

COUNCIL MEETING

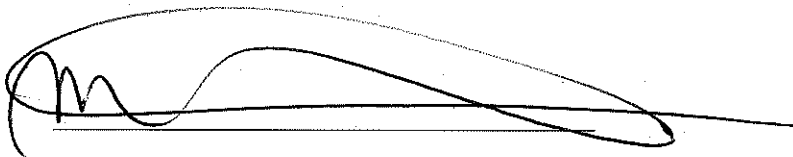
Members: G Govender (Speaker), ME Ngidi, (Mayor), SL Cele (Deputy Mayor), H Mbatha (Whip of Council), SK Shandu, DN Ngema, SO Nxele, OL Nhaca, JM Banda, AM Baardman, BC Fakazi, , NJ Mpanza, TT Dube, S Sithole, N Qwabe, WN Mtambo, BP Ndlovu, SS Mthiyane, CM Naicker, SB Ntuli, NS Bhengu, NH Sithole, NC 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, EM Kolia, SP Khuzwayo, MM Sibisi, JF Magwaza, NP Ntuli, P Sibiya, 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, 24 APRIL 2025,** at the **KWADUKUZA COUNCIL CHAMBERS, COMMENCING AT 09H00 am** for the purpose of discussing the items on the agenda.



Municipal Manager

NJ Mdakane

17/04/2025

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 27 MARCH 2025 a). Correction of Minutes: b). Matters arising from the minutes: 9.2 09 APRIL 2025 a). Correction of Minutes: b). Matters arising from the minutes:		
10.	List Of Outstanding Items		
11.	Clean Administration		
12.	Business of the Day:		
<u>ITEM NUMBER</u>	<u>SUBJECT</u>	<u>PAGE NO</u>	<u>BUSINESS UNIT</u>
C 219/2024- 2025	SPECIAL ADJUSTMENT BUDGET	1-113	FINANCE

C 220/2024- 2025	THIRD QUARTER BUDGET & PERFORMANCE ASSESSMENT	114-317	FINANCE
C 221/2024- 2025	AMENDMENT OF ANNEXURE K OF THE SCM POLICY – SOP ON PANEL APPOINTMENTS	318-321	
C 222/2024- 2025	REQUEST FOR EXTENTION OF CONTRACTS POSTS CREATED FOR DISASTER FUNDING PROJECTS	322-326	
C 223/2024- 2025	UPDATE ON LONG OUTSTANDING AMOUNTS OWED FOR WATER AND SANITATION	327-329	
C 224/2024- 2025	VALUE ADDED TAX (VAT) RATE INCREASE FROM 1ST MAY 2025	330-420	
C 225/2024- 2025	PROGRESS REPORT ON TENDER MN 202/2024 GENERAL VALUATION AND PREPARATION OF A VALUATION ROLL FOR IMPLEMENTATION 1 JULY 2026, PREPARATION AND UPDATING OF THE VALUATION ROLL FOR THE PERIOD 1 JULY 2026 TO 30 JUNE 2029.	421-427	
C 226/2024- 20258	LEGAL OPINION EXTENSION OF PROVISION OF BANKING SERVICES FOR THE KWA DUKUZA MUNICIPALITY	428-434	
C 227/2024- 2025	FINAL AMENDMENT OF THE KWADUKUZA MUNICIPALITY SPATIAL PLANNING AND LAND USE MANAGEMENT BY-LAW NO. 2002 (SEPTEMBER 2018)	435-465	EDP

C 228/2024- 2025	APPLICATION TO LEASE PORTION 39 OF THE FARM WELVERDIENT 2632 TO PLANT VEGETABLES	466-474	CORPORATE SERVICES
C229/2024- 2025	REQUEST FROM FKM & BERKELEY ASSOCIATES FOR RENEWAL OF LEASE	479-494	
C 230/2024- 2025	APPLICATION TO LEASE ERF 3606/3607 CNR SHAKAVILLE AND BAHINIA ROAD FOR BUSINESS PURPOSE (A SCRAP YARD)	495-500	
C 231/2024- 2025	DISPOSAL OF PORTION (4000m2) OF ERF 517 BALLITO TO ZULULAND ISLAMIC SOCIETY	501-523	
C 232/2024- 2025	KWADUKUZA MUNICIPAL REVISED MIG PMU BUSINESS PLAN ,MIG IMPLEMENTATION PLAN, MIG PRODFCUREMENT PLAN AND MIG PAYMENT SCHEDULE FOR 2025/2026 FINANCIAL YEAR	524-547	CIVIL ENGINEERING
C 233/2024- 20258	MUNICIPAL INFRASTRUCTURE GRANT (MIG) ALLOCATION REDUCTION AND AMENDED PROJECT ALLOCATION FOR THE 2024/2025 FINANCIAL YEAR	548-554	
C 234/2024- 2025	EXTENSION OF CONTRACT SCOPE IN TERMS OF MFMA 116(3) FOR CONTRACT NO. MN 118 / 2022, SUPPLY AND DELIVERY OF SINGLE, THREE PHASE SMART METERS AND ASSOCIATED ACCESSORIES FOR A PERIOD OF THREE (3) YEARS – FEEDBACK FROM PUBLIC PARTICIPATION	555-558	

C 235/2024- 2025	EXTENSION PERIOD FOR INDEMNITY AMNESTY FOR VOLUNTARY DISCLOSURE OF ELECTRICITY SERVICE CONNECTIONS IN CONTRAVENTION WITH SECTION 28 OF ELECTRICITY BYLAWS – TAMPERING / BYPASSED/ ILLEGAL / NON-COMPLIANT WITH ELECTRICITY SERVICE CONNECTION OR SUPPLY MAINS	559-561	ELECTRICAL ENGINEERING
C 236/2024- 2025	AUDIT COMMITTEE REPORT FOR THE PERIOD ENDING 31 DECEMBER 2025, COVERING QUARTER ONE AND QUARTER TWO REPORTING	562-572	OFFICE OF THE MUNICIPAL MANAGER
C 237/2024- 2025	COUNCIL OUTSTANDING ITEM: C 169/2024- 2025 EXPENDITURE ON HIRING OF VEHICLES FOR MAYOR AND DEPUTY MAYOR	573-593	
C 238/2024- 2025	OUTSTANDING ITEM C 111/2024-2025 UNSPENT INEP GRANT	594-599	
C 239/2024- 2025	KDM 2 REPORT	600-607	
C 240/2024- 2025	ADDITIONAL REQUIREMENT FOR THE POSITION OF MEDIA LIAISON OFFICER	608-616	
C 241/2024- 2025	EXPULSION OF INDEPENDENT ALLIANCE COUNCILLOR	617-619	
C 242/2024- 2025	COUNCIL ADOPTION OF PERFORMANCE MANAGEMENT FRAMEWORK & PROCEDURE MANUAL FOR 2025/2026	620-630	

C 243/2024- 2025	PERFORMANCE AUDIT COMMITTEE (PAC) CHARTER FOR 2025/2026	631-667	
C 244/204- 2025	REVIEW ON SUBMISSIONS FOR UNREST CLAIMS	TO BE CIRCULATED AT MEETING	IN – COMMITTEE ITEMS
	IN -COMMITTEE RESOLUTION REGISTER		

KWADUKUZA MUNICIPALITY BUSINESS UNIT: FINANCE BUSINESS UNIT	
Council: C 219/2024-2025	24 APRIL 2025
SUBJECT:	SPECIAL ADJUSTMENT BUDGET

PURPOSE:

Council to consider for approval the 2024/25 Special Adjustments Budget to be tabled in terms of Section 28 of the MFMA.

DISCUSSION:

On the 26th March, the Municipality received Government Gazette no. 52381, in which the MIG allocation was reduced. In terms of the gazette, *"The stopping and re-allocation of conditional grants is done in terms of sections 18 and 19 of the 2024 DoRA, as amended, against municipalities that reported significant underperformance as at mid-year i.e., 31 December 2024."*

The following adjustment will need to be factored into this Special Adjustment Budget:-

GRANT ALLOCATION	ORIGINAL R'000	ADJUSTMENT R'000	REVISED R'000
MIG	60,549	(8,924)	51,625

OPERATIONAL BUDGET AMENDMENTS

- Transfers to grants and subsidies will be adjusted in terms of the amendment noted above.
- Also, revenue streams that reflect receipts greater than budgeted for have been considered that will assist in reducing the current year's deficit.

CAPITAL BUDGET AMENDMENTS

- The 3-year MIG implementation plan has been revised to cater for the R8,924m reduced allocation. The outer year revisions will be considered during the final 2025/26 budgeting process.

- The Disaster Response consolidated budget allocation of R49,927m has not been considered except for re-allocation of R2,493m over-expenditure to prevent unauthorized expenditures from being recorded in the financial system.
- The remaining R47,434m will be dealt with as a separate virement item to Council by the Civil Business Unit once the reallocation listing is complete.
- Minor amendments to furniture and equipment internally funded projects to cater for procurement under the Corporate Services business unit, the savings of which have been sourced from furniture & equipment under Fleet Management.

STRATEGIC AND LEGAL IMPLICATIONS

To ensure compliance with S28 of the MFMA

FINANCIAL IMPLICATIONS:

As discussed above.

CONSULTATION

Provincial Treasury

Municipal Manager

Chief Financial Officer

Executive Directors

Budget Steering Committee

Civil Engineering Business unit

RECOMMENDATIONS

1. That Council notes the contents of the report dealing with the adjustments budget for 2024/25.
2. That Council approve the 2024/25 adjustments budget as attached to this item; it being noted that all adjustments are in accordance with section 28(2) of the MFMA.
3. That Council approves the revision of the monthly and quarterly delivery targets and performance indicators as recorded in the revised Service Delivery Budget and Implementation Plan as attached hereto.
4. In accordance with Part 2 Schedule B of the Municipal Budget and Reporting Regulations as published in Government Gazette No.32141 dated 17 April 2009, Council notes the following:
 - That there were no major adjustments to the original budget assumptions.
 - That the various adjustments to the funding of the 2024/25 budget as highlighted in this report and the various tables annexured hereto be noted.
 - The adjustments to expenditure on allocation of grant programs as highlighted in this report are noted.
 - The adjustments to the service delivery and budget implementation plan as annexured to the report are noted.
 - The adjustments that have been made to the Capital Budget be noted.
5. That Council note that the adjustments budget is fully compliant with S28 (2) (b) of the MFMA.
6. That Council note that the adjustments budget has been tabled by the mayor in accordance with S28 (4) of the MFMA.
7. That Council note that the adjustment budget is fully compliant with Section 28 (6) of the MFMA in that municipal tax and tariffs for 2024/25 will not be further

increased as a result of this adjustments budget.

8. That upon approval of the adjustments budget by Council, the budget office to ensure that, in terms of S22(b) of the MFMA, the adjustments budget is submitted in the requested format to National Treasury, Provincial Treasury and Department of Co-operate Governance and Traditional Affairs.
9. That in accordance with sub-regulation 26(1) of Municipal Budget and Reporting Regulations, the Municipal Manager is to make public the adjustments budget in accordance with section 21(A) of the Municipal Systems Act.
10. That as a consequence of this adjustments budget, there may be material changes to the approved procurement plan as well as the approved organizational scorecard and IDP for the 2024/25 financial year. It is therefore of paramount importance that the Head SCM, Director PME and Director IDP coordinate a process to ensure the revision of these items.
11. That in order to give effect to the adjustments budget, the revisions to the procurement plan and organizational scorecard must be finalized no later than 28 days after the approval of this Adjustment Budget.
12. That the Civil Business Unit ensures full adherence to the terms and conditions of the reprioritized Municipal Infrastructure Grant.
13. That the Civil Business Unit urgently finalise the reallocation of Disaster projects from the consolidated vote and table an item to Council so that the associated virements may be approved by Council.
14. That the Organizational SDBIP be adjusted in terms of the amendments.

Contact Person: S.M. RAJCOOMAR (CHIEF FINANCIAL OFFICER)

A. NUNKUMAR (DIR: BUDGETS AND COMPLIANCE)

Author: S. CUNDASAMY (MANAGER: BUDGET)

APPROVED / COMMENTS


S M RAJCOOMAR
CHIEF FINANCIAL OFFICER

ENDORSED


N.J. MDAKANE
MUNICIPAL MANAGER



2024/25

SPECIAL ADJUSTMENT BUDGET

CONTENTS:**PART 1 - ADJUSTMENTS BUDGET**

- 1.1 MAYORS REPORT**
- 1.2 RESOLUTIONS**
- 1.3 EXECUTIVE SUMMARY**
- 1.4 ADJUSTMENTS BUDGET TABLES**

PART 2 -SUPPORTING DOCUMENTATION

- 2.1 ADJUSTMENTS TO BUDGET FUNDING**
- 2.2 ADJUSTMENTS TO EXPENDITURE ON ALLOCATIONS AND GRANT
PROGRAMMES**
- 2.3 ADJUSTMENTS TO SERVICE DELIVERY AND BUDGET
IMPLEMENTATION PLAN**
- 2.4 ADJUSTMENTS CAPITAL EXPENDITURE**
- 2.5 OTHER SUPPORTING DOCUMENTS**
- 2.6 MUNICIPAL MANAGERS QUALITY CERTIFICATION**



1.1 MAYORS REPORT

TO BE INSERTED



1.2 RESOLUTIONS

1. That Council note the contents of the report dealing with the adjustments budget for 2024/25.
2. That Council approve the 2024/25 adjustments budget as attached to this item; it being noted that all adjustments are in accordance with section 28(2) of the MFMA.
3. That Council approves the revision of the monthly and quarterly service delivery targets and performance indicators as recorded in the revised Service Delivery Budget and Implementation Plan as attached hereto.
4. In accordance with Part 2 Schedule B of the Municipal Budget and Reporting Regulations as published in Government Gazette No.32141 dated 17 April 2009, Council notes the following:
 - That there were no major adjustments to the original budget assumptions.
 - That the various adjustments to the funding of the 2024/25 budget as highlighted in this report and the various tables annexured hereto be noted.
 - The adjustments to expenditure on allocation of grant programs as highlighted in this report are noted.
 - The adjustments to the service delivery and budget implementation plan as annexured to the report are noted.
 - The adjustments that have been made to the Capital Budget be noted.
5. That Council note that the adjustments budget is fully compliant with S28 (2) (b) of the MFMA.
6. That Council note that the adjustments budget has been tabled by the mayor in accordance with S28 (4) of the MFMA.

7. That Council note that the adjustment budget is fully compliant with Section 28 (6) of the MFMA in that municipal tax and tariffs for 2024/25 will not be further increased as a result of this adjustments budget.
8. That upon approval of the adjustments budget by Council, the budget office to ensure that, in terms of S22(b) of the MFMA, the adjustments budget is submitted in the requested format to National Treasury, Provincial Treasury and Department of Co-operate Governance and Traditional Affairs.
9. That in accordance with sub-regulation 26(1) of Municipal Budget and Reporting Regulations, the Municipal Manager is to make public the adjustments budget in accordance with section 21(A) of the Municipal Systems Act.
10. That as a consequence of this adjustments budget, there may be material changes to the approved procurement plan as well as the approved organizational scorecard and IDP for the 2024/25 financial year. It is therefore of paramount importance that the Head SCM, Director PME and Director IDP coordinate a process to ensure the revision of these items.
11. That in order to give effect to the adjustments budget, the revisions to the procurement plan and organizational scorecard must be finalized no later than 28 days after the approval of this Adjustment Budget.
12. That the Civil Business Unit ensure full adherence to the terms and conditions of the reprioritised Municipal Infrastructure Grant.
13. That the Civil Business Unit urgently finalise the reallocation of Disaster projects from the consolidated vote and table an item to Council so that the associated virements may be approved by Council.
14. That the Organisational SDBIP be adjusted in terms of the amendments.



1.3 EXECUTIVE SUMMARY

OPERATING ADJUSTMENT BUDGET

On the 26th March 2025, the Municipality received *Government Gazette no. 52381*, which is published in terms of the Division of Revenue Act No. 24 of 2024 (DoRA) as amended by the Division of Revenue Amendment Act No. 24 of 2024 (DoRAA) and provides information regarding the adjustment of allocations to municipalities in the 2024/25 financial year. The gazette highlights the stopping and re-allocation of conditional grants which is done in terms of sections 18 and 19 of the DORA as amended, against municipalities that reported underperformance as at midyear i.e. 31 December 2024, and/or non-compliance against conditional grant frameworks and the provisions of the Act against their 2024/25 allocations. At the end of March, the Municipality has recorded 39% expenditure against the approved MIG allocation.

In terms of the Gazette, the following adjustment was made to the MIG conditional grant of the Municipality which has been catered for under **Capital Transfers & Subsidies** in the Financial Performance table below: -

GRANT ALLOCATION	ORIGINAL R'000	ADJUSTMENT R'000	REVISED R'000
Municipal Infrastructure Grant (MIG)	60,549	(8,924)	51,625

A further analysis of the Municipality's financial performance revealed that certain revenue line items performed better than anticipated at the February adjustment budget. These will be incorporated into the adjustment budget to reduce the current **R 231m deficit** in the operational budget. These are : Interest on Bank Account; Demand Based Developers Contribution ; Interest on outstanding debtors (Property Rates) ; Correction on Housing Accreditation receipts - the grant was correctly accounted on the capital allocation but was not reduced on the operational budget, hence the R12k reduction.

