21,240)	-34%	63,322
8.5 - Electricity: Urban South		–	–	–	–	–	–	–		–
8.6 - Electricity: Rural North		–	–	–	–	–	–	–		–
8.7 - Electricity: SAPPI		–	–	–	–	–	–	–		–
8.8 - Electricity: Urban North		–	–	–	–	–	–	–		–
8.9 - Electricity: Rural South		–	–	–	–	–	–	–		–
8.10 - Electricity Salaries Dist.Acc.		–	–	–	–	–	–	–		–
Vote 9 - Youth Development Business Unit		–	–	–	–	–	–	–		–
9.1 - Youth Development		–	–	–	–	–	–	–		–
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		–	–	–	–	–	–	–		–

KZN292 KwaDukuza - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M12 - June

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
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		–	–	–	–	–	–	–		–
Total single-year capital expenditure		646,862	207,425	501,283	40,991	324,216	501,283	(177,067)	-35%	501,283
Total Capital Expenditure		758,550	328,573	616,440	51,543	419,866	616,440	(196,574)	-32%	616,440

KZN292 KwaDukuza - Table C6 Monthly Budget Statement - Financial Position - M12 - June

Description	Ref	2023/24	Budget Year 2024/25			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		1,435,729	1,081,007	968,436	1,032,024	968,436
Trade and other receivables from exchange transactions		165,285	385,179	437,863	23,288	437,863
Receivables from non-exchange transactions		261,274	300,772	301,943	303,196	301,943
Current portion of non-current receivables		258	258	253	257	253
Inventory		18,164	33,444	55,574	19,056	55,574
VAT		80,268	182,498	290,149	79,909	290,149
Other current assets		7,891	2,125	7,891	1,485	7,891
Total current assets		**1,968,869**	**1,985,283**	**2,062,108**	**1,459,216**	**2,062,108**
Non current assets						
Investments		–	–	–	–	–
Investment property		180,940	194,816	184,440	180,940	184,440
Property, plant and equipment		3,705,822	3,887,739	4,134,856	3,997,304	4,134,856
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		105	555	505	105	505
Intangible assets		848	23,012	10,578	738	10,578
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		**3,887,716**	**4,106,122**	**4,330,379**	**4,179,087**	**4,330,379**
TOTAL ASSETS		**5,856,585**	**6,091,405**	**6,392,487**	**5,638,303**	**6,392,487**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		15,727	12,830	15,727	462	15,727
Consumer deposits		43,888	44,536	44,221	46,820	44,221
Trade and other payables from exchange transactions		545,629	661,452	974,210	184,709	974,210
Trade and other payables from non-exchange transactions		435,263	49,430	64,034	213,482	64,034
Provision		66,404	108,418	120,364	64,166	120,364
VAT		35,881	239,268	279,306	62,230	279,306
Other current liabilities		28,931	–	–	–	–
Total current liabilities		**1,171,723**	**1,115,933**	**1,497,862**	**571,869**	**1,497,862**
Non current liabilities						
Financial liabilities		149,349	136,747	136,519	149,263	136,519
Provision		23,042	26,270	24,725	39,176	24,725
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		94,116	94,116	94,116	118,285	94,116
Total non current liabilities		**266,507**	**257,132**	**255,360**	**306,724**	**255,360**
TOTAL LIABILITIES		**1,438,230**	**1,373,065**	**1,753,222**	**878,593**	**1,753,222**
NET ASSETS	2	**4,418,355**	**4,718,339**	**4,639,265**	**4,759,709**	**4,639,265**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		4,394,837	4,691,298	4,612,224	4,732,668	4,612,224
Reserves and funds		27,041	27,041	27,041	27,041	27,041
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**4,421,878**	**4,718,339**	**4,639,265**	**4,759,709**	**4,639,265**

KZN292 KwaDukuza - Table C7 Monthly Budget Statement - Cash Flow - M12 - June

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		683,549	680,882	691,503	64,315	757,396	691,503	65,893	10%	691,503
Service charges		1,521,420	1,480,829	1,456,044	153,693	1,691,880	1,456,044	235,836	16%	1,456,044
Other revenue		266,021	187,919	245,909	11,012	239,812	245,909	(6,097)	-2%	245,909
Transfers and Subsidies - Operational		300,115	304,077	298,618	–	296,719	298,618	(1,899)	-1%	298,618
Transfers and Subsidies - Capital		93,033	76,145	67,155	(0)	67,121	67,155	(34)	0%	67,155
Interest		133,339	54,423	82,461	11,507	92,408	82,461	9,947	12%	82,461
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(1,601,506)	(2,762,806)	(3,231,922)	(183,893)	(1,826,524)	(3,231,922)	1,405,398	-43%	(3,231,922)
Interest		(16,843)	(15,989)	15,989	(7,343)	(15,596)	(15,989)	393	-2%	15,989
Transfers and Subsidies		–	(17,351)	18,357	–	–	(18,357)	18,357	-100%	18,357
NET CASH FROM/(USED) OPERATING ACTIVITIES		**1,379,130**	**(11,870)**	**(355,886)**	**49,292**	**1,303,216**	**(424,578)**	**(1,727,794)**	**407%**	**(355,886)**
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		724,422	(328,573)	(588,296)	(50,519)	(475,907)	(588,296)	112,388	-19%	(588,296)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**724,422**	**(328,573)**	**(588,296)**	**(50,519)**	**(475,907)**	**(588,296)**	**(112,388)**	**19%**	**(588,296)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		53	333	333	4	55	333	(278)	-84%	333
Payments										
Repayment of borrowing		–	(12,830)	12,830	(13,906)	(15,116)	(12,830)	(2,286)	18%	12,830
NET CASH FROM/(USED) FINANCING ACTIVITIES		**53**	**(12,498)**	**13,163**	**(13,902)**	**(15,061)**	**(12,498)**	**2,564**	**-21%**	**13,163**
NET INCREASE/ (DECREASE) IN CASH HELD		**2,103,604**	**(352,940)**	**(931,018)**	**(15,129)**	**812,247**	**(1,025,372)**			**(931,018)**
Cash/cash equivalents at beginning:		1,868,359	1,142,916	1,435,729		1,435,729	1,435,729			1,435,729
Cash/cash equivalents at month/year end:		3,971,963	789,975	504,711		2,247,976	410,357			504,711

KZN292 KwaDukuza - Supporting Table SC1 Material variance explanations - M12 - June

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue			
	Service charges - electricity revenue	- 118,338	The billing for June 2025 will go through on the 7th of July 2025 hence the varience	At the last date of every month due to the number of meters that need to be read and, more importantly, the bulk meters are only read either on the last day of a month or the first day of a new month.
	Interest Earned - external investments	2,617	The slow spending on capital projects and Disaster grant is causing the investments to yield more interest than anticipated.	
	Transfers and subsidie	4,060	The variance is due to the timing of grant receipts.	
2	Expenditure By Type			
	Employee related costs	- 24,557	The variance is attributable to timing of service related benefit payments	
	Debt impairment	- 27,848	Journals are done at year end. This is a non-cash provision that is normaly calculated at the year end.	
	Depreciation & asset impairment	- 42,168	Included in the budget for depreciation is a budget for asset impairment which is calculated at year end.	
	Bulk purchases	- 171,614	Timing of the payments to eskom	
	Contracted services	- 51,942	Timing of payments	
3	Capital Expenditure			
	Finance and Administration	- 5,145	R 7,6m spent on acquiring various assets as at the end of June 2025.	
	Community and social services	- 2,267	R 4,2m spent as at end June 2025 on various projects.	
	Public Safety	- 10,546	R 12,5m spent as at end June 2025 on various projects.	
	Energy Sources	- 25,903	R 117,319m spent on various projects as at end of June 2025.	
	Housing	- 8,206	R 4,9m spent on aquiring office furniture & Housing retaining wall as at end of June 2025.	
	Road Transport	- 132,026	R 211,9m spent as at end of June 2025 on various projects.	
	Sport and Recreation	- 10,546	R 4,5m spent on various projects as at the end of June 2025.	
	Executive & Council	- 4,523	R 19,8m spent as at the end June 2025 on KwaDukuza & Ballito taxi ranks.	
4	Financial Position			
	Total Assets	5,638,303	The Municipal PPE is R 3,997,304 and Cash & cash equavalents of R 1,032,024	
	Total current liabilities	645,057	The Municipality reflects R 455,736 for Trade & Other Payables.	
	Total non current liabilities	306,724	Borrowings of R 149,263 reflected	
	Total Equity	4,759,709	R 27m reserves and R 4,7b Accumulated surplus.	
5	Cash Flow			
	Cash flow from Operating Activities	- 1,303,216	The municipality needs to review the manor in which processes payments onto the financial system. Not all payments are being reflected at present destorting the closing balance on the cash&cash equivalents	
	Cash flow from Investing Activities	- 475,907	Capital Asset payments of R 50,519m for the month of June 2025.	
6	Measureable performance			
7	Municipal Entities			

KZN292 KwaDukuza - Supporting Table SC2 Monthly Budget Statement - performance indicators - M12 - June

Description of financial indicator	Basis of calculation	Ref	2023/24 Audited Outcome	Budget Year 2024/25 Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.7%	6.9%	6.3%	0.6%	1.6%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/		28.0%	20.2%	27.7%	14.0%	27.7%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	168.0%	177.9%	137.7%	255.2%	137.7%
Liquidity Ratio	Monetary Assets/Current Liabilities		122.5%	96.9%	64.7%	180.5%	64.7%
Revenue Management							
Annual Debtors Collection Rate	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		16.7%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors >		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		21.1%	22.0%	21.9%	22.0%	21.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		3.5%	3.1%	4.1%	3.6%	4.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		5.3%	6.9%	6.7%	0.6%	1.7%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational						

References

1. Consumer debtors > 12 months old are excluded from current assets.

2. Material variances to be explained.

Calculations						
Financial liabilities		149,349	136,747	136,519	149,263	
Total Assets		5,856,585	6,091,405	6,392,487	5,638,303	6,392,487
Employee related costs		550,825	597,944	607,520	582,963	607,520
Repairs & Maintenance		90,714	85,078	113,095	95,618	113,095
Interest (finance charges)		16,843	15,989	15,989	15,596	15,989
Principal paid			12,830	(12,830)	15,116	(12,830)
Depreciation		122,081	170,888	170,888		31,734
Operating expenditure		2,547,525	2,716,137	2,985,821	2,596,281	2,985,821
Total Capital Expenditure		758,550	326,573	616,440	51,543	419,866
Borrowed funding for capital						
Debt		1,240,084	954,575	1,284,606	666,201	1,284,606
Equity		4,421,878	4,718,339	4,639,265	4,759,709	4,639,265
Reserves and funds						
Borrowing		149,349	136,747	136,519	149,263	136,519
Current assets		1,968,869	1,985,283	2,062,108	1,459,216	2,062,108
Current liabilities		1,171,723	1,115,933	1,497,862	571,869	1,497,862
Monetary assets		1,435,729	1,081,007	968,436	1,032,024	968,436
Total Revenue (excluding capital transfers and contributions)		2,606,508	2,716,201	2,775,742	2,653,336	2,775,742
Transfers and subsidies - Operational		291,942				
Transfers and subsidies - capital (monetary allocations)		662,163	79,300	429,142	284,300	429,142
Debt service payments		133,339	41,593	95,291	(30,712)	28,819
Outstanding debtors (receivables)		434,708				
Annual services revenue		2,024,843	2,233,762	2,235,508	188,873	2,120,993
Cash + investments	Including LT investments	1,435,729	1,081,007	968,436	1,032,024	968,436
Fixed operational expend. (monthly)						
Longstanding debtors outstanding						
Longstanding debtors recovered						
Attorney collections						

KZN292 KwaDukuza - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 - June

Description	NT Code	Budget Year 2024/25											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	–	–	–	–	–	–	–	–	–	–	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	45,148	10,170	6,619	2,232	1,993	1,439	1,328	58,418	127,347	65,410	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	30,457	11,845	9,170	7,540	6,464	6,038	6,787	138,523	216,824	165,353	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Waste Management	1600	4,913	1,571	1,209	1,018	942	843	795	19,102	30,392	22,699	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	32	26	24	23	22	22	22	2,689	2,860	2,778	–	–
Interest on Arrear Debtor Accounts	1810	3,451	2,272	2,137	1,996	1,909	1,849	621	59,209	73,444	65,584	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	11,699	256	86	5,266	183	67	83	34,228	51,869	39,827	–	–
Total By Income Source	**2000**	**95,699**	**26,140**	**19,244**	**18,075**	**11,514**	**10,258**	**9,636**	**312,169**	**502,736**	**361,652**	–	–
2023/24 - totals only		–	–	–	–	–	–	–	–	–	–	–	–
Debtors Age Analysis By Customer Group													
Organs of State	2200	2,563	831	367	336	275	267	269	28,934	33,842	30,081	–	–
Commercial	2300	39,808	6,328	5,587	7,579	2,198	1,943	1,785	83,531	148,758	97,036	–	–
Households	2400	53,329	18,982	13,290	10,160	9,042	8,048	7,581	199,704	320,136	234,535	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**95,699**	**26,140**	**19,244**	**18,075**	**11,514**	**10,258**	**9,636**	**312,169**	**502,736**	**361,652**	–	–

KZN292 KwaDukuza - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 - June

Description	NT Code	Budget Year 2024/25									Prior year totals for chart (same period)
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	39	39	–
Pensions / Retirement deductions	0500	579	13	34	4	74	–	–	15	720	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	11,963	280	630	488	141	173	1	367	14,044	–
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	12,543	293	663	492	215	173	1	422	14,802	–

KZN292 KwaDukuza - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 - June

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	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
R thousands		Yrs/Months												
Municipality														
ABSA Bank (0892)		DAILY	LIQUIDITY PLUS			7.70%			Daily	1,326	8			1,334
ABSA Bank (3433)		DAILY	MONEY MKT			7.70%			Daily	3,855	22			3,878
ABSA Bank (6707)		DAILY	MONEY MKT			7.80%			Daily	16,325	96			16,421
INVEST ELECTRICITY RESERVE		Daily	MONEY MRKT			6.65%			Daily	798	4			801
INVEST ELECTRICITY ACCOUNT		Daily	MONEY MRKT			6.65%			Daily	396	2			398
ABSA HOUSING PROJECT		MONTHLY	LIQUIDITY PLUS			7.70%			Daily	5,132	30			5,162
ABSA GROUTVILLE PRIORITY		MONTHLY	LIQUIDITY PLUS			7.70%			Daily	350	2			352
ABSA SHAYAMOYA		MONTHLY	LIQUIDITY PLUS			7.70%			Daily	1,013	6			1,019
ABSA DUBE VILLAGE		MONTHLY	LIQUIDITY PLUS			7.70%			Daily	304	2			306
ABSA STEVE BIKO		MONTHLY	LIQUIDITY PLUS			7.70%			Daily	1,125	7			1,131
Nedbank Treasury 166		32 DAY NOTICE	ICE CALL ACCOUNT			8.00%			32 DAYS	80,598	495			81,093
ABSA (5911)		12 MTH	FIXED			7.70%			365 DAYS	7,928	46			7,974
ABSA (Liquidity 2)		MONTHLY	LIQUIDITY PLUS			6.60%			Daily	27,989	166			28,155
ABSA (2759)		MONTHLY	LIQUIDITY PLUS			7.70%			Daily	3,248	19			3,267
ABSA (6273)		MONTHLY	LIQUIDITY PLUS			7.80%			Daily	17,783	105			17,887
ABSA (4472)		MONTHLY	LIQUIDITY PLUS			5.75%			Daily	226,663	1,772	(265,000)	268,229	231,664
ABSA developers Contribution 2		12 mnth	FIXED			7.51%			365 DAYS	32,513	3,144	(3,144)		32,513
Standard Bank Fixed Costs Clearing Account		32 DAY NOTICE	ICE CALL ACCOUNT			8.45%			32 DAYS	63,743	416			64,159
Investec Eskom Investment Account Deposits		32 DAY NOTICE	ICE CALL ACCOUNT			8.85%			32 DAYS	54,605	375			54,980
Investec Call Deposit Account		32 DAY NOTICE	ICE CALL ACCOUNT			8.75%			32 DAYS	22,096	152			22,248
Standard Bank Salary Clearing Account		32 DAY NOTICE	ICE CALL ACCOUNT			8.45%			32 DAYS	54,369	355			54,724
Nedbank KDM Mall		12 mnth	FIXED			8.55%			365 DAYS	10,862				10,862
ABSA KDM PC Ballito Junction		6 MONTHS	FIXED			9.62%			180 DAYS	10,000	992	(10,992)		–
Nedbank		12 MONTHS	FIXED			9.63%			365 DAYS	27,000				27,000
														–
Municipality sub-total										670,022		(279,136)	268,229	667,329
Entities														–
														–
														–
														–
														–
														–
Entities sub-total										–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2									670,022		(279,136)	268,229	667,329

KZN292 KwaDukuza - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 - June

Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		277,932	283,162	283,162	–	283,163	283,162	0	0.0%	283,162
Expanded Public Works Programme Integrated Grant		1,624	1,589	1,589	–	1,589	1,589	–		1,589
Local Government Financial Management Grant	3	1,750	1,800	1,800	–	1,800	1,800	–		1,800
Municipal Infrastructure Grant		3,065	3,027	3,027	–	3,027	3,027	–		3,027
Neighbourhood Development Partnership Grant		12,478	–	–	–	–	–	–		–
Equitable Share		259,016	276,746	276,746	–	276,746	276,746	0	0.0%	276,746
Provincial Government:		26,190	10,915	13,456	278	17,279	13,456	3,823	28.4%	13,456
Specify (Add grant description)		–	1,000	1,000	–	1,472	1,000	472	47.2%	1,000
Specify (Add grant description)		762	1,834	1,834	–	1,834	1,834	–		1,834
Specify (Add grant description)		1,500	–	–	–	1,200	–	1,200	#DIV/0!	–
Specify (Add grant description)		0	–	–	–	–	–	–		–
Specify (Add grant description)		5,890	6,149	6,149	–	6,149	6,149	–		6,149
Specify (Add grant description)		249	260	260	–	260	260	–		260
Specify (Add grant description)		9,420	–	900	–	–	900	(900)	-100.0%	900
Specify (Add grant description)		8,368	–	–	278	6,364	–	6,364	#DIV/0!	–
Specify (Add grant description)		(0)	1,672	3,313	–	–	3,313	(3,313)	-100.0%	3,313
Specify (Add grant description)		(0)	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total Operating Transfers and Grants		304,122	294,077	296,618	278	300,442	296,618	3,823	1.3%	296,618
Capital Transfers and Grants										
National Government:		93,033	76,045	67,121	–	67,121	67,121	–		67,121
Energy Efficiency and Demand Side Management Grant		7,000	–	–	–	–	–	–		–
Neighbourhood Development Partnership Grant		15,630	–	–	–	–	–	–		–
Municipal Infrastructure Grant		37,576	57,522	48,598	–	48,598	48,598	–		48,598
Integrated National Electrification Programme Grant		10,800	18,523	18,523	–	18,523	18,523	–		18,523
Municipal Disaster Recovery Grant		22,027	–	–	–	–	–	–		–
Provincial Government:		–	100	34	–	–	34	(34)	-100.0%	34
Specify (Add grant description)		–	100	34	–	–	34	(34)	-100.0%	34
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants		93,033	76,145	67,155	–	67,121	67,155	(34)	-0.1%	67,155
TOTAL RECEIPTS OF TRANSFERS & GRANTS		397,155	370,222	363,773	278	367,562	363,773	3,789	1.0%	363,773

KZN292 KwaDukuza - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 - June

Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		17,068	6,416	6,416	246	6,644	6,416	227	3.5%	6,416
Expanded Public Works Programme Integrated Grant		1,624	1,589	1,589	–	1,589	1,589	–		1,589
Local Government Financial Management Grant	3	1,750	1,800	1,800	779	1,800	1,800	–		1,800
Municipal Infrastructure Grant		3,065	3,027	3,027	(533)	3,027	3,027	–		3,027
Neighbourhood Development Partnership Grant		10,630	–	–	–	227	–	227	#DIV/0!	–
Provincial Government:		18,026	17,180	20,562	4,202	21,166	20,562	604	2.9%	20,562
Specify (Add grant description)		–	1,000	1,000	1,469	1,472	1,000	472	47.2%	1,000
Specify (Add grant description)		–	1,834	1,834	–	8,174	1,834	6,340	345.7%	1,834
Specify (Add grant description)		2,402	–	–	–	391	–	391	#DIV/0!	–
Specify (Add grant description)		1,270	–	–	(367)	2,561	–	2,561	#DIV/0!	–
Specify (Add grant description)		5,890	260	260	(105)	436	260	176	67.6%	260
Specify (Add grant description)		249	6,149	6,149	–	–	6,149	(6,149)	-100.0%	6,149
Specify (Add grant description)		–	6,265	7,543	2,997	2,997	7,543	(4,547)	-60.3%	7,543
Specify (Add grant description)		4,930	–	–	37	4,964	–	4,964	#DIV/0!	–
Specify (Add grant description)		3,286	1,672	3,775	171	171	3,775	(3,604)	-95.5%	3,775
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	(442)	14	14	(442)	455	-103.1%	(442)
Social Assistance		–	–	(600)	–	–	(600)	600	-100.0%	(600)
Unspecified		–	–	158	14	14	158	(145)	-91.3%	158
Total Operating Transfers and Grants		35,094	23,597	26,537	4,461	27,824	26,537	1,287	4.9%	26,537
Capital Transfers and Grants										
National Government:		662,018	76,045	425,486	58,898	284,095	425,486	(141,391)	-33.2%	425,486
Municipal Disaster Relief Grant		561,672	–	338,048	40,048	209,266	338,048	(128,782)	-38.1%	338,048
Energy Efficiency and Demand Side Management Grant		6,999	–	–	–	–	–	–		–
Neighbourhood Development Partnership Grant		15,630	–	–	–	5,378	–	5,378	#DIV/0!	–
Municipal Infrastructure Grant		37,724	57,522	48,598	8,673	37,453	48,598	(11,145)	-22.9%	48,598
Integrated National Electrification Programme Grant		11,460	18,523	18,523	6,272	17,020	18,523	(1,503)	-8.1%	18,523
Municipal Disaster Recovery Grant		28,532	–	20,318	3,905	14,978	20,318	(5,340)	-26.3%	20,318
Provincial Government:		–	3,255	3,380	217	196	3,380	(3,183)	-94.2%	3,380
Specify (Add grant description)		–	–	–	217	410	–	410	#DIV/0!	–
Specify (Add grant description)		–	–	–	–	12	–	12	#DIV/0!	–
Specify (Add grant description)		–	3,155	3,368	–	(225)	3,368	(3,593)	-106.7%	3,368
Specify (Add grant description)		–	100	12	–	–	12	(12)	-100.0%	12
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		523	–	276	–	–	276	(276)	-100.0%	276
Specify (Replace with the name of the Entity)		–	–	276	–	–	276	(276)	-100.0%	276
Specify (Replace with the name of the Entity)		523	–	–	–	–	–	–		–
Total Capital Transfers and Grants		662,541	79,300	429,142	59,115	284,291	429,142	(144,851)	-33.8%	429,142
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		697,635	102,896	455,679	63,576	312,115	455,679	(143,564)	-31.5%	455,679

KZN292 KwaDukuza - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M12 - June

Description R thousands	Ref	Budget Year 2024/25 Approved Rollover 2023/24	Monthly Actual	YearTD actual	YTD variance	YTD variance %
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		–	–	–	–	
Provincial Government:		–	–	–	–	
District Municipality:		–	–	–	–	
Other grant providers:		–	–	–	–	
Total operating expenditure of Approved Roll-overs		–	–	–	–	
Capital expenditure of Approved Roll-overs						
National Government:		–	–	–	–	
Provincial Government:		–	–	–	–	
District Municipality:		–	–	–	–	
Other grant providers:		–	–	–	–	
Total capital expenditure of Approved Roll-overs		–	–	–	–	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		–	–	–	–	

KZN292 KwaDukuza - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 - June

Summary of Employee and Councillor remuneration	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		18,367	23,599	19,616	1,545	18,601	19,616	(1,015)	-5%	19,616
Pension and UIF Contributions		2,640	3,470	2,222	222	2,691	2,222	469	21%	2,222
Medical Aid Contributions		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		6,990	7,836	7,247	589	7,132	7,247	(116)	-2%	7,247
Cellphone Allowance		2,671	2,918	2,648	211	2,505	2,648	(143)	-5%	2,648
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Sub Total - Councillors		30,667	37,823	31,734	2,567	30,929	31,734	(805)	-3%	31,734
% increase	4		23.3%	3.5%						3.5%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		12,239	12,570	11,636	2,233	12,047	11,636	411	4%	11,636
Pension and UIF Contributions		1,408	1,950	1,683	220	1,531	1,683	(151)	-9%	1,683
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		863	1,168	1,149	64	1,018	1,149	(131)	-11%	1,149
Motor Vehicle Allowance		1,649	1,786	2,108	398	2,128	2,108	20	1%	2,108
Cellphone Allowance		228	137	137	22	133	137	(4)	-3%	137
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	2	2	–	–	2	(2)	-100%	2
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		–	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		16,387	17,612	16,713	2,937	16,857	16,713	143	1%	16,713
% increase	4		7.5%	2.0%						2.0%
Other Municipal Staff										
Basic Salaries and Wages		297,874	346,849	352,721	29,356	348,853	352,721	(3,868)	-1%	352,721
Pension and UIF Contributions		59,083	68,332	65,951	5,221	63,025	65,951	(2,926)	-4%	65,951
Medical Aid Contributions		26,028	28,230	28,210	2,444	28,234	28,210	24	0%	28,210
Overtime		76,485	54,548	59,003	2,692	50,896	59,003	(8,107)	-14%	59,003
Performance Bonus		23,646	25,711	25,578	2,524	25,172	25,578	(407)	-2%	25,578
Motor Vehicle Allowance		16,579	18,335	18,144	521	16,318	18,144	(1,826)	-10%	18,144
Cellphone Allowance		1,320	1,509	1,563	104	1,400	1,563	(162)	-10%	1,563
Housing Allowances		1,208	1,342	1,318	108	1,268	1,318	(50)	-4%	1,318
Other benefits and allowances		17,922	11,753	17,357	1,470	16,882	17,357	(475)	-3%	17,357
Payments in lieu of leave		9,318	15,108	12,345	700	9,465	12,345	(2,880)	-23%	12,345
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	4,974	8,616	8,616	391	4,594	8,616	(4,023)	-47%	8,616
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		–	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		534,438	580,332	590,807	45,531	566,107	590,807	(24,700)	-4%	590,807
% increase	4		8.6%	10.5%						10.5%
Total Parent Municipality		581,492	635,768	639,254	51,035	613,892	639,254	(25,362)	-4%	639,254
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–		–
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Board Fees	5	–	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–

KZN292 KwaDukuza - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 - June

Summary of Employee and Councillor remuneration	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Post-retirement benefit obligations		–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		–	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Executive members Board	2	–	–	–	–	–	–	–		–
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–		–
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
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		–	–	–	–	–	–	–		–
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations		–	–	–	–	–	–	–		–
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		581,492	635,768	639,254	51,035	613,892	639,254	(25,362)	-4%	639,254
% increase	4		9.3%	9.9%						9.9%
TOTAL MANAGERS AND STAFF		550,825	597,944	607,520	48,468	582,963	607,520	(24,557)	-4%	607,520

KZN292 KwaDukuza - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M12 - June

Description	Ref	Budget Year 2024/25												2023/24 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2025/26	Budget Year 2025/25	Budget Year 2026/26
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome			
Cash Receipts By Source																
Property rates		26,677	46,310	61,280	66,418	60,080	66,661	63,904	46,164	105,803	70,268	77,516	64,315	691,503	808,900	846,265
Service charges - Electricity revenue		95,209	138,728	144,072	133,229	110,641	143,517	132,905	97,873	147,572	134,511	147,764	143,666	1,357,621	1,797,685	1,987,989
Service charges - Water revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Mangement		9,198	10,936	9,832	11,178	9,032	10,444	9,229	6,919	12,436	10,884	12,076	10,027	98,423	119,483	125,457
Rental of facilities and equipment		1,165	582	1,057	539	496	860	980	237	1,586	1,060	4,337	788	3,575	4,135	4,135
Interest earned - external investments		4,807	9,319	8,477	7,308	5,794	6,401	7,206	6,077	5,294	6,249	6,504	10,410	82,461	–	–
Interest earned - outstanding debtors		4	10	12	8	101	757	770	527	1,434	1,315	1,527	1,097	–	12,033	12,616
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		1,222	1,172	1,692	1,707	1,370	1,564	907	1,355	1,721	2,222	1,857	1,931	37,413	33,215	34,239
Licences and permits		85	66	59	94	223	305	46	103	73	51	88	63	1,501	1,909	1,909
Agency services		1,181	1,404	1,416	524	2,558	580	1,369	1,145	1,399	1,159	1,123	1,195	13,289	16,675	18,400
Transfers and Subsidies - Operational		115,311	2,198	1,553	11,010	715	92,221	–	1,936	70,256	(79)	1,597	–	298,618	359,765	368,393
Other revenue		8,954	10,028	38,368	22,211	9,174	19,715	2,740	19,803	16,380	20,535	16,149	7,035	190,129	171,333	163,061
Cash Receipts by Source		263,813	220,753	267,820	256,227	201,184	343,026	220,076	182,140	363,938	248,174	270,538	240,527	2,774,535	3,325,132	3,562,464
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National /		17,410	–	–	6,054	4,300	15,138	–	–	8,923	15,296	–	(0)	67,155	62,784	77,667
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	250	–
Proceeds on Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		1	1	5	10	3	8	3	13	(5)	17	(4)	4	333	3,240	3,584
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		281,224	220,754	267,825	262,290	205,487	358,172	220,079	182,152	372,855	263,487	270,534	240,531	2,842,022	3,391,406	3,643,695
Cash Payments by Type																
Employee related costs		947	504	744	2,285	942	1,505	706	436	1,171	657	937	1,174	605,787	618,058	679,233
Remuneration of councillors		–	–	–	–	–	–	–	–	–	–	–	–	33,256	39,062	41,080
Interest		–	–	238	–	–	7,846	–	–	169	–	–	7,343	15,989	14,300	12,700
Bulk purchases - Electricity		–	7	178,708	118,367	120,485	119,678	124,735	123,696	115,768	126,978	121,334	120,632	1,396,686	1,652,664	1,860,363
Acquisitions - water & other inventory		–	–	–	–	–	–	–	–	–	–	–	–	56,933	50,250	50,250
Contracted services		5,821	22,399	29,094	27,050	25,401	48,275	9,210	22,371	26,455	28,740	28,067	36,608	986,684	728,332	599,332
Transfers and subsidies - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - other		–	–	–	–	–	–	–	–	–	–	–	–	18,357	12,771	10,162
Other expenditure		12,960	18,595	16,300	12,891	19,902	35,008	7,896	15,874	23,226	25,430	19,959	25,477	152,576	154,650	156,500
Cash Payments by Type		19,729	41,504	225,084	160,593	166,729	212,311	142,547	162,379	166,790	181,804	170,297	191,235	3,266,268	3,270,086	3,409,620
Other Cash Flows/Payments by Type																
Capital assets		14,851	40,802	69,495	52,598	65,165	81,540	8,639	24,193	15,199	25,392	27,517	50,519	588,296	284,656	155,501
Repayment of borrowing		–	–	–	–	–	13,906	–	(13,906)	1,210	–	–	13,906	12,830	16,283	15,600
Other Cash Flows/Payments		–	–	–	633	–	–	505	–	–	(19)	–	–	–	–	–
Total Cash Payments by Type		34,580	82,306	294,578	213,824	231,893	307,756	151,691	172,666	183,199	207,177	197,813	255,660	3,867,394	3,571,025	3,580,720
NET INCREASE/(DECREASE) IN CASH HELD		246,645	138,449	(26,754)	48,467	(26,407)	50,415	68,388	9,486	189,656	56,310	72,721	(15,129)	(1,025,372)	(179,619)	62,975
Cash/cash equivalents at the month/year beginning:		1,435,729	1,682,374	1,820,822	1,794,069	1,842,535	1,816,129	1,866,544	1,934,932	1,944,418	2,134,074	2,190,384	2,263,105	1,435,729	410,357	230,739
Cash/cash equivalents at the month/year end:		1,682,374	1,820,822	1,794,069	1,842,535	1,816,129	1,866,544	1,934,932	1,944,418	2,134,074	2,190,384	2,263,105	2,247,976	410,357	230,739	293,713

KZN292 KwaDukuza - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M12 - June

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue										
Exchange Revenue										
Service charges - Electricity		–	–	–	–	–	–	–		–
Service charges - Water		–	–	–	–	–	–	–		–
Service charges - Waste Water Management		–	–	–	–	–	–	–		–
Service charges - Waste management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		–	–	–	–	–	–	–		–
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		–	–	–	–	–	–	–		–
Interest earned from Current and Non Current Assets		–	–	–	–	–	–	–		–
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		–	–	–	–	–	–	–		–
Licence and permits		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Non-Exchange Revenue		–	–	–	–	–	–	–		–
Property rates		–	–	–	–	–	–	–		–
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licences or permits		–	–	–	–	–	–	–		–
Transfer and subsidies - Operational		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		–	–	–	–	–	–	–		–
Other Gains		–	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		–	–	–	–	–	–	–		–
Expenditure By Type										
Employee related costs		–	–	–	–	–	–	–		–
Remuneration of councillors		–	–	–	–	–	–	–		–
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		–	–	–	–	–	–	–		–
Debt impairment		–	–	–	–	–	–	–		–
Depreciation and amortisation		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Contracted services		–	–	–	–	–	–	–		–
Transfers and subsidies		–	–	–	–	–	–	–		–
Irrecoverable debts written off		–	–	–	–	–	–	–		–
Operational costs		–	–	–	–	–	–	–		–
Losses on disposal of Assets		–	–	–	–	–	–	–		–
Other Losses		–	–	–	–	–	–	–		–
Total Expenditure		–	–	–	–	–	–	–		–
Surplus/(Deficit)		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations)		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		–	–	–	–	–	–	–		–
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		–	–	–	–	–	–	–		–

KZN292 KwaDukuza - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M12 - June

Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Municipal Entity										
0		–	–	–	–	–	–	–		–
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Operating Revenue	1	–	–	–	–	–	–	–		–
Expenditure By Municipal Entity										
0		–	–	–	–	–	–	–		–
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Operating Expenditure	2	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the yr/period		–	–	–	–	–	–	–		–
Capital Expenditure By Municipal Entity										
0		–	–	–	–	–	–	–		–
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Capital Expenditure	3	–	–	–	–	–	–	–		–

KZN292 KwaDukuza - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 - June

Month	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
Monthly expenditure performance trend									
July	7,828	7,137	7,137	903	903	7,137	6,234	87.3%	0%
August	14,424	20,391	20,391	34,676	35,579	27,528	(8,050)	-29.2%	11%
September	39,517	25,987	25,987	65,327	100,905	53,515	(47,390)	-88.6%	31%
October	48,622	30,308	30,308	54,896	155,801	83,823	(71,978)	-85.9%	47%
November	104,501	32,918	32,918	50,848	206,649	116,741	(89,908)	-77.0%	63%
December	94,987	35,509	35,509	73,543	280,192	152,250	(127,942)	-84.0%	85%
January	36,604	39,499	39,499	7,330	287,522	191,749	(95,773)	-49.9%	88%
February	71,181	30,762	30,762	24,720	312,242	222,512	(89,730)	-40.3%	95%
March	65,301	34,469	175,488	15,110	327,352	398,000	70,648	17.8%	100%
April	65,436	32,400	104,499	21,156	348,508	502,499	153,991	30.6%	0
May	55,777	21,563	58,724	19,815	368,323	561,224	192,901	34.4%	0
June	154,370	17,629	55,216	51,543	419,866	616,440	196,574	31.9%	0
Total Capital expenditure	758,550	328,573	616,440	419,866					

KZN292 KwaDukuza - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M12 - June

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		167,441	85,855	135,479	11,401	100,524	135,479	34,954	25.8%	135,479
Roads Infrastructure		115,913	47,593	91,516	5,152	63,264	91,516	28,252	30.9%	91,516
Roads		81,054	22,854	43,359	2,744	27,700	43,359	(15,660)	(0)	43,359
Road Structures		22,346	18,738	42,156	2,408	29,564	42,156	(12,592)	(0)	42,156
Road Furniture		12,513	6,000	6,000	–	6,000	6,000	(0)	(0)	6,000
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		2,986	–	6,562	–	5,152	6,562	1,410	21.5%	6,562
Drainage Collection		2,986	–	6,562	–	5,152	6,562	(1,410)	(0)	6,562
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		48,542	37,262	35,762	6,249	31,915	35,762	3,847	10.8%	35,762
Power Plants		–	–	–	–	–	–	–		–
HV Substations		6,201	5,000	5,000	(2,222)	2,115	5,000	(2,885)	(0)	5,000
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		6,294	5,952	1,307	–	–	1,307	(1,307)	(0)	1,307
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		2,395	–	–	–	–	–	–		–
LV Networks		17,056	16,310	19,455	5,152	16,805	19,455	(2,650)	(0)	19,455
Capital Spares		16,594	10,000	10,000	3,319	12,996	10,000	2,996	0	10,000
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		–	–	639	–	193	639	445	69.7%	639
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	639	–	193	639	(445)	(0)	639
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		–	–	–	–	–	–	–		–

KZN292 KwaDukuza - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M12 - June

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	1,000	1,000	–	–	1,000	1,000	100.0%	1,000
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	1,000	1,000	–	–	1,000	(1,000)	(0)	1,000
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		13,095	39,217	20,606	1,290	14,691	20,606	5,915	28.7%	20,606
Community Facilities		6,942	36,217	20,606	1,290	14,691	20,606	5,915	28.7%	20,606
Halls		5,614	27,002	14,554	1,241	13,044	14,554	(1,510)	(0)	14,554
Centres		–	–	–	–	–	–	–		–
Crèches		–	4,416	2,677	–	585	2,677	(2,092)	(0)	2,677
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		777	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		539	–	–	–	–	–	–		–
Cemeteries/Crematoria		(239)	1,000	1,000	–	994	1,000	(6)	(0)	1,000
Police		28	100	100	49	49	100	(51)	(0)	100
Purls		–	–	250	–	–	250	(250)	(0)	250
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	1,700	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		224	2,000	2,026	–	19	2,026	(2,007)	(0)	2,026
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		6,153	3,000	–	–	–	–	–		–
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		6,153	3,000	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	400	–	–	400	400	100.0%	400
Monuments		–	–	–	–	–	–	–		–
Historic Buildings		–	–	–	–	–	–	–		–
Works of Art		–	–	–	–	–	–	–		–
Conservation Areas		–	–	400	–	–	400	(400)	(0)	400
Other Heritage		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		(353)	4,310	3,810	757	757	3,810	3,053	80.1%	3,810
Operational Buildings		587	310	310	140	140	310	170	54.9%	310
Municipal Offices		323	310	310	140	140	310	(170)	(0)	310
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		264	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		(940)	4,000	3,500	617	617	3,500	2,883	82.4%	3,500

KZN292 KwaDukuza - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M12 - June

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		(940)	4,000	3,500	617	617	3,500	(2,883)	(0)	3,500
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		**6,544**	**10,000**	**10,000**	**–**	**5,378**	**10,000**	**4,622**	46.2%	**10,000**
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		6,544	10,000	10,000	–	5,378	10,000	4,622	46.2%	10,000
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		6,544	10,000	10,000	–	5,378	10,000	(4,622)	(0)	10,000
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		**1,672**	**2,040**	**1,940**	**11**	**1,554**	**1,940**	**386**	19.9%	**1,940**
Computer Equipment		1,672	2,040	1,940	11	1,554	1,940	(386)	(0)	1,940
Furniture and Office Equipment		**4,749**	**2,225**	**2,447**	**219**	**1,210**	**2,447**	**1,237**	50.5%	**2,447**
Furniture and Office Equipment		4,749	2,225	2,447	219	1,210	2,447	(1,237)	(0)	2,447
Machinery and Equipment		**4,741**	**10,191**	**5,095**	**318**	**2,661**	**5,095**	**2,434**	47.8%	**5,095**
Machinery and Equipment		4,741	10,191	5,095	318	2,661	5,095	(2,434)	(0)	5,095
Transport Assets		**23,369**	**17,725**	**16,300**	**–**	**15,669**	**16,300**	**631**	3.9%	**16,300**
Transport Assets		23,369	17,725	16,300	–	15,669	16,300	(631)	(0)	16,300
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	1	**221,258**	**171,563**	**196,076**	**13,996**	**142,444**	**196,076**	**53,632**	27.4%	**196,076**

KZN292 KwaDukuza - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M12 - June

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		147,696	40,376	96,434	17,397	80,113	96,434	16,321	16.9%	96,434
Roads Infrastructure		137,697	38,376	94,434	17,397	80,113	94,434	14,321	15.2%	94,434
Roads		121,186	24,376	74,242	17,397	64,782	74,242	(9,461)	(0)	74,242
Road Structures		6,011	4,000	10,192	–	5,332	10,192	(4,861)	(0)	10,192
Road Furniture		10,500	10,000	10,000	–	10,000	10,000	–		10,000
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		9,998	2,000	2,000	–	–	2,000	2,000	100.0%	2,000
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		9,998	2,000	2,000	–	–	2,000	(2,000)	(0)	2,000
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		–	–	–	–	–	–	–		–
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	–	–	–	–	–	–		–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		–	–	–	–	–	–	–		–
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		–	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–

KZN292 KwaDukuza - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M12 - June

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		12,967	20,750	21,557	3,042	15,009	21,557	6,548	30.4%	21,557
Community Facilities		3,401	20,750	20,946	2,806	14,773	20,946	6,173	29.5%	20,946
Halls		1,097	1,044	1,240	–	170	1,240	(1,069)	(0)	1,240
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		532	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	2,000	2,000	294	718	2,000	(1,282)	(0)	2,000
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		1,773	17,707	17,707	2,513	13,885	17,707	(3,822)	(0)	17,707
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		9,566	–	611	236	236	611	375	61.4%	611
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		9,566	–	611	236	236	611	(375)	(0)	611
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		567	3,324	2,641	61	1,265	2,641	1,376	52.1%	2,641
Operational Buildings		567	1,324	1,441	61	1,265	1,441	176	12.2%	1,441
Municipal Offices		567	1,324	1,441	61	1,265	1,441	(176)	(0)	1,441
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		–	2,000	1,200	–	–	1,200	1,200	100.0%	1,200
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	2,000	1,200	–	–	1,200	(1,200)	(0)	1,200
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–

KZN292 KwaDukuza - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M12 - June

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–	-	–
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on renewal of existing assets	1	161,230	64,450	120,632	20,501	96,388	120,632	24,244	20.1%	120,632

KZN292 KwaDukuza - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M12 - June

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		67,209	54,016	78,816	10,606	70,758	78,816	8,058	10.2%	78,816
Roads Infrastructure		29,042	18,164	29,064	2,874	25,633	29,064	3,431	11.8%	29,064
Roads		15,554	13,061	22,161	2,756	20,653	22,161	(1,508)	(0)	22,161
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		13,488	5,103	6,903	119	4,981	6,903	(1,923)	(0)	6,903
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		9,706	6,500	7,850	753	7,685	7,850	165	2.1%	7,850
Drainage Collection		9,706	6,500	7,850	753	7,685	7,850	(165)	(0)	7,850
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		28,378	29,263	41,813	6,978	37,368	41,813	4,446	10.6%	41,813
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		2,332	2,174	2,174	102	1,660	2,174	(513)	(0)	2,174
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		26,046	27,090	39,640	6,876	35,707	39,640	(3,932)	(0)	39,640
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		82	89	89	–	72	89	16	18.5%	89
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		82	89	89	–	72	89	(16)	(0)	89
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		–	–	–	–	–	–	–		–

KZN292 KwaDukuza - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M12 - June

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		1,765	2,452	2,969	261	2,458	2,969	512	17.2%	2,969
Community Facilities		1,458	1,976	2,493	163	2,126	2,493	367	14.7%	2,493
Halls		1,458	1,976	2,193	73	2,036	2,193	(157)	(0)	2,193
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	300	90	90	300	(210)	(0)	300
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		306	477	477	98	332	477	145	30.4%	477
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		306	477	477	98	332	477	(145)	(0)	477
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		3,986	6,562	8,830	747	5,739	8,830	3,091	35.0%	8,830
Operational Buildings		3,986	6,562	8,830	747	5,739	8,830	3,091	35.0%	8,830
Municipal Offices		3,986	6,562	8,830	747	5,739	8,830	(3,091)	(0)	8,830
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		–	–	–	–	–	–	–		–

KZN292 KwaDukuza - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M12 - June