FINANCIAL PERFORMANCE (REVENUE & EXPENDITURE)				
Revenue By Source	Approved Budget	Adjusted Budget	Adjustments	Special Adjustment Budget
Exchange Revenue	1,644,455,744	1,655,985,982		1,671,419,125
Service charges - electricity revenue	1,398,776,342	1,385,636,342		1,385,636,342
Service charges - refuse revenue	103,073,780	103,073,780		103,073,780
Agency Services	14,688,960	13,288,960		13,288,960
Interest earned - external investments	54,422,996	75,098,379	7,362,359	82,460,738
Interest earned - outstanding debtors	11,000,000	11,000,000		11,000,000
Rental of facilities and equipment	3,027,707	3,419,707		3,419,707
Other revenue	59,465,959	64,468,814	8,070,784	72,539,598
Non - Exchange Revenue	1,071,745,749	1,098,143,454		1,104,322,636
Property rates	731,911,715	746,797,585		746,797,585
Interest earned - outstanding debtors	-	-	6,191,182	6,191,182
Fines, penalties and forfeits	33,514,844	40,949,844		40,949,844
Licences and permits	976,440	1,501,440		1,501,440
Transfers and subsidies - Operational	300,342,750	303,894,585	(12,000)	303,882,585
Gains	5,000,000	5,000,000		5,000,000
Total Revenue (excluding capital transfers and contributions)	2,716,201,493	2,754,129,436		2,775,741,761
Expenditure By Type				
Employee related costs	597,944,347	606,819,899	1,000,000	607,819,899
Remuneration of councillors	37,823,274	31,734,074		31,734,074
Bulk purchases	1,238,435,507	1,449,435,507		1,449,435,507
Other materials	26,356,706	27,579,864		27,579,864
Debt impairment	27,848,232	27,848,232		27,848,232
Depreciation & asset impairment	170,888,318	170,888,318		170,888,318
Interest paid / finance charges	15,989,000	15,989,000		15,989,000
Contracted services	400,317,066	437,665,565	(1,000,000)	436,665,565
Transfers and Subsidies	27,350,882	20,092,791		20,092,791
Bad Debts Written Off	2,840,000	5,095,624		5,095,624
Other expenditure	147,966,775	163,422,128		163,422,128
Loss on Disposal of Assets	8,250,000	8,250,000		8,250,000
Other Losses	14,127,000	21,000,000		21,000,000
Total Expenditure	2,716,137,107	2,985,821,002		2,985,821,002
Surplus/(Deficit)	64,386	(231,691,566)		(210,079,241)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	79,299,550	438,066,323	(8,924,000)	429,142,323
Surplus/ (Deficit) for the year	79,363,936	206,374,757		219,063,082

CAPITAL ADJUSTMENT BUDGET

The Municipality 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 and community recreational facilities. The capital budget has been increased by approximately R295,714m to R624,287m as reflected in the table below: -

2024/25 SUMMARY CAPITAL BUDGET		
BUSINESS UNIT	APPROVED BUDGET	FEB ADJUSTMENT BUDGET
OFFICE OF THE MUNICIPAL MANAGER	13,578,355	8,301,821
CORPORATE SERVICES	9,330,000	7,856,798
FINANCE	4,190,000	1,390,000
EDP	10,885,000	16,522,067
COMMUNITY SERVICES & PUBLIC AMENITIES	49,122,590	41,176,484
COMMUNITY SAFETY	19,676,000	19,635,203
CIVIL ENGINEERING	93,918,737	383,832,360
ELECTRICAL ENGINEERING	127,871,958	145,571,958
TOTAL	328,572,640	624,286,691

The following amendments have been made to the Capital Budget as a result of Government Gazette no. 52381: -

- MIG funded projects listed in the table below have been revised by the Civil Business unit as follows :

MIG Funded Projects	Total Budget	Adjustment	Adjusted Budget	Total Actual	Remaining Budget after Adjustment
Sokesimbone Access Road & Stormwater (Ward 1) - WIP	2,636,222		2,636,222	2,316,472	319,750
Melville Hall MIG - WIP	5,135,080	2,608,696	7,743,776	4,350,092	3,393,684
Groutville Surface Roads and Stormwater MIG in Ward 12 WIP	9,960,146	(6,956,521)	3,003,625	-	3,003,625
Nsiken Community Hall	150,000		150,000	150,000	-
Lindelani Creche 170461933 MIG	2,676,522		2,676,522	346,998	2,329,524
Charlotdale Community Hall - WIP	5,231,104		5,231,104	4,967,818	263,286
Ward 3 Nonoti Beach Road Access - WIP	13,843,496	(3,412,174)	10,431,322	3,643,712	6,787,610
Rehabilitation of Kenny Khanyayo Street and Pigogo Street	10,386,170		10,386,170	3,741,954	6,644,216
	50,018,740	(7,759,999)	42,258,741	19,517,046	22,741,695
Vat 15%	7,502,810	(1,164,001)	6,338,809	2,795,132	3,543,677
MIG TOP SLICE	3,027,450		3,027,450	2,924,786	102,664
TOTAL MIG ALLOCATION	60,549,000	(8,924,000)	51,625,000	25,236,964	26,388,036

- The MIG implementation plan has also been revised for 2025/26 and 2026/27 financial years, the amendments of which will be catered for during the final 2025/26 budget process.
- The following amendments will also be catered for: -
 - **Disaster Response consolidated budget allocation of R49,927m** will be re-allocated through a virement. The final listing of projects have not been received as at the date of finalisation of the item. Attending to the reallocation on a piecemeal basis may result in committed funding being reallocated to new projects, which in turn may result in over-expenditure of the Disaster Grant. A process for obtaining the full split of the R 49,9m consolidated budget has been agreed upon between the Civil Business Unit and the Finance Business Unit. In the interim, any overspending on disaster response will be covered by this allocation to prevent unauthorized expenditures from being recorded in the financial system. Currently R2,493m has been overspent as reflected below.

Council to note the above reallocation is based only on expenditures already paid and no further verification of the payments were undertaken at budget reallocation stage. These would have been undertaken prior to the payment. Therefore, the allocation of a budget provides no further assurances as to the nature, contractual obligations or risks the municipality may face.

Disaster Response Projects	Total Budget	Adjustment	Adjusted Budget	Actuals
G46247 Mfecane Road link Riverside Drive at Doesburg Ward 5	1,579,639	245,768	1,825,407	1,825,407
G46247 Re-Const. of Hlankosi Asphalt Road in Gungu in Ward	-	1,210,000	1,210,000	1,210,000
G46247 Road & Stormwater Upgrade at Old Railway Road in Ward	4,055,978	112,022	4,168,000	4,168,000
G46247 Road & Stormwater Upgrade at Nduli Road in Ward 9	4,089,591	3,984	4,093,575	4,093,575
G46247 Road & Stormwater Upgrade in Alderville Stend Road in	3,900	45,600	49,500	49,500
G46247 Rehab of roads in Hlalanathi road 4 in Ward 24 (084)	-	229,460	229,460	229,460
G46247 Road Const. of Gcugcwa road in Ward 27	1,337,310	28,528	1,365,838	1,365,838
G46247 Road Rehab. & St. infrastructure in Gifford Crescent	-	46,494	46,494	46,494
G46247 Ngulube Stret Const. of a new pedestrian bridge in L	1,194,101	118,769	1,312,870	1,312,870
G46247 Road & St. Upgrade at Old Main in Darnall in Ward 2	-	34,073	34,073	34,072
G46247 Road & Stormwater Upgrade in Mthethwa Road in Ward 29	6,850,562	130,000	6,980,562	6,980,551
G46247 Road Const. of Maphophoma road in Ward 27	-	152,580	152,580	152,580
G46247 Rehab. of Rosehill Road & St. upgrade in Shakaskraal	-	19,159	19,159	19,159
G46247 Road Rehab. & upgrade of St. infrastructure in Peter	-	116,188	116,188	116,187
Municipal Disaster Response Grant (Balance)	49,927,287	(2,492,625)	47,434,662	-

- Adjustments to internally funded project within the Corporate Services and Electrical Engineering Business unit to cater for a R120k virement for Office Furniture under the Corporate Services. A further R86k has been reduced on the Electronic Staff Attendance Register project. The adjustments have been made on request of the business units.

Taking the above amendments into consideration, the capital budget has been adjusted to R616,440m as reflected in the table below.

BUSINESS UNIT	APPROVED BUDGET	FEB ADJUSTMENT BUDGET	SPECIAL ADJUSTMENT BUDGET
OFFICE OF THE MUNICIPAL MANAGER	13,578,355	8,301,821	8,301,821
CORPORATE SERVICES	9,330,000	7,856,798	7,911,000
FINANCE	4,190,000	1,390,000	1,390,000
EDP	10,885,000	16,522,067	16,522,067
COMMUNITY SERVICES & PUBLIC AMENITIES	49,122,590	41,176,484	41,176,484
COMMUNITY SAFETY	19,676,000	19,635,203	19,635,203
CIVIL ENGINEERING	93,918,737	383,832,360	376,072,360
ELECTRICAL ENGINEERING	127,871,958	145,571,958	145,430,958
TOTAL	328,572,640	624,286,691	616,439,893



1.4 ADJUSTMENTS BUDGET TABLES

TECHNICAL B SCHEDULES TO BE TABLED



2.1 ADJUSTMENTS TO GRANT BUDGET FUNDING

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	294,603,550	2,761,900
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	1,206,100	2,553,900
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	792,000	208,000
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	51,836,550	15,296,000
Municipal Infrastructure Grant (MIG)	NATIONAL		57,521,550	- 8,924,000	48,597,550	33,301,550	15,296,000
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	346,440,100	18,057,900



2.2 ADJUSTMENTS TO EXPENDITURE ON ALLOCATIONS AND GRANT PROGRAMMES

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	291,619,455	14,951,355
Equitable Share	NATIONAL		276,746,000		276,746,000	276,746,000	-
Financial Management Grant (FMG)	NATIONAL		1,800,000		1,800,000	870,895	929,105
Municipal Infrastructure Grant (PMU Operations)	NATIONAL		3,027,450		3,027,450	2,924,786	102,664
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	1,994,122	1,781,345
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	4,571,945	1,577,055
CETA Candidacy	PROVINCIAL		1,000,000		1,000,000	437,978	562,022
Natural Resource Management Project Phase 3- Revenue	PROVINCIAL		1,200,000		1,200,000		1,200,000
EDTEA Vuthela Funding	PROVINCIAL	6,265,300			-	390,730	5,874,570
EDTEA Prize Money	PROVINCIAL	158,455			-		158,455
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	231,969,289	197,174,086
Municipal Infrastructure Grant (MIG)	NATIONAL		57,521,550	- 8,924,000	48,597,550	22,444,603	26,152,947
Municipal Disaster Recovery Grant	NATIONAL	20,317,734			-	12,548,003	7,769,731
Municipal Disaster Response Grant	NATIONAL	338,048,171			-	185,288,243	152,759,928
Integrated National Electrification Programme Grant (INEP)	NATIONAL		18,523,000		18,523,000	11,677,918	6,845,082
Energy Efficiency and Demand Side Management Grant (EEDSM)	NATIONAL	1,051			-		1,051
Natural Resource Management Project Grant (EDTEA)	PROVINCIAL	212,868			-		212,868
EDTEA Vuthela Funding	PROVINCIAL	3,155,000			-		3,155,000
Housing Accreditation	PROVINCIAL		12,000		12,000	10,522	1,478
EDTEA Prize Money (Capex)	NATIONAL	276,000			-		276,000
		371,216,185	373,422,000	- 8,924,000	364,498,000	523,588,744	212,125,441

Expenditure to date (opening balance+ receipts)

73%



2.3 ADJUSTMENTS TO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

BUSINESS UNIT	APPROVED BUDGET	ADJUSTED BUDGET	SPECIAL ADJUSTED BUDGET	Q1 BUDGET	Q2 BUDGET	Q3 BUDGET	Q4 BUDGET		
OFFICE OF THE MUNICIPAL MANAGER	13,578,355	8,301,821	8,301,821	3,280,000	3,810,000	1,211,821	-		
CORPORATE SERVICES	9,330,000	7,856,798	7,911,000	4,130,000	900,000	1,226,798	1,654,202		
FINANCE	4,190,000	1,390,000	1,390,000	130,000	60,000	-	1,200,000		
EDP	10,885,000	16,522,067	16,522,067	115,000	4,070,000	2,524,868	9,812,199		
COMMUNITY SERVICES & PUBLIC AMENITIES	49,122,590	41,176,484	41,176,484	8,971,182	21,331,408	5,466,999	5,406,895		
COMMUNITY SAFETY	19,676,000	19,635,203	19,635,203	7,620,000	7,906,000	1,109,203	3,000,000		
CIVIL ENGINEERING	93,918,737	383,832,360	376,072,360	10,708,038	28,823,481	178,460,124	158,080,717		
ELECTRICAL ENGINEERING	127,871,958	145,571,958	145,430,958	18,561,232	31,833,769	55,750,000	39,285,957		
TOTAL	328,572,640	624,286,691	616,439,893	53,515,452	98,734,658	245,749,813	218,439,970	9%	35%
						16%	40%		



2.4 ADJUSTMENTS TO CAPITAL EXPENDITURE

	2024/25 FEBRUARY ADJUSTED BUDGET	2024/25 APRIL SPECIAL ADJUSTED BUDGET
July	7,136,977	7,136,977
August	20,391,128	20,391,128
September	25,987,347	25,987,347
October	30,307,768	30,307,768
November	32,918,264	32,918,264
December	35,508,626	35,508,626
January	39,499,096	39,499,096
February	30,762,488	30,762,488
March	175,488,229	175,488,229
April	112,346,263	104,499,465
May	58,724,495	58,724,495
June	55,216,010	55,216,010
	624,286,691	616,439,893



2.5 OTHER SUPPORTING DOCUMENTATION

2.5.1. OPERATIONAL & CAPITAL VOTES AFFECTED BY ADJUSTMENTS

2.5.2. CAPITAL BUDGET PER BUSINESS UNIT

2.5.3. NATIONAL TREASURY GOVERNMENT GAZETTE No. 52381



OPERATIONAL & CAPITAL VOTES AFFECTED BY ADJUSTMENTS

Financially	SegmentDesc	TotalBudget	Adjustment	Adjusted Budget	TotalActual	RemainingBudget
2025	215260940 Valuation Rolls	3,575,000	(1,000,000.00)	2,575,000	385,147	2,189,853
2025	215200060 Overtime	851,937	1,000,000.00	1,851,937	862,637	989,300
2025	215025015 Interest on Bank Account	(27,291,922)	(5,846,168.00)	(33,138,090)	(29,933,528.08)	(3,204,562)
2025	215665176 Interest Income Investment ABSA 4095774472	(10,361,363)	(1,516,191.00)	(11,877,554)	(10,852,307.67)	(1,025,246)
2025	Administrative Handling Fees	(11,000)	(1,403.00)	(12,403)	(12,357.53)	(45)
2025	400010202 Developers Contribution Demand Based	(16,000,000)	(7,874,970.00)	(23,874,970)	(21,568,411.14)	(2,306,559)
2025	020000700 Proceeds from Insurance	(1,201,781)	(193,311.00)	(1,395,092)	(1,395,091.88)	(0)
2025	Protea Heights 948520206	-	(19,688.00)	(19,688)	(18,242.22)	(1,446)
2025	07520010 Hire of Grounds	(80,000)	19,688.00	(60,312)	(28,999.00)	(31,313)
2025	215010090 Search Fees	(25,000)	(300.00)	(25,300)	(25,118.14)	(182)
2025	215065099 S78 Reviews	(10,000)	(800.00)	(10,800)	(10,747.80)	(52)
2025	Interest on Property Rates	-	(6,191,182.00)	(6,191,182)	(4,692,789.06)	(1,498,393)
2025	170 MIG TRANSFER TO REVENUE	(57,521,550)	8,924,000.00	(48,597,550)	-	(48,597,550)
2025	026065121 Operational costs-Accredited Municipalities	(3,787,467)	12,000.00	(3,775,467)	(1,876,469.56)	(1,910,997.44)
		-	(12,688,325)	-	-	-

Financial Year	Segment/Desc	Total Budget	Adjustment	Adjusted Budget	Total Actual	Remaining Budget
2025	Melville Hall MIG - WIP	5,135,080.00	2,608,696.00	7,743,776.00	4,350,092.41	784,987.59
2025	Groutville Surface Roads and Stormwater MIG in Ward 12 WIP	9,960,146.00	(6,956,521.00)	3,003,625.00	-	9,960,146.00
2025	Ward 3 Nonoti Beach Road Access - WIP	13,843,496.00	(3,412,174.00)	10,431,322.00	3,643,711.52	10,199,784.48
2025	G46247 Mfecane Road link Riverside Drive at Doesburg Ward 5	1,579,639.00	245,768.00	1,825,407.00	1,825,406.62	(245,767.62)
2025	G46247 Re-Const. of Hlatankosi Asphalt Road in Gungu in Ward	-	1,210,000.00	1,210,000.00	1,210,000.00	(1,210,000.00)
2025	G46247 Road & Stormwater Upgrade at Old Railway Road in Ward	4,055,978.00	112,022.00	4,168,000.00	4,167,999.74	(112,021.74)
2025	G46247 Road & Stormwater Upgrade at Nduli Road in Ward 9 (WI	4,089,591.00	3,984.00	4,093,575.00	4,093,574.94	(3,983.94)
2025	G46247 Road & Stormwater Upgrade in Alderville Stend Road in	3,900.00	45,600.00	49,500.00	49,499.80	(45,599.80)
2025	G46247 Rehab of roads in Hlatankosi road 4 in Ward 24 (084)	-	229,460.00	229,460.00	229,460.00	(229,460.00)
2025	G46247 Road Const. of Gcugcwa road in Ward 27 (WIP	1,337,310.00	28,528.00	1,365,838.00	1,365,838.00	(28,528.00)
2025	G46247 Road Rehab. & St. infrastructure in Gifford Crescent	-	46,494.00	46,494.00	46,494.00	(46,494.00)
2025	G46247 Ngulube Stret Const. of a new pedestrian bridge in L	1,194,101.00	118,769.00	1,312,870.00	1,312,869.51	(118,768.51)
2025	G46247 Road & St. Upgrade at Old Main in Darnall in Ward 2 (	-	34,073.00	34,073.00	34,072.22	(34,072.22)
2025	G46247 Road & Stormwater Upgrade in Mthethwa Road in Ward 29	6,850,562.00	130,000.00	6,980,562.00	6,980,551.05	(129,989.05)
2025	G46247 Road Const. of Maphophoma road in Ward 27 (WIP)	-	152,580.00	152,580.00	152,579.50	(152,579.50)
2025	G46247 Rehab. of Rosehill Road & St. upgrade in Shakaskraal	-	19,159.00	19,159.00	19,158.69	(19,158.69)
2025	G46247 Road Rehab. & upgrade of St. infrastructure in Peter	-	116,188.00	116,188.00	116,187.20	(116,187.20)
2025	Municipal Disaster Response Grant (Balance)	49,927,287.00	(2,492,625.00)	47,434,662.00	-	49,927,287.00
2025	G46247 Rehab. of Stormwater culverts in Mfacanane road - WIP	4,203,280.00	(6,601.00)	4,196,679.00	3,079,063.53	1,124,216.47
2025	G46247 Retaining walls & foundation underpinning -WIP	933,328.00	6,601.00	939,929.00	939,928.98	(6,600.98)
2025	Office Furn & Equipment 025400013	1,000,000.00	120,000.00	1,120,000.00	563,866.65	436,133.35
2025	360 Furniture and Equipment	150,000.00	(120,000.00)	30,000.00	8,360.00	141,640.00
2025	Elec Staff Attendance Register 021419516	86,798.00	(86,798.00)	-	-	86,798.00
			(7,846,797)			



CAPITAL BUDGET PER BUSINESS UNIT

MUNICIPAL MANAGER 24/25 FINAL BUDGET						
PROJECT DESCRIPTION	FUNDING	ITEM DESCRIPTION	APPROVED BUDGET	FEBRUARY ADJUSTMENT BUDGET	2nd ADJUSTED BUDGET	
Capital:Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices:Container Conversion	Transfer from operational to capital revenue	Container Conversion	230,000	230,000	230,000	
Capital:Non-infrastructure:New:Machinery and Equipment:Professional Mark IV camera suits	Transfer from operational to capital revenue	Professional Mark IV camera suits	200,000	200,000	200,000	
Capital:Non-infrastructure:New:Machinery and Equipment:Sound System	Transfer from operational to capital revenue	Sound System	230,000	100,000	100,000	
			660,000	530,000	530,000	
Capital:Non-infrastructure:New:Furniture and Office Equipment:Risk Management Projector	Transfer from operational to capital revenue	Risk Management Projector	10,000	10,000	10,000	
			10,000	10,000	10,000	
Capital:Non-infrastructure:New:Transport Assets:IDP Bakkie	Transfer from operational to capital revenue	IDP Bakkie	500,000	-	-	
Capital:Infrastructure:New:Roads Infrastructure:Road Structures:ABM Infrastructure Upgrades	Transfer from operational to capital revenue	ABM Infrastructure Upgrades	12,338,355	7,738,221	7,738,221	
Capital:Non-infrastructure:New:Machinery and Equipment:IDP Electronic Equipment	Transfer from operational to capital revenue	IDP Electronic Equipment	70,000	23,600	23,600	
			12,908,355	7,761,821	7,761,821	
			13,578,355	8,301,821	8,301,821	
		TOTAL EXPENDITURE				

CORPORATE SERVICES 24/25 FINAL BUDGET						
PROJECT DESCRIPTION	FUNDING	ITEM DESCRIPTION	APPROVED BUDGET	FEBRUARY		2nd ADJUSTED BUDGET
				ADJUSTMENT BUDGET		
Capital:Non-Infrastructure:New:Transport Assets:Printroom Vehicle	Transfer from operational to capital revenue	Print room Vehicle	£ 270,000	270,000		270,000
Capital:Non-Infrastructure:New:Transport Assets:22 Seater Bus for councillors	Transfer from operational to capital revenue	22 Seater Bus	£ 900,000	-		-
Capital:Non-Infrastructure:New:Furniture and Office Equipment:Office Furniture & Equipment	Transfer from operational to capital revenue	Office Furn & Equipment 025400013	£ 1,000,000	1,000,000		1,141,000
Capital:Non-Infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Municipal Offices:Upgrade to Council Chambers	Transfer from operational to capital revenue	Upgrade to Council Chambers	£ 3,500,000			
Capital:Non-Infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Municipal Offices:Upgrade to Blythedale Offices	Transfer from operational to capital revenue	Upgrade to Blythedale Offices	£ 100,000	100,000		100,000
			£ 5,770,000	4,870,000		5,011,000
Capital:Non-Infrastructure:New:Machinery & Equipment: Elec Staff Attendance Register 021419516	Transfer from operational to capital revenue	Elec Staff Attendance Register 021419516	£ 560,000	86,798		-
			£ 560,000	86,798		-
Capital:Non-Infrastructure:New:Computer Equipment:PC and Printer Upgrades	Transfer from operational to capital revenue	PC Printers Upgrades 210414504	£ 1,500,000	1,500,000		1,500,000
Capital:Non-Infrastructure:New:Computer Equipment:Network Upgrade	Transfer from operational to capital revenue	Network Upgrade WIP	£ 500,000	400,000		400,000
Capital:Infrastructure:New:Information and Communication Infrastructure:Distribution Layers:KDM Wifi Network	Transfer from operational to capital revenue	KDM Wi-Fi Network	£ 1,000,000	1,000,000		1,000,000
			£ 3,000,000	2,900,000		2,900,000
		TOTAL EXPENDITURE	£ 9,330,000	7,856,798		7,911,000

FINANCE 24/25 FINAL BUDGET						
PROJECT DESCRIPTION	FUNDING	ITEM DESCRIPTION	APPROVED BUDGET	FEBRUARY ADJUSTMENT BUDGET	2nd ADJUSTED BUDGET	
Capital:Non-infrastructure:New:Furniture and Office Equipment:Equipment	Transfer from operational to capital revenue	Furniture and Equipment 215	100,000	100,000	100,000	
Capital:Non-infrastructure: Existing: Upgrading: Other Assets:Operational Buildings:Municipal Offices:Upgrade to Finance Building (WIP)	Transfer from operational to capital revenue	Upgrade to Finance Building (WIP)	2,000,000	-	-	
			2,100,000	100,000	100,000	
Capital:Non-infrastructure:New:Furniture and Office Equipment:Office Furniture & Equipment	Transfer from operational to capital revenue	Furniture and Equipment 220	70,000	70,000	70,000	
Capital:Non-infrastructure: Existing: Upgrading: Other Assets:Operational Buildings:Municipal Offices:Upgrade to SCM Building (WIP)	Transfer from operational to capital revenue	Upgrade to SCM Building (WIP)	2,000,000	1,200,000	1,200,000	
Capital:Non-infrastructure:New:Machinery and Equipment:Trolley	Transfer from operational to capital revenue	2 x Trolley	20,000	20,000	20,000	
			2,090,000	1,290,000	1,290,000	
		TOTAL EXPENDITURE	4,190,000	1,390,000	1,390,000	

ECONOMIC DEVELOPMENT & PLANNING 24/25 FINAL BUDGET							FEBRUARY		2nd
PROJECT DESCRIPTION		FUNDING		ITEM DESCRIPTION		APPROVED BUDGET	ADJUSTMENT BUDGET	BUDGET	BUDGET
Capital:Non-infrastructure:New:Heritage Assets:Works of Art:Museum Artifacts	Transfer from operational to capital revenue			Museum Artifacts	\$			400,000	400,000
Capital:Non-infrastructure:New:Furniture and Office Equipment:Museum Furniture & Specialised Fittings	Transfer from operational to capital revenue			Museum Furniture & Specialised Fittings	\$			300,000	300,000
Capital:Non-infrastructure:New:Machinery and Equipment:Floor Scrubber/polishing Machine	Transfer from operational to capital revenue			Floor Scrubber/polishing Machine for Museum	\$	60,000		60,000	60,000
						60,000		760,000	760,000
Capital:Non-infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Municipal Offices:Nokukhanya Luthuli Building Security Upgrade	Transfer from operational to capital revenue			Nokukhanya Luthuli Building Security Upgrade	m			385,000	385,000
Capital:Non-infrastructure:New:Furniture and Office Equipment:Furniture & Equipment	Transfer from operational to capital revenue			LED Unit projector	\$	15,000		15,000	15,000
Capital:Non-infrastructure:New:Community Assets:Community Facilities:Stalls:Informal Trading Facilities	Transfer from operational to capital revenue			Informal Traders Facilities WIP	\$	2,000,000		2,000,000	2,000,000
Capital:Non-infrastructure:New:Machinery and Equipment:Digital camera	Transfer from operational to capital revenue			Digital cameras	\$	10,000		10,000	10,000
Capital:Infrastructure:New:Solid Waste Infrastructure:Waste Separation Facilities:Waste Litter Boom	Provincial Government: KwazuluNatal:Infrastructure:EDTEA			Waste Litter Boom	\$			212,868	212,868
						2,025,000		2,622,868	2,622,868
Capital:Non-infrastructure:Existing:Renewal:Other Assets:Housing:Socail Housing: Renovation to Compounds (Ward 18)	Transfer from operational to capital revenue			Renov to Compounds 026414505 WIP	\$	2,000,000		1,200,000	1,200,000
Capital:Non-infrastructure:New:Other Assets:Housing:Socail Housing:Etete Housing Retaining Walls and Access Roads(Ward 20)	Transfer from operational to capital revenue			Etete Housing Retaining Walls and Access Roads(Ward 7	\$	2,000,000		-	-
Capital:Non-infrastructure:New:Other Assets:Housing:Socail Housing:Steve Biko Housing Retaining Walls and Access Roads(Ward 13 16 26)	Transfer from operational to capital revenue			Steve Biko Housing Retaining Walls and Access Roads (Ward 13)	\$	2,000,000		3,500,000	3,500,000
Capital:Infrastructure:New:Roads Infrastructure:Road Structures:Ward 14 Retaining of lloyds Housing Project Walls (Gabion Guard Rails)	Transfer from operational to capital revenue			Ward 14 Retaining of lloyds Housing Pr: Walls (Gabion Guard) WIP	m			6,427,199	6,427,199
Capital:Non-infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Municipal Offices:Relocation of infrastructure services	Transfer from operational to capital revenue			Relocation of infrastructure services	\$	500,000		1,500,000	1,500,000
Capital:Non-infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Municipal Offices:Office Internal Improvements	Transfer from operational to capital revenue			Office Internal Improvements	\$	500,000		500,000	500,000
Capital:Non-infrastructure:New:Community Assets:Community Facilities:Public Ablution Facilities:Ablution Facility (VIP)	Transfer from operational to capital revenue			Ablution Facilities (VIP)	\$	1,700,000			
Capital:Non-infrastructure:New:Furniture and Office Equipment:Furniture & Equipment	Provincial Government: Housing Accreditation			Office Furn & Equipment	\$	50,000		12,000	12,000
Capital:Non-infrastructure:New:Machinery and Equipment:Tools & Equipment	Provincial Government: Housing Accreditation			Tools & Equipment	\$	50,000		-	-
						8,800,000		13,139,199	13,139,199

ECONOMIC DEVELOPMENT & PLANNING 24/25 FINAL BUDGET						
PROJECT DESCRIPTION	FUNDING	ITEM DESCRIPTION	APPROVED BUDGET	FEBRUARY ADJUSTMENT BUDGET	2nd ADJUSTED BUDGET	
		TOTAL EXPENDITURE	10,885,000	16,522,067	16,522,067	

COMMUNITY SERVICES 24/25 FINAL BUDGET									
PROJECT DESCRIPTION		FUNDING		ITEM DESCRIPTION		APPROVED BUDGET		FEBRUARY 2nd ADJUSTMENT BUDGET	
Capital:Non-infrastructure:New:Machinery and Equipment:015 Tools and Equipment		Transfer from operational to capital revenue		015 Tools and equipment	\$			12,801	12,801
							-	12,801	12,801
Capital:Non-infrastructure:New:Community Assets:Community Facilities:Halls:Fencing		Transfer from operational to capital revenue							
Capital:Non-infrastructure:Existing:Renewal:Community Assets:Community Facilities:Halls:Refurbishment of Velani Hall Ward 7		Transfer from operational to capital revenue		Community Halls Fencing 165422527 WIP	\$	500,000		600,000	600,000
				Refurbishment of Velani Hall Ward 7	\$			196,163	196,163
Capital:Non-infrastructure:New:Community Assets:Community Facilities:Halls:Security Gates		Transfer from operational to capital revenue		165 Halls Security Gates	\$	150,000		107,100	107,100
Capital:Non-infrastructure:New:Furniture and Office Equipment:Furniture & Equipment		Transfer from operational to capital revenue		Community Halls Furniture 165422706	\$	80,000		79,100	79,100
						730,000		982,363	982,363
Capital:Non-infrastructure:New:Furniture and Office Equipment:Furniture & Equipment		Transfer from operational to capital revenue		Library Furniture 030422711	\$	100,000		60,895	60,895
Capital:Non-infrastructure:New:Machinery and Equipment:Tools & Equipment		Transfer from operational to capital revenue		Library Tools and Equipment	\$	250,000		248,905	248,905
						350,000		309,800	309,800
Capital:Non-infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Outdoor Facilities:Upgrade Driefontien Sportsfield		Transfer from operational to capital revenue		Upgrade Driefontien Sportsfield	\$			109,000	109,000
Capital:Non-infrastructure:Existing:Renewal:Community Assets:Community Facilities:Public Ablution Facilities:Upgrade to the ablution facility and construction of a guard house Kwadukuza peoples park		Transfer from operational to capital revenue		Upgrade to the ablution facility and a guard house Kwadukuza	\$	2,000,000		2,000,000	2,000,000
						2,000,000		2,109,000	2,109,000
Capital:Non-infrastructure:New:Community Assets:Community Facilities:Cemeteries/Crematoria:Cemetery Fencing		Transfer from operational to capital revenue		Cemetery Fencing	\$	1,000,000		1,000,000	1,000,000
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads:Rehab. of access road to Vlakspuit cemetery		Transfer from operational to capital revenue		Rehab. of access road to Vlakspuit cemetery	\$	317,583		857,903	857,903
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads:Rehab. parking area in Vlakspuit cemetery		Transfer from operational to capital revenue		Rehab. parking area in Vlakspuit cemetery	\$	6,430,000		1,100,000	1,100,000

COMMUNITY SERVICES 24/25 FINAL BUDGET							FEBRUARY ADJUSTMENT BUDGET		2nd ADJUSTED BUDGET
PROJECT DESCRIPTION	FUNDING	ITEM DESCRIPTION		APPROVED BUDGET					
Capital:Non-Infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices:Refurbish changerooms in Vlakpspruit Cemetery	Transfer from operational to capital revenue	Refurbish changerooms in Vlakpspruit Cemetery	m	1,323,825			1,440,825	1,440,825	1,440,825
				9,071,408			4,398,728	4,398,728	4,398,728
Capital:Infrastructure:New:Solid Waste Infrastructure:Waste Separation Facilities:Recycling and Waste Buyback Centre	Transfer from operational to capital revenue	Recycling and Waste Buyback Centre	s				425,800	425,800	425,800
Capital:Non-Infrastructure:New:Machinery and Equipment:Machinery and Equipment	Transfer from operational to capital revenue	255 Machinery & Equipment	s				140,000	140,000	140,000
Capital:Non-Infrastructure:New:Transport Assets:255 2 x 1 Ton Bakkie	Transfer from operational to capital revenue	2 x 1 Ton Bakkie	s				697,266	697,266	697,266
Capital:Non-Infrastructure:New:Community Assets:Community Facilities:Stalls:Informal Trading Facilities	Public Corporations:Other Transfers Public Corporations:Unspecified:E Public Corporations:Other Transfers Public Corporations:Unspecified:E	Informal Traders Facilities	s				26,000	26,000	26,000
Capital:Non-Infrastructure:New:Community Assets:Community Facilities:Parks:Mini Park	Public Corporations:Unspecified:E	Mini Park	s				250,000	250,000	250,000
				2,685,000			1,539,066	1,539,066	1,539,066
Capital:Non-Infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Outdoor Facilities:Upgrade to Beach Facilities	Transfer from operational to capital revenue	Upgrade to Beach Facilities 075422743 WIP	m				2,400,000	2,400,000	2,400,000
Capital:Non-Infrastructure:Existing:Renewal:Community Assets:Sport and Recreation Facilities:Outdoor Facilities:Renewal Stanger Manor Sportsfield	Transfer from operational to capital revenue	Renewal Stanger Manor Sportsfield	s				310,255	310,255	310,255
Capital:Non-Infrastructure:Existing:Renewal:Community Assets:Sport and Recreation Facilities:Outdoor Facilities:Renewal Glenhills Sportsfield	Transfer from operational to capital revenue	Renewal Glenhills Sportsfield	s				300,396	300,396	300,396
Capital:Non-Infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Outdoor Facilities:Upgrade Darnall Sportsfield	Transfer from operational to capital revenue	Upgrade Darnall Sportsfield	m				4,489,478	4,489,478	4,489,478
				10,000,000			7,500,129	7,500,129	7,500,129
Capital:Non-Infrastructure:Existing:Renewal:Community Assets:Community Facilities:Taxi Ranks/Bus Terminals:Refurbishment of KwaDukuza Taxi rank	Transfer from operational to capital revenue	Refurbishment of KwaDukuza Taxi rank	m				17,706,619	17,706,619	17,706,619
Capital:Non-Infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Taxi Ranks/Bus Terminals:Upgrade of Ballito Taxi Rank	Transfer from operational to capital revenue	Upgrade of Ballito Taxi Rank	m				6,579,563	6,579,563	6,579,563
Capital:Non-Infrastructure:New:Machinery and Equipment:065 CCTV	Transfer from operational to capital revenue	065 CCTV	m				38,415	38,415	38,415
				24,286,182			24,324,597	24,324,597	24,324,597