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		182	320	320	151	290	320	30	9.3%	320
Computer Equipment		182	320	320	151	290	320	(30)	(0)	320
Furniture and Office Equipment		79	290	220	6	20	220	200	90.7%	220
Furniture and Office Equipment		79	290	220	6	20	220	(200)	(0)	220
Machinery and Equipment		2,823	3,660	4,215	562	2,544	4,215	1,671	39.6%	4,215
Machinery and Equipment		2,823	3,660	4,215	562	2,544	4,215	(1,671)	(0)	4,215
Transport Assets		14,671	17,778	17,725	1,766	13,809	17,725	3,916	22.1%	17,725
Transport Assets		14,671	17,778	17,725	1,766	13,809	17,725	(3,916)	(0)	17,725
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	90,714	85,078	113,095	14,098	95,618	113,095	17,476	15.5%	113,095

KZN292 KwaDukuza - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M12 - June

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class										
Infrastructure		82,865	103,848	105,467	7,215	84,284	105,467	21,183	20.1%	105,467
Roads Infrastructure		51,726	63,996	61,648	4,368	53,151	61,648	8,496	13.8%	61,648
Roads		50,360	63,996	60,227	4,196	51,759	60,227	(8,468)	(0)	60,227
Road Structures		1,318	–	1,389	169	1,361	1,389	(28)	(0)	1,389
Road Furniture		45	–	30	4	30	30	(1)	(0)	30
Capital Spares		3	–	2	0	2	2	(0)	(0)	2
Storm water Infrastructure		2,616	5,085	5,198	103	1,255	5,198	3,943	75.9%	5,198
Drainage Collection		150	–	113	14	111	113	(2)	(0)	113
Storm water Conveyance		2,466	5,085	5,085	89	1,145	5,085	(3,941)	(0)	5,085
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		28,177	34,323	38,229	2,715	29,532	38,229	8,697	22.7%	38,229
Power Plants		–	–	–	–	–	–	–		–
HV Substations		6,977	8,612	7,086	570	6,991	7,086	(95)	(0)	7,086
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		225	–	504	51	412	504	(93)	(0)	504
MV Switching Stations		120	133	133	10	120	133	(13)	(0)	133
MV Networks		8,168	10,731	12,722	931	8,572	12,722	(4,150)	(0)	12,722
LV Networks		4,682	5,886	5,887	404	4,915	5,887	(972)	(0)	5,887
Capital Spares		8,006	8,960	11,897	749	8,523	11,897	(3,374)	(0)	11,897
Water Supply Infrastructure		11	14	14	1	11	14	3	23.9%	14
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		11	14	14	1	11	14	(3)	(0)	14
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		335	429	377	27	334	377	43	11.4%	377
Landfill Sites		255	337	284	21	255	284	(29)	(0)	284
Waste Transfer Stations		10	13	14	1	9	14	(5)	(0)	14
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		70	79	79	6	70	79	(9)	(0)	79
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		–	–	–	–	–	–	–		–

KZN292 KwaDukuza - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M12 - June

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		14,020	22,475	19,447	1,267	15,083	19,447	4,364	22.4%	19,447
Community Facilities		11,417	18,554	16,137	1,055	12,520	16,137	3,617	22.4%	16,137
Halls		827	939	939	73	873	939	(66)	(0)	939
Centres		2,562	4,300	3,995	209	2,605	3,995	(1,390)	(0)	3,995
Crèches		646	876	812	53	644	812	(167)	(0)	812
Clinics/Care Centres		6	7	7	0	6	7	(1)	(0)	7
Fire/Ambulance Stations		21	27	27	2	21	27	(6)	(0)	27
Testing Stations		38	48	48	3	37	48	(10)	(0)	48
Museums		28	–	60	7	58	60	(2)	(0)	60
Galleries		–	–	–	–	–	–	–		–
Theatres		86	48	237	17	206	237	(32)	(0)	237
Libraries		464	750	470	38	462	470	(8)	(0)	470
Cemeteries/Crematoria		1,084	785	1,376	128	1,232	1,376	(144)	(0)	1,376
Police		2	9	9	0	2	9	(7)	(0)	9
Purls		29	80	80	2	29	80	(51)	(0)	80
Public Open Space		3,574	7,672	4,882	292	3,574	4,882	(1,309)	(0)	4,882
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		1,922	2,879	3,036	217	2,645	3,036	(391)	(0)	3,036
Markets		95	128	127	8	95	127	(32)	(0)	127
Stalls		0	–	6	1	6	6	(0)	(0)	6
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		30	5	23	2	21	23	(2)	(0)	23
Capital Spares		3	–	3	0	4	3	1	0	3
Sport and Recreation Facilities		2,602	3,921	3,310	212	2,562	3,310	748	22.6%	3,310
Indoor Facilities		61	–	41	5	40	41	(1)	(0)	41
Outdoor Facilities		2,542	3,921	3,269	207	2,522	3,269	(747)	(0)	3,269
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Monuments		–	–	–	–	–	–	–		–
Historic Buildings		–	–	–	–	–	–	–		–
Works of Art		–	–	–	–	–	–	–		–
Conservation Areas		–	–	–	–	–	–	–		–
Other Heritage		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		5,139	7,383	6,769	475	5,774	6,789	1,015	15.0%	6,769
Operational Buildings		4,766	6,647	6,279	444	5,386	6,279	894	14.2%	6,279
Municipal Offices		3,743	5,367	5,113	360	4,364	5,113	(749)	(0)	5,113
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		879	1,095	989	72	878	989	(112)	(0)	989
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		145	185	177	12	144	177	(33)	(0)	177
Capital Spares		–	–	–	–	–	–	–		–
Housing		373	735	510	31	388	510	122	23.9%	510
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		373	735	510	31	388	510	(122)	(0)	510
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		107	1,008	220	9	110	220	110	50.0%	220
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		107	1,008	220	9	110	220	110	50.0%	220

KZN292 KwaDukuza - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M12 - June

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		107	1,008	220	9	110	220	(110)	(0)	220
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		**2,168**	**4,763**	**4,248**	**271**	**3,057**	**4,248**	**1,191**	28.0%	**4,248**
Computer Equipment		2,168	4,763	4,248	271	3,057	4,248	(1,191)	(0)	4,248
Furniture and Office Equipment		**2,437**	**2,963**	**3,376**	**259**	**3,022**	**3,376**	**355**	10.5%	**3,376**
Furniture and Office Equipment		2,437	2,963	3,376	259	3,022	3,376	(355)	(0)	3,376
Machinery and Equipment		**3,690**	**6,478**	**5,630**	**400**	**4,606**	**5,630**	**1,024**	18.2%	**5,630**
Machinery and Equipment		3,690	6,478	5,630	400	4,606	5,630	(1,024)	(0)	5,630
Transport Assets		**9,406**	**10,471**	**14,212**	**1,265**	**12,785**	**14,212**	**1,427**	10.0%	**14,212**
Transport Assets		9,406	10,471	14,212	1,265	12,785	14,212	(1,427)	(0)	14,212
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	**119,831**	**159,388**	**159,388**	**11,161**	**128,720**	**159,388**	**30,668**	**19.2%**	**159,388**

KZN292 KwaDukuza - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M12 - June

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		367,856	58,400	270,991	14,532	169,780	270,991	101,212	37.3%	270,991
Roads Infrastructure		177,024	–	143,125	6,760	66,547	143,125	76,578	53.5%	143,125
Roads		152,725	–	119,002	5,215	61,399	119,002	(57,602)	(0)	119,002
Road Structures		24,299	–	24,124	1,545	5,148	24,124	(18,976)	(0)	24,124
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		147,616	–	50,266	2,157	39,902	50,266	10,364	20.6%	50,266
Drainage Collection		146,317	–	50,266	2,157	39,902	50,266	(10,364)	(0)	50,266
Storm water Conveyance		1,300	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		43,215	58,400	77,600	5,615	63,330	77,600	14,270	18.4%	77,600
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		19,905	35,500	51,500	5,276	37,270	51,500	(14,230)	(0)	51,500
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		14,353	13,950	17,150	–	17,150	17,150	–		17,150
LV Networks		8,957	8,950	8,950	340	8,911	8,950	(39)	(0)	8,950
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		–	–	–	–	–	–	–		–

KZN292 KwaDukuza - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M12 - June

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		7,210	20,580	17,578	1,564	8,051	17,578	9,527	54.2%	17,578
Community Facilities		645	10,580	10,580	1,376	6,755	10,580	3,825	36.2%	10,580
Halls		–	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		645	10,580	10,580	1,376	6,755	10,580	(3,825)	(0)	10,580
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		6,564	10,000	6,998	188	1,296	6,998	5,703	81.5%	6,998
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		6,564	10,000	6,998	188	1,296	6,998	(5,703)	(0)	6,998
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		996	13,580	11,162	950	3,204	11,162	7,958	71.3%	11,162
Operational Buildings		996	13,580	11,162	950	3,204	11,162	7,958	71.3%	11,162
Municipal Offices		424	12,800	10,382	950	2,791	10,382	(7,591)	(0)	10,382
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		572	780	780	–	413	780	(367)	(0)	780
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		–	–	–	–	–	–	–		–

KZN292 KwaDukuza - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M12 - June

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on upgrading of existing assets	1	376,061	92,560	299,731	17,046	181,034	299,731	118,697	39.6%	299,731

KWADUKUZA
MUNICIPALITY

2.1 DEBTOR'S ANALYSIS

KZN292 KwaDukuza - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 - June

Description	NT Code	Budget Year 2024/25									
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	–	–	–	–	–	–	–	–	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	45,148	10,170	6,619	2,232	1,993	1,439	1,328	58,418	127,347	65,410
Receivables from Non-exchange Transactions - Property Rates	1400	30,457	11,845	9,170	7,540	6,464	6,038	6,787	138,523	216,824	165,353
Receivables from Exchange Transactions - Waste Water Management	1500	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Waste Management	1600	4,913	1,571	1,209	1,018	942	843	795	19,102	30,392	22,699
Receivables from Exchange Transactions - Property Rental Debtors	1700	32	26	24	23	22	22	22	2,689	2,860	2,778
Interest on Arrear Debtor Accounts	1810	3,451	2,272	2,137	1,996	1,909	1,849	621	59,209	73,444	65,584
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–
Other	1900	11,699	256	86	5,266	183	67	83	34,228	51,869	39,627
Total By Income Source	2000	95,699	26,140	19,244	18,075	11,514	10,258	9,636	312,169	502,736	361,652
2023/24 - totals only		–	–	–	–	–	–	–	–	–	–
Debtors Age Analysis By Customer Group											
Organs of State	2200	2,563	831	367	336	275	267	269	28,934	33,842	30,081
Commercial	2300	39,808	6,328	5,587	7,579	2,198	1,943	1,785	83,531	148,758	97,036
Households	2400	53,329	18,982	13,290	10,160	9,042	8,048	7,581	199,704	320,136	234,535
Other	2500	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	2600	95,699	26,140	19,244	18,075	11,514	10,258	9,636	312,169	502,736	361,652

The table above reflects the consumer and sundry debtors as contained on the financial system. A further analysis of the above follows hereunder:

Consumer Debtors

Consumer Debtors as at 30 June 2025						
Rates and Services Debtors						
	30 days	60 days	90 days	120 days	Over 150 days	Total
Rates	35,501,936.21	8,823,304.20	7,418,358.22	6,407,530.06	138,323,088.00	196,474,216.68
Refuse	4,469,901.40	1,002,276.84	856,228.95	792,575.68	17,374,896.83	24,495,879.71
Electricity	41,535,707.45	5,388,320.75	1,757,137.53	1,637,863.15	49,187,942.87	99,506,971.77
Interest/Collection/ Sundries/Vat	- 710,413.56	1,273,031.57	1,555,033.33	1,216,402.14	69,048,655.81	72,382,709.30
	80,797,131.51	16,486,933.36	11,586,758.04	10,054,371.03	273,934,583.52	392,859,777.46
	21%	4%	3%	3%	70%	100%

Consumer Debtors as at 30 June 2024						
Rates and Services Debtors						
	30 days	60 days	90 days	120 days	Over 150 days	Total
Rates	27,142,240.39	12,985,336.37	10,717,105.48	7,333,113.63	115,780,053.72	173,957,849.59
Refuse	3,741,495.38	1,233,108.93	1,161,325.44	979,437.97	16,565,294.54	23,680,662.26
Electricity	41,782,204.23	9,787,676.46	3,822,137.77	2,515,348.09	47,230,818.10	105,138,184.65
Interest/Collection/ Sundries/Vat	1,854,185.06	2,387,965.53	1,147,680.65	1,227,232.29	62,469,006.42	69,086,069.95
	74,520,125.06	26,394,087.29	16,848,249.34	12,055,131.98	242,045,172.78	371,862,766.45
	20%	7%	5%	3%	65%	100%

Consumer Debtors as at 30 June 2023						
Rates and Services Debtors						
	30 days	60 days	90 days	120 days	Over 150 days	Total
Rates	27,077,335.31	11,298,558.12	8,928,999.66	6,867,220.88	106,926,062.46	161,098,176.43
Refuse	3,794,939.68	1,515,664.32	1,085,096.78	1,029,558.57	16,255,213.37	23,680,472.72
Electricity	67,451,802.99	6,290,578.11	2,447,901.59	1,169,287.95	20,163,103.88	97,522,674.52
Interest/Collection/Sundries/Vat	8,250,254.30	1,321,396.35	1,528,390.52	947,926.30	47,490,030.18	59,537,997.65
	106,574,332.28	**20,426,196.90**	**13,990,388.55**	**10,013,993.70**	**190,834,409.89**	**341,839,321.32**
	31%	6%	4%	3%	56%	100%

Consumer Debtors as at 30 June 2022						
Rates and Services Debtors						
	30 days	60 days	90 days	120 days	Over 150 days	Total
Rates	18,241,828.99	10,237,910.98	7,152,730.26	5,614,530.63	88,700,984.53	129,947,985.39
Refuse	2,925,872.90	1,065,484.82	831,920.23	786,610.41	14,726,694.40	20,336,582.77
Electricity	14,548,998.01	3,872,231.36	1,727,772.81	1,339,865.13	18,088,171.37	39,577,038.68
Interest/Collection/Sundries/Vat	- 12,412,482.99	2,503,501.15	2,040,769.37	1,310,994.08	48,625,449.88	42,068,231.49
	23,304,216.90	**17,679,128.30**	**11,753,192.68**	**9,052,000.25**	**170,141,300.19**	**231,929,838.32**
	10%	8%	5%	4%	73%	100%

Consumer debtors amounted to R 392,859,777.46, as of 30 June 2025. This indicates an increase of six (6) percent since 30 June 2024. The majority of the debt under this category is over 150 days.

The effects of a slow recovering economy, increasing costs of basic services, living expenses and high unemployment rates amongst others, have had a lasting effect which have contributed to the slow recovery of old debt. With the current economic uncertainty and increases in living expenses that the country is facing, it is unlikely for the consumer debt to see the significant decrease within the next financial year.

For the financial year 2024/25, various revenue enhancement initiatives are carried out such as inspection of faulty meters, back-billings for electricity, refuse & consumer deposit review and implementation of the rating code for unauthorized use, resulting in an increase in overall revenue which accounts for the increase in overall debt. The current collection rate as of 30 June 2025 is 98,89%. The collection rate for the 2023/24 financial year was 98.32%.

Sundry Debtors

Sundry Debtors amounts to R54,267,192.44 with the majority in the 150 days and over category.

SUNDRY DEBTORS AGE ANALYSIS REPORT
30 June 2025

By Function	Current	30 Days	60 Days	90 Days	120 Days	150+ Days	Totals
Housing	-	46,577.95	94,751.76	104,819.04	90,441.58	10,585,742.23	10,922,332.56
Electricity	-	-220,615.17	-69,799.00	-249,593.08	-97,605.52	-1,492,091.21	-2,129,703.98
Other							
101 Accounts (Rates and General)	-	11,379,235.36	48,288.46	353.22	4,928,093.52	23,628,529.08	39,984,499.64
103 Accounts (Fire & Rescue)	-	66,845.99	42,798.02	42,444.32	42,093.54	5,148,382.90	5,342,564.77
105 Accounts (Staff Accounts)	-	865.71	858.56	851.46	844.42	138,163.73	141,583.88
106 Accounts (Medical Aid)	-	-11.90	-84.18	47.97	49.29	5,914.39	5,915.57
	-	**11,272,897.94**	**116,813.62**	**-101,077.07**	**4,963,916.83**	**38,014,641.12**	**54,267,192.44**

By Customer Group	Current	30 Days	60 Days	90 Days	120 Days	150+ Days	Totals
SD Business Debtors	-	386,567.40	33,447.07	-116,174.69	-58,125.41	-63,046.03	182,668.34
SD Govt Debtors	-	31,184.22	33,354.59	35,065.99	39,406.85	7,815,894.25	7,954,905.90
SD Household Debtors	-	-116,491.87	48,395.64	-21,713.02	53,368.72	9,734,604.28	9,698,163.75
SD Other Debtors	-	10,971,638.19	1,616.32	1,744.65	4,929,266.67	20,527,188.62	36,431,454.45
	-	**11,272,897.94**	**116,813.62**	**- 101,077.07**	**4,963,916.83**	**38,014,641.12**	**54,267,192.44**

KWADUKUZA MUNICIPALITY
SUNDRY DEBTORS AGE ANALYSIS REPORT
30 June 2024

By Function	30 Days	60 Days	90 Days	120 Days	150+ Days	Totals
Housing	109,296.97	94,029.31	93,069.65	90,596.09	9,932,158.46	10,319,150.48
Electricity	88,815.91	16,637.50	1,641.61	1,628.03	235,606.14	344,329.19
Other						
101 Accounts (Rates and General)	425,278.85	59,543.60	19,983.90	3,685.44	24,070,500.52	24,578,992.31
103 Accounts (Fire & Rescue)	41,424.58	41,082.19	40,742.67	40,405.96	4,997,232.19	5,160,887.59
105 Accounts (Staff Accounts)	787.08	780.58	774.12	767.74	128,960.65	132,070.17
106 Accounts (Medical Aid)	11,571.06	8,739.34	3,564.03	1,020.74	-	24,895.17
	677,174.45	**220,812.52**	**159,775.98**	**138,104.00**	**39,364,457.96**	**40,560,324.91**

By Customer Group	30 Days	60 Days	90 Days	120 Days	150+ Days	Totals
SD Business Debtors	515,203.35	67,955.21	28,387.20	10,929.60	910,258.56	1,532,733.92
SD Govt Debtors	42,312.82	51,341.84	37,028.63	36,722.59	7,549,496.95	7,716,902.83
SD Household Debtors	97,905.48	87,789.17	85,840.96	84,507.43	9,843,352.47	10,199,395.51
SD Other Debtors	21,752.80	13,726.30	8,519.19	5,944.38	21,061,349.98	21,111,292.65
	677,174.45	**220,812.52**	**159,775.98**	**138,104.00**	**39,364,457.96**	**40,560,324.91**

SUNDRY DEBTORS AGE ANALYSIS REPORT						
30 June 2023						
By Function	**Total**	**Current**	**30 Days**	**60 Days**	**90 Days**	**120 Days & Over**
Housing	9,559,912.79	-	62,472.10	99,996.17	96,377.24	9,301,067.28
Electricity	84,940.65	-	11,437.02	1,079.28	436.30	71,988.05
Other						
101 Accounts	24,252,269.50		173,190.33	38,296.64	5,415.00	24,035,367.53
103 Accounts	4,662,055.04		70,509.67	43,776.21	36,665.00	4,511,104.16
105 Accounts	130,750.13		2,578.36	3,616.73	749.78	123,805.26
106 Accounts	5,274.97		5,208.57	66.40	-	-
	38,695,203.08	-	**325,396.05**	**186,831.43**	**139,643.32**	**38,043,332.28**
By Customer Group	**Total**	**Current**	**30 Days**	**60 Days**	**90 Days**	**120 Days & Over**
SD Business Debtors	1,163,909.06	-	214,915.46	56,357.15	13,469.10	879,167.35
SD Govt Debtors	7,126,784.74	-	43,029.04	32,823.19	32,469.07	7,018,463.44
SD Household Debtors	9,453,235.07	-	55,836.81	93,349.26	89,487.35	9,214,561.65
SD Other Debtors	20,951,274.21	-	11,614.74	4,301.83	4,217.80	20,931,139.84
	38,695,203.08	-	**325,396.05**	**186,831.43**	**139,643.32**	**38,043,332.28**

The primary contributor to the increase is the annual outstanding Rocky Park Integrated Development. Also, in the 2024/2025 financial year, an account for R4,97m was created to record the funds not yet recovered from the fraudulent withdrawal that occurred on 31st January 2025. Poor collections under rental income generated in areas such as Old Age Units, hostels and other council owned units. Therefore, rentals are the biggest contributor in terms of poor collection under this category. There is an urgent need to do data cleansing which will ensure that all tenants have valid lease agreements, there is caretaker responsible for the administration of the building and ensure that tenants without lease agreements are either issued with new lease agreements or they evacuate the building. This process will ultimately result in accurate monthly billing which is done by FBU.

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2.2 CREDITORS ANALYSIS

KZN292 KwaDukuza - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 - June

Description R thousands	NT Code	Budget Year 2024/25									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	39	39	–
Pensions / Retirement deductions	0500	579	13	34	4	74	–	–	15	720	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	11,963	280	630	488	141	173	1	367	14,044	–
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	12,543	293	663	492	215	173	1	422	14,802	–

The creditors aging reflects a total of R 14,802m outstanding payments at the end June as per the financial system. The table is however understated due to the accrual payments in the month of July 2025 for payments incurred in June 2025. Upon analysis, the total creditors outstanding as of 30th June 2025 amounts to R218,814m to date. All payments are inclusive of vat. The breakdown is as follows:

- R14,802m as per the ageing creditors, made up of trade creditors and other creditors as per above total outstanding, 84,7% relates to creditor payments that were captured in June and therefore are due within 30 days.
- R36,046m for accrual invoices inclusive of capital project and operational, where invoices were approved for work done in June but submitted to Finance by the last week of June. The breakdown is as follows:
  - Capital invoices amount to R32,216m the invoices include disaster grant expenditure which are yet to be paid and accounted for in June 2025 (Q4).
  - Operational expenditure amounting to R3,829m related to various services submitted end of June to be processed as an accrual.
- R168,966m for June Eskom bill where the invoice is only sent to the municipality on the 3rd of the following month. The invoice will be processed by the 15th of July 2025.