COMMUNITY SERVICES 24/25 FINAL BUDGET						
PROJECT DESCRIPTION	FUNDING	ITEM DESCRIPTION	APPROVED BUDGET	FEBRUARY ADJUSTMENT		2nd ADJUSTED BUDGET
				BUDGET	BUDGET	
			49,122,590	41,176,484		41,176,484
		TOTAL EXPENDITURE				

COMMUNITY SAFETY 24/25 FINAL BUDGET						FEBRUARY		2nd	
PROJECT DESCRIPTION		FUNDING		ITEM DESCRIPTION		APPROVED	ADJUSTMENT	BUDGET	ADJUSTED
						BUDGET	BUDGET	BUDGET	BUDGET
Capital:Non-infrastructure:New:Computer Equipment:Computer and Office Equipment		Transfer from operational to capital revenue		044 Office computers	\$	40,000	40,000	40,000	40,000
Capital:Non-infrastructure:New:Furniture and Office Equipment:Furniture & Equipment		Transfer from operational to capital revenue		Furniture & Equipment 044	\$	40,000	40,000	40,000	40,000
Capital:Non-infrastructure:New:Machinery and Equipment:Container Storage		Transfer from operational to capital revenue		044 Storage container	\$	20,000	20,000	20,000	20,000
						100,000	100,000	100,000	100,000
Capital:Non-infrastructure:New:Transport Assets:Quad Bikes		Transfer from operational to capital revenue		045 Quad Bikes	\$	200,000	200,000	200,000	200,000
Capital:Non-infrastructure:New:Transport Assets:Marine Safety Fleet		Transfer from operational to capital revenue		Marine Safety Fleet	\$	1,750,000	1,750,000	1,750,000	1,750,000
Capital:Non-infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Municipal Offices:Upgrade to Salt Rock Offices		Transfer from operational to capital revenue		Upgrade to Salt Rock Offices WIP	m	3,000,000	3,000,000	3,000,000	3,000,000
Capital:Non-infrastructure:New:Machinery and Equipment:Rescue Surfboards		Transfer from operational to capital revenue		Rescue Surfboards	\$	216,000	216,000	216,000	216,000
Capital:Non-infrastructure:New:Machinery and Equipment:Boat Safety Equipment Kits		Transfer from operational to capital revenue		045 6 x Boat Safety Equipment Kits	\$	15,000	15,000	15,000	15,000
Capital:Non-infrastructure:New:Machinery and Equipment:PTT Radios		Transfer from operational to capital revenue		045 5 x PTT Radios	\$	25,000	25,000	25,000	25,000
Capital:Non-infrastructure:New:Machinery and Equipment:Shark Pods		Transfer from operational to capital revenue		045 5 x Shark Pods	\$	25,000	25,000	25,000	25,000
Capital:Non-infrastructure:New:Machinery and Equipment:Motor Stand		Transfer from operational to capital revenue		045 1 x Motor Stand	\$	5,000	5,000	5,000	5,000
Capital:Non-infrastructure:New:Machinery and Equipment:Sets Bathing Beacons		Transfer from operational to capital revenue		045 10 x Sets Bathing Beacons	\$	50,000	50,000	50,000	50,000
Capital:Non-infrastructure:New:Machinery and Equipment:Nonoti Beach Equipment		Transfer from operational to capital revenue		045 Nonoti Beach Equipment	\$	200,000	200,000	200,000	200,000
						5,486,000	5,486,000	5,486,000	5,486,000
Capital:Non-infrastructure:New:Community Assets:Community Facilities:Police:Law Enforcement Equipment		Transfer from operational to capital revenue		Law Enforcement Equipment	\$	100,000	100,000	100,000	100,000
Capital:Non-infrastructure:New:Transport Assets:Steel Canopy		Transfer from operational to capital revenue		Steel Canopy 041428161	\$	120,000	120,000	120,000	120,000
Capital:Non-infrastructure:New:Transport Assets:4 x Vehicles for Law Enforcement		Transfer from operational to capital revenue		Vehicles for Law Enforcement	\$	2,400,000	2,437,313	2,437,313	2,437,313

COMMUNITY SAFETY 24/25 FINAL BUDGET							FEBRUARY		2nd	
PROJECT DESCRIPTION		FUNDING	ITEM DESCRIPTION		APPROVED BUDGET	ADJUSTMENT BUDGET	BUDGET		BUDGET	
Capital:Non-infrastructure:New:Transport Assets:Traffic vehicles		Transfer from operational to capital revenue		New Traffic vehicles	\$ 1,800,000		1,750,093		1,750,093	
Capital:Non-infrastructure:New:Furniture and Office Equipment:Air conditioners		Transfer from operational to capital revenue		Air conditioning units	\$ 80,000		80,000		80,000	
Capital:Non-infrastructure:New:Machinery and Equipment:Firearms		Transfer from operational to capital revenue		Law Enforcement Firearms 041428085	\$ 180,000		180,000		180,000	
Capital:Non-infrastructure:New:Machinery and Equipment:Sirens And Blue Lights		Transfer from operational to capital revenue		Law Enforcement Sirens Blue Lights 041428164	\$ 100,000		100,000		100,000	
Capital:Non-infrastructure:New:Machinery and Equipment:Speed Camera		Transfer from operational to capital revenue		Speed Camera	\$ 200,000		200,000		200,000	
Capital:Non-infrastructure:New:Machinery and Equipment:CCTV Equipment		Transfer from operational to capital revenue		CCTV Equipment	\$ 600,000		600,000		600,000	
					5,580,000		5,567,406		5,567,406	
Capital:Non-infrastructure:New:Transport Assets:Fire Fleet		Transfer from operational to capital revenue		Fire Fleet	\$ 5,000,000		5,256,931		5,256,931	
Capital:Non-infrastructure:New:Transport Assets:4 X 4 Double Cab		Transfer from operational to capital revenue		4x4 double cab bakkie	\$ 900,000		736,941		736,941	
Capital:Non-infrastructure:New:Transport Assets:042 2 x Utility LDV		Transfer from operational to capital revenue		Utility LDV's	\$ 1,200,000		1,081,066		1,081,066	
Capital:Non-infrastructure:New:Furniture and Office Equipment:042 Furniture		Transfer from operational to capital revenue		042 Furniture	\$ 50,000		50,000		50,000	
Capital:Non-infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Municipal Offices:Upgrade Avondale Repeater Site		Transfer from operational to capital revenue		Upgrade Avondale Repeater Site	\$ 200,000		196,859		196,859	
Capital:Non-infrastructure:New:Machinery and Equipment:Emergency Equipment		Transfer from operational to capital revenue		Emergency Equipment 042420509	\$ 200,000		200,000		200,000	
Capital:Non-infrastructure:New:Machinery and Equipment:Security Cameras (North & South Fire Station)		Transfer from operational to capital revenue		Security Cameras (North & South Fire Station)	\$ 200,000		200,000		200,000	
Capital:Non-infrastructure:New:Machinery and Equipment:042 Portable & Mobile Two Way Radios		Transfer from operational to capital revenue		042 Portable & Mobile Two Way Radios	\$ 100,000		100,000		100,000	
Capital:Non-infrastructure:New:Machinery and Equipment:Battery Operated Jaws of Life Combi Tool		Transfer from operational to capital revenue		Battery Operated Jaws of Life Combi Tool	\$ 250,000		250,000		250,000	
					8,100,000		8,071,797		8,071,797	
Capital:Non-infrastructure:New:Furniture and Office Equipment:Air conditioners		Transfer from operational to capital revenue		Air conditioners	\$ 80,000		80,000		80,000	

COMMUNITY SAFETY 24/25 FINAL BUDGET						
PROJECT DESCRIPTION	FUNDING	ITEM DESCRIPTION	APPROVED BUDGET	FEBRUARY ADJUSTMENT BUDGET	2nd ADJUSTED BUDGET	
Capital:Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices:Build ramps to toilet for Disabled people	Transfer from operational to capital revenue	Build ramps to toilet for Disabled people	80,000	80,000	80,000	
Capital:Non-infrastructure:New:Machinery and Equipment:CCTV Equipment	Transfer from operational to capital revenue	CCTV Equipment	250,000	250,000	250,000	
			410,000	410,000	410,000	
		TOTAL EXPENDITURE	19,676,000	19,635,203	19,635,203	

CIVIL ENGINEERING 24/25 FINAL BUDGET							FEBRUARY ADJUSTMENT BUDGET		2nd ADJUSTED BUDGET
PROJECT DESCRIPTION	FUNDING	ITEM DESCRIPTION	APPROVED BUDGET						
Capital:Non-Infrastructure:New:Furniture and Office Equipment:Furniture & Equipment	Transfer from operational to capital revenue	Furniture & Equipment 160	100,000	\$			100,000		100,000
Capital:Non-Infrastructure:New:Machinery and Equipment:Tools & Equipment	Transfer from operational to capital revenue	Building Tools & Equipment	125,000	\$			125,000		125,000
Capital:Non-Infrastructure:New:Machinery and Equipment:Engineering Equipment	Transfer from operational to capital revenue	Engineering Equipment	500,000	\$			500,000		500,000
Capital:Non-Infrastructure:New:Machinery and Equipment:Grader	Transfer from operational to capital revenue	Grader	2,500,000	\$			-		-
			3,225,000				725,000		725,000
Capital:Non-Infrastructure:New:Community Assets:Community Facilities:Halls:Melville Hall	Transfer from operational to capital revenue	Melville Hall - WIP	2,080,064	m			-		-
Capital:Non-Infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Taxi Ranks/Bus Terminals:Woodmead Taxi Rank	Transfer from operational to capital revenue	Woodmead Taxi Rank	4,000,000	m			4,000,000		4,000,000
Capital:Non-Infrastructure:New:Community Assets:Sport and Recreation Facilities:Outdoor Facilities:Chris Hani Sport field	Transfer from operational to capital revenue	Chris Hani Sport field - WIP	3,000,000	m			-		-
Capital:Infrastructure:Existing:Renewal:Roads	Transfer from operational to capital revenue								
Capital:Infrastructure:Roads:REHABILITATION OF NEWTOWN ROADS - JONES STREET	Transfer from operational to capital revenue	Rehabilitation of Newtown Roads - Jones Street	8,500,000	m			8,500,000		8,500,000
Capital:Infrastructure:Roads:REHABILITATION OF NEWTOWN ROADS - FIFTH STREET	Transfer from operational to capital revenue	Rehabilitation of Newtown Roads - Fifth Street	6,000,000	m			6,000,000		6,000,000
Capital:Non-Infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Municipal Offices:Ballito Office Parking	Transfer from operational to capital revenue	Ballito Office Parking	1,000,000	m			-		-
Capital:Non-Infrastructure:Existing:Renewal:Community Assets:Community Facilities:Halls:OHLANGA HALL	Transfer from operational to capital revenue	Ohlanga Hall	1,043,681	m			1,043,681		1,043,681
Capital:Non-Infrastructure:New:Community Assets:Community Facilities:Halls:Charlotdale Community Hall - WIP	Transfer from operational to capital revenue	Charlotdale Community Hall - WIP	721,768	m			721,768		721,768
Capital:Infrastructure:New:Roads Infrastructure:Road Structures:Traffic calming measures	Transfer from operational to capital revenue	NV Roads Stormwater Traffic Calming Measures 170461528 WIP	1,000,000	m			1,000,000		1,000,000
Capital:Infrastructure:New:Roads Infrastructure:Road Structures:Ward 14 Retaining of Iloyds Housing Project Walls (Gabion Guard Rails)	Transfer from operational to capital revenue	Ward 14 Retaining of Iloyds Housing Pr. Walls (Gabion Guard) WIP	5,400,000	m			-		-
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Road Structures:REINSTATING SALT ROCK BRIDGE WARD 2	Transfer from operational to capital revenue	Reinstating Salt Rock Bridge Ward 2	4,000,000	m			200,645		200,645
Capital:Infrastructure:New:Roads Infrastructure:Roads:Ward 3 Nonoti Beach Road Access	Transfer from operational to capital revenue	Ward 3 Nonoti Beach Road Access - WIP	2,190,354	m			-		-
Capital:Non-Infrastructure:New:Community Assets:Community Facilities:Creches:Lindelani Creche	Transfer from operational to capital revenue	Lindelani Creche 170461933 Council Funds	1,739,130	m			-		-
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Road Structures:G46247 Bridge - replacement Hullete Bridge	National Government:Municipal Disaster Recovery Grant	Replacement of Hullete Bridge WIP	9,051,741	m			9,051,741		9,051,741

CIVIL ENGINEERING 24/25 FINAL BUDGET						FEBRUARY ADJUSTMENT BUDGET		2nd ADJUSTED BUDGET
PROJECT DESCRIPTION	FUNDING	ITEM DESCRIPTION		APPROVED BUDGET				
Capital:Infrastructure:Existing:Upgrading:Storm water Infrastructure:Drainage Collection:G46247 Resealing & stormwater management of Usangoma Street - ward 23	National Government:Municipal Disaster Recovery Grant	G46247 Resealing & Stormwater Management of Usangoma Street	m			395,897		395,897
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads:G46247 Rehabilitation of damaged road /stormwater management- ward 8	National Government:Municipal Disaster Recovery Grant	G46247 Rehabilitation of damaged road /stormwater management	m			2,780,013		2,780,013
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads:G46247 Retaining walls and foundation underpinning Mbozamo D section - ward 18	National Government:Municipal Disaster Recovery Grant	G46247 Retaining walls and foundation underpinning - Mbozamo (D Section)	m			933,328		939,929
Capital:Infrastructure:Existing:Upgrading:Storm water Infrastructure:Drainage Collection:G46247 Resealing and stormwater management of Ngulube/Mafuya Road ward 18	National Government:Municipal Disaster Recovery Grant	G46247 Resealing and stormwater management of Ngulube/Mafuya Road	m			303,336		303,336
Capital:Infrastructure:Existing:Upgrading:Storm water Infrastructure:Drainage Collection:G46247 Rehabilitation of stormwater culverts in Mfacane Road- ward 18	National Government:Municipal Disaster Recovery Grant	G46247 Rehabilitation of stormwater culverts in Mfacane Road	m			4,203,280		4,196,679
Capital:Infrastructure:Existing:Upgrading:Roads Infrastructure:Road Structures:G46247 Upgrade the MNYUNDWINI CULVERT BRIDGE	National Government:Municipal Disaster Recovery Grant	Upgrade of Mnyundwini culvert bridge WIP	m			-		-
Capital:Infrastructure:Existing:Upgrading:Storm water Infrastructure:Drainage Collection:G46247 Upgrade of St. pipeline in Gillian/ Zen Road in Ward 6 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Upgrade of St. pipeline in Gillian/ Zen Road in Ward	m			2,939,058		2,939,058
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads:G46247 Road Rehab. of Michele Street in Ward 6 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Road Rehab. of Michele Street in Ward 6 (WIP)	m			50,542		50,542
Capital:Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads:G46247 Road & Stormwater Upgrade in Mhlongo & Mphenyane In Ward 10 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Road & Stormwater Upgrade in Mhlongo & Mphenyane In W	m			1,269,295		1,269,295
Capital:Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads:G46247 Road Upgrade at Alderville Luke Road in Ward 10 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Road & Stormwater Upgrade at Alderville Luke Road in	m			203,727		203,727
Capital:Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads:G46247 Road Upgrade in Alderville Hall Road in Ward 10 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Road & Stormwater Upgrade in Alderville Hall Road in	m			5,620		5,620
Capital:Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads:G46247 Road Upgrade in Alderville Stend Road in Ward 10 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Road & Stormwater Upgrade in Alderville Stend Road in	m			3,900		49,500
Capital:Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads:G46247 Road Upgrade in AldervilleRoad Zoh Salon in Ward 10 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Road & Stormwater Upgrade in AldervilleRoad Zoh Salon	m			1,751,113		1,751,113
Capital:Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads:G46247 Road Upgrade in Alderville Community Hall Road in Ward 10 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Road & Stormwater Upgrade in Alderville Community Hal	m			1,950,837		1,950,837
Capital:Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads:G46247 Upgrade Mlambo main road (Mphithiza) In Ward 24 (022) (WIP)	National Government:Municipal Disaster Response Grant	G46247 Upgrade Mlambo main road (Mphithiza) in Ward 24 (022)	m			495,816		495,816

CIVIL ENGINEERING 24/25 FINAL BUDGET						FEBRUARY ADJUSTMENT BUDGET		2nd ADJUSTED BUDGET
PROJECT DESCRIPTION	FUNDING	ITEM DESCRIPTION		APPROVED BUDGET				
Capital:Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads:G46247 Upgrade Milambo main road (Mphithiza) in Ward 24 (023) (WIP)	National Government:Municipal Disaster Response Grant	G46247 Upgrade Milambo main road (Mphithiza) in Ward 24 (023)	m			1,150,309		1,150,309
Capital:Infrastructure:New:Roads Infrastructure:Roads:G46247 Const. in Hlalanathi 40 60 in Ward 24 (007) (WIP)	National Government:Municipal Disaster Response Grant	G46247 Const. in Hlalanathi 40 60 in Ward 24 (007) (WIP)	m			1,216,170		1,216,170
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads:G46247 Rehab. of Roads in Hlalanathi main road in Ward 24 (025) (WIP)	National Government:Municipal Disaster Response Grant	G46247 Rehab of roads in Hlalanathi main road in Ward 24 (02	m			1,204,962		1,204,962
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads:G46247 Rehab. of Roads in Hlalanathi road 4 in Ward 24 (084) (WIP)	National Government:Municipal Disaster Response Grant	G46247 Rehab of roads in Hlalanathi road 4 in Ward 24 (084)	m			-		229,460
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads:G46247 Rehab. of Roads in Hlalanathi 2nd stop in Ward 24 (005) (WIP)	National Government:Municipal Disaster Response Grant	G46247 Rehab of roads in Hlalanathi 2nd stop in Ward 24 (005)	m			1,473,307		1,473,307
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads:G46247 Rehab. of Roads in Melville school road in Ward 24 (056) (WIP)	National Government:Municipal Disaster Response Grant	G46247 Rehab of roads in Melville school road in Ward 24 (05	m			199,424		199,424
Capital:Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads:G46247 Road & Stormwater Upgrade in Diphini Road in Ward 10 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Road & Stormwater Upgrade in Diphini Road in Ward 10	m			462,152		462,152
Capital:Infrastructure:Existing:Upgrading:Storm water Infrastructure:Drainage Collection:G46247 Stormwater Upgrade in Mjoza Road in Ward 11 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Stormwater Upgrade in Mjoza Road in Ward 11 (WIP)	m			1,239,537		1,239,537
Capital:Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads:G46247 Road & Stormwater Upgrade in Njekane Road in Ward 11 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Road & Stormwater Upgrade in Njekane Road in Ward 11	m			1,497,904		1,497,904
Capital:Infrastructure:New:Roads Infrastructure:Road Structures:G46247 Retaining Wall in KwaDukuza in Ward 11	National Government:Municipal Disaster Response Grant	G46247 Retaining Wall in KwaDukuza in Ward 11	m			1,264,712		1,264,712
Capital:Infrastructure:Existing:Upgrading:Storm water Infrastructure:Drainage Collection:G46247 Stormwater Upgrade in Langa & Maputo Road in Ward 12 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Stormwater Upgrade in Langa & Maputo Road in Ward 12	m			2,065,722		2,065,722
Capital:Infrastructure:Existing:Upgrading:Storm water Infrastructure:Drainage Collection:G46247 Stormwater Upgrade at Mthethwa Road in Ward 12 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Stormwater Upgrade at Mthethwa Road in Ward 12 (WIP)	m			869,848		869,848
Capital:Infrastructure:Existing:Upgrading:Storm water Infrastructure:Drainage Collection:G46247 Stormwater Upgrade in Mpunzana Road in Ward 12 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Stormwater Upgrade in Mpunzana Road in Ward 12 (WIP)	m			3,171,215		3,171,215
Capital:Infrastructure:Existing:Upgrading:Storm water Infrastructure:Drainage Collection:G46247 Stormwater Upgrade in Cemetery Road in Ward 12 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Stormwater Upgrade in Cemetery Road in Ward 12 (WIP)	m			2,131,138		2,131,138
Capital:Infrastructure:Existing:Upgrading:Storm water Infrastructure:Drainage Collection:G46247 St. Improvement in Steve Biko road in Glenhills Ward 13 (WIP)	National Government:Municipal Disaster Response Grant	G46247 St. Improvement in Steve Biko road in Glenhills Ward	m			2,995,022		2,995,022

CIVIL ENGINEERING 24/25 FINAL BUDGET							FEBRUARY ADJUSTMENT BUDGET		2nd ADJUSTED BUDGET
PROJECT DESCRIPTION	FUNDING	ITEM DESCRIPTION					APPROVED BUDGET		
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads:G46247 Rehab. & Const. of St. Infrastructure in Lot 867 in Ward 4 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Rehab. & Const. of St. Infrastructure in Lot 867 in	m				176,578		176,578
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads:G46247 Mfecane Road link Riverside Drive at Doesburg Ward 5 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Mfecane Road link Riverside Drive at Doesburg Ward 5	m				1,579,639		1,825,407
Capital:Infrastructure:New:Roads Infrastructure:Road Structures:G46247 C-Section (Pedestrian Bridge) in Shakaville in Ward 5 (WIP)	National Government:Municipal Disaster Response Grant	G46247 C-Section (Pedestrian Bridge) in Shakaville in Ward 5	m				1,086,571		1,086,571
Capital:Infrastructure:New:Storm water Infrastructure:Drainage Collection:G46247 Emarasteni (St. Const. & Ret. Structure) in Ward 5 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Emarasteni (St. Const. & Ret. Structure) in Ward 5 (W	m				1,516,640		1,516,640
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads:G46247 Mfecane Rd. btw Riverside Drive & Mbozamo Hall Ward 5 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Mfecane Rd. btw Riverside Drive & Mbozamo Hall Ward 5	m				1,036,356		1,036,356
Capital:Infrastructure:Existing:Upgrading:Storm water Infrastructure:Drainage Collection:G46247 Upgrade of St. pipeline in Jacqueline /Zen Drive in Ward 6 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Upgrade of St. pipeline in Jacqueline /Zen Drive in	m				5,552,727		5,552,727
Capital:Infrastructure:Existing:Upgrading:Storm water Infrastructure:Roads:G46247 Road Rehab. Aries Crescent road in Glenhills in Ward 13 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Road Rehab. Aries Crescent road in Glenhills in Ward	m				494,397		494,397
Capital:Infrastructure:New:Roads Infrastructure:Road Structures:G46247 Retaining wall in Glenhills drive in Ward 13 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Retaining wall in Glenhills drive in Ward 13 (WIP)	m				469,219		469,219
Capital:Infrastructure:Existing:Upgrading:Storm water Infrastructure:Drainage Collection:G46247 St. Upgrade in Ward 14 (027) (WIP)	National Government:Municipal Disaster Response Grant	G46247 St. Upgrade in Ward 14 (027) (WIP)	m				225,695		225,695
Capital:Infrastructure:New:Roads Infrastructure:Roads:G46247 Const. in Ezihlabathini in Ward 26 (047) (WIP)	National Government:Municipal Disaster Response Grant	G46247 Const. in Ezihlabathini in Ward 26 (047) (WIP)	m				167,707		167,707
Capital:Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads:G46247 Upgrade in Glenhills MPC road in Ward 26 (051) (WIP)	National Government:Municipal Disaster Response Grant	G46247 Upgrade in Glenhills MPC road in Ward 26 (051) (WIP)	m				1,967,995		1,967,995
Capital:Infrastructure:New:Roads Infrastructure:Roads:G46247 Const. in Ezihlabathini road 2 in Ward 26 (020) (WIP)	National Government:Municipal Disaster Response Grant	G46247 Const. in Ezihlabathini road 2 in Ward 26 (020) (WIP)	m				789,589		789,589
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads:G46247 Rehab. of Road in Mashaba Area in Ward 14 (010) (WIP)	National Government:Municipal Disaster Response Grant	G46247 Rehab. of Road in Mashaba Area in Ward 14 (010) (WIP)	m				3,527,884		3,527,884
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads:G46247 Rehab of Road & Stormwater in Xezon Rd in Ward 9 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Rehab of Road & Stormwater in Xezon Rd in Ward 9 (WIP)	m				418,310		418,310
Capital:Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads:G46247 Road & Stormwater Upgrade in Khwanini (WIP)	National Government:Municipal Disaster Response Grant	G46247 Road & Stormwater Upgrade in Khwanini w9 (WIP)	m				67,551		67,551

CIVIL ENGINEERING 24/25 FINAL BUDGET							FEBRUARY ADJUSTMENT BUDGET		
PROJECT DESCRIPTION	FUNDING	ITEM DESCRIPTION	APPROVED BUDGET	2nd ADJUSTED BUDGET					
Capital:Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads:G46247 Road & Stormwater Upgrade in Hangoes in Ward 9 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Road & Stormwater Upgrade in Hangoes in Ward 9 (WIP)	m	496,482			496,482		496,482
Capital:Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads:G46247 Road & Stormwater Upgrade in Khanyile in Ward 9(WIP)	National Government:Municipal Disaster Response Grant	G46247 Road & Stormwater Upgrade in Khanyile in Ward 9(WIP)	m	1,008,535			1,008,535		1,008,535
Capital:Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads:G46247 Road & Stormwater Upgrade in Mthethwa Road in Ward 9 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Road & Stormwater Upgrade in Mthethwa Road in Ward 9	m	1,814,735			1,814,735		1,814,735
Capital:Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads:G46247 Road & Stormwater Upgrade in Zikhali Road in Ward 9 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Road & Stormwater Upgrade in Zikhali Road in Ward 9 (	m	663,024			663,024		663,024
Capital:Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads:G46247 Road & Stormwater Upgrade in Mzoneli in Ward 9 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Road & Stormwater Upgrade in Mzoneli in Ward 9 (WIP)	m	654,053			654,053		654,053
Capital:Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads:G46247 Road & Stormwater Upgrade in Zilungisele in Ward 9 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Road & Stormwater Upgrade in Zilungisele in Ward 9 (W	m	2,499,316			2,499,316		2,499,316
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads:G46247 Road Rehab in Malende/Mnyundini in Ward 9 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Road Rehab in Mnyundini in Ward 9 (WIP)	m	-			-		-
Capital:Infrastructure:Existing:Upgrading:Storm water Infrastructure:Drainage Collection:G46247 Stormwater Upgrade in Twice in Ward 9 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Stormwater Upgrade in Twice in Ward 9 (WIP)	m	2,988,830			2,988,830		2,988,830
Capital:Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads:G46247 Road & Stormwater Upgrade in Khumalo Road in Ward 9 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Road & Stormwater Upgrade in Khumalo Road in Ward 9 (	m	783,252			783,252		783,252
Capital:Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads:G46247 Road & Stormwater Upgrade at Old Railway Road in Ward 9 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Road & Stormwater Upgrade at Old Railway Road in Ward	m	4,055,978			4,055,978		4,168,000
Capital:Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads:G46247 Road & Stormwater Upgrade at Nduli Road in Ward 9 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Road & Stormwater Upgrade at Nduli Road in Ward 9 (W	m	4,089,591			4,089,591		4,093,575
Capital:Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads:G46247 Road & Stormwater Upgrade in Sondweni in Ward 9 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Road & Stormwater Upgrade in Sondweni in Ward 9 (WIP)	m	421,645			421,645		421,645
Capital:Infrastructure:Existing:Upgrading:Storm water Infrastructure:Drainage Collection:G46247 Road & Stormwater Upgrade in Sofaya Road in Ward 9 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Stormwater Upgrade in Sofaya Road in Ward 9 (WIP)	m	1,928,643			1,928,643		1,928,643
Capital:Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads:G46247 Extension of Nokhenke to link Lindelani in Lindelani; Ward 5 in Ward 18 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Extension of Nokhenke to link Lindelani in Lindelani	m	968,491			968,491		968,491
Capital:Infrastructure:New:Storm water Infrastructure:Drainage Collection:G46247 Const. of St. channel in Mbonokuhle in Shakaville in Ward 18 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Const. of St. channel in Mbonokuhle in Shakaville in	m	5,045,399			5,045,399		5,045,399

CIVIL ENGINEERING 24/25 FINAL BUDGET

PROJECT DESCRIPTION	FUNDING	ITEM DESCRIPTION	APPROVED BUDGET	FEBRUARY ADJUSTMENT BUDGET	2nd ADJUSTED BUDGET
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads:G46247 Retaining of Chief Albert road in Ward 19 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Retaining of Chief Albert road in Ward 19 (WIP)	m	3,939,736	3,939,736
Capital:Infrastructure:New:Roads Infrastructure:Road Structures:G46247 ReConst. of Riverside bridge in Ward 19 (WIP)	National Government:Municipal Disaster Response Grant	G46247 ReConst. of Riverside bridge in Ward 19 (WIP)	m	10,263,044	10,263,044
Capital:Infrastructure:Existing:Upgrading:Storm water Infrastructure:Drainage Collection:G46247 St. improvement in Mabhodweni in Ward 27 (WIP)	National Government:Municipal Disaster Response Grant	G46247 St. improvement in Mabhodweni in Ward 27 (WIP)	m	3,770,249	3,770,249
Capital:Infrastructure:New:Roads Infrastructure:Roads:G46247 Const. of Asherville road in Ward 27 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Const. of Asherville road in Ward 27 (WIP)	m	7,500,361	7,500,361
Capital:Infrastructure:New:Roads Infrastructure:Roads:G46247 Road Const. of Gcugcwa road in Ward 27 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Road Const. of Gcugcwa road in Ward 27 (WIP)	m	1,337,310	1,365,838
Capital:Infrastructure:New:Roads Infrastructure:Roads:G46247 Road Const. of Mgwaba road in Ward 27 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Road Const. of Mgwaba road in Ward 27 (WIP)	m	920,787	920,787
Capital:Infrastructure:New:Roads Infrastructure:Roads:G46247 Road Const. in Nsikeni road Ward 27 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Road Const. in Nsikeni road Ward 27 (WIP)	m	1,699,270	1,699,270
Capital:Infrastructure:New:Roads Infrastructure:Roads:G46247 Const. of road in Mbhobhoni road in Ward 27 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Const. of road in Mbhobhoni road in Ward 27 (WIP)	m	2,972,657	2,972,657
Capital:Infrastructure:New:Roads Infrastructure:Roads:G46247 Road Const. of Shonalanga road in Ward 27 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Road Const. of Shonalanga road in Ward 27 (WIP)	m	2,483,312	2,483,312
Capital:Infrastructure:New:Roads Infrastructure:Roads:G46247 Road Const. in Nyongo road in Ward 27 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Road Const. in Nyongo road in Ward 27 (WIP)	m	3,406,855	3,406,855
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads:G46247 Rehab. of Rosehill Road & St. upgrade in Shakaskraal in Ward 28 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Rehab. of Rosehill Road & St. upgrade in Shakaskraal	m	-	19,159
Capital:Infrastructure:New:Roads Infrastructure:Road Structures:G46247 Valley Lane Culvert bridge & St. upgrade in Shakaskraal in Ward 28 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Valley Lane Culvert bridge & St. upgrade in Shakaskraal	m	752,326	752,326
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads:G46247 Rehab. of Firewood Place & St. upgrade in Shakaskraal in Ward 28 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Rehab. of Firewood Place & St. upgrade in Shakaskraal	m	58,319	58,319
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads:G46247 Rehab. of Mpangele Road & St. upgrade in Shakaskraal in Ward 28 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Rehab. of Mpangele Road & St. upgrade in Shakaskraal	m	62,275	62,275
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads:G46247 Rehab. of Cemetery Lane & St. upgrade in Shakaskraal in Ward 28 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Rehab. of Cemetery Lane & St. upgrade in Shakaskraal	m	786,690	786,690