The municipality makes an extra effort to ensure that creditors are paid within 30 days as per MFMA, there are however instances where certain payments may be delayed due to queries, whereas only when queries are resolved payments will be processed.

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2.3 INVESTMENT PORTFOLIO ANALYSIS

KZN292 KwaDukuza - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 - June

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	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
R thousands		Yrs/Months												
Municipality														
ABSA Bank (0892)		DAILY	LIQUIDITY PLUS			7.70%			Daily	1,326	8			1,334
ABSA Bank (3433)		DAILY	MONEY MKT			7.70%			Daily	3,855	22			3,878
ABSA Bank (6707)		DAILY	MONEY MKT			7.80%			Daily	16,325	96			16,421
INVEST ELECTRICITY RESERVE		Daily	MONEY MRKT			6.65%			Daily	798	4			801
INVEST ELECTRICITY ACCOUNT		Daily	MONEY MRKT			6.65%			Daily	396	2			398
ABSA HOUSING PROJECT		MONTHLY	LIQUIDITY PLUS			7.70%			Daily	5,132	30			5,162
ABSA GROUTVILLE PRIORITY		MONTHLY	LIQUIDITY PLUS			7.70%			Daily	350	2			352
ABSA SHAYAMOYA		MONTHLY	LIQUIDITY PLUS			7.70%			Daily	1,013	6			1,019
ABSA DUBE VILLAGE		MONTHLY	LIQUIDITY PLUS			7.70%			Daily	304	2			306
ABSA STEVE BIKO		MONTHLY	LIQUIDITY PLUS			7.70%			Daily	1,125	7			1,131
Nedbank Treasury 166		32 DAY NOTICE	NOTICE CALL ACCOUNT			8.00%			32 DAYS	80,598	495			81,093
ABSA (5911)		12 MTH	FIXED			7.70%			365 DAYS	7,928	46			7,974
ABSA (Liquidity 2)		MONTHLY	LIQUIDITY PLUS			6.60%			Daily	27,989	166			28,155
ABSA (2759)		MONTHLY	LIQUIDITY PLUS			7.70%			Daily	3,248	19			3,267
ABSA (6273)		MONTHLY	LIQUIDITY PLUS			7.80%			Daily	17,783	105			17,887
ABSA (4472)		MONTHLY	LIQUIDITY PLUS			5.75%			Daily	226,663	1,772	(265,000)	268,229	231,664
ABSA developers Contribution 2		12 mnth	FIXED			7.51%			365 DAYS	32,513	3,144	(3,144)		32,513
Standard Bank Fixed Costs Clearing Account		32 DAY NOTICE	NOTICE CALL ACCOUNT			8.45%			32 DAYS	63,743	416			64,159
Investec Eskom Investment Account Deposits		32 DAY NOTICE	NOTICE CALL ACCOUNT			8.85%			32 DAYS	54,605	375			54,980
Investec Call Deposit Account		32 DAY NOTICE	NOTICE CALL ACCOUNT			8.75%			32 DAYS	22,096	152			22,248
Standard Bank Salary Clearing Account		32 DAY NOTICE	NOTICE CALL ACCOUNT			8.45%			32 DAYS	54,369	355			54,724
Nedbank KDM Mall		12 mnth	FIXED			8.55%			365 DAYS	10,862				10,862
ABSA KDM PC Ballito Junction		6 MONTHS	FIXED			9.62%			180 DAYS	10,000	992	(10,992)		–
Nedbank		12 MONTHS	FIXED			9.63%			365 DAYS	27,000				27,000
														–
Municipality sub-total										670,022		(279,136)	268,229	667,329

The table above provides an analysis of the investments held by KwaDukuza Municipality.

- As it can be noted by the above, we do not have any entities and hence no investments to be recognised on their behalf.
- As of 30th June 2025, the municipality had R667,329m Investment portfolio. A significant portion of this is ring fenced for various statutory and constructive obligations and may therefore not be considered unencumbered cash.
- R 78,349m in the table above relates to investments that are over 3 months.
- KwaDukuza Municipality's reserves are approximately 1,73month cash availability as at the end of June 2025 which is a decrease compared to the June 2024 closing coverage of 2,3 months cash availability. Close monitoring of the collections during the financial year is necessary to ensure that we remain financially viable.
- As a result of the deficit Adjustments Budget approved by Council in February reserves will be used to fund operating expenditure. Council may therefore anticipate a reduction of the cash coverage rate.
- This is reported to Finance and Local Public Administration Portfolio on a monthly basis for oversight.

2.4 ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

The table below reflects grant allocations of R 364,498m for the 2024/25 financial year which is inclusive of Equitable Share funding. R8,924m MIG allocation has been withheld by the transferring agent due to poor performance on expenditure of the grant. R364,337m has been received by the Municipality by the end of the fourth quarter. Only R3,126m has been received on the Housing Accreditation grant, however Council to note that in previous financial years, the full allocation of the grant has not been received by the Municipality. n additional R472,000 has been received under the CETA Candidacy Grant. Since this is a reimbursive grant, funds are disbursed by the transferring agent upon review and approval of submitted invoices, resulting in a timing difference.

KZN292 KWADUKUZA MUNICIPALITY GRANT REGISTER							
Name of grant	Funder	Opening Balance	Allocation for the year	Adjustments	Adjusted Allocation for the year	Receipts	Closing Balance
Operational Grants		**9,205,360**	**297,365,450**	**-**	**297,365,450**	**297,204,118**	**161,332**
Equitable Share	NATIONAL		276,746,000		276,746,000	276,746,000	-
Financial Management Grant (FMG)	NATIONAL		1,800,000		1,800,000	1,800,000	-
Municipal Infrastructure Grant (PMU Operations)	NATIONAL		3,027,450		3,027,450	3,027,450	-
Title Deeds Restoration Grant	PROVINCIAL	2,688,225			-		-
Natural Resource Management Project Grant (EDTEA)	PROVINCIAL				-		-
Municipal Employment Initiative Grant - Revenue	PROVINCIAL	77,913			-		-
Housing Accreditation	PROVINCIAL	15,467	3,760,000		3,760,000	3,126,543	633,457
DOHS Receipts	PROVINCIAL				-		-
Community Library Services Grant	PROVINCIAL		1,834,000		1,834,000	1,834,000	-
EPWP	PROVINCIAL		1,589,000		1,589,000	1,589,000	-
Provincialisation - Library Services	PROVINCIAL		6,149,000		6,149,000	6,149,000	-
CETA Candidacy	PROVINCIAL		1,000,000		1,000,000	1,472,125	- 472,125
Natural Resource Management Project Phase 3- Revenue	PROVINCIAL		1,200,000		1,200,000	1,200,000	
EDTEA Vuthela Funding	PROVINCIAL	6,265,300			-		-
EDTEA Prize Money	PROVINCIAL	158,455			-		-
NDPG Ease of Doing Business	NATIONAL				-		-
Museum Subsidies	PROVINCIAL		260,000		260,000	260,000	-
Capital Grants		**362,010,824**	**76,056,550**	**- 8,924,000**	**67,132,550**	**67,132,550**	-
Municipal Infrastructure Grant (MIG)	NATIONAL		57,521,550	- 8,924,000	48,597,550	48,597,550	-
Municipal Disaster Recovery Grant	NATIONAL	20,317,734			-		-
Municipal Disaster Response Grant	NATIONAL	338,048,171			-		-
Integrated National Electrification Programme Grant (INEP)	NATIONAL		18,523,000		18,523,000	18,523,000	-
Energy Efficiency and Demand Side Management Grant (EEDSM)	NATIONAL	1,051			-		-
NDPG SCADA Project	NATIONAL				-		-
Financial Management Grant (FMG)	NATIONAL				-		-
EDTEA Vuthela Funding	PROVINCIAL	3,155,000			-		-
Natural Resource Management Project Grant (EDTEA)	PROVINCIAL	212,868			-		
Housing Accreditation	PROVINCIAL		12,000		12,000	12,000	-
EDTEA Prize Money (Capex)	PROVINCIAL	276,000			-		-
		371,216,184	**373,422,000**	**- 8,924,000**	**364,498,000**	**364,336,668**	**161,332**

The table below reflects expenditure per grant funding. To date, 79% of the grant opening balances together with the receipts for the Fourth quarter have been spent.

KZN292 KWADUKUZA MUNICIPALITY GRANT REGISTER							
Name of grant	Funder	Opening Balance	Allocation for the year	Adjustments	Adjusted Allocation for the year	Expenditure	Closing Balance
Operational Grants		**9,205,360**	**297,365,450**	**-**	**297,365,450**	**298,339,211**	**8,231,599**
Equitable Share	NATIONAL		276,746,000		276,746,000	276,746,000	-
Financial Management Grant (FMG)	NATIONAL		1,800,000		1,800,000	1,800,000	-
Municipal Infrastructure Grant (PMU Operations)	NATIONAL		3,027,450		3,027,450	3,027,450	-
Title Deeds Restoration Grant	PROVINCIAL	2,688,225			-		2,688,225
Municipal Employment Initiative Grant - Revenue	PROVINCIAL	77,913			-		77,913
Housing Accreditation	PROVINCIAL	15,467	3,760,000		3,760,000	3,142,010	633,457
EDTEA - Natural Resource Management Project Phase 3- Revenue	PROVINCIAL				-		-
Community Library Services Grant	PROVINCIAL		1,834,000		1,834,000	1,834,000	-
EPWP	PROVINCIAL		1,589,000		1,589,000	1,589,000	-
Provincialisation - Library Services	PROVINCIAL		6,149,000		6,149,000	6,149,000	-
CETA Candidacy	PROVINCIAL		1,000,000		1,000,000	563,228	436,772
Natural Resource Management Project Phase 3- Revenue	PROVINCIAL		1,200,000		1,200,000	410,000	790,000
EDTEA Vuthela Funding	PROVINCIAL	6,265,300			-	2,804,721	3,460,579
EDTEA Prize Money	PROVINCIAL	158,455			-	13,803	144,652
NDPG Ease of Doing Business	PROVINCIAL				-		-
Museum Subsidies	PROVINCIAL		260,000		260,000	260,000	-
Capital Grants		**362,010,825**	**76,056,550**	**- 8,924,000**	**67,132,550**	**280,290,931**	**148,852,443**
Municipal Infrastructure Grant (MIG)	NATIONAL		57,521,550	- 8,924,000	48,597,550	38,166,880	10,430,670
Municipal Disaster Recovery Grant	NATIONAL	20,317,734			-	12,370,231	7,947,503
Municipal Disaster Response Grant	NATIONAL	338,048,171			-	211,926,849	126,121,322
Integrated National Electrification Programme Grant (INEP)	NATIONAL		18,523,000		18,523,000	17,019,918	1,503,082
Energy Efficiency and Demand Side Management Grant (EEDSM)	NATIONAL	1,051			-		1,051
Natural Resource Management Project Grant (EDTEA)	PROVINCIAL	212,868			-	193,320	19,548
EDTEA Vuthela Funding	PROVINCIAL	3,155,000			-	582,683	2,572,317
Housing Accreditation	PROVINCIAL		12,000		12,000	11,800	200
EDTEA Prize Money (Capex)	NATIONAL	276,000			-	19,250	256,750
		371,216,185	**373,422,000**	**- 8,924,000**	**364,498,000**	**578,630,143**	**157,084,042**

Expenditure to date (opening balance+ receipts)	79%

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2.5 COUNCILOR ALLOWANCES AND EMPLOYEE BENEFITS

KZN292 KwaDukuza - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 - June

Summary of Employee and Councillor remuneration	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		18,367	23,599	19,616	1,545	18,601	19,616	(1,015)	-5%	19,616
Pension and UIF Contributions		2,640	3,470	2,222	222	2,691	2,222	469	21%	2,222
Medical Aid Contributions		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		6,990	7,836	7,247	589	7,132	7,247	(116)	-2%	7,247
Cellphone Allowance		2,671	2,918	2,648	211	2,505	2,648	(143)	-5%	2,648
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Sub Total - Councillors		30,667	37,823	31,734	2,567	30,929	31,734	(805)	-3%	31,734
% increase	4		23.3%	3.5%						3.5%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		12,239	12,570	11,636	2,233	12,047	11,636	411	4%	11,636
Pension and UIF Contributions		1,408	1,950	1,683	220	1,531	1,683	(151)	-9%	1,683
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		863	1,168	1,149	64	1,018	1,149	(131)	-11%	1,149
Motor Vehicle Allowance		1,649	1,786	2,108	398	2,128	2,108	20	1%	2,108
Cellphone Allowance		228	137	137	22	133	137	(4)	-3%	137
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	2	2	–	–	2	(2)	-100%	2
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		16,387	17,612	16,713	2,937	16,857	16,713	143	1%	16,713
% increase	4		7.5%	2.0%						2.0%
Other Municipal Staff										
Basic Salaries and Wages		297,874	346,849	352,721	29,356	348,853	352,721	(3,868)	-1%	352,721
Pension and UIF Contributions		59,083	68,332	65,951	5,221	63,025	65,951	(2,926)	-4%	65,951
Medical Aid Contributions		26,028	28,230	28,210	2,444	28,234	28,210	24	0%	28,210
Overtime		76,485	54,548	59,003	2,692	50,896	59,003	(8,107)	-14%	59,003
Performance Bonus		23,646	25,711	25,578	2,524	25,172	25,578	(407)	-2%	25,578
Motor Vehicle Allowance		16,579	18,335	18,144	521	16,318	18,144	(1,826)	-10%	18,144
Cellphone Allowance		1,320	1,509	1,563	104	1,400	1,563	(162)	-10%	1,563
Housing Allowances		1,208	1,342	1,318	108	1,268	1,318	(50)	-4%	1,318
Other benefits and allowances		17,922	11,753	17,357	1,470	16,882	17,357	(475)	-3%	17,357
Payments in lieu of leave		9,318	15,108	12,345	700	9,465	12,345	(2,880)	-23%	12,345
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	4,974	8,616	8,616	391	4,594	8,616	(4,023)	-47%	8,616
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		–	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		534,438	580,332	590,807	45,531	566,107	590,807	(24,700)	-4%	590,807
% increase	4		8.6%	10.5%						10.5%
Total Parent Municipality		581,492	635,768	639,254	51,035	613,892	639,254	(25,362)	-4%	639,254

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2.6 MATERIAL VARIANCES TO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

KZN292 KwaDukuza - Supporting Table SC1 Material variance explanations - M12 - June

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue			
	Service charges - electricity revenue	- 118,338	The billing for June 2025 will go through on the 7th of July 2025 hence the varience	At the last date of every month due to the number of meters that need to be read and, more importantly, the bulk meters are only read either on the last day of a month or the first day of a new month.
	Interest Earned - external investments	2,617	The slow spending on capital projects and Disaster grant is causing the investments to yield more interest than anticipated.	
	Transfers and subsidie	4,060	The variance is due to the timing of grant receipts.	
2	Expenditure By Type			
	Employee related costs	- 24,557	The variance is attributable to timing of service related benefit payments	
	Debt impairment	- 27,848	Journals are done at year end. This is a non-cash provision that is normaly calculated at the year end.	
	Depreciation & asset impairment	- 42,168	Included in the budget for depreciation is a budget for asset impairment which is calculated at year end.	
	Bulk purchases	- 171,614	Timing of the payments to eskom	
	Contracted services	- 51,942	Timing of payments	
3	Capital Expenditure			
	Finance and Administration	- 5,145	R 7,6m spent on acquiring various assets as at the end of June 2025.	
	Community and social services	- 2,267	R 4,2m spent as at end June 2025 on various projects.	
	Public Safety	- 10,546	R 12,5m spent as at end June 2025 on various projects.	
	Energy Sources	- 25,903	R 117,319m spent on various projects as at end of June 2025.	
	Housing	- 8,206	R 4,9m spent on aquiring office furniture & Housing retaining wall as at end of June 2025.	
	Road Transport	- 132,026	R 211,9m spent as at end of June 2025 on various projects.	
	Sport and Recreation	- 10,546	R 4,5m spent on various projects as at the end of June 2025.	
	Executive & Council	- 4,523	R 19,8m spent as at the end June 2025 on KwaDukuza & Ballito taxi ranks.	
4	Financial Position			
	Total Assets	5,638,303	The Municipal PPE is R 3,997,304 and Cash & cash equavalents of R 1,032,024	
	Total current liabilities	645,057	The Municipality reflects R 455,736 for Trade & Other Payables.	
	Total non current liabilities	306,724	Borrowings of R 149,263 reflected	
	Total Equity	4,759,709	R 27m reserves and R 4,7b Accumulated surplus.	
5	Cash Flow			
	Cash flow from Operating Activities	- 1,303,216	The municipality needs to review the manor in which processes payments onto the financial system. Not all payments are being reflected at present destorting the closing balance on the cash&cash equivalents	
	Cash flow from Investing Activities	- 475,907	Capital Asset payments of R 50,519m for the month of June 2025.	

2.7 CAPITAL PROGRAMME PERFORMANCE

KZN292 KwaDukuza - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 - June

Month	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	7,828	7,137	7,137	903	903	7,137	6,234	87.3%	0%
August	14,424	20,391	20,391	34,676	35,579	27,528	(8,050)	-29.2%	11%
September	39,517	25,987	25,987	65,327	100,905	53,515	(47,390)	-88.6%	31%
October	48,622	30,308	30,308	54,896	155,801	83,823	(71,978)	-85.9%	47%
November	104,501	32,918	32,918	50,848	206,649	116,741	(89,908)	-77.0%	63%
December	94,987	35,509	35,509	73,543	280,192	152,250	(127,942)	-84.0%	85%
January	36,604	39,499	39,499	7,330	287,522	191,749	(95,773)	-49.9%	88%
February	71,181	30,762	30,762	24,720	312,242	222,512	(89,730)	-40.3%	95%
March	65,301	34,469	175,488	15,110	327,352	398,000	70,648	17.8%	100%
April	65,436	32,400	104,499	21,156	348,508	502,499	153,991	30.6%	0
May	55,777	21,563	58,724	19,815	368,323	561,224	192,901	34.4%	0
June	154,370	17,629	55,216	51,543	419,866	616,440	196,574	31.9%	0
Total Capital expenditure	758,550	328,573	616,440	419,866					

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2.8 OTHER SUPPORTING DOCUMENTATION

2.8.1. MFMA S11(4) - Bank Account Withdrawals

2.8.2. Virement Report from the 1st of July 2024 to 30th June 2025

2.8.3. mSCOA Road Map

2.8.4. Capital Expenditure on the Disaster Response Grant Projects as at the 15th July 2025

2.8.5 Criteria For The Rollover Of Conditional Grant Funds For The 2024-2025 Financial Year

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WITHDRAWAL FROM BANK ACCOUNTS

national treasury
Department: National Treasury
REPUBLIC OF SOUTH AFRICA

BANK ACCOUNT WITHDRAWALS NOT IN TERMS OF AN APPROVED BUDGET

Municipal Finance Management Act, section 11(4)

Consolidated Quarterly Report for period 01/04/2025 to 30/06/2025

D

NAME OF MUNICIPALITY: KWADUKUZA MUNICIPALITY

Date	Payee	Amount in R'000	Description and Purpose	Authorised by (name)
1. Section 11(b) - Expenditure authorised by the MEC for finance in terms of section 26 (4) when a municipality has failed to approve a budget by 30 June;				
		Nil		
2. Section 11(c) - Unforeseeable and unavoidable expenditure authorised by the mayor in terms of section 29 (1);				
		Nil		
3. Section 11(d) -Payments from a trust, charitable or relief fund without budget appropriation in terms of section 12(4);				
		Nil		
4. Section 11(e) - Payments to a person or organ of state of money received by the municipality on behalf of that person or organ of state, including (i) money collected by the municipality on behalf of that person or organ of state by agreement; or (ii) any insurance or other payments received by the municipality for that person or organ of state;				
5. Section 11(f) - Refund money incorrectly paid into a bank account;				
		Nil		
6. Section 11(g) - Refund guarantees, sureties and security deposits;				
Apr - June 2025	Various Consumers	R398 632	Consumer deposits	Nishara Singh (Manager Billing)
7. Section 11(h) - Payments for cash management and investment purposes in accordance with section 13;				
		Nil		
8. Section 11(i) - To defray increased expenditure on a multi-year capital project in terms of section 31;				
		Nil		
9. Section 11(j) - Payments for such other purposes as may be prescribed from time-to-time.				
		Nil		

DISTRIBUTION	
1. Did the Accounting Officer table in Council a consolidated report of all withdrawals within 30 days after the end of the quarter;	YES / NO
2. Date the consolidated report was tabled; and	DATE : / /20
3. Was the copy of the consolidated report of all withdrawals submitted to the Auditor General	YES / NO

S.M. Rajauna

CHIEF FINANCIAL OFFICER

MUNICIPAL MANAGER

Instructions for completing this report:

The Accounting Officer must include information motivating the non-budgetted withdrawals, action taken to rectify the breach and identify how funding will be sourced through an Adjustments Budget. This motivation can be an additional report to council or incorporated into the table above by inserting additional space.
This report must be tabled in Council within 30 days after the end of each quarter where a withdrawal occurs.

Withdrawals that must be reported each quarter:

Distribution:

1. Table this report in a full council meeting, including additional motivation on action taken to rectify,within 30 days after the end of each quarter (section 11(4))
2. Submit a copy to the relevant National Treasury, Provincial Treasury and the Auditor-General

KWADUKUZA
MUNICIPALITY

VIREMENT REPORT FOR JULY 2024 TO JUNE 2025

PERIOD	JOURNAL	ENTRY_DATE	TRANSACTION_ DATE	FISCAL	UPDATED	CAPTURING_OPERATOR	POSTING_OPR	AMOUNT	SEGMENT_DESCRIPTION
202409	000042412	9/3/2024	9/3/2024	202409	Y	BAN - BANELE MSOMI	SBU - SBUSISO CELE	(360,000.00)	Contractors:Building
202409	000042412	9/3/2024	9/3/2024	202409	Y	BAN - BANELE MSOMI	SBU - SBUSISO CELE	-	Diesel for generators
202409	000042412	9/3/2024	9/3/2024	202409	Y	BAN - BANELE MSOMI	SBU - SBUSISO CELE	(500,000.00)	Diesel for generators
202409	000042412	9/3/2024	9/3/2024	202409	Y	BAN - BANELE MSOMI	SBU - SBUSISO CELE	860,000.00	Operating Leases:Community Assets
202409	000042413	9/16/2024	9/16/2024	202409	Y	SBU - SBUSISO CELE	BAN - BANELE MSOMI	(100,000.00)	Business and Advisory:Organisational
202409	000042413	9/16/2024	9/16/2024	202409	Y	SBU - SBUSISO CELE	BAN - BANELE MSOMI	100,000.00	Domestic:Accommodation
202409	000042414	9/18/2024	9/18/2024	202409	Y	SBU - SBUSISO CELE	AKH - AKHONA BANGISO	(20,000.00)	045261100 Protective Clothing
202409	000042414	9/18/2024	9/18/2024	202409	Y	SBU - SBUSISO CELE	AKH - AKHONA BANGISO	20,000.00	Domestic:Accommodation
202411	000042418	11/4/2024	11/4/2024	202411	Y	SBU - SBUSISO CELE	SIV - SIVAGAMI CUNDASAMY	(12,266.00)	255 Machinery & Equipment
202411	000042418	11/4/2024	11/4/2024	202411	Y	SBU - SBUSISO CELE	SIV - SIVAGAMI CUNDASAMY	12,266.00	1 Ton Bakkie
202411	000042419	11/7/2024	11/7/2024	202411	Y	SBU - SBUSISO CELE	SIV - SIVAGAMI CUNDASAMY	(150,000.00)	SALGA GAMES APPAREL
202411	000042419	11/7/2024	11/7/2024	202411	Y	SBU - SBUSISO CELE	SIV - SIVAGAMI CUNDASAMY	150,000.00	027261992 SALGA Games
202410	000042417	10/28/2024	10/28/2024	202410	Y	PUN - SINDISIWE MPUNG(	AKH - AKHONA BANGISO	(180,000.00)	021260880 Training for Staff
202410	000042417	10/28/2024	10/28/2024	202410	Y	PUN - SINDISIWE MPUNG(	AKH - AKHONA BANGISO	180,000.00	Business and Advisory:Medical Examinations
202410	000042415	10/24/2024	10/24/2024	202410	Y	PUN - SINDISIWE MPUNG(	AKH - AKHONA BANGISO	(38,000.00)	New Traffic vehicles
202410	000042415	10/24/2024	10/24/2024	202410	Y	PUN - SINDISIWE MPUNG(	AKH - AKHONA BANGISO	38,000.00	Vehicles for Law Enforcement
202411	000042422	11/21/2024	11/21/2024	202411	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	(10,000.00)	042261689 Fire Fighting Foam
202411	000042422	11/21/2024	11/21/2024	202411	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	10,000.00	042261100 Protective Clothing
202411	000042423	11/21/2024	11/21/2024	202411	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	(60,000.00)	042260810 Sundry Oils and fuel
202411	000042423	11/21/2024	11/21/2024	202411	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	60,000.00	042261100 Protective Clothing
202411	000042425	11/21/2024	11/21/2024	202411	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	(10,000.00)	042260100 Printing and Stationery
202411	000042425	11/21/2024	11/21/2024	202411	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	10,000.00	042261100 Protective Clothing
202411	000042427	11/29/2024	11/29/2024	202411	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGISO	(450,000.00)	SALGA GAMES APPAREL
202411	000042427	11/29/2024	11/29/2024	202411	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGISO	(200,000.00)	027261719 Sport Development Mass Sport Mobilisation
202411	000042427	11/29/2024	11/29/2024	202411	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGISO	650,000.00	027261992 SALGA Games
202412	000042429	12/5/2024	12/5/2024	202412	Y	AKH - AKHONA BANGISO	SIV - SIVAGAMI CUNDASAMY	(99,998.00)	156260540 Professional Fees
202412	000042429	12/5/2024	12/5/2024	202412	Y	AKH - AKHONA BANGISO	SIV - SIVAGAMI CUNDASAMY	99,998.00	156260100 Printing and Stationery
202412	000042430	12/10/2024	12/10/2024	202412	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGISO	(800,000.00)	490235480 Mains Repairs (Materials)
202412	000042430	12/10/2024	12/10/2024	202412	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGISO	800,000.00	490235480 Mains Repairs (Contractors)
202412	000042431	12/10/2024	12/10/2024	202412	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGISO	(700,000.00)	420235480 Mains Repairs (Materials)
202412	000042431	12/10/2024	12/10/2024	202412	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGISO	700,000.00	420235480 Mains Repairs (Contractors)
202412	000042432	12/10/2024	12/10/2024	202412	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGISO	(300,000.00)	171260850 Street Lights - Consumption
202412	000042432	12/10/2024	12/10/2024	202412	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGISO	300,000.00	171235185 Traffic lights (Contractors)
202501	000042447	1/16/2025	1/16/2025	202501	Y	SBU - SBUSISO CELE	SIV - SIVAGAMI CUNDASAMY	(10,000.00)	Business and Advisory:Business and Financial Management
202501	000042447	1/16/2025	1/16/2025	202501	Y	SBU - SBUSISO CELE	SIV - SIVAGAMI CUNDASAMY	10,000.00	220260330 Refreshments
202504	000042450	4/11/2025	4/11/2025	202504	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	(21,000.00)	360 Furniture and Equipment
202504	000042450	4/11/2025	4/11/2025	202504	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	21,000.00	Office Furn & Equipment 025400013
202506	000042471	6/3/2025	6/3/2025	202506	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGISO	(100,000.00)	027261765 Mass Skills Programme
202506	000042471	6/3/2025	6/3/2025	202506	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGISO	(30,000.00)	027261814 Back to School Campaign
202506	000042471	6/3/2025	6/3/2025	202506	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGISO	130,000.00	Youth/Sports organisation sponsorship
202506	000042472	6/3/2025	6/3/2025	202506	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGISO	(82,000.00)	027261781 Beach Festive Support
202506	000042472	6/3/2025	6/3/2025	202506	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGISO	(22,500.00)	031261995 Marketing

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202506	000042472	6/3/2025	6/3/2025	202506	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGISO	(13,000.00)	027260100 Printing and Stationery
202506	000042472	6/3/2025	6/3/2025	202506	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGISO	(12,500.00)	031 Generator Diesel
202506	000042472	6/3/2025	6/3/2025	202506	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGISO	130,000.00	027260975 Sports Development
202506	000042486	6/13/2025	6/13/2025	202506	Y	BAN - BANELE MSOMI	SBU - SBUSISO CELE	(55,000.00)	032260984 Tourism Heritage
202506	000042486	6/13/2025	6/13/2025	202506	Y	BAN - BANELE MSOMI	SBU - SBUSISO CELE	55,000.00	032261803 Tourism Event Support
202506	000042487	6/13/2025	6/13/2025	202506	Y	BAN - BANELE MSOMI	SBU - SBUSISO CELE	(55,000.00)	032260985 Community Agriculture Development
202506	000042487	6/13/2025	6/13/2025	202506	Y	BAN - BANELE MSOMI	SBU - SBUSISO CELE	55,000.00	032261803 Tourism Event Support
202506	000042489	6/13/2025	6/13/2025	202506	Y	BAN - BANELE MSOMI	SBU - SBUSISO CELE	(30,000.00)	032261723 Informal Trader Stalls
202506	000042489	6/13/2025	6/13/2025	202506	Y	BAN - BANELE MSOMI	SBU - SBUSISO CELE	30,000.00	032261803 Tourism Event Support
202506	000042491	6/13/2025	6/13/2025	202506	Y	BAN - BANELE MSOMI	SBU - SBUSISO CELE	(20,000.00)	032 Livestock Support
202506	000042491	6/13/2025	6/13/2025	202506	Y	BAN - BANELE MSOMI	SBU - SBUSISO CELE	20,000.00	032261803 Tourism Event Support
202506	000042496	6/26/2025	6/26/2025	202506	Y	AKH - AKHONA BANGISO	BAN - BANELE MSOMI	(91,000.00)	070235230 Vehicles and Plant
202506	000042496	6/26/2025	6/26/2025	202506	Y	AKH - AKHONA BANGISO	BAN - BANELE MSOMI	91,000.00	075235010 Buildings and Fences Maintenance
202506	000042510	6/30/2025	6/30/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	(3,011.00)	160200140 Pension or Provident Fund
202506	000042510	6/30/2025	6/30/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	3,011.00	160200110 Medical Aid
202506	000042511	6/30/2025	6/30/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	250.00	170200090 Housing Benefits Subsidy
202506	000042511	6/30/2025	6/30/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	39,903.00	170200010 Bonus
202506	000042511	6/30/2025	6/30/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	3,345.00	156200020 Leave Pay
202506	000042511	6/30/2025	6/30/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	144,084.00	170200020 Leave Pay
202506	000042511	6/30/2025	6/30/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	11,324.00	156200060 Overtime
202506	000042511	6/30/2025	6/30/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	86,301.00	170200070 Standby Allowance
202506	000042511	6/30/2025	6/30/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	254.00	156200080 Group Life Insurance
202506	000042511	6/30/2025	6/30/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	58,864.00	170200110 Medical Aid
202506	000042511	6/30/2025	6/30/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	4,486.00	156 ED Cellular and Telephone Allowance
202506	000042511	6/30/2025	6/30/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	37,030.00	156 ED Pension
202506	000042511	6/30/2025	6/30/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	(2,492.00)	170200060 Overtime
202506	000042511	6/30/2025	6/30/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	(56,438.00)	156200000 Basic Salary and Wages
202506	000042511	6/30/2025	6/30/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	(18,663.00)	170200200 Unemployment Insurance Fund
202506	000042511	6/30/2025	6/30/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	(246,796.00)	170200140 Pension or Provident Fund
202506	000042511	6/30/2025	6/30/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	(3,777.00)	170200080 Group Life Insurance
202506	000042511	6/30/2025	6/30/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	(57,673.00)	170200000 Basic Salary and Wages
202506	000042511	6/30/2025	6/30/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	(2.00)	156200000 Basic Salary and Wages
202506	000042515	6/30/2025		202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	4,989.00	156200090 Housing Benefits Subsidy - PMU
202506	000042515	6/30/2025		202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	601.00	156200020 Leave Pay - PMU
202506	000042515	6/30/2025		202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	31,659.00	156200110 Medical Aid - PMU
202506	000042515	6/30/2025		202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	(2,362.00)	156200190 Cellular and Telephone Allowance - PMU
202506	000042515	6/30/2025		202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	(162.00)	156200160 Bargaining Council Levies - PMU
202506	000042515	6/30/2025		202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	(3,090.00)	156200080 Group Life Insurance - PMU
202506	000042515	6/30/2025		202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	(2,372.00)	156200200 Unemployment Insurance Fund - PMU
202506	000042515	6/30/2025		202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	(29,263.00)	156200180 Travel or Motor Vehicle Allowance - PMU
202411	000042420	11/13/2024	11/13/2024	202411	Y	SBU - SBUSISO CELE	SIV - SIVAGAMI CUNDASAMY	(60,000.00)	Enforcement Policies Review
202411	000042420	11/13/2024	11/13/2024	202411	Y	SBU - SBUSISO CELE	SIV - SIVAGAMI CUNDASAMY	60,000.00	154260160 Conferences and Workshops

PERIOD	JOURNAL	ENTRY_DATE	TRANSACTION_ DATE	FISCAL	UPDATED	CAPTURING_OPERATOR	POSTING_OPR	AMOUNT	SEGMENT_DESCRIPTION
202411	000042421	11/21/2024	11/21/2024	202411	Y	SBU - SBUSISO CELE	SIV - SIVAGAMI CUNDASAMY	(200,000.00)	400260830 Non Standard Serves Connections
202411	000042421	11/21/2024	11/21/2024	202411	Y	SBU - SBUSISO CELE	SIV - SIVAGAMI CUNDASAMY	200,000.00	400261215 Recoverable Consumer Call Outs (Traffic lights)
202412	000042433	12/11/2024	12/11/2024	202412	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGISO	(40,000.00)	022261766 Operation Sukuma Sakhe
202412	000042433	12/11/2024	12/11/2024	202412	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGISO	40,000.00	Social Assistance:Social Relief
202501	000042444	1/10/2025	1/10/2025	202501	Y	SBU - SBUSISO CELE	SIV - SIVAGAMI CUNDASAMY	(125,000.00)	Outsourced Services:Personnel and Labour
202501	000042444	1/10/2025	1/10/2025	202501	Y	SBU - SBUSISO CELE	SIV - SIVAGAMI CUNDASAMY	(50,000.00)	Outsourced Services:Professional Staff
202501	000042444	1/10/2025	1/10/2025	202501	Y	SBU - SBUSISO CELE	SIV - SIVAGAMI CUNDASAMY	175,000.00	Seminars; Conferences; Workshops and Events:National
202501	000042446	1/10/2025	1/10/2025	202501	Y	SBU - SBUSISO CELE	SIV - SIVAGAMI CUNDASAMY	(235,000.00)	Advertising; Publicity and Marketing:Corporate and Municipal Activities
202501	000042446	1/10/2025	1/10/2025	202501	Y	SBU - SBUSISO CELE	SIV - SIVAGAMI CUNDASAMY	(200,000.00)	Operational Cost:Printing; Publications and Books
202501	000042446	1/10/2025	1/10/2025	202501	Y	SBU - SBUSISO CELE	SIV - SIVAGAMI CUNDASAMY	(425,000.00)	Business and Advisory:Valuer and Assessors
202501	000042446	1/10/2025	1/10/2025	202501	Y	SBU - SBUSISO CELE	SIV - SIVAGAMI CUNDASAMY	(120,000.00)	Communication:Telephone; Fax; Telegraph and Telex
202501	000042446	1/10/2025	1/10/2025	202501	Y	SBU - SBUSISO CELE	SIV - SIVAGAMI CUNDASAMY	980,000.00	024261774 Events
202504	000042455	4/22/2025	4/22/2025	202504	Y	SBU - SBUSISO CELE	AKH - AKHONA BANGISO	(199,000.00)	024261774 Events
202504	000042455	4/22/2025	4/22/2025	202504	Y	SBU - SBUSISO CELE	AKH - AKHONA BANGISO	199,000.00	Advertising; Publicity and Marketing:Corporate and Municipal Activities
202504	000042455	4/22/2025	4/22/2025	202504	Y	SBU - SBUSISO CELE	AKH - AKHONA BANGISO	(80,000.00)	Advertising; Publicity and Marketing:Corporate and Municipal Activities
202504	000042455	4/22/2025	4/22/2025	202504	Y	SBU - SBUSISO CELE	AKH - AKHONA BANGISO	80,000.00	Advertising; Publicity and Marketing:Corporate and Municipal Activities
202504	000042455	4/22/2025	4/22/2025	202504	Y	SBU - SBUSISO CELE	AKH - AKHONA BANGISO	(60,000.00)	Seminars; Conferences; Workshops and Events:National
202504	000042455	4/22/2025	4/22/2025	202504	Y	SBU - SBUSISO CELE	AKH - AKHONA BANGISO	60,000.00	Advertising; Publicity and Marketing:Corporate and Municipal Activities
202506	000042492	6/18/2025		202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	(16,595,557.00)	Municipal Disaster Response Grant (Balance)
202506	000042492	6/18/2025		202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	2,331,821.00	G46247 Re-Const. of Hlalankosi Asphalt Road in Gungu in Ward
202506	000042492	6/18/2025		202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	562,119.00	G46247 St. Upgrade in Mdluli Road Ward 9 S2 (WIP)
202506	000042492	6/18/2025		202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	483,007.00	G46247 Road & Stormwater Upgrade in Khwanini W9 (WIP)
202506	000042492	6/18/2025		202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	288,269.00	G46247 Causeway Bridge Stormwater Upgrade in Bhabha Section
202506	000042492	6/18/2025		202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	62,758.00	G46247 Stormwater Upgrade in Cemetery Road in Ward 12 (WIP)
202506	000042492	6/18/2025		202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	840,647.00	G46247 Road & Stormwater Upgrade in House 2149 in Ward 29 (W
202506	000042492	6/18/2025		202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	184,056.00	G46247 Road Regravelling in Glenhills in Ward 13 (WIP)
202506	000042492	6/18/2025		202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	319,083.00	G46247 Road Rehab. of Shembe road Glenhills in Ward 13 (WIP)
202506	000042492	6/18/2025		202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	1,360,318.00	G46247 Road Rehab. of Mercury close in Glenhills in Ward 13
202506	000042492	6/18/2025		202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	-	G46247 Road Rehab in Mnyundini in Ward 9 (WIP)
202506	000042492	6/18/2025		202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	-	G46247 Road Rehab in Mnyundini in Ward 9 (WIP)
202506	000042492	6/18/2025		202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	161,968.00	G46247 Road Rehab. upgrade of St. in Sheffield in Ward 22
202506	000042492	6/18/2025		202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	109,636.00	G46247 Road Rehab. upgrade of St. infrastructure in Ward 22
202506	000042492	6/18/2025		202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	79,768.00	G46247 Road Rehab. & St. infrastructure in Mc Donald Road i
202506	000042492	6/18/2025		202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	227,755.00	G46247 Road Rehab. of Mc Donald road in Ward 22 (Section 2)
202506	000042492	6/18/2025		202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	92,303.00	G46247 Road & Stormwater Upgrade in Etsheni Main Road Ward
202506	000042492	6/18/2025		202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	120,256.00	G46247 Rehab of Rd with new sidewalk in Ward 21 S2 (WIP)
202506	000042492	6/18/2025		202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	429,953.00	G46247 Road rehab of Rockwell Road in Ward 19 (WIP)
202506	000042492	6/18/2025		202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	218,084.00	G46247 Road Rehab. Byrne road Stanger Central in Ward 19 (WI
202506	000042492	6/18/2025		202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	587,910.00	G46247 Road Rehab. of Theneussen road in Ward 19 (WIP)
202506	000042492	6/18/2025		202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	161,517.00	G46247 Rehab. of Marriom North/ South/ Place in Ward 6 (WIP)
202506	000042492	6/18/2025		202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	1,001,256.00	G46247 Mfecane Street to link Lindelani (D Section / Mbozamo
202506	000042492	6/18/2025		202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	179,786.00	G46247 Ngulube Stret Const. of a new pedestrian bridge in L

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202506	000042492	6/18/2025		202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	1,317,349.00	G46247 Road & Stormwater Upgrade in Butcher Road in Ward 29
202506	000042492	6/18/2025		202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	533,804.00	G46247 Road & Stormwater Upgrade in Chibini Road in Ward 29
202506	000042492	6/18/2025		202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	797,053.00	G46247 Stormwater Upgrade in Sibiya Road in Ward 29 (WIP)
202506	000042492	6/18/2025		202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	43,750.00	G46247 Road Rehab. of Ward 4 S2 (WIP)
202506	000042492	6/18/2025		202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	611,424.00	G46247 Ugugu Low-level Culvert Crossing Ward 1 (WIP)
202506	000042492	6/18/2025		202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	1,217,594.00	G46247 Rd. & St. Upgrade at Nkwazi Road in Darnall in Ward 2
202506	000042492	6/18/2025		202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	235,746.00	G46247 Causeway Bridge Stormwater Upgrade at Bhatata Road in
202506	000042492	6/18/2025		202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	44,337.00	G46247 Upgrade of St. in Ward 4 S 1 (WIP)
202506	000042492	6/18/2025		202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	149,696.00	G46247 Upgrade of St. in Ward 4 S2 (WIP)
202506	000042492	6/18/2025		202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	94,791.00	G46247 Road Rehab. of Ward 4 S1 (WIP)
202506	000042492	6/18/2025		202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	122,358.00	G46247 Upgrade of St. in Ward 4 S3 (WIP)
202506	000042492	6/18/2025		202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	35,992.00	G46247 Road repair in Summit in Ward 22 (WIP)
202506	000042492	6/18/2025		202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	111,147.00	G46247 Road Rehab. on Peter Hullet Place in Ward 22 (Section
202506	000042492	6/18/2025		202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	66,863.00	G46247 Upgrade of gravel roadway in Ward 21 (WIP)
202506	000042492	6/18/2025		202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	260,879.00	G46247 Road & Stormwater Upgrade near Tennis Court in Ward 2
202506	000042492	6/18/2025		202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	39,984.00	G46247 Rehab. Of Road footpath & stormwater in Soul City War
202506	000042492	6/18/2025		202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	12,125.00	G46247 Rehab. of Minerva Road in Ward 6 (WIP)
202506	000042492	6/18/2025		202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	30,000.00	G46247 Rehab. of Stella/ Lindsay/Adriene Road in Ward 6 (WIP
202506	000042492	6/18/2025		202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	337,656.00	G46247 Road rehab of Maurice & Perrie road in Ward 19 (WIP)
202506	000042492	6/18/2025		202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	270,759.00	G46247 Road rehab of Gizenga road in Ward 19 (WIP)
202506	000042492	6/18/2025		202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	69,068.00	G46247 Ngulube Stret Const. of a new pedestrian bridge in L
202506	000042492	6/18/2025		202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	-	Municipal Disaster Response Grant (Balance)
202506	000042492	6/18/2025		202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	231,989.00	G46247 Upgrade in Mbambo road to memory in Ward 26 (004) (WI
202506	000042492	6/18/2025		202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	158,923.00	Municipal Disaster Response Grant (Balance)
202506	000042497	6/26/2025	6/26/2025	202506	Y	AKH - AKHONA BANGISO	BAN - BANELE MSOMI	(50,000.00)	215200180 Travel or Motor Vehicle Allowance
202506	000042497	6/26/2025	6/26/2025	202506	Y	AKH - AKHONA BANGISO	BAN - BANELE MSOMI	(100,000.00)	215200140 Pension or Provident Fund
202506	000042497	6/26/2025	6/26/2025	202506	Y	AKH - AKHONA BANGISO	BAN - BANELE MSOMI	150,000.00	215200060 Overtime
202506	000042514	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	686.00	220200090 Housing Benefits Subsidy
202506	000042514	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	3,368.00	220200010 Bonus
202506	000042514	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	9,216.00	024200010 Bonus
202506	000042514	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	24.00	021200010 Bonus
202506	000042514	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	3,775.00	210200010 Bonus
202506	000042514	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	14,484.00	025200020 Leave Pay
202506	000042514	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	29,625.00	021200020 Leave Pay
202506	000042514	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	(32,766.00)	360200020 Leave Pay
202506	000042514	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	42,207.00	210200020 Leave Pay
202506	000042514	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	(7,000.00)	040200060 Overtime
202506	000042514	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	14,722.00	360200060 Overtime
202506	000042514	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	(321,370.00)	025200070 Standby Allowance
202506	000042514	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	4,001.00	220200070 Standby Allowance
202506	000042514	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	6,283.00	040200000 Basic Salary and Wages
202506	000042514	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	(9,216.00)	024200000 Basic Salary and Wages