CIVIL ENGINEERING 24/25 FINAL BUDGET						FEBRUARY ADJUSTMENT BUDGET			2nd ADJUSTED BUDGET	
PROJECT DESCRIPTION	FUNDING	ITEM DESCRIPTION		APPROVED BUDGET						
Capital:Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads:G46247 Road Upgrade in Kheswa Road in Ward 29 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Road & Stormwater Upgrade in Kheswa Road in Ward 29 (	m			3,485,379		3,485,379		
Capital:Infrastructure:New:Roads Infrastructure:Road Structures:G46247 Const. & upsizing of Mdebeni Low-level Culvert Crossing in Mdebeni in Ward 25 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Const. & upsizing of Mdebeni Low-level Culvert Cross	m			1,658,847		1,658,847		
Capital:Infrastructure:New:Roads Infrastructure:Road Structures:G46247 Const. & upsizing of Hlalankosi Low-level Culvert Crossing in Gungu in Ward 25 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Const. & upsizing of Hlalankosi Low-level Culvert Cro	m			1,205,760		1,205,760		
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads:G46247 ReConst. of Vulingqondo Asphalt Road in Gungu in Ward 25 (WIP)	National Government:Municipal Disaster Response Grant	G46247 ReConst. of Vulingqondo Asphalt Road in Gungu in Ward	m			2,367,686		2,367,686		
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads:G46247 Re-Const. of Hlalankosi Asphalt Road in Gungu in Ward 25 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Re-Const. of Hlalankosi Asphalt Road in Gungu in Ward	m			-		-		1,210,000
Capital:Infrastructure:Roads:G46247 Rehab. of Mdebeni Concrete Road in Ward 25 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Rehab. of Mdebeni Concrete Road in Ward 25 (WIP)	m			101,217		101,217		101,217
Capital:Infrastructure:New:Roads Infrastructure:Roads:G46247 Const. in Memory culvert in Ward 26 (003) (WIP)	National Government:Municipal Disaster Response Grant	G46247 Const. in Memory culvert in Ward 26 (003) (WIP)	m			3,060,719		3,060,719		3,060,719
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads:G46247 Rehab. of Ezinsimbini Road in Ward 26 (001) (WIP)	National Government:Municipal Disaster Response Grant	G46247 Rehab. of Ezinsimbini Road in Ward 26 (001) (WIP)	m			3,812,313		3,812,313		3,812,313
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads:G46247 Road & footpath Rehab., St. infrastructure upgrade in Esiqobile area in Ward 21 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Road & footpath Rehab. St. infrastructure upgrade in	m			7,594		7,594		7,594
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads:G46247 Rehab. of gravel roadway & St. infrastructure upgrade in Nyanyadu area in Ward 21 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Rehab. of gravel roadway & St. infrastructure upgrade	m			172,205		172,205		172,205
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads:G46247 Road Rehab. & St. upgrade in Hugh dent Drive in Ward 22 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Road Rehab. & St. upgrade in Hugh dent Drive in Ward	m			65,365		65,365		65,365
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads:G46247 Rehab. of road in Ward 22 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Rehab. of road in Ward 22 (WIP)	m			39,140		39,140		39,140
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads:G46247 Road Rehab. & St. infrastructure in Gifford Crescent in Ward 22 (Section 1) (WIP)	National Government:Municipal Disaster Response Grant	G46247 Road Rehab. & St. infrastructure in Gifford Crescent	m			-		-		46,494
Capital:Infrastructure:New:Roads Infrastructure:Roads:G46247 Const. in Kwakhoza road (Mzimela store) in Ward 15 (078) (WIP)	National Government:Municipal Disaster Response Grant	G46247 Const. in Kwakhoza road (Mzimela store) in Ward 15 (0	m			161,627		161,627		161,627
Capital:Infrastructure:New:Roads Infrastructure:Roads:G46247 Const. in Ntabanengi in Ward 15 (080) (WIP)	National Government:Municipal Disaster Response Grant	G46247 Const. in Ntabanengi in Ward 15 (080) (WIP)	m			359,421		359,421		359,421

CIVIL ENGINEERING 24/25 FINAL BUDGET

PROJECT DESCRIPTION	FUNDING	ITEM DESCRIPTION	APPROVED BUDGET	FEBRUARY ADJUSTMENT BUDGET	2nd ADJUSTED BUDGET
Capital:Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads:G46247 Road Upgrade in Community Hall Road in Ward 29 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Road & Stormwater Upgrade in Community Hall Road in W	m	1,103,312	1,103,312
Capital:Infrastructure:Existing:Upgrading:Storm water Infrastructure:Drainage Collection:G46247 Stormwater Upgrade in Village Main Road in Ward 29 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Stormwater Upgrade in Village Main Road in Ward 29 (W	m		6,300,289
Capital:Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads:G46247 Road & Stormwater Upgrade in Bhuzu Road in Ward 29 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Road & Stormwater Upgrade in Bhuzu Road in Ward 29 (W	m	3,090,266	3,090,266
Capital:Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads:G46247 Road & Stormwater Upgrade in Mthethwa Road in Ward 29 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Road & Stormwater Upgrade in Mthethwa Road in Ward 29	m	2,077,380	2,077,380
Capital:Infrastructure:Existing:Upgrading:Storm water Infrastructure:Drainage Collection:G46247 Stormwater Upgrade in Myeza Road in Ward 29	National Government:Municipal Disaster Response Grant	G46247 Causeway Bridge Sormwater Upgrade in Myeza Road in Wa	m	4,060,111	4,060,111
Capital:Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads:G46247 Road & Stormwater Upgrade in Mlungana Street in Ward 29 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Road & Stormwater Upgrade in Mlungana Street in Ward	m	3,748,059	3,748,059
Capital:Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads:G46247 Road & Stormwater Upgrade in Mthethwa Road in Ward 29 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Road & Stormwater Upgrade in Mthethwa Road in Ward 29	m	6,850,562	6,850,562
Capital:Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads:G46247 Upgrade of Rd in Mbekaphezulu in Ward 15 (081) (WIP)	National Government:Municipal Disaster Response Grant	G46247 Upgrade & Const. in Mbekaphezulu in Ward 15 (081) (W)	m	2,135,246	2,135,246
Capital:Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads:G46247 Upgrade of Yellow wood road Culvert 2 in Ward 16 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Upgrade of Yellow wood road Culvert 2 in Ward 16 (W)	m	6,674,531	6,674,531
Capital:Infrastructure:New:Roads Infrastructure:Road Structures:G46247 Retaining wall & St. Improvement in Manor drive in Ward 17 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Retaining wall & St. improvement in Manor drive in Wa	m	1,539,471	1,539,471
Capital:Infrastructure:Existing:Upgrading:Storm water Infrastructure:Drainage Collection:G46247 Mfecane Street (Near Mbozamo Hall) in Shakaville; Ward 18 St. improvement (WIP)	National Government:Municipal Disaster Response Grant	G46247 Mfecane Street (Near Mbozamo Hall) in Shakaville Wa	m	1,311,341	1,311,341
Capital:Infrastructure:New:Roads Infrastructure:Road Structures:G46247 Ngulube Stret; Const. of a new pedestrian bridge in Lindelani & Shakaville in Ward 18 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Ngulube Stret Const. of a new pedestrian bridge in L	m	1,194,101	1,312,870
Capital:Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads:G46247 Road & Stormwater Upgrade in Chibini Road in Ward 29 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Road & Stormwater Upgrade in Chibini Road in Ward 29	m	8,397,276	8,397,276
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads:G46247 Rehab of Rusta Road in Ward 29 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Rehab of Rusta Road in Ward 29 (WIP)	m	7,094,496	7,094,496
Capital:Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads:G46247 Road & Stormwater Upgrade in Cemetery in Ward 29 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Road & Stormwater Upgrade in Cemetery Crossing in War	m	2,203,013	2,203,013

CIVIL ENGINEERING 24/25 FINAL BUDGET						FEBRUARY ADJUSTMENT BUDGET			2nd ADJUSTED BUDGET	
PROJECT DESCRIPTION	FUNDING	ITEM DESCRIPTION		APPROVED BUDGET						
Capital:Infrastructure:Existing:Upgrading:Storm water Infrastructure:Drainage Collection:G46247 D Section / Mbozamo in Shakaville in Ward 18 St. Improvement (WIP)	National Government:Municipal Disaster Response Grant	G46247 D Section / Mbozamo in Shakaville in Ward 18 St. Impr	m			1,005,864		1,005,864		1,005,864
Capital:Infrastructure:New:Roads Infrastructure:Road Structures:G46247 D Section / Mbozamo (Culvert Crossing near Mbozamo Ha & Collapsed Road) in Ward 18 (WIP)	National Government:Municipal Disaster Response Grant	G46247 D Section / Mbozamo (Culvert Crossing near Mbozamo Ha	m			1,531,003		1,531,003		1,531,003
Capital:Infrastructure:New:Roads Infrastructure:Roads:G46247 Const. of Rd in Mphithiza circle Rd in Ward 24 (006) (WIP)	National Government:Municipal Disaster Response Grant	G46247 Const. of Rd in Mphithiza circle Rd in Ward 24 (006)	m			1,031,382		1,031,382		1,031,382
Capital:Infrastructure:New:Roads Infrastructure:Road Structures:G46247 Uguqu Low-level Culvert Crossing Ward 1 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Uguqu Low-level Culvert Crossing Ward 1 (WIP)	m			2,283,498		2,283,498		2,283,498
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads:G46247 Ingwe Road Upgrade in Zamani in Ward 2 S2 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Ingwe Road Upgrade in Zamani in Ward 2 (WIP)	m			2,409,772		2,409,772		2,409,772
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads:G46247 Road & St. Upgrade at Old Main in Darnall in Ward 2 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Road & St. Upgrade at Old Main in Darnall in Ward 2 (	m							34,073
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads:G46247 Rd. & St. Upgrade at Nkwazi Road in Darnall in Ward 2 S2 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Rd. & St. Upgrade at Nkwazi Road in Darnall in Ward 2	m			3,460,086		3,460,086		3,460,086
Capital:Infrastructure:Existing:Upgrading:Storm water Infrastructure:Drainage Collection:G46247 St. improvement of Haysom in Ward 19 (WIP)	National Government:Municipal Disaster Response Grant	G46247 St. improvement of Haysom in Ward 19 (WIP)	m			2,122,267		2,122,267		2,122,267
Capital:Infrastructure:Existing:Upgrading:Storm water Infrastructure:Drainage Collection:G46247 St. Infrastructure & gabion retaining wall in eyinkon in Ward 21 (WIP)	National Government:Municipal Disaster Response Grant	G46247 St. Infrastructure & gabion retaining wall in eyinkon	m			23,495		23,495		23,495
Capital:Infrastructure:Existing:Upgrading:Storm water Infrastructure:Drainage Collection:G46247 St. Infrastructure & gabion retaining wall in Snenhla Tavern in Ward 21 (WIP)	National Government:Municipal Disaster Response Grant	G46247 St. Infrastructure & gabion retaining wall in Snenhla	m			10,468		10,468		10,468
Capital:Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads:G46247 Road & Stormwater Upgrade in Mthombeni Area in Ward 21 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Road & Stormwater Upgrade in Mthombeni Area in Ward 2	m			10,233		10,233		10,233
Capital:Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads:G46247 Road & Stormwater Upgrade in Ward 21 S1 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Road & Stormwater Upgrade in Ward 21 S1 (WIP)	m			2,802,661		2,802,661		2,802,661
Capital:Infrastructure:Existing:Upgrading:Storm water Infrastructure:Drainage Collection:G46247 Upgrade of St. Infrastructure in Maguyane Area in Ward 21 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Upgrade of St. Infrastructure in Maguyane Area in Wa	m			9,195		9,195		9,195
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads:G46247 Road Rehab. of Asifunde creche in Ward 21 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Road Rehab. of Asifunde creche in Ward 21 (WIP)	m			2,051		2,051		2,051
Capital:Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads:G46247 Road & Stormwater Upgrade in Ward 21 S2 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Road & Stormwater Upgrade in Ward 21 S2 (WIP)	m			35,679		35,679		35,679

CIVIL ENGINEERING 24/25 FINAL BUDGET						FEBRUARY ADJUSTMENT BUDGET			2nd ADJUSTED BUDGET	
PROJECT DESCRIPTION	FUNDING	ITEM DESCRIPTION		APPROVED BUDGET						
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads:G46247 Rehab of Rd with new sidewalk in emzin kababa store in Ward 21 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Rehab of Rd with new sidewalk in emzin kababa store	m				283,220		283,220	
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads:G46247 Rehab of Rd with new sidewalk in Ward 21 S1 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Rehab of Rd with new sidewalk in Ward 21 S1 (WIP)	m				245,015		245,015	
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads:G46247 Rehab of Rd in Taxi Rank Area in Ward 21 S2 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Rehab of Rd in Taxi Rank Area in Ward 21 S2 (WIP)	m				173,381		173,381	
Capital:Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads:G46247 Road & Stormwater Upgrade with sidewalk in Ward 21 sidewalk in Ward 21 S3 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Road & Stormwater Upgrade with sidewalk in Ward 21 S3	m				119,562		119,562	
Capital:Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads:G46247 Road and stormwater Upgrade Estheni Ward 21	National Government:Municipal Disaster Response Grant	G46247 Road and stormwater Upgrade Estheni Ward 21	m				36,954		36,954	
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads:G46247 Rehab. of gravel roadway & stormwater in Rain farm:Ebhokweni Ward 21 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Rehab. of gravel roadway & stormwater in Rain farm Eb	m				119,480		119,480	
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads:G46247 Road Rehab. of Lorna Avenue in Ward 6 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Road Rehab. of Lorna Avenue in Ward 6 (WIP)	m				54,990		54,990	
Capital:Infrastructure:New:Roads Infrastructure:Road Structures:G46247 Const. of Retaining Wall in Ward 6 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Const. of Retaining Wall in Ward 6 (WIP)	m				59,943		59,943	
Capital:Infrastructure:Existing:Upgrading:Storm water Infrastructure:Drainage Collection:G46247 St. System Upgrade in Dolphin cres in Ward 6 (WIP)	National Government:Municipal Disaster Response Grant	G46247 St. System Upgrade in Dolphin cres in Ward 6 (WIP)	m				5,602		5,602	
Capital:Infrastructure:Existing:Upgrading:Storm water Infrastructure:Drainage Collection:G46247 Upgrade of st. Infrastructure. in Ocean Drive (aruba) in Ward 6 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Upgrade of St. Infrastructure in Ocean Drive (aruba)	m				21,992		21,992	
Capital:Infrastructure:Existing:Upgrading:Storm water Infrastructure:Drainage Collection:G46247 Upgrade of St. pipeline & Rd Rehab. of Shakas Road Main road in Ward 6 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Upgrade of St. pipeline & Rd Rehab. of Shakas Road Ma	m				566,131		566,131	
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads:G46247 Rd. & St. Upgrade at Saddle lane in Darnall in Ward 2 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Rd. & St. Upgrade at Saddle lane in Darnall in Ward 2	m				-		-	
Capital:Infrastructure:New:Roads Infrastructure:Road Structures:G46247 Holumbush Road Culvert Crossings Ward 3 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Holumbush Road Culvert Crossings Ward 3 (WIP)	m				3,538,040		3,538,040	
Capital:Infrastructure:Existing:Upgrading:Storm water Infrastructure:Drainage Collection:G46247 Upgrade of St. in Ward 4 S4 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Upgrade of St. in Ward 4 S4 (WIP)	m				19,582		19,582	
Capital:Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads:G46247 Rd. & St. Upgrade in School Road Ward 4 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Rd. & St. Upgrade in School Road Ward 4 (WIP)	m				223,872		223,872	

CIVIL ENGINEERING 24/25 FINAL BUDGET									
PROJECT DESCRIPTION		FUNDING	ITEM DESCRIPTION	APPROVED BUDGET	FEBRUARY ADJUSTMENT BUDGET	2nd ADJUSTED BUDGET			
Capital:Infrastructure:New:Roads Infrastructure:Road Structures:G46247 Const. of Gabion Ret. Wall & St. Upgrade In Ward 4 (WIP)		National Government:Municipal Disaster Response Grant	G46247 Const. of Gabion Ret. Wall & St. Upgrade In Ward 4 (W	m	25,699	25,699			
Capital:Infrastructure:Existing:Upgrading:Storm water Infrastructure:Drainage Collection:G46247 Upgrade of St. in Shakashead In Ward 4 (WIP)		National Government:Municipal Disaster Response Grant	G46247 Upgrade of St. in Shakashead In Ward 4 (WIP)	m	32,846	32,846			
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads:G46247 Road Rehab. of Ward 4 S3 (WIP)		National Government:Municipal Disaster Response Grant	G46247 Road Rehab. of Ward 4 S3 (WIP)	m	879,572	879,572			
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads:G46247 Road Rehab. of Murray crescent in Ward 22 (WIP)		National Government:Municipal Disaster Response Grant	G46247 Road Rehab. of Murray crescent in Ward 22 (WIP)	m	278,983	278,983			
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads:G46247 Road Rehab. & upgrade of St. Infrastructure in Dunkirk road in Ward 22 (WIP)		National Government:Municipal Disaster Response Grant	G46247 Road Rehab. & upgrade of St. Infrastructure in Dunki	m	28,388	28,388			
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads:G46247 Road Rehab. of Gifford in Ward 22 (Section 2) (WIP)		National Government:Municipal Disaster Response Grant	G46247 Road Rehab. of Gifford in Ward 22 (Section 2) (WIP)	m	35,992	35,992			
Capital:Infrastructure:Existing:Upgrading:Storm water Infrastructure:Drainage Collection:G46247 St. upgrade In Ward 22 (WIP)		National Government:Municipal Disaster Response Grant	G46247 St. upgrade In Ward 22 (WIP)	m	3,465	3,465			
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads:G46247 Road Rehab. on Osbourne drive in Ward 22 (WIP)		National Government:Municipal Disaster Response Grant	G46247 Road Rehab. on Osbourne drive in Ward 22 (WIP)	m	36,683	36,683			
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads:G46247 Road Rehab. & St. Improvement in Ralphs place/George Hulet in Ward 22 (WIP)		National Government:Municipal Disaster Response Grant	G46247 Road Rehab. & St. Improvement in Ralphs place/George	m	3,394,216	3,394,216			
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads:G46247 Road Rehab. & upgrade of St. Infrastructure in Fayle Road in Ward 22 (WIP)		National Government:Municipal Disaster Response Grant	G46247 Road Rehab. & upgrade of St. Infrastructure in Fayle	m	45,773	45,773			
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads:G46247 Road Rehab. & upgrade of St. Infrastructure in Hotel road in Ward 22 (WIP)		National Government:Municipal Disaster Response Grant	G46247 Road Rehab. & upgrade of St. Infrastructure in Hotel	m	90,364	90,364			
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads:G46247 Road Rehab. & upgrade of St. Infrastructure in Peter Hulet Road in Ward 22 (Section 2) (WIP)		National Government:Municipal Disaster Response Grant	G46247 Road Rehab. & upgrade of St. Infrastructure in Peter	m	-	116,188			
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads:G46247 Road Rehab. on Little Maritzburg road in Ward 22 (WIP)		National Government:Municipal Disaster Response Grant	G46247 Road Rehab. on Little Maritzburg road in Ward 22 (W1	m	64,821	64,821			
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads:G46247 Road Rehab. of Ward 22 (WIP)		National Government:Municipal Disaster Response Grant	G46247 Road Rehab. of Ward 22 (WIP)	m	2,328,695	2,328,695			
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads:G46247 Road Rehab. & upgrade of St. Infrastructure in Garl& in Ward 22 (WIP)		National Government:Municipal Disaster Response Grant	G46247 Road Rehab. & upgrade of St. Infrastructure In Garl&	m	90,530	90,530			