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202506	000042514	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	(45,981.00)	210200000 Basic Salary and Wages
202506	000042514	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	(39,438.00)	021200000 Basic Salary and Wages
202506	000042514	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	(8,053.00)	220200000 Basic Salary and Wages
202506	000042514	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	3,011.00	160200110 Medical Aid
202506	000042514	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	9,789.00	021200110 Medical Aid
202506	000042514	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	21,476.00	025200110 Medical Aid
202506	000042514	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	17,965.00	360200110 Medical Aid
202506	000042514	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	717.00	040200110 Medical Aid
202506	000042514	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	(3,011.00)	160200140 Pension or Provident Fund
202506	000042514	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	81.00	360200200 Unemployment Insurance Fund
202506	000042514	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	35,706.00	025 ED Corporate Services Travel Allowance
202506	000042514	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	249,706.00	025200010 Bonus
202506	000042514	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	(7.00)	220200000 Basic Salary and Wages
202506	000042518	6/30/2025	6/30/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	426.00	027200010 Bonus
202506	000042518	6/30/2025	6/30/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	18,578.00	031200010 Bonus
202506	000042518	6/30/2025	6/30/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	291.00	031200020 Leave Pay
202506	000042518	6/30/2025	6/30/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	15,832.00	027200180 Travel or Motor Vehicle Allowance
202506	000042518	6/30/2025	6/30/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	(18,869.00)	031200000 Basic Salary and Wages
202506	000042518	6/30/2025	6/30/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	(16,258.00)	027200000 Basic Salary and Wages
202506	000042520	6/30/2025	6/30/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	172.00	152200110 Medical Aid
202506	000042520	6/30/2025	6/30/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	(172.00)	152200140 Pension or Provident Fund
202506	000042521	6/30/2025	6/30/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	3,758.00	026200010 Bonus
202506	000042521	6/30/2025	6/30/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	(3,758.00)	026200000 Basic Salary and Wages
202506	000042523	6/30/2025	6/30/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	7,848.00	155200090 Housing Benefits Subsidy
202506	000042523	6/30/2025	6/30/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	8,038.00	155200010 Bonus
202506	000042523	6/30/2025	6/30/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	10,078.00	153200020 Leave Pay
202506	000042523	6/30/2025	6/30/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	11,161.00	032200110 Medical Aid
202506	000042523	6/30/2025	6/30/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	13,166.00	154200110 Medical Aid
202506	000042523	6/30/2025	6/30/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	1,316.00	032200140 Pension or Provident Fund
202506	000042523	6/30/2025	6/30/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	2,666.00	032 ED Travel Allowance
202506	000042523	6/30/2025	6/30/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	26,113.00	032 ED Bonus
202506	000042523	6/30/2025	6/30/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	(10,077.00)	153200000 Basic Salary and Wages
202506	000042523	6/30/2025	6/30/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	(41,254.00)	032200000 Basic Salary and Wages
202506	000042523	6/30/2025	6/30/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	(13,166.00)	154200000 Basic Salary and Wages
202506	000042523	6/30/2025	6/30/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	(15,889.00)	155200000 Basic Salary and Wages
202506	000042524	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	625.00	582200190 Cellular and Telephone Allowance
202506	000042524	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	(175,804.00)	582200010 Bonus
202506	000042524	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	85,970.00	400200060 Overtime: Structured
202506	000042524	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	57,134.00	582200070 Standby Allowance
202506	000042524	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	346.00	400200260 Tool Allowance
202506	000042524	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	17,648.00	582200180 Travel or Motor Vehicle Allowance
202506	000042524	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	2,682.00	400200080 Group Life Insurance

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202506	000042524	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	168,533.00	582200110 Medical Aid
202506	000042524	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	86,685.00	582200140 Pension or Provident Fund
202506	000042524	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	4,805.00	582200200 Unemployment Insurance Fund
202506	000042524	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	(248,624.00)	582200060 Overtime
202506	000042525	6/30/2025	6/30/2025	202506	Y	SIV - SIVAGAMI CUNDASAN	SBU - SBUSISO CELE	(1,213.00)	165 Halls Depreciation
202506	000042525	6/30/2025	6/30/2025	202506	Y	SIV - SIVAGAMI CUNDASAN	SBU - SBUSISO CELE	1,213.00	Community Facilities:Halls
202506	000042525	6/30/2025	6/30/2025	202506	Y	SIV - SIVAGAMI CUNDASAN	SBU - SBUSISO CELE	838.00	Depreciation:Furniture and Office Equipment
202506	000042525	6/30/2025	6/30/2025	202506	Y	SIV - SIVAGAMI CUNDASAN	SBU - SBUSISO CELE	(838.00)	Depreciation:Machinery and Equipment
202506	000042526	6/30/2025	6/30/2025	202506	Y	SIV - SIVAGAMI CUNDASAN	SBU - SBUSISO CELE	(121,917.00)	160 Municipal Offices Depreciation
202506	000042526	6/30/2025	6/30/2025	202506	Y	SIV - SIVAGAMI CUNDASAN	SBU - SBUSISO CELE	121,917.00	160 Transport Assets Depreciation
202506	000042526	6/30/2025	6/30/2025	202506	Y	SIV - SIVAGAMI CUNDASAN	SBU - SBUSISO CELE	(6,447.00)	360 Transport Assets Depreciation
202506	000042526	6/30/2025	6/30/2025	202506	Y	SIV - SIVAGAMI CUNDASAN	SBU - SBUSISO CELE	6,447.00	025 Transport Assets Depreciation
202506	000042527	6/30/2025	6/30/2025	202506	Y	SIV - SIVAGAMI CUNDASAN	SBU - SBUSISO CELE	(62,317.00)	015 Public Open Space Depreciation
202506	000042527	6/30/2025	6/30/2025	202506	Y	SIV - SIVAGAMI CUNDASAN	SBU - SBUSISO CELE	62,317.00	045 Transport Assets Depreciation
202506	000042528	6/30/2025		202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	172.00	152200110 Medical Aid
202506	000042528	6/30/2025		202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	(172.00)	152200140 Pension or Provident Fund
202506	000042529	6/30/2025	6/30/2025	202506	Y	SIV - SIVAGAMI CUNDASAN	SBU - SBUSISO CELE	(9,306.00)	Solid Waste Infrastructure: Waste Drop-off Points
202506	000042529	6/30/2025	6/30/2025	202506	Y	SIV - SIVAGAMI CUNDASAN	SBU - SBUSISO CELE	(1,431.00)	Solid Waste Infrastructure: Waste Transfer Stations
202506	000042529	6/30/2025	6/30/2025	202506	Y	SIV - SIVAGAMI CUNDASAN	SBU - SBUSISO CELE	10,737.00	255 Transport Assets Depreciation
202506	000042530	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	(9,728.00)	022200190 Cellular and Telephone Allowance
202506	000042530	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	1,307.00	022200090 Housing Benefits Subsidy
202506	000042530	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	(84,237.00)	065200010 Bonus
202506	000042530	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	(168,453.00)	022200010 Bonus
202506	000042530	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	27,037.00	022200020 Leave Pay
202506	000042530	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	47,584.00	022200060 Overtime
202506	000042530	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	95,216.00	022200180 Travel or Motor Vehicle Allowance
202506	000042530	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	582,401.00	022200000 Basic Salary and Wages
202506	000042530	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	(130,602.00)	065200000 Basic Salary and Wages
202506	000042530	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	(1,584.00)	022200160 Bargaining Council Levies
202506	000042530	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	(17,284.00)	022200080 Group Life Insurance
202506	000042530	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	35,098.00	022200110 Medical Aid
202506	000042530	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	(213,298.00)	022200140 Pension or Provident Fund
202506	000042530	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	(8,212.00)	022200200 UIF
202506	000042530	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	(1,161.00)	022 ED Cellular and Telephone Allowance
202506	000042530	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	3,841.00	022 ED Travel Allowance
202506	000042530	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	(171,419.00)	022 ED Corporate Governance Basic Salary and Wages
202506	000042530	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	81,642.00	022 ED Bonus
202506	000042530	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	(34,746.00)	022 ED Pension
202506	000042530	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	-	022 ED Pension
202506	000042530	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	26,364.00	065 ED Bonus
202506	000042530	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	(1,372.00)	022 MM Cellular and Telephone Allowance
202506	000042530	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	(7,680.00)	022 MM Travel Allowance

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202506	000042530	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	(38,423.00)	022 MM Bonus
202506	000042530	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	(11,811.00)	022 MM Pension
202506	000042530	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	(478.00)	MUNICIPAL MANAGERS OFFICE UIF 022200200
202506	000042530	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	-	022 ED Pension
202506	000042530	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	-	022 MM Pension
202506	000042530	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	-	065200000 Basic Salary and Wages
202506	000042530	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	(2.00)	065200000 Basic Salary and Wages
202506	000042531	6/30/2025	6/30/2025	202506	Y	SIV - SIVAGAMI CUNDASAN	SBU - SBUSISO CELE	870.00	Community Facilities:Capital Spares
202506	000042531	6/30/2025	6/30/2025	202506	Y	SIV - SIVAGAMI CUNDASAN	SBU - SBUSISO CELE	(870.00)	042 Fire/Ambulance Stations Depreciation
202506	000042532	6/30/2025	6/30/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	81,858.00	026200010 Bonus - H Acc.
202506	000042532	6/30/2025	6/30/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	16,987.00	026200020 Leave Pay - H Acc.
202506	000042532	6/30/2025	6/30/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	(12,938.00)	026200060 Overtime - H Acc.
202506	000042532	6/30/2025	6/30/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	(85,907.00)	026200000 Basic Salary and Wages - H Acc.
202506	000042533	6/30/2025	6/30/2025	202506	Y	SIV - SIVAGAMI CUNDASAN	SBU - SBUSISO CELE	47,324.00	042 Transport Assets Depreciation
202506	000042533	6/30/2025	6/30/2025	202506	Y	SIV - SIVAGAMI CUNDASAN	SBU - SBUSISO CELE	(47,324.00)	041 Transport Assets Depreciation
202506	000042534	6/30/2025	6/30/2025	202506	Y	SIV - SIVAGAMI CUNDASAN	SBU - SBUSISO CELE	144,213.00	042 Transport Assets Depreciation
202506	000042534	6/30/2025	6/30/2025	202506	Y	SIV - SIVAGAMI CUNDASAN	SBU - SBUSISO CELE	(55,068.00)	041 Transport Assets Depreciation
202506	000042534	6/30/2025	6/30/2025	202506	Y	SIV - SIVAGAMI CUNDASAN	SBU - SBUSISO CELE	(2,289.00)	041 Police Depreciation
202506	000042534	6/30/2025	6/30/2025	202506	Y	SIV - SIVAGAMI CUNDASAN	SBU - SBUSISO CELE	(8,043.00)	042 Public Open Space Depreciation
202506	000042534	6/30/2025	6/30/2025	202506	Y	SIV - SIVAGAMI CUNDASAN	SBU - SBUSISO CELE	(1,711.00)	042 Computer Equipment Depreciation
202506	000042534	6/30/2025	6/30/2025	202506	Y	SIV - SIVAGAMI CUNDASAN	SBU - SBUSISO CELE	(18,184.00)	041 Computer Equipment Depreciation
202506	000042534	6/30/2025	6/30/2025	202506	Y	SIV - SIVAGAMI CUNDASAN	SBU - SBUSISO CELE	-	035 Furniture and Office Equipment Depreciation
202506	000042534	6/30/2025	6/30/2025	202506	Y	SIV - SIVAGAMI CUNDASAN	SBU - SBUSISO CELE	-	035 Furniture and Office Equipment Depreciation
202506	000042534	6/30/2025	6/30/2025	202506	Y	SIV - SIVAGAMI CUNDASAN	SBU - SBUSISO CELE	-	041 Furniture and Office Equipment Depreciation
202506	000042534	6/30/2025	6/30/2025	202506	Y	SIV - SIVAGAMI CUNDASAN	SBU - SBUSISO CELE	(15,361.00)	041 Furniture and Office Equipment Depreciation
202506	000042534	6/30/2025	6/30/2025	202506	Y	SIV - SIVAGAMI CUNDASAN	SBU - SBUSISO CELE	22.00	042 Furniture and Office Equipment Depreciation
202506	000042534	6/30/2025	6/30/2025	202506	Y	SIV - SIVAGAMI CUNDASAN	SBU - SBUSISO CELE	(22.00)	035 Machinery and Equipment Depreciation
202506	000042534	6/30/2025	6/30/2025	202506	Y	SIV - SIVAGAMI CUNDASAN	SBU - SBUSISO CELE	(33,641.00)	042 Machinery and Equipment Depreciation
202506	000042534	6/30/2025	6/30/2025	202506	Y	SIV - SIVAGAMI CUNDASAN	SBU - SBUSISO CELE	(2,591.00)	041 Depots Depreciation
202506	000042534	6/30/2025	6/30/2025	202506	Y	SIV - SIVAGAMI CUNDASAN	SBU - SBUSISO CELE	(1,717.00)	042 Depots Depreciation
202506	000042534	6/30/2025	6/30/2025	202506	Y	SIV - SIVAGAMI CUNDASAN	SBU - SBUSISO CELE	-	042 Municipal Offices Depreciation
202506	000042534	6/30/2025	6/30/2025	202506	Y	SIV - SIVAGAMI CUNDASAN	SBU - SBUSISO CELE	(2,485.00)	042 Municipal Offices Depreciation
202506	000042534	6/30/2025	6/30/2025	202506	Y	SIV - SIVAGAMI CUNDASAN	SBU - SBUSISO CELE	(1,543.00)	041 Municipal Offices Depreciation
202506	000042534	6/30/2025	6/30/2025	202506	Y	SIV - SIVAGAMI CUNDASAN	SBU - SBUSISO CELE	(1,574.00)	035 Furniture and Office Equipment Depreciation
202506	000042534	6/30/2025	6/30/2025	202506	Y	SIV - SIVAGAMI CUNDASAN	SBU - SBUSISO CELE	(6.00)	042 Fire/Ambulance Stations Depreciation
202506	000042536	6/30/2025	6/30/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	(200,000.00)	Domestic:Accommodation
202506	000042536	6/30/2025	6/30/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	(67,000.00)	Seminars; Conferences; Workshops and Events:National
202506	000042536	6/30/2025	6/30/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	(200,000.00)	Domestic:Daily Allowance
202506	000042536	6/30/2025	6/30/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	467,000.00	Operational Cost:Professional Bodies; Membership and Subscription
202506	000042537	6/30/2025	6/30/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	(30,000.00)	Communication:Telephone; Fax; Telegraph and Telex
202506	000042537	6/30/2025	6/30/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	30,000.00	Domestic:Accommodation
202506	000042539	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	7,412.00	023200010 Bonus

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202506	000042539	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	(21,841.00)	023200000 Basic Salary and Wages
202506	000042539	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	1,894.00	023200080 Group Life Insurance
202506	000042539	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	8,191.00	023200110 Medical Aid
202506	000042539	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	4,347.00	023200140 Pension or Provident Fund
202506	000042539	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	(3.00)	023200000 Basic Salary and Wages
202506	000042540	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	(1,533.00)	023200060 Overtime: Structured - FMG
202506	000042540	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	1,534.00	023200180 Travel or Motor Vehicle Allowance
202506	000042540	6/30/2025	6/30/2025	202506	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	(1.00)	023200060 Overtime: Structured - FMG
202506	000042542	6/30/2025		202506	Y	SIV - SIVAGAMI CUNDASAI	BAN - BANELE MSOMI	(100,000.00)	Outsourced Services:Personnel and Labour
202506	000042542	6/30/2025		202506	Y	SIV - SIVAGAMI CUNDASAI	BAN - BANELE MSOMI	200,000.00	Business and Advisory:Valuer and Assessors
202506	000042542	6/30/2025		202506	Y	SIV - SIVAGAMI CUNDASAI	BAN - BANELE MSOMI	(100,000.00)	Business and Advisory:Business and Financial Management
202412	000042440	12/19/2024	12/19/2024	202412	Y	INI - ZININGI MBANJWA	AKH - AKHONA BANGISO	(20,000.00)	Business and Advisory:Business and Financial Management
202412	000042440	12/19/2024	12/19/2024	202412	Y	INI - ZININGI MBANJWA	AKH - AKHONA BANGISO	20,000.00	Domestic:Accommodation
202501	000042441	1/7/2025	1/7/2025	202501	Y	SBU - SBUSISO CELE	SIV - SIVAGAMI CUNDASAMY	(190,000.00)	Advertising; Publicity and Marketing:Corporate and Municipal Activities
202501	000042441	1/7/2025	1/7/2025	202501	Y	SBU - SBUSISO CELE	SIV - SIVAGAMI CUNDASAMY	190,000.00	024261774 Events
202501	000042442	1/7/2025	1/7/2025	202501	Y	SBU - SBUSISO CELE	SIV - SIVAGAMI CUNDASAMY	(95,446.00)	Professional Consultant (Project at the Planning Stage)
202501	000042442	1/7/2025	1/7/2025	202501	Y	SBU - SBUSISO CELE	SIV - SIVAGAMI CUNDASAMY	95,446.00	045261100 Protective Clothing
202501	000042443	1/7/2025	1/7/2025	202501	Y	SBU - SBUSISO CELE	SIV - SIVAGAMI CUNDASAMY	(37,500.00)	Social Assistance:Social Relief
202501	000042443	1/7/2025	1/7/2025	202501	Y	SBU - SBUSISO CELE	SIV - SIVAGAMI CUNDASAMY	(32,500.00)	Social Assistance:Social Relief
202501	000042443	1/7/2025	1/7/2025	202501	Y	SBU - SBUSISO CELE	SIV - SIVAGAMI CUNDASAMY	70,000.00	022261766 Operation Sukuma Sakhe
202502	000042449	2/4/2025	2/4/2025	202502	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGISO	(10,000.00)	Contractors:Maintenance of Buildings and Facilities
202502	000042449	2/4/2025	2/4/2025	202502	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGISO	10,000.00	Human Resources Kitchenware 021235330
202504	000042451	4/17/2025	4/17/2025	202504	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	(117,000.00)	056235010 Buildings and Fences Maintenance
202504	000042451	4/17/2025	4/17/2025	202504	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	117,000.00	165235010 Buildings and Fences Maintenance
202504	000042453	4/22/2025	4/22/2025	202504	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	(10,000.00)	031261995 Marketing
202504	000042453	4/22/2025	4/22/2025	202504	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	10,000.00	031260200 Cleansing Materials
202505	000042456	5/12/2025	5/12/2025	202505	Y	PIW - SIMPHIWE MTSHALI	AKH - AKHONA BANGISO	(112,000.00)	400260710 Postage
202505	000042456	5/12/2025	5/12/2025	202505	Y	PIW - SIMPHIWE MTSHALI	AKH - AKHONA BANGISO	112,000.00	400261690 Standby Meals
202505	000042457	5/12/2025	5/12/2025	202505	Y	PIW - SIMPHIWE MTSHALI	AKH - AKHONA BANGISO	(32,000.00)	Domestic:Accommodation
202505	000042457	5/12/2025	5/12/2025	202505	Y	PIW - SIMPHIWE MTSHALI	AKH - AKHONA BANGISO	(8,000.00)	Refreshments for Reviews - Food and beverage (4xyear)
202505	000042457	5/12/2025	5/12/2025	202505	Y	PIW - SIMPHIWE MTSHALI	AKH - AKHONA BANGISO	40,000.00	PMS Implementation System
202506	000042482	6/5/2025	6/5/2025	202506	Y	SIV - SIVAGAMI CUNDASAI	SBU - SBUSISO CELE	4,645,218.00	Electricity Admin Housing Elect Project WIP
202506	000042482	6/5/2025	6/5/2025	202506	Y	SIV - SIVAGAMI CUNDASAI	SBU - SBUSISO CELE	(4,645,218.00)	MV Substations New Lavoupierre Subst WIP
202506	000042484	6/5/2025	6/5/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	(120,000.00)	400260710 Postage
202506	000042484	6/5/2025	6/5/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	120,000.00	400260035 External Audit Fees
202506	000042485	6/12/2025	6/12/2025	202506	Y	SBU - SBUSISO CELE	SIV - SIVAGAMI CUNDASAMY	(28,000.00)	Social Assistance:Social Relief
202506	000042485	6/12/2025	6/12/2025	202506	Y	SBU - SBUSISO CELE	SIV - SIVAGAMI CUNDASAMY	28,000.00	Social Assistance:Social Relief
202506	000042494	6/25/2025	6/25/2025	202506	Y	SBU - SBUSISO CELE	BAN - BANELE MSOMI	(76,432.00)	Advertising; Publicity and Marketing:Corporate and Municipal Activities
202506	000042494	6/25/2025	6/25/2025	202506	Y	SBU - SBUSISO CELE	BAN - BANELE MSOMI	76,432.00	024261771 Public Affaris
202506	000042498	6/26/2025	6/26/2025	202506	Y	SBU - SBUSISO CELE	BAN - BANELE MSOMI	(1,000.00)	260261794 IDP Mayoral Road Shows
202506	000042498	6/26/2025	6/26/2025	202506	Y	SBU - SBUSISO CELE	BAN - BANELE MSOMI	1,000.00	024261771 Public Affaris
202506	000042500	6/27/2025	6/27/2025	202506	Y	SBU - SBUSISO CELE	SIV - SIVAGAMI CUNDASAMY	(800,000.00)	024261774 Events

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202506	000042500	6/27/2025	6/27/2025	202506	Y	SBU - SBUSISO CELE	SIV - SIVAGAMI CUNDASAMY	800,000.00	Advertising; Publicity and Marketing:Corporate and Municipal Activities
202506	000042501	6/27/2025	6/27/2025	202506	Y	AKH - AKHONA BANGISO	BAN - BANELE MSOMI	(557.00)	047200090 Housing Benefits Subsidy
202506	000042501	6/27/2025	6/27/2025	202506	Y	AKH - AKHONA BANGISO	BAN - BANELE MSOMI	(22,881.00)	047200010 Bonus
202506	000042501	6/27/2025	6/27/2025	202506	Y	AKH - AKHONA BANGISO	BAN - BANELE MSOMI	-	047200020 Leave Pay
202506	000042501	6/27/2025	6/27/2025	202506	Y	AKH - AKHONA BANGISO	BAN - BANELE MSOMI	(11,417.00)	046200020 Leave Pay
202506	000042501	6/27/2025	6/27/2025	202506	Y	AKH - AKHONA BANGISO	BAN - BANELE MSOMI	(55,851.00)	047200060 Overtime
202506	000042501	6/27/2025	6/27/2025	202506	Y	AKH - AKHONA BANGISO	BAN - BANELE MSOMI	88,722.00	047200000 Basic Salary and Wages
202506	000042501	6/27/2025	6/27/2025	202506	Y	AKH - AKHONA BANGISO	BAN - BANELE MSOMI	(499.00)	047200160 Bargaining Council Levies
202506	000042501	6/27/2025	6/27/2025	202506	Y	AKH - AKHONA BANGISO	BAN - BANELE MSOMI	(2,752.00)	047200080 Group Life Insurance
202506	000042501	6/27/2025	6/27/2025	202506	Y	AKH - AKHONA BANGISO	BAN - BANELE MSOMI	24,694.00	047200110 Medical Aid
202506	000042501	6/27/2025	6/27/2025	202506	Y	AKH - AKHONA BANGISO	BAN - BANELE MSOMI	11,442.00	047200140 Pension or Provident Fund
202506	000042501	6/27/2025	6/27/2025	202506	Y	AKH - AKHONA BANGISO	BAN - BANELE MSOMI	-	047200200 Unemployment Insurance Fund
202506	000042501	6/27/2025	6/27/2025	202506	Y	AKH - AKHONA BANGISO	BAN - BANELE MSOMI	(1,251.00)	047200200 Unemployment Insurance Fund
202506	000042501	6/27/2025	6/27/2025	202506	Y	AKH - AKHONA BANGISO	BAN - BANELE MSOMI	(29,650.00)	047200020 Leave Pay
202506	000042504	6/27/2025	6/27/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	(2,088.00)	056200020 Leave Pay
202506	000042504	6/27/2025	6/27/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	1,891.00	056200010 Bonus
202506	000042504	6/27/2025	6/27/2025	202506	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	197.00	056200080 Group Life Insurance
202506	000042506	6/27/2025	6/27/2025	202506	Y	AKH - AKHONA BANGISO	SIV - SIVAGAMI CUNDASAMY	(46,981.00)	255200000 Basic Salary and Wages
202506	000042506	6/27/2025	6/27/2025	202506	Y	AKH - AKHONA BANGISO	SIV - SIVAGAMI CUNDASAMY	46,981.00	255200110 Medical Aid
202506	000042508	6/27/2025	6/27/2025	202506	Y	AKH - AKHONA BANGISO	SIV - SIVAGAMI CUNDASAMY	(8,985.00)	041200180 Travel or Motor Vehicle Allowance
202506	000042508	6/27/2025	6/27/2025	202506	Y	AKH - AKHONA BANGISO	SIV - SIVAGAMI CUNDASAMY	8,986.00	041200080 Group Life Insurance
202506	000042508	6/27/2025	6/27/2025	202506	Y	AKH - AKHONA BANGISO	SIV - SIVAGAMI CUNDASAMY	(1.00)	041200180 Travel or Motor Vehicle Allowance
202506	000042509	6/27/2025	6/27/2025	202506	Y	AKH - AKHONA BANGISO	SIV - SIVAGAMI CUNDASAMY	(4,081.00)	215200190 Cellular and Telephone Allowance
202506	000042509	6/27/2025	6/27/2025	202506	Y	AKH - AKHONA BANGISO	SIV - SIVAGAMI CUNDASAMY	(10,857.00)	215200090 Housing Benefits Subsidy
202506	000042509	6/27/2025	6/27/2025	202506	Y	AKH - AKHONA BANGISO	SIV - SIVAGAMI CUNDASAMY	72,198.00	215200010 Bonus
202506	000042509	6/27/2025	6/27/2025	202506	Y	AKH - AKHONA BANGISO	SIV - SIVAGAMI CUNDASAMY	(54,810.00)	215200060 Overtime
202506	000042509	6/27/2025	6/27/2025	202506	Y	AKH - AKHONA BANGISO	SIV - SIVAGAMI CUNDASAMY	(36,392.00)	215200180 Travel or Motor Vehicle Allowance
202506	000042509	6/27/2025	6/27/2025	202506	Y	AKH - AKHONA BANGISO	SIV - SIVAGAMI CUNDASAMY	98,953.00	215200000 Basic Salary and Wages
202506	000042509	6/27/2025	6/27/2025	202506	Y	AKH - AKHONA BANGISO	SIV - SIVAGAMI CUNDASAMY	(3,822.00)	215200160 Bargaining Council Levies
202506	000042509	6/27/2025	6/27/2025	202506	Y	AKH - AKHONA BANGISO	SIV - SIVAGAMI CUNDASAMY	(18,271.00)	215200080 Group Life Insurance
202506	000042509	6/27/2025	6/27/2025	202506	Y	AKH - AKHONA BANGISO	SIV - SIVAGAMI CUNDASAMY	4,339.00	215200110 Medical Aid
202506	000042509	6/27/2025	6/27/2025	202506	Y	AKH - AKHONA BANGISO	SIV - SIVAGAMI CUNDASAMY	(37,898.00)	215200140 Pension or Provident Fund
202506	000042509	6/27/2025	6/27/2025	202506	Y	AKH - AKHONA BANGISO	SIV - SIVAGAMI CUNDASAMY	(9,355.00)	215200200 Unemployment Insurance Fund
202506	000042509	6/27/2025	6/27/2025	202506	Y	AKH - AKHONA BANGISO	SIV - SIVAGAMI CUNDASAMY	-	215200140 Pension or Provident Fund
202506	000042509	6/27/2025	6/27/2025	202506	Y	AKH - AKHONA BANGISO	SIV - SIVAGAMI CUNDASAMY	(4.00)	215200010 Bonus

KWADUKUZA
MUNICIPALITY

MSCOA ROAD MAP

MSCOA ACTION PLAN - ROAD MAP

Municipal Demarcation Code B2

Sub-Process	Legislative or Business Requirement	System / Applications minimum functionality	Jun-25 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 filling; 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 2025/26 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 2025/26 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 counts 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 2025/26 financial year.

MSCOA ACTION PLAN - ROAD MAP

Municipal Demarcation Code B2

Sub-Process	Legislative or Business Requirement	System / Applications minimum functionality	Jun-25 Action Plan	Responsibility Owner	Timeframe
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 2025/26 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 progrerss 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% acheivement 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).	Implementation is currently in progress. In order to guide the implementation process a specific action plan shall be developed for implementation and monitoring.	Manager : AFS	CaseWare Action Plan : June 2025
Accounts Payable	Accounts Payable (AP)	Re-occurring and scheduled payment such as lease amounts or quarterly loan repayments;	This is currently in implementation. 80% acheivement to date.	Director: Expenditure	Timeframes to be re-aligned
Accounts Payable	Tax & VAT	Interface to SARS eFiling 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 interface with NT.

MSCOA ACTION PLAN - ROAD MAP

Municipal Demarcation Code B2

Sub-Process	Legislative or Business Requirement	System / Applications minimum functionality	Jun-25 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	Achieved. Once implementation of the creditors module has been finalised the current errors will be resolved.

MSCOA ACTION PLAN - ROAD MAP

Municipal Demarcation Code B2

Sub-Process	Legislative or Business Requirement	System / Applications minimum functionality	Jun-25 Action Plan	Responsibility Owner	Timeframe
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.	Head :SCM , Director:Expenditure	Jun-25
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 insucred details attached. A claim register may then be updated in the event of a claim logged witn 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

MSCOA ACTION PLAN - ROAD MAP

Municipal Demarcation Code B2

Sub-Process	Legislative or Business Requirement	System / Applications minimum functionality	Jun-25 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):	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
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 implementaton 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 2025/2026.
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

MSCOA ACTION PLAN - ROAD MAP

Municipal Demarcation Code B2

			Jun-25		
Sub-Process	Legislative or Business Requirement	System / Applications minimum functionality	Action Plan	Responsibility Owner	Timeframe
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 Munsoft. Changes required to system parameters are currently being finalised with Munsoft.	Manager : Income	Done. Provisions are calculated monthly using the Munsoft Debtors Age Analysis report.

KWADUKUZA
MUNICIPALITY

DISASTER RESPONSE GRANT FUNDED PROJECTS

Year	Ward	Project	Total Budget	Total Actuals (15th July 2025)	Unspent Budget	Department
2025	Ward 9	Upgrade of Mnyundwini culvert bridge WIP	24,123,649	5,148,096	18,975,553	Roads and Stormwater (Dept 170)
2025	Ward 5	Municipal Disaster Response Grant (Balance)	30,998,028	-	30,998,028	Roads and Stormwater (Dept 170)
2025	Ward 22	G46247 Road Rehab. of Gifford in Ward 22 (Section 2) (WIP)	35,992	35,992	-	Roads and Stormwater (Dept 170)
2025	Ward 22	G46247 Road repair in Summit in Ward 22 (WIP)	35,992	35,992	-	Roads and Stormwater (Dept 170)
2025	Ward 22	G46247 St. upgrade in Ward 22 (WIP)	3,465	1,352	2,113	Roads and Stormwater (Dept 170)
2025	Ward 22	G46247 Road Rehab. on Peter Hullet Place in Ward 22 (Section	111,147	111,147	(0)	Roads and Stormwater (Dept 170)
2025	Ward 22	G46247 Road Rehab. on Osbourne drive in Ward 22 (WIP)	36,683	31,887	4,796	Roads and Stormwater (Dept 170)
2025	Ward 22	G46247 Road Rehab. & St. improvement in Ralphs place/George	3,394,216	2,131,916	1,262,300	Roads and Stormwater (Dept 170)
2025	Ward 22	G46247 Road Rehab. & upgrade of St. infrastructure in Fayle	45,773	22,717	23,056	Roads and Stormwater (Dept 170)
2025	Ward 22	G46247 Road Rehab. & upgrade of St. infrastructure in Hotel	90,364	54,594	35,770	Roads and Stormwater (Dept 170)
2025	Ward 22	G46247 Road Rehab. & upgrade of St. infrastructure in Peter	116,188	116,187	1	Roads and Stormwater (Dept 170)
2025	Ward 22	G46247 Road Rehab. on Little Maritzburg road in Ward 22 (WI	64,821	40,594	24,227	Roads and Stormwater (Dept 170)
2025	Ward 22	G46247 Road Rehab. of Ward 22 (WIP)	2,328,695	2,058,863	269,832	Roads and Stormwater (Dept 170)
2025	Ward 22	G46247 Road Rehab. & upgrade of St. infrastructure in Garl&	90,530	48,590	41,940	Roads and Stormwater (Dept 170)
2025	Ward 2	G46247 Rd. & St. Upgrade at Saddle lane in Darnall in Ward 2	-	-	-	Roads and Stormwater (Dept 170)
2025	Ward 3	G46247 Holumbush Road Culvert Crossings Ward 3 (WIP)	3,538,040	3,499,329	38,711	Roads and Stormwater (Dept 170)
2025	Ward 4	G46247 Upgrade of St. in Ward 4 S 1 (WIP)	44,337	44,337	(0)	Roads and Stormwater (Dept 170)
2025	Ward 4	G46247 Upgrade of St. in Ward 4 S2 (WIP)	149,696	149,696	0	Roads and Stormwater (Dept 170)
2025	Ward 4	G46247 Road Rehab. of Ward 4 S1 (WIP)	94,791	-	94,791	Roads and Stormwater (Dept 170)
2025	Ward 4	G46247 Upgrade of St. in Ward 4 S3 (WIP)	122,358	-	122,358	Roads and Stormwater (Dept 170)
2025	Ward 4	G46247 Upgrade of St. in Ward 4 S4 (WIP)	19,582	17,025	2,557	Roads and Stormwater (Dept 170)
2025	Ward 4	G46247 Rd. & St. Upgrade in School Road Ward 4 (WIP)	223,872	44,462	179,410	Roads and Stormwater (Dept 170)
2025	Ward 4	G46247 Const. of Gabion Ret. Wall & St. Upgrade in Ward 4 (W	25,699	3,164	22,535	Roads and Stormwater (Dept 170)
2025	Ward 4	G46247 Upgrade of St. in Shakashead in Ward 4 (WIP)	32,846	4,198	28,648	Roads and Stormwater (Dept 170)
2025	Ward 4	G46247 Road Rehab. of Ward 4 S2 (WIP)	43,750	43,750	(0)	Roads and Stormwater (Dept 170)
2025	Ward 4	G46247 Road Rehab. of Ward 4 S3 (WIP)	879,572	17,015	862,557	Roads and Stormwater (Dept 170)
2025	Ward 21	G46247 St. infrastructure & gabion retaining wall in eyinkon	23,495	20,394	3,101	Roads and Stormwater (Dept 170)
2025	Ward 21	G46247 St. infrastructure & gabion retaining wall in Snenhla	10,468	9,097	1,371	Roads and Stormwater (Dept 170)
2025	Ward 15	G46247 Upgrade & Const. in Mbekaphezulu in Ward 15 (081) (WI	2,135,246	1,386,128	749,118	Roads and Stormwater (Dept 170)
2025	Ward 16	G46247 Upgrade of Yellow wood road Culvert 2 in Ward 16 (WI	6,674,531	4,782,490	1,892,041	Roads and Stormwater (Dept 170)
2025	Ward 1	G46247 Uguqu Low-level Culvert Crossing Ward 1 (WIP)	2,894,922	2,863,330	31,592	Roads and Stormwater (Dept 170)
2025	Ward 2	G46247 Ingwe Road Upgrade in Zamani in Ward 2 (WIP)	2,409,772	500,552	1,909,220	Roads and Stormwater (Dept 170)

Year	Ward	Project	Total Budget	Total Actuals (15th July 2025)	Unspent Budget	Department
2025	Ward 2	G46247 Road & St. Upgrade at Old Main in Darnall in Ward 2 (	34,073	34,072	1	Roads and Stormwater (Dept 170)
2025	Ward 2	G46247 Rd. & St. Upgrade at Nkwazi Road in Darnall in Ward 2	1,217,594	-	1,217,594	Roads and Stormwater (Dept 170)
2025	Ward 2	G46247 Rd. & St. Upgrade at Nkwazi Road in Darnall in Ward 2	3,460,086	3,235,656	224,430	Roads and Stormwater (Dept 170)
2025	Ward 6	G46247 Road Rehab. of Lorna Avenue in Ward 6 (WIP)	54,990	27,131	27,859	Roads and Stormwater (Dept 170)
2025	Ward 6	G46247 Const. of Retaining Wall in Ward 6 (WIP)	59,943	59,943	0	Roads and Stormwater (Dept 170)
2025	Ward 6	G46247 St. System Upgrade in Dolphin cres in Ward 6 (WIP)	5,602	2,749	2,853	Roads and Stormwater (Dept 170)
2025	Ward 6	G46247 Upgrade of St. infrastructure in Ocean Drive (aruba)	21,992	19,117	2,875	Roads and Stormwater (Dept 170)
2025	Ward 6	G46247 Upgrade of St. pipeline & Rd Rehab. of Shakas Road Ma	566,131	287,352	278,779	Roads and Stormwater (Dept 170)
2025	Ward 23	G46247 Upgrade the St. infrastructure & the road in Shayamoy	-	13,368	(13,368)	Roads and Stormwater (Dept 170)
2025	Ward 24	G46247 Const. of Rd in Mphithiza circle Rd in Ward 24 (006)	1,031,382	854,698	176,684	Roads and Stormwater (Dept 170)
2025	Ward 22	G46247 Road Rehab. & upgrade of St. infrastructure in Dunki	28,388	24,494	3,894	Roads and Stormwater (Dept 170)
2025	Ward 29	G46247 Road & Stormwater Upgrade in Bhuzu Road in Ward 29 (W	3,090,266	2,097,304	992,962	Roads and Stormwater (Dept 170)
2025	Ward 29	G46247 Road & Stormwater Upgrade in Mthethwa Road in Ward 29	2,077,380	1,610,932	466,448	Roads and Stormwater (Dept 170)
2025	Ward 29	G46247 Causeway Bridge Sormwater Upgrade in Myeza Road in Wa	4,060,111	3,940,023	120,088	Roads and Stormwater (Dept 170)
2025	Ward 29	G46247 Causeway Bridge Stormwater Upgrade at Bhatata Road in	235,746	235,746	(0)	Roads and Stormwater (Dept 170)
2025	Ward 29	G46247 Road & Stormwater Upgrade in Mlungana Street in Ward	3,748,059	2,948,114	799,945	Roads and Stormwater (Dept 170)
2025	Ward 29	G46247 Road & Stormwater Upgrade in Mthethwa Road in Ward 29	6,980,562	6,980,551	11	Roads and Stormwater (Dept 170)
2025	Ward 22	G46247 Road Rehab. & upgrade of St. infrastructure in Shad	26,470	16,595	9,875	Roads and Stormwater (Dept 170)
2025	Ward 21	G46247 Road and stormwater Upgrade Estheni Ward 21	36,954	18,328	18,626	Roads and Stormwater (Dept 170)
2025	Ward 21	G46247 Rehab. Of Road footpath & stormwater in Soul City War	39,984	39,984	(0)	Roads and Stormwater (Dept 170)
2025	Ward 21	G46247 Rehab. of gravel roadway & stormwater in Rain farm Eb	119,480	59,384	60,096	Roads and Stormwater (Dept 170)
2025	Ward 21	G46247 Road & footpath Rehab. St. infrastructure upgrade in	7,594	6,597	997	Roads and Stormwater (Dept 170)
2025	Ward 21	G46247 Rehab. of gravel roadway & St. infrastructure upgrade	172,205	85,996	86,209	Roads and Stormwater (Dept 170)
2025	Ward 22	G46247 Road Rehab. & St. upgrade in Hugh dent Drive in Ward	65,365	8,398	56,967	Roads and Stormwater (Dept 170)
2025	Ward 22	G46247 Road Rehab. upgrade of St. in Sheffield in Ward 22	161,968	161,968	(0)	Roads and Stormwater (Dept 170)
2025	Ward 22	G46247 Road Rehab. upgrade of St. infrastructure in Ward 22	109,636	109,636	0	Roads and Stormwater (Dept 170)
2025	Ward 22	G46247 Rehab. of road in Ward 22 (WIP)	39,140	34,026	5,114	Roads and Stormwater (Dept 170)
2025	Ward 22	G46247 Road Rehab. & St. infrastructure in Mc Donald Road i	79,768	79,768	0	Roads and Stormwater (Dept 170)
2025	Ward 22	G46247 Road Rehab. & St. infrastructure in Gifford Crescent	46,494	46,494	-	Roads and Stormwater (Dept 170)
2025	Ward 22	G46247 Road Rehab. of Mc Donald road in Ward 22 (Section 2)	227,755	227,755	(0)	Roads and Stormwater (Dept 170)
2025	Ward 22	G46247 Road Rehab. of Murray crescent in Ward 22 (WIP)	278,983	271,812	7,171	Roads and Stormwater (Dept 170)
2025	Ward 21	G46247 Road & Stormwater Upgrade in Mthombeni Area in Ward 2	10,233	8,897	- 1,336	Roads and Stormwater (Dept 170)

Year	Ward	Project	Total Budget	Total Actuals (15th July 2025)	Unspent Budget	Department
2025	Ward 21	G46247 Road & Stormwater Upgrade in Ward 21 S1 (WIP)	2,802,661	2,094,197	708,464	Roads and Stormwater (Dept 170)
2025	Ward 21	G46247 Upgrade of St. infrastructure in Maguyane Area in Wa	9,195	7,994	1,201	Roads and Stormwater (Dept 170)
2025	Ward 21	G46247 Road & Stormwater Upgrade in Etsheni Main Road Ward	92,303	-	92,303	Roads and Stormwater (Dept 170)
2025	Ward 21	G46247 Road Rehab. of Asifunde creche in Ward 21 (WIP)	2,051	997	1,054	Roads and Stormwater (Dept 170)
2025	Ward 21	G46247 Road & Stormwater Upgrade in Ward 21 S2(WIP)	35,679	30,990	4,689	Roads and Stormwater (Dept 170)
2025	Ward 21	G46247 Rehab of Rd with new sidewalk in emzin kababa store	283,220	140,680	142,540	Roads and Stormwater (Dept 170)
2025	Ward 21	G46247 Rehab of Rd with new sidewalk in Ward 21 S1 (WIP)	245,015	123,624	121,391	Roads and Stormwater (Dept 170)
2025	Ward 21	G46247 Rehab of Rd with new sidewalk in Ward 21 S2 (WIP)	120,256	120,256	(0)	Roads and Stormwater (Dept 170)
2025	Ward 21	G46247 Rehab of Rd in Taxi Rank Area in Ward 21 S2 (WIP)	173,381	114,274	59,107	Roads and Stormwater (Dept 170)
2025	Ward 21	G46247 Road & Stormwater Upgrade with sidewalk in Ward 21 S3	119,562	62,376	57,186	Roads and Stormwater (Dept 170)
2025	Ward 21	G46247 Upgrade of gravel roadway in Ward 21 (WIP)	66,863	66,863	0	Roads and Stormwater (Dept 170)
2025	Ward 21	G46247 Road & Stormwater Upgrade near Tennis Court in Ward 2	260,879	260,879	0	Roads and Stormwater (Dept 170)
2025	Ward 18	G46247 Const. of St. channel in Mbonokuhle in Shakaville in	5,045,399	4,048,905	996,494	Roads and Stormwater (Dept 170)
2025	Ward 19	G46247 Retaining of Chief Albert road in Ward 19 (WIP)	3,939,736	3,550,914	388,822	Roads and Stormwater (Dept 170)
2025	Ward 19	G46247 ReConst. of Riverside bridge in Ward 19 (WIP)	10,263,044	5,250,208	5,012,836	Roads and Stormwater (Dept 170)
2025	Ward 19	G46247 Road rehab of Rockwell Road in Ward 19 (WIP)	429,953	429,953	(0)	Roads and Stormwater (Dept 170)
2025	Ward 19	G46247 Road Rehab. Byrne road Stanger Central in Ward 19 (WI	218,084	218,084	(0)	Roads and Stormwater (Dept 170)
2025	Ward 19	G46247 Road Rehab. of Theneussen road in Ward 19 (WIP)	587,910	587,910	-	Roads and Stormwater (Dept 170)
2025	Ward 6	G46247 Rehab. of Marriom North/ South/ Place in Ward 6 (WIP)	161,517	161,517	0	Roads and Stormwater (Dept 170)
2025	Ward 6	G46247 Rehab. of Minerva Road in Ward 6 (WIP)	12,125	12,125	0	Roads and Stormwater (Dept 170)
2025	Ward 6	G46247 Rehab. of Stella/ Lindsay/Adriene Road in Ward 6 (WIP	30,000	30,000	-	Roads and Stormwater (Dept 170)
2025	Ward 19	G46247 St. improvement of Haysom in Ward 19 (WIP)	2,122,267	2,048,042	74,225	Roads and Stormwater (Dept 170)
2025	Ward 19	G46247 Road rehab of Maurice & Perrie road in Ward 19 (WIP)	337,656	337,656	(0)	Roads and Stormwater (Dept 170)
2025	Ward 19	G46247 Road rehab of Gizenga road in Ward 19 (WIP)	270,759	270,759	(0)	Roads and Stormwater (Dept 170)
2025	Ward 28	G46247 Rehab. of Firewood Place & St. upgrade in Shakaskraal	58,319	18,970	39,349	Roads and Stormwater (Dept 170)
2025	Ward 28	G46247 Rehab. of Mpangele Road & St. upgrade in Shakaskraal	62,275	54,140	8,135	Roads and Stormwater (Dept 170)
2025	Ward 28	G46247 Rehab. of Cemetery Lane & St. upgrade in Shakaskraal	786,690	684,074	102,616	Roads and Stormwater (Dept 170)
2025	Ward 29	G46247 Road & Stormwater Upgrade in Kheswa Road in Ward 29 (	3,485,379	2,707,028	778,351	Roads and Stormwater (Dept 170)
2025	Ward 26	G46247 Upgrade in Glenhills MPC road in Ward 26 (051) (WIP)	1,967,995	1,571,691	396,304	Roads and Stormwater (Dept 170)
2025	Ward 26	G46247 Const. in Ezihlabathini road 2 in Ward 26 (020) (WIP)	789,589	627,676	161,913	Roads and Stormwater (Dept 170)
2025	Ward 14	G46247 Rehab. of Road in Mashaba Area in Ward 14 (010) (WIP)	3,527,884	2,803,053	724,831	Roads and Stormwater (Dept 170)
2025	Ward 17	G46247 Retaining wall & St. improvement in Manor drive in Wa	1,539,471	1,298,967	240,504	Roads and Stormwater (Dept 170)