CIVIL ENGINEERING 24/25 FINAL BUDGET						FEBRUARY ADJUSTMENT BUDGET			2nd ADJUSTED BUDGET	
PROJECT DESCRIPTION	FUNDING	ITEM DESCRIPTION		APPROVED BUDGET						
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads:G46247 Road Rehab. & upgrade of St. infrastructure in Shad lane in Ward 22 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Road Rehab. & upgrade of St. infrastructure in Shad	m			26,470		26,470		26,470
Capital:Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads:Municipal Disaster Response Grant (Balance)	National Government:Municipal Disaster Response Grant	Municipal Disaster Response Grant (Balance)	m			49,927,287		49,927,287		47,434,662
Capital:Infrastructure:Existing:Upgrading:Roads Infrastructure:Road Structures:G46247 Upgrde the MNYUNDWINI CULVERT BRIDGE	National Government:Municipal Disaster Response Grant	Upgrade of Mnyundwini culvert bridge WIP	m			24,123,649		24,123,649		24,123,649
Capital:Infrastructure:New:Roads Infrastructure:Roads:G46247 Road Const. of Maphophoma road in Ward 27 (WIP)	National Government:Municipal Disaster Response Grant	G46247 Road Const. of Maphophoma road in Ward 27 (WIP)	m							152,580
Infrastructure:Roads:Rehabilitation of Kenny Khanyayo Street and Pigogo Street Infezi Street Klebe Street And Ukhhozi Street in Shayamoya Ward 23	National Government:Municipal Infrastructure Grant	Rehabilitation of Kenny Khanyayo Street and Pigogo Street	m	3,128,343		10,386,170		10,386,170		10,386,170
Capital:Non-Infrastructure:New:Community Assets:Community Facilities:Halls:Melville Hall	National Government:Municipal Infrastructure Grant	Melville Hall MIG - WIP	m	12,585,904		5,135,080		5,135,080		7,743,775
Capital:Non-Infrastructure:New:Community Assets:Community Facilities:Halls:Naleni Community Hall	National Government:Municipal Infrastructure Grant	Naleni Community Hall	m	5,732,879		150,000		150,000		150,000
Capital:Non-Infrastructure:New:Community Assets:Community Facilities:Halls:Charlotdale Community Hall - WIP	National Government:Municipal Infrastructure Grant	Charlotdale Community Hall - WIP	m	5,231,104		5,231,104		5,231,104		5,231,104
Capital:Infrastructure:New:Roads Infrastructure:Roads:Groutville Surface Roads & Stormwater	National Government:Municipal Infrastructure Grant	Groutville Surface Roads and Stormwater MIG in Ward 12 WIP	m	3,022,070		9,960,146		9,960,146		3,003,625
Capital:Infrastructure:New:Roads Infrastructure:Roads:Sokesimbone Access Road & Stormwater (Ward 1)	National Government:Municipal Infrastructure Grant	Sokesimbone Access Road & Stormwater (Ward 1) - WIP	m	5,635,000		2,636,222		2,636,222		2,636,222
Capital:Infrastructure:New:Roads Infrastructure:Roads:Ward 3 Nonoti Beach Road Access	National Government:Municipal Infrastructure Grant	Ward 3 Nonoti Beach Road Access - WIP	m	12,006,918		13,843,496		13,843,496		10,431,322
Capital:Non-Infrastructure:New:Community Assets:Community Facilities:Creches:Lindelani Creche	National Government:Municipal Infrastructure Grant	Lindelani Creche 170461933 MIG	m	2,676,522		2,676,522		2,676,522		2,676,522
				90,693,737		383,107,360		383,107,360		375,347,360
		TOTAL EXPENDITURE		93,918,737		383,832,360		383,832,360		376,072,360

ELECTRICAL ENGINEERING 24/25 FINAL BUDGET						
PROJECT DESCRIPTION	FUNDING	ITEM DESCRIPTION	APPROVED BUDGET	FEBRUARY ADJUSTMENT BUDGET	2nd ADJUSTED BUDGET	
Capital:Non-infrastructure:New:Transport Assets:Municipal Fleet	Transfer from operational to capital revenue	Municipal Fleet	s 2,000,000	2,000,000	2,000,000	
Capital:Non-infrastructure:New:Furniture and Office Equipment:Furniture & Equipment	Transfer from operational to capital revenue	360 Furniture and Equipment	s 150,000	150,000	9,000	
Capital:Non-infrastructure:New:Machinery and Equipment:Tools & Equipment	Transfer from operational to capital revenue	NV Mechanical Workshop Tools Equipment 360400027	s 200,000	200,000	200,000	
			2,350,000	2,350,000	2,209,000	
Capital:Non-infrastructure:New:Intangible Assets:Licences and Rights:Computer Software and Applications:Network Master Planning (Reticulation)	Transfer from operational to capital revenue	Network Master Planning (Reticulation)	m 2,000,000	2,000,000	2,000,000	
Capital:Non-infrastructure:New:Furniture and Office Equipment:Furniture & Equipment	Transfer from operational to capital revenue	400 Furniture and Equipment	s 300,000	300,000	300,000	
Capital:Non-infrastructure:New:Machinery and Equipment:Safety Equip Fas Ppe Portable	Transfer from operational to capital revenue	NV Electricity Admin Safety Equip Fas PPE Port 400461472	s 260,000	260,000	260,000	
Capital:Non-infrastructure:New:Machinery and Equipment:Tools & Equipment	Transfer from operational to capital revenue	NV Electricity Admin Tools Equip 400400027	s 520,000	520,000	520,000	
Capital:Infrastructure:New:Electrical Infrastructure:LV Networks:Implementation of Energy Efficiency on Buildings	Transfer from operational to capital revenue	Implementation of Energy Efficiency on Buildings	m 1,500,000	-	-	
Capital: Non-infrastructure: New: Intangible Assets: Computer Software and Applications: Implementation of KDM Scada System	Transfer from operational to capital revenue	Implementation of KDM Scada System	m 8,000,000	8,000,000	8,000,000	
Capital: Infrastructure: New: Electrical Infrastructure: HV Substations: New Dukuza 132/33/11Kv 80Mva Bulk (Ward 28)	Transfer from operational to capital revenue	Electricity Admin New Dukuza 80MVA Bulk 400452153 WIP	m 5,000,000	5,000,000	5,000,000	
Capital:Infrastructure:New:Electrical Infrastructure:LV Networks:Housing Electrification Projects	Transfer from operational to capital revenue	Electricity Admin Housing Elect Project WIP	m 1,500,000	1,500,000	1,500,000	
Capital:Infrastructure:New:Electrical Infrastructure:LV Networks:Housing Electrification Projects INEP	National Government:Integrated National Electrification Programme Grant	Electricity Admin Housing Elect Project WIP	m 10,154,711	10,154,711	10,154,711	
Capital:Infrastructure:New:Electrical Infrastructure:LV Networks:Metering Keosk - Vuthela Project	Subsidies:Monetary Allocations:Provincial Government:KwazuluNatal:Infrastr	Metering Kiosk - WIP	s 3,155,000	3,155,000	3,155,000	

ELECTRICAL ENGINEERING 24/25 FINAL BUDGET						
PROJECT DESCRIPTION		FUNDING	ITEM DESCRIPTION	APPROVED BUDGET	FEBRUARY ADJUSTMENT BUDGET	2nd ADJUSTED BUDGET
Capital:Infrastructure:New:Electrical Infrastructure:Capital Spares:Electrical Capital Spares	Transfer from operational to capital revenue		Electrical Capital Spares	s 10,000,000	10,000,000	10,000,000
				42,389,711	40,889,711	40,889,711
Capital:Infrastructure:Existing:Upgrading:Electrical Infrastructure:LV Networks:Public building services electrical infrastructure refurbishment	Transfer from operational to capital revenue		Public building services electrical infrastructure refurbish	m 3,000,000	3,000,000	3,000,000
	Capital:Infrastructure:Existing:Upgrading:Electrical Infrastructure:MV Substations:Simbiti Infrastructure Refurbishment	Transfer from operational to capital revenue	Simbiti Infrastructure Refurbishment	m 4,000,000	4,000,000	4,000,000
	Capital:Infrastructure:Existing:Upgrading:Electrical Infrastructure:MV Substations:Zimbabwe Infrastructure Refurbishment	Transfer from operational to capital revenue	Zimbabwe Infrastructure Refurbishment	m 4,000,000	4,000,000	4,000,000
				11,000,000	11,000,000	11,000,000
Capital:Infrastructure:New:Roads Infrastructure:Road Furniture:Streetlights(Cluster A) 100S/L (Ward 1 2 3 25)	Transfer from operational to capital revenue		NV Street Lights Cluster A 100 SL 400452122 WIP	m 500,000	500,000	500,000
	Capital:Infrastructure:New:Roads Infrastructure:Road Furniture:Streetlights (Cluster B) 37S/L (Ward 13 19 27)	Transfer from operational to capital revenue	NV Street Lights Cluster B 37SL 400452123 WIP	m 750,000	750,000	750,000
	Capital:Infrastructure:New:Roads Infrastructure:Road Furniture:Streetlights (Cluster C)100S/L (Ward 14 15 24 26)	Transfer from operational to capital revenue	NV Street Lights Cluster C 100SL 400452124 WIP	m 1,000,000	1,000,000	1,000,000
Capital:Infrastructure:New:Roads Infrastructure:Road Furniture:Streetlights (Cluster D)100S/L (Ward 9 10 11 12)	Transfer from operational to capital revenue		NV Street Lights Cluster D 100SL 400452125 WIP	m 1,250,000	1,250,000	1,250,000
	Capital:Infrastructure:New:Roads Infrastructure:Road Furniture: Streetlights (Cluster E)100S/L (Ward 7 8 20 23)	Transfer from operational to capital revenue	NV Street Lights Cluster E 100 SL 400452126 WIP	m 1,000,000	1,000,000	1,000,000
	Capital:Infrastructure:New:Roads Infrastructure:Road Furniture:Streetlights (Cluster F)50 S/L (Ward 4 6 21 22)	Transfer from operational to capital revenue	NV Street Lights Cluster F 50 SL 400452127 WIP	m 250,000	250,000	250,000
Capital:Infrastructure:New:Roads Infrastructure:Road Furniture:Streetlights (Cluster G)50 S/L (Ward 5 16 17 8)	Transfer from operational to capital revenue		NV Street Lights Cluster G 50 SL 400452128 WIP	m 1,250,000	1,250,000	1,250,000
				6,000,000	6,000,000	6,000,000
Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Road Furniture:NV Street Lights Refurbishment Cluster A	Transfer from operational to capital revenue		NV Street Lights Refurbishment Cluster A WIP	m 1,000,000	1,000,000	1,000,000
	Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Road Furniture:NV Street Lights Refurbishment Cluster B	Transfer from operational to capital revenue	NV Street Lights Refurbishment Cluster B WIP	m 1,000,000	1,000,000	1,000,000

ELECTRICAL ENGINEERING 24/25 FINAL BUDGET							FEBRUARY 2nd	
PROJECT DESCRIPTION		FUNDING		ITEM DESCRIPTION		APPROVED BUDGET	ADJUSTMENT BUDGET	ADJUSTED BUDGET
Capital:Infrastructure:Existing:Renewal:Roads		Transfer from operational to capital revenue		NV Street Lights Refurbishment Cluster C WIP	m	1,600,000	1,600,000	1,600,000
Infrastructure:Road Furniture:NV Street Lights Refurbishment Cluster C		Transfer from operational to capital revenue		NV Street Lights Refurbishment Cluster D WIP	m	1,600,000	1,600,000	1,600,000
Capital:Infrastructure:Existing:Renewal:Roads		Transfer from operational to capital revenue		NV Street Lights Refurbishment Cluster E WIP	m	1,600,000	1,600,000	1,600,000
Infrastructure:Road Furniture:NV Street Lights Refurbishment Cluster D		Transfer from operational to capital revenue		NV Street Lights Refurbishment Cluster F WIP	m	1,600,000	1,600,000	1,600,000
Capital:Infrastructure:Existing:Renewal:Roads		Transfer from operational to capital revenue		NV Street Lights Refurbishment Cluster G WIP	m	1,600,000	1,600,000	1,600,000
Infrastructure:Road Furniture:NV Street Lights Refurbishment Cluster E		Transfer from operational to capital revenue				10,000,000	10,000,000	10,000,000
Capital:Infrastructure:Existing:Renewal:Roads		Transfer from operational to capital revenue						
Infrastructure:Road Furniture:NV Street Lights Refurbishment Cluster F		Transfer from operational to capital revenue		LV Network Upgrades Cluster A WIP	m	1,100,000	1,100,000	1,100,000
Capital:Infrastructure:Existing:Renewal:Roads		Transfer from operational to capital revenue		LV Network Upgrades Cluster B WIP	m	1,300,000	1,300,000	1,300,000
Infrastructure:Road Furniture:NV Street Lights Refurbishment Cluster G		Transfer from operational to capital revenue		LV Network Upgrades Cluster C WIP	m	550,000	550,000	550,000
		Transfer from operational to capital revenue		LV Network Upgrades Cluster D WIP	m	750,000	750,000	750,000
Capital:Infrastructure:Existing:Upgrading:Electrical		Transfer from operational to capital revenue		LV Network Upgrades Cluster E WIP	m	750,000	750,000	750,000
Infrastructure:LV Networks:LV Network Upgrades Cluster A		Transfer from operational to capital revenue		LV Network Upgrades Cluster F WIP	m	750,000	750,000	750,000
Capital:Infrastructure:Existing:Upgrading:Electrical		Transfer from operational to capital revenue		LV Network Upgrades Cluster G WIP	m	750,000	750,000	750,000
Infrastructure:LV Networks:LV Network Upgrades Cluster B		Transfer from operational to capital revenue				5,950,000	5,950,000	5,950,000
Capital:Infrastructure:Existing:Upgrading:Electrical		Transfer from operational to capital revenue						
Infrastructure:LV Networks:LV Network Upgrades Cluster C		Transfer from operational to capital revenue						
Capital:Infrastructure:Existing:Upgrading:Electrical		Transfer from operational to capital revenue						
Infrastructure:LV Networks:LV Network Upgrades Cluster D		Transfer from operational to capital revenue						
Capital:Infrastructure:Existing:Upgrading:Electrical		Transfer from operational to capital revenue						
Infrastructure:LV Networks:LV Network Upgrades Cluster E		Transfer from operational to capital revenue						
Capital:Infrastructure:Existing:Upgrading:Electrical		Transfer from operational to capital revenue						
Infrastructure:LV Networks:LV Network Upgrades Cluster F		Transfer from operational to capital revenue						
Capital:Infrastructure:Existing:Upgrading:Electrical		Transfer from operational to capital revenue						
Infrastructure:LV Networks:LV Network Upgrades Cluster G		Transfer from operational to capital revenue						