Year	Ward	Project	Total Budget	Total Actuals (15th July 2025)	Unspent Budget	Department
2025	Ward 18	G46247 Mfecane Street (Near Mbozamo Hall) in Shakaville Wa	1,311,341	1,046,148	265,193	Roads and Stormwater (Dept 170)
2025	Ward 18	G46247 Mfecane Street to link Lindelani (D Section / Mbozamo	1,001,256	1,011,370	(10,114)	Roads and Stormwater (Dept 170)
2025	Ward 18	G46247 Ngulube Stret Const. of a new pedestrian bridge in L	1,561,724	1,634,763	(73,039)	Roads and Stormwater (Dept 170)
2025	Ward 29	G46247 Road & Stormwater Upgrade in Butcher Road in Ward 29	1,317,349	1,330,655	(13,306)	Roads and Stormwater (Dept 170)
2025	Ward 29	G46247 Road & Stormwater Upgrade in Chibini Road in Ward 29	8,931,080	8,935,883	(4,803)	Roads and Stormwater (Dept 170)
2025	Ward 29	G46247 Stormwater Upgrade in Sibiya Road in Ward 29 (WIP)	797,053	805,104	(8,051)	Roads and Stormwater (Dept 170)
2025	Ward 29	G46247 Rehab of Rusta Road in Ward 29 (WIP)	7,094,496	5,866,493	1,228,003	Roads and Stormwater (Dept 170)
2025	Ward 29	G46247 Road & Stormwater Upgrade in Cemetery Crossing in War	2,203,013	2,028,189	174,824	Roads and Stormwater (Dept 170)
2025	Ward 29	G46247 Road & Stormwater Upgrade in House 2149 in Ward 29 (W	840,647	849,138	(8,491)	Roads and Stormwater (Dept 170)
2025	Ward 18	G46247 D Section / Mbozamo in Shakaville in Ward 18 St. impr	1,005,864	600,941	404,923	Roads and Stormwater (Dept 170)
2025	Ward 18	G46247 D Section / Mbozamo (Culvert Crossing near Mbozamo Ha	1,531,003	953,341	577,662	Roads and Stormwater (Dept 170)
2025	Ward 18	G46247 Extension of Nokhenke to link Lindelani in Lindelani	968,491	744,719	223,772	Roads and Stormwater (Dept 170)
2025	Ward 15	G46247 Const. in Kwakhoza road (Mzimela store) in Ward 15 (0	161,627	125,494	36,133	Roads and Stormwater (Dept 170)
2025	Ward 15	G46247 Const. in Ntabaningi in Ward 15 (080) (WIP)	359,421	131,904	227,517	Roads and Stormwater (Dept 170)
2025	Ward 29	G46247 Road & Stormwater Upgrade in Community Hall Road in W	1,103,312	849,388	253,924	Roads and Stormwater (Dept 170)
2025	Ward 29	G46247 Stormwater Upgrade in Village Main Road in Ward 29 (W	6,300,289	3,876,960	2,423,329	Roads and Stormwater (Dept 170)
2025	Ward 25	G46247 Const. & upsizing of Mdlebeni Low-level Culvert Cross	1,658,847	1,040,626	618,221	Roads and Stormwater (Dept 170)
2025	Ward 25	G46247 Const. & upsizing of Hlalankosi Low-level Culvert Cro	1,205,760	1,171,210	34,551	Roads and Stormwater (Dept 170)
2025	Ward 25	G46247 ReConst. of Vulingqondo Asphalt Road in Gungu in Ward	2,367,686	2,227,911	139,775	Roads and Stormwater (Dept 170)
2025	Ward 25	G46247 Re-Const. of Hlalankosi Asphalt Road in Gungu in Ward	3,541,821	3,565,375	(23,554)	Roads and Stormwater (Dept 170)
2025	Ward 25	G46247 Rehab. of Mdlebeni Concrete Road in Ward 25 (WIP)	101,217	101,216	1	Roads and Stormwater (Dept 170)
2025	Ward 26	G46247 Rehab. of Roads in Lot 16 Glenhills drive in Ward 26	-	106,434	(106,434)	Roads and Stormwater (Dept 170)
2025	Ward 26	G46247 Const. in Memory culvert in Ward 26 (003) (WIP)	3,060,719	2,288,839	771,880	Roads and Stormwater (Dept 170)
2025	Ward 26	G46247 Rehab. of Ezinsimbini Road in Ward 26 (001) (WIP)	3,812,313	628,665	3,183,649	Roads and Stormwater (Dept 170)
2025	Ward 26	G46247 Upgrade in Mbambo road to memory in Ward 26 (004) (WI	231,989	210,899	21,090	Roads and Stormwater (Dept 170)
2025	Ward 13	G46247 Road Regravelling in Glenhills in Ward 13 (WIP)	184,056	-	184,056	Roads and Stormwater (Dept 170)
2025	Ward 13	G46247 Road Rehab. Aries Crescent road in Glenhills in Ward	494,397	174,536	319,861	Roads and Stormwater (Dept 170)
2025	Ward 13	G46247 Road Rehab. of Shembe road Glenhills in Ward 13 (WIP)	319,083	319,083	0	Roads and Stormwater (Dept 170)
2025	Ward 13	G46247 Road Rehab. of Mercury close in Glenhills in Ward 13	1,360,318	1,360,318	0	Roads and Stormwater (Dept 170)
2025	Ward 13	G46247 Retaining wall in Glenhills drive in Ward 13 (WIP)	469,219	179,186	290,033	Roads and Stormwater (Dept 170)
2025	Ward 14	G46247 St. Upgrade in Ward 14 (027) (WIP)	225,695	103,716	121,979	Roads and Stormwater (Dept 170)
2025	Ward 26	G46247 Const. in Ezihlabathini in Ward 26 (047) (WIP)	167,707	123,849	43,858	Roads and Stormwater (Dept 170)

Year	Ward	Project	Total Budget	Total Actuals (15th July 2025)	Unspent Budget	Department
2025	Ward 9	G46247 Road & Stormwater Upgrade in Sondweni in Ward 9 (WIP)	421,645	383,524	38,121	Roads and Stormwater (Dept 170)
2025	Ward 9	G46247 Stormwater Upgrade in Sofaya Road in Ward 9 (WIP)	1,928,643	1,583,179	345,464	Roads and Stormwater (Dept 170)
2025	Ward 10	G46247 Road & Stormwater Upgrade in Mhlongo & Mphenyane in W	1,269,295	323,746	945,549	Roads and Stormwater (Dept 170)
2025	Ward 10	G46247 Road & Stormwater Upgrade at Alderville Luke Road in	203,727	156,838	46,889	Roads and Stormwater (Dept 170)
2025	Ward 10	G46247 Road & Stormwater Upgrade in Alderville Hall Road in	5,620	5,620	-	Roads and Stormwater (Dept 170)
2025	Ward 10	G46247 Road & Stormwater Upgrade in Alderville Stend Road in	49,500	49,500	0	Roads and Stormwater (Dept 170)
2025	Ward 10	G46247 Road & Stormwater Upgrade in AldervilleRoad Zoh Salon	1,751,113	422,146	1,328,967	Roads and Stormwater (Dept 170)
2025	Ward 10	G46247 Road & Stormwater Upgrade in Alderville Community Hal	1,950,837	246,876	1,703,961	Roads and Stormwater (Dept 170)
2025	Ward 28	G46247 Valley Lane Culvert bridge & St. upgrade in Shakaskra	752,326	510,202	242,124	Roads and Stormwater (Dept 170)
2025	Ward 12	G46247 Stormwater Upgrade in Langa & Maputo Road in Ward 12	2,065,722	1,988,328	77,394	Roads and Stormwater (Dept 170)
2025	Ward 12	G46247 Stormwater Upgrade at Mthethwa Road in Ward 12 (WIP)	869,848	667,877	201,971	Roads and Stormwater (Dept 170)
2025	Ward 12	G46247 Stormwater Upgrade in Mpunzana Road in Ward 12 (WIP)	3,171,215	2,544,961	626,254	Roads and Stormwater (Dept 170)
2025	Ward 12	G46247 Stormwater Upgrade in Cemetery Road in Ward 12 (WIP)	2,193,896	1,294,637	899,259	Roads and Stormwater (Dept 170)
2025	Ward 13	G46247 St. Improvement in Steve Biko road in Glenhills Ward	2,995,022	2,807,294	187,728	Roads and Stormwater (Dept 170)
2025	Ward 6	G46247 Upgrade of St. pipeline in Jacqueline /Zen Drive in	5,552,727	4,826,867	725,860	Roads and Stormwater (Dept 170)
2025	Ward 6	G46247 Upgrade of St. pipeline in Gillian/ Zen Road in Ward	2,939,058	2,543,339	395,719	Roads and Stormwater (Dept 170)
2025	Ward 6	G46247 Road Rehab. of Michele Street in Ward 6 (WIP)	50,542	25,098	25,444	Roads and Stormwater (Dept 170)
2025	Ward 9	G46247 Rehab of Road & Stormwater in Xezon Rd in Ward 9 (WIP	418,310	299,341	118,969	Roads and Stormwater (Dept 170)
2025	Ward 9	G46247 St. Upgrade in Mdluli Road Ward 9 S2 (WIP)	562,119	567,797	(5,678)	Roads and Stormwater (Dept 170)
2025	Ward 9	G46247 Road & Stormwater Upgrade in Khwanini W9 (WIP)	550,558	550,557	1	Roads and Stormwater (Dept 170)
2025	Ward 9	G46247 Causeway Bridge Stormwater Upgrade in Bhabha Section	288,269	291,181	(2,912)	Roads and Stormwater (Dept 170)
2025	Ward 9	G46247 Road & Stormwater Upgrade in Hangoes in Ward 9 (WIP)	496,482	394,042	102,440	Roads and Stormwater (Dept 170)
2025	Ward 9	G46247 Road & Stormwater Upgrade in Khanyile in Ward 9(WIP)	1,008,535	783,644	224,891	Roads and Stormwater (Dept 170)
2025	Ward 9	G46247 Road & Stormwater Upgrade in Nthethewa Road in Ward 9	1,814,735	1,771,173	43,562	Roads and Stormwater (Dept 170)
2025	Ward 9	G46247 Road & Stormwater Upgrade in Zikhali Road in Ward 9 (	663,024	456,825	206,199	Roads and Stormwater (Dept 170)
2025	Ward 9	G46247 Road & Stormwater Upgrade in Nzoneli in Ward 9 (WIP)	654,053	370,478	283,576	Roads and Stormwater (Dept 170)
2025	Ward 9	G46247 Road & Stormwater Upgrade in Zilungisele in Ward 9 (W	2,499,316	2,051,165	448,151	Roads and Stormwater (Dept 170)
2025	Ward 9	G46247 Road Rehab in Mnyundini in Ward 9 (WIP)	-	5,288,706	(5,288,706)	Roads and Stormwater (Dept 170)
2025	Ward 9	G46247 Stormwater Upgrade in Twice in Ward 9 (WIP)	2,988,830	2,751,652	237,178	Roads and Stormwater (Dept 170)
2025	Ward 9	G46247 Road & Stormwater Upgrade in Khumalo Road in Ward 9 (	783,252	783,252	0	Roads and Stormwater (Dept 170)
2025	Ward 9	G46247 Road & Stormwater Upgrade at Old Railway Road in Ward	4,168,000	4,177,872	(9,872)	Roads and Stormwater (Dept 170)
2025	Ward 27	G46247 St. improvement in Mabhodweni in Ward 27 (WIP)	3,770,249	3,665,770	104,480	Roads and Stormwater (Dept 170)

Year	Ward	Project	Total Budget	Total Actuals (15th July 2025)	Unspent Budget	Department
2025	Ward 27	G46247 Const. of Asherville road in Ward 27 (WIP)	7,500,361	3,603,274	3,897,087	Roads and Stormwater (Dept 170)
2025	Ward 27	G46247 Road Const. of Gcugcwa road in Ward 27 (WIP	1,365,838	1,365,838	-	Roads and Stormwater (Dept 170)
2025	Ward 27	G46247 Road Const. of Mgwaba road in Ward 27 (WIP)	920,787	716,912	203,875	Roads and Stormwater (Dept 170)
2025	Ward 27	G46247 Road Const. in Nsikeni road Ward 27 (WIP)	1,699,270	883,328	815,942	Roads and Stormwater (Dept 170)
2025	Ward 27	G46247 Road Const. of Maphophoma road in Ward 27 (WIP)	152,580	152,580	1	Roads and Stormwater (Dept 170)
2025	Ward 27	G46247 Const. of road in Mbhobhoni road in Ward 27 (WIP)	2,972,657	2,697,600	275,057	Roads and Stormwater (Dept 170)
2025	Ward 27	G46247 Road Const. of Shonalanga road in Ward 27 (WIP)	2,483,312	2,543,655	(60,343)	Roads and Stormwater (Dept 170)
2025	Ward 27	G46247 Road Const. in Nyongo road in Ward 27 (WIP)	3,406,855	3,025,758	381,097	Roads and Stormwater (Dept 170)
2025	Ward 28	G46247 Rehab. of Rosehill Road & St. upgrade in Shakaskraal	19,159	19,159	0	Roads and Stormwater (Dept 170)
2025	Ward 5	G46247 Mfecane Road link Riverside Drive at Doesburg Ward 5	1,825,407	1,825,407	0	Roads and Stormwater (Dept 170)
2025	Ward 5	G46247 C-Section (Pedestrian Bridge) in Shakaville in Ward 5	1,086,571	1,026,609	59,962	Roads and Stormwater (Dept 170)
2025	Ward 5	G46247 Emarasteni (St. Const. & Ret. Structure) in Ward 5 (W	1,516,640	1,405,087	111,553	Roads and Stormwater (Dept 170)
2025	Ward 5	G46247 Mfecane Rd. btw Riverside Drive & Mbozamo Hall Ward 5	1,036,356	852,721	183,635	Roads and Stormwater (Dept 170)
2025	Ward 24	G46247 Upgrade Mlambo main road (Mphithiza) in Ward 24 (022)	495,816	318,251	177,565	Roads and Stormwater (Dept 170)
2025	Ward 24	G46247 Upgrade Mlambo main road (Mphithiza) in Ward 24 (023)	1,150,309	909,129	241,180	Roads and Stormwater (Dept 170)
2025	Ward 24	G46247 Const. in Hlalanathi 40 60 in Ward 24 (007) (WIP)	1,216,170	977,157	239,013	Roads and Stormwater (Dept 170)
2025	Ward 24	G46247 Rehab of roads in Hlalanathi main road in Ward 24 (02	1,204,962	945,647	259,315	Roads and Stormwater (Dept 170)
2025	Ward 24	G46247 Rehab of roads in Hlalanathi road 4 in Ward 24 (084)	229,460	229,460	-	Roads and Stormwater (Dept 170)
2025	Ward 24	G46247 Rehab of roads in Hlalanathi 2nd stop in Ward 24 (005	1,473,307	974,598	498,709	Roads and Stormwater (Dept 170)
2025	Ward 24	G46247 Rehab of roads in Melville school road in Ward 24 (05	199,424	43,028	156,396	Roads and Stormwater (Dept 170)
2025	Ward 10	G46247 Road & Stormwater Upgrade in Diphini Road in Ward 10	462,152	330,319	131,833	Roads and Stormwater (Dept 170)
2025	Ward 11	G46247 Stormwater Upgrade in Mjoza Road in Ward 11 (WIP)	1,239,537	1,239,537	0	Roads and Stormwater (Dept 170)
2025	Ward 11	G46247 Road & Stormwater Upgrade in Njekane Road in Ward 11	1,497,904	1,200,493	297,411	Roads and Stormwater (Dept 170)
2025	Ward 11	G46247 Retaining Wall in KwaDukuza in Ward 11	1,264,712	956,304	308,408	Roads and Stormwater (Dept 170)
2025	Ward 9	G46247 Road & Stormwater Upgrade at Nduli Road in Ward 9 (WI	4,093,575	4,093,575	0	Roads and Stormwater (Dept 170)
2025	Ward 4	G46247 Rehab. & Const. of St. Infrastructure in Lot 867 in	176,578	27,597	148,981	Roads and Stormwater (Dept 170)
			293,954,931	**197,843,443**	**96,111,488**	
				67%		

KWADUKUZA
MUNICIPALITY

Criteria For The Rollover Of Conditional Grant Funds For The 2024-2025 Financial Year.

CRITERIA FOR THE ROLLOVER OF CONDITIONAL GRANT FUNDS FOR THE 2024/2025 FINANCIAL YEAR

Section 21 of the Division of Revenue Act, 2024, subsection (1) requires that any conditional grants, which are not spent at the end of the municipal financial year must revert to the National Revenue Fund.

In specific circumstances however municipalities may retain these funds if the application for a rollover is approved by National Treasury.

The criteria for a successful application is listed on the attached extract from MFMA Circular 130.

This was communicated to the relevant Business Units who are than encouraged to ensure compliance with the conditions as stipulated by National Treasury and proactively engage with their relevant transferring National/Provincial Department where challenges in full expenditure are foreseen.

There are various expenditures that are currently being via the accrual process. This will therefore be considered when the final rollover amount is determined.

It must be noted that National Treasury is becoming progressively more difficult in approving rollovers, therefore not only must all the conditions be met but all documentation must be provided to the Finance Business Unit for onward submission to National Treasury.

The circular relates to the rollover application for National Grants. Provincial Treasury will still issue protocol for Provincial Grants however this is generally very similar.

2.8. Three-year and one-year capital appropriations

To facilitate the delivery of large capital projects, section 16(3) of the MFMA allows a municipality to appropriate capital budgets for three financial years, i.e. the budget year and the following two years of the MTREF. The aim of such multi-year capital appropriations is to:

- lock the council into funding the full cost of large capital projects so as to ensure their successful completion;
- facilitate the forward planning of capital projects and programmes; enable the municipality to initiate procurement processes for capital projects in the two outer years of the MTREF (given the funds are appropriated) and so ensure improved levels of capital spending; and
- enable funding for such capital projects to be brought forward in terms of section 31 of the MFMA to facilitate more rapid project implementation (although National Treasury would prefer municipalities to the use of the mid-year adjustments budget for this purpose).

Municipalities are encouraged to use these provisions of the MFMA appropriately, and ensure they divide their capital budgets correctly between the 'multi-year expenditure' and the 'single year expenditure' sections on Tables A5A and A5. Further information can be obtained in MFMA Circular No. 58.

2.9. Criteria for the release of the Equitable Share

The criteria for the release of the equitable share which were covered in MFMA Circulars No. 122 remains relevant, and are still applicable for the release of equitable share instalments in the 2025/26 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.

2.10. Criteria for the rollover of conditional grant funds

In terms of Section 21 of the Division of Revenue Act, 2024 (Act No.24 of 2024) (DoRA) in conjunction with the Division of Revenue Amendment Act, 2024 (Act No. 48 of 2024), any conditional allocation or a portion thereof that is not spent at the end of the 2024/25 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 2024 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 2024 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 31 March 2025; or
b) Proof of project tender and tender submissions published and closed before 31 March 2025 or with the appointment of contractor or service provider for delivery of service before 30 June 2025 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 2025 (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 2025, 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 2024 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 2025;
3. Accurate disclosure of grant performance in the 2024/25 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 2024/25 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 2025 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 2024/25 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 2024/25 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 2025. All invoices issued to the municipality before 31 March 2025 should be paid within the same year against the allocated conditional grants. i.e. invoices must be paid within 30 days.

2.11. Unspent conditional grant funds for 2024/25

The process to ensure the return of unspent conditional grants for the 2024/25 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 2025 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 2025. 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 2024 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 2025.

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 2025;

Step 5: National Treasury will communicate the unspent conditional grants amount by 12 November 2025. A municipality must return the remaining unspent conditional grant funds that are not subject to a specific repayment arrangement to the National Revenue Fund (NRF) by 19 November 2025; and

Step 6: Any unspent conditional grant funds that should have but has not been repaid to the National Revenue Fund (NRF) by 19 November 2025, and for which a municipality has not requested a repayment arrangement, will be offset against the municipality's December 2025 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.

KWADUKUZA
MUNICIPALITY

2.9 MUNICIPAL MANAGER'S QUALITY CERTIFICATE

KWADUKUZA
MUNICIPALITY

2024/25 FOURTH QUARTER BUDGET & PERFORMANCE ASSESSMENT - QUALITY CERTIFICATE

I, Mr NJ Mdakane, Municipal Manager of KwaDukuza Municipality, hereby certify that the Fourth Quarter Budget and Performance Assessment and supporting documentation have been prepared in accordance with the Municipal Finance Management Act, No. 56 of 2003 and the regulations made under that Act.

MR NJ MDAKANE

Municipal Manager of KwaDukuza Municipality

Signature: ____________________

Date: 10/07/2025