ELECTRICAL ENGINEERING 24/25 FINAL BUDGET						
PROJECT DESCRIPTION	FUNDING	ITEM DESCRIPTION	APPROVED BUDGET	FEBRUARY ADJUSTMENT BUDGET	2nd ADJUSTED BUDGET	
Capital:Infrastructure:Existing:Upgrading:Electrical Infrastructure:MV Networks:MV Network Upgrades Cluster A	Transfer from operational to capital revenue	MV Network Upgrades Cluster A WIP	m 750,000	750,000	750,000	
Capital:Infrastructure:Existing:Upgrading:Electrical Infrastructure:MV Networks:MV Network Upgrades Cluster B	Transfer from operational to capital revenue	MV Network Upgrades Cluster B WIP	m 2,500,000	2,500,000	2,500,000	
Capital:Infrastructure:Existing:Upgrading:Electrical Infrastructure:MV Networks:MV Network Upgrades Cluster C	Transfer from operational to capital revenue	MV Network Upgrades Cluster C WIP	m 750,000	750,000	750,000	
Capital:Infrastructure:Existing:Upgrading:Electrical Infrastructure:MV Networks:MV Network Upgrades Cluster D	Transfer from operational to capital revenue	MV Network Upgrades Cluster D WIP	m 2,000,000	2,000,000	2,000,000	
Capital:Infrastructure:Existing:Upgrading:Electrical Infrastructure:MV Networks:MV Network Upgrades Cluster E	Transfer from operational to capital revenue	MV Network Upgrades Cluster E WIP	m 2,500,000	3,700,000	3,700,000	
Capital:Infrastructure:Existing:Upgrading:Electrical Infrastructure:MV Networks:MV Network Upgrades Cluster F	Transfer from operational to capital revenue	MV Network Upgrades Cluster F WIP	m 1,950,000	3,950,000	3,950,000	
Capital:Infrastructure:Existing:Upgrading:Electrical Infrastructure:MV Networks:MV Network Upgrades Cluster G	Transfer from operational to capital revenue	MV Network Upgrades Cluster G WIP	m 3,500,000	3,500,000	3,500,000	
			13,950,000	17,150,000	17,150,000	
Capital:Infrastructure:Existing:Upgrading:Electrical Infrastructure:MV Substations:MV Substations Upgrades and Refurbishment: Stanger Substations	Transfer from operational to capital revenue	MV Substations Upgrades and Refurbishment: Stanger Substation WIP	m 4,500,000	4,500,000	4,500,000	
Capital:Infrastructure:New:Electrical Infrastructure:MV Substations:MV Substations : Lavoupiere Substations	National Government:Integrated National Electrification Programme Grant	MV Substations New: Lavoupiere Subst. WIP	m 5,952,247	5,952,247	5,952,247	
Capital:Infrastructure:Existing:Upgrading:Electrical Infrastructure:MV Substations:MV Substations Upgrades and Refurbishment: Glenhills Substations	Transfer from operational to capital revenue	MV Substations Upgrades and Refurbishment: Glenhills Substation WIP	m 2,000,000	2,000,000	2,000,000	
Capital:Infrastructure:Existing:Upgrading:Electrical Infrastructure:MV Substations:MV Substations Rebuild: SAPPI Substations - KDM	Transfer from operational to capital revenue	MV Substations Rebuild: SAPPI Substations - KDM WIP	m 10,000,000	24,000,000	24,000,000	
Capital:Infrastructure:Existing:Upgrading:Electrical Infrastructure:MV Substations:MV Substations Upgrades and Refurbishment: Shakarok Substations	Transfer from operational to capital revenue	MV Substations Upgrades and Refurbishment: Shakarok Substation WIP	m 3,000,000	3,000,000	3,000,000	



NATIONAL TREASURY
GOVERNMENT GAZETTE No. 52381



REPUBLIC OF SOUTH AFRICA
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Contents

<i>No.</i>		<i>Gazette No.</i>	<i>Page No.</i>
	GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS		
	National Treasury / Nasionale Tesourie		
6038	Division of Revenue Act (24/2024) as amended by Division of Revenue Amendment Act (48/2024): Publication of allocations	52381	3

GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

NATIONAL TREASURY**NO. 6038****25 March 2025**

I, Enoch Godongwana, Minister of Finance, MP in my capacity as the Minister of Finance, hereby publish, in accordance with sections 18 and 19 of the Division of Revenue Act, 2024 (Act No. 24 of 2024) (DoRA) as amended by the Division of Revenue Amendment Act 2024 (DoRAA) (Act No. 48 of 2024), the attached Explanatory Memorandum and Schedules:

- (a) The stopping and re-allocation of conditional grants to municipalities made in terms of sections 18 and 19 of the DoRA as amended, and
- (b) Technical adjustments to Schedule 6B grants (indirect conditional allocations to municipalities).

For ease of reference only and where applicable, the attached Schedules reflect the main allocations, correction of errors, first and second adjustments, and total adjusted allocations.



MR ENOCH GODONGWANA
MINISTER OF FINANCE, MP

Explanatory Memorandum to the Allocations set out in the attached Schedule

This Gazette is published in terms of the Division of Revenue Act, 2024, (Act No. 24 of 2024) (DoRA) as amended by the Division of Revenue Amendment Act, 2024 (Act No. 44 of 2024) (DoRAA) and provides information regarding the adjustment of allocations to municipalities in the 2024/25 fiscal year.

This is necessitated by the need for the stopping and re-allocation of conditional grants to municipalities and is in terms of sections 18 and 19 of DoRA, as amended.

ALLOCATION OF DISASTER FUNDS: IMMEDIATE RELIEF SCHEDULE 7B

The publication also gazettes the unallocated amount of R153.2 million against the total amount of R153.2 million from the Municipal Disaster Response Grant (MDRG) for the 2024/25 fiscal year. The allocation was for flood intervention measures in one municipality in Free State, two municipalities in Mpumalanga, thirteen municipalities in KwaZulu-Natal, and ten municipalities in the Western Cape Province. Funds amounting to R55.2 million for Western Cape were transferred to the affected municipalities on 12 February 2025 to assist them alleviate the impact of the disaster, and these funds are required to be gazetted within sixty days after the date of transfer. An amount of R97.9 million from this immediate response grant allocated to municipalities in Free State, KwaZulu-Natal and Mpumalanga will be transferred by mid-March 2025 to the affected municipalities to assist them address the effects of the floods.

STOPPING AND RE-ALLOCATION: SCHEDULE 4B AND 5B (DIRECT)

The stopping and re-allocation of conditional grants is done in terms of sections 18 and 19 of the 2024 DoRA, as amended, against municipalities that reported significant underperformance as at mid-year i.e., 31 December 2024, and non-compliance with the provisions of DoRA, including against conditional grants frameworks against their 2024/25 allocations.

The purpose of sections 18 and 19 of the 2024 DoRA is to be a cash management tool and to circumvent transferring more funds to municipalities that are sitting with unspent transferred funds, avoid fiscal dumping, address possible misappropriation of conditional grant funds, and support fast moving projects in-year with additional funding to accelerate the implementation of those projects and service delivery in those municipalities. The stopping of funds, however, does not imply that projects should stop, rather municipalities should reprioritise to accelerate against their committed, and implementation ready projects. Only projects that are moving very slowly or are not ready for implementation in the current year are affected by the stopping process as transferring more funds could lead to the misuse of conditional grants. It is also of no use to transfer funds to municipalities which will not fully spend the funds by year end.

The stopping and re-allocation process provides that municipalities that are showing accelerated performance could be considered for additional funding, and the ones that are under performing could have their funds stopped in the current year. These municipalities will be supported in future when their performance improves.

Ten capital grants are being affected by the stopping and re-allocation process namely; the Water Services Infrastructure Grant (WSIG 5B), Regional Bulk Infrastructure Grant (RBIG 5B), Public Transport Network Grant (PTNG), Urban Settlements Development Grant (USDG), Informal Settlements Upgrading Partnership Grant (ISUPG), Neighborhood Development Partnership Grant (NDPG 5B and 6B), Integrated National Electrification Programme (INEP 5B and 6B) grant, Municipal Infrastructure Grant (MIG), Rural Roads Asset Management Systems Grant (RRAMS), and the Integrated Urban Development Grant (IUDG).

From a capacity building perspective, the Energy Efficiency and Demand Side Management (EEDSM), the Expanded Public Works Programme (EPWP), the Infrastructure Skills Development Grant (ISDG), and the Programme and Project Preparation Support Grant (PPPSG) are the three capacity building grants affected by sections 18 and 19 of DoRA.

STOPPING AND RE-ALLOCATION: SCHEDULE 6B (INDIRECT)

The transferring officer responsible for administering INEP 6B, Smart Meters Grant (schedule 6B) and NDPG 6B are stopping and re-allocating funds between municipalities. While the implementation of this type of conditional grants, i.e., Schedule 6B (indirect) is done on behalf of municipalities by the Department of Mineral Resources and Energy and National Treasury's Neighbourhood Development Partnership Programme and Smart Meters Grant, stopping and re-allocation are only done to realign the allocations in the revised DoRA.

Municipalities do not directly receive funding under schedule 6B conditional grants, but rather that they receive the benefit from expenditure and work done on their behalf.

ALLOCATION OF UNALLOCATED FUNDS: SCHEDULE 6B (INDIRECT)

The publication also gazettes the allocation of the unallocated amount of R500 million from the Smart Meters Grant (SMG) for the 2024/25 fiscal year. The allocation is an indirect allocation to municipalities in the debt relief programme to assist them to achieve financial sustainability and improved management in municipal electricity/water services and generate pre-service cash. This will be achieved by enabling municipalities to implement bi-directional smart metering systems to identify and reduce technical distribution losses pertaining to the municipal electricity/water function and improve revenue collection, and sustainability of trading services.

Municipalities do not directly receive funding under the schedule 6B conditional grants but rather that they receive the benefit from expenditure and work done on their behalf.

ANNEXURE 1
SPECIFIC PURPOSE ALLOCATIONS TO MUNICIPALITIES
(SCHEDULE 5, PART B)
(National and Municipal Financial Years)

Schedule 5B
SPECIFIC PURPOSE ALLOCATIONS TO MUNICIPALITIES

Department of Minerals Resources and Energy (Vote 34)	Energy Efficiency Demand Side Management Grant		
	Column A 2024/25 Main allocation	Adjustments- Stopping and re- allocation	Column C 2024/25 Adjusted allocation
	R'000	R'000	R'000
EASTERN CAPE			
A NMA Nelson Mandela Bay	7 000		7 000
B EC102 Blue Crane Route	4 000	(1 200)	2 800
Total: Sarah Baartman Municipalities	19 000	(1 200)	17 800
B EC124 Amahlathi	3 000		3 000
C DC12 Amatole District Municipality			-
Total: Amatole Municipalities	3 000	-	3 000
B EC145 Walter Sisulu	4 000		4 000
C DC14 Joe Gqabi District Municipality			-
Total: Joe Gqabi Municipalities	4 000	-	4 000
Total: Eastern Cape Municipalities	26 000	(1 200)	24 800
FREE STATE			
B FS161 Leisemeng	4 000	(4 000)	-
Total: Xhariep Municipalities	4 000	(4 000)	-
B FS181 Maserunya	4 000		4 000
B FS185 Nala	5 000		5 000
C DC18 Lejweleputswa District Municipality			-
Total: Lejweleputswa Municipalities	9 000	-	9 000
B FS195 Phumelela	4 000		4 000
C DC19 Thabo Mofutsanyana District Municipality	5 500		5 500
Total: Thabo Mofutsanyana Municipalities	9 500	-	9 500
Total: Free State Municipalities	22 500	(4 000)	18 500
GAUTENG			
A EKV Ekurhuleni	7 000		7 000
A JHB City of Johannesburg	7 000		7 000
A TSH City of Tshwane			-
B GT421 Emfuleni	5 500		5 500
B GT423 Lesedi	4 000		4 000
C DC42 Sedibeng District Municipality	5 000		5 000
Total: Sedibeng Municipalities	14 500	-	14 500
Total: Gauteng Municipalities	28 500	-	28 500
KWAZULU-NATAL			
A ETH eThekweni	7 000		7 000
B KZN212 uMdoni	3 000	(1 800)	1 200
B KZN216 Ray Nkonyeni	5 500		5 500
Total: Ugu Municipalities	8 500	(1 800)	6 700
B KZN223 Mpofana	3 000		3 000
B KZN225 Msunduzi	5 000		5 000
C DC22 uMgungundlovu District Municipality			-
Total: Umgungundlovu Municipalities	8 000	-	8 000
B KZN241 eNdameni	4 000		4 000
C DC24 uMzinyathi District Municipality			-
Total: Umzinyathi Municipalities	4 000	-	4 000
B KZN282 uMhlathuze	5 500		5 500
B KZN286 Nkandla	3 000		3 000
C DC28 King Cetshwayo District Municipality			-
Total: Uthungulu Municipalities	8 500	-	8 500
Total: KwaZulu-Natal Municipalities	36 000	(1 800)	34 200

Schedule 5B
SPECIFIC PURPOSE ALLOCATIONS TO MUNICIPALITIES

Department of Minerals Resources and Energy (Vote 34)	Energy Efficiency Demand Side Management Grant		
	Column A 2024/25 Main allocation	Adjustments- Stopping and re- allocation	Column C 2024/25 Adjusted allocation
LIMPOPO			
B LIM355 Lepelle-Nkumpi	5 000	(1 800)	3 200
Total: Capricorn Municipalities	5 000	(1 800)	3 200
B LIM362 Lephalale	4 000		4 000
C DC36 Waterberg District Municipality			-
Total: Waterberg Municipalities	4 000	-	4 000
B LIM472 Elias Mokoaledi	4 000		4 000
C DC47 Sekhukhune District Municipality			-
Total: Greater Sekhukhune Municipalities	4 000	-	4 000
Total: Limpopo Municipalities	31 000	(1 800)	29 200
MPUMALANGA			
B MP302 Msukaligwa	4 000	2 800	6 800
B MP303 Mkhondo	4 000	3 000	7 000
Total: Gert Sibande Municipalities	12 000	5 800	17 800
B MP312 Emalahleni		3 000	3 000
C DC31 Nkangala District Municipality	5 000		5 000
Total: Nkangala Municipalities	5 000	3 000	8 000
Total: Mpumalanga Municipalities	27 000	8 800	35 800
NORTHERN CAPE			
B NC065 Hantam	4 000		4 000
C DC6 Namakwa District Municipality			-
Total: Namakwa Municipalities	4 000	-	4 000
B NC075 Renosterberg	2 000		2 000
C DC7 Pixley Ka Seme District Municipality			-
Total: Pixley Ka Seme Municipalities	2 000	-	2 000
B NC091 Sol Plaatje	5 000		5 000
C DC9 Frances Baard District Municipality	4 000		4 000
Total: Frances Baard Municipalities	9 000	-	9 000
B NC452 Ga-Segonyana	4 000		4 000
C DC45 John Taolo Gaetsewe District Municipality			-
Total: John Taolo Gaetsewe Municipalities	4 000	-	4 000
Total: Northern Cape Municipalities	19 000	-	19 000
NORTH WEST			
B NW373 Rustenburg	5 200		5 200
C DC37 Bojanala Platinum District Municipality			-
Total: Bojanala Platinum Municipalities	5 200	-	5 200
B NW383 Mafikeng	5 000		5 000
C DC38 Ngaka Modiri Molema District Municipality			-
Total: Ngaka Modiri Molema Municipalities	5 000	-	5 000
B NW396 Lekwa-Tsemane	4 000		4 000
B NW397 Kagisano-Molopo	4 000		4 000
C DC39 Dr Ruth Segomotsi Mompati District Municipality			-
Total: Dr Ruth Segomotsi Mompati Municipalities	8 000	-	8 000
B NW403 City of Matlosana	5 000		5 000
C DC40 Dr Kenneth Kaunda District Municipality	4 000		4 000
Total: Dr Kenneth Kaunda Municipalities	9 000	-	9 000
Total: North West Municipalities	27 200	-	27 200
WESTERN CAPE			
A CPT City of Cape Town	7 000		7 000
B WC022 Wittenburg	3 500		3 500
B WC024 Stellenbosch	5 000		5 000
C DC2 Cape Winelands District Municipality			-
Total: Cape Winelands Municipalities	8 500	-	8 500
B WC034 Swellendam	3 000		3 000
C DC3 Overberg District Municipality			-
Total: Overberg Municipalities	3 000	-	3 000
Total: Western Cape Municipalities	18 500	-	18 500
National Total	235 700	-	235 700

Schedule 5B
SPECIFIC PURPOSE ALLOCATIONS TO MUNICIPALITIES

Department of Public Works and Infrastructure (Vote 13)			Expanded Public Works Programme for Municipalities		
			Column A		Column C
			2024/25 Main allocation	Adjustments- Stopping and re- allocation	2024/25 Adjusted allocation
			R'000	R'000	R'000
EASTERN CAPE					
A	BUF	Buffalo City	2 314		2 314
A	NMA	Nelson Mandela Bay	3 480		3 480
B	EC101	Dr Beyers Naude	1 359		1 359
B	EC102	Blue Crane Route	1 280		1 280
B	EC104	Makana	1 202		1 202
B	EC105	Ndlambe	1 317		1 317
B	EC106	Sundays River Valley	1 232	(283)	949
B	EC108	Kouga	1 495		1 495
B	EC109	Kou-Kamma	1 258		1 258
C	DC10	Sarah Baartman District Municipality	1 200		1 200
Total: Sarah Baartman Municipalities			16 137	(283)	15 854
B	EC121	Mbhashe	1 989		1 989
B	EC122	Mquma	1 610		1 610
B	EC123	Great Kei	1 207	(104)	1 103
B	EC124	Amahlathi	1 211	300	1 511
B	EC126	Ngqushwa	1 448		1 448
B	EC129	Raymond Mhlaba	2 983		2 983
C	DC12	Amatole District Municipality	1 878		1 878
Total: Amatole Municipalities			12 326	196	12 522
B	EC131	inxuba Yethemba	1 454	300	1 754
B	EC135	Intsika Yethu	1 914		1 914
B	EC136	Emalahleni	1 756	1 800	3 556
B	EC137	Dr A.B. Xuma	1 792		1 792
B	EC138	Sakhisizwe	1 423		1 423
B	EC139	Enoch Mgijima	2 503		2 503
C	DC13	Chris Hani District Municipality	2 118		2 118
Total: Chris Hani Municipalities			12 960	2 100	15 060
B	EC141	Ekundini	2 114		2 114
B	EC142	Senqu	1 620		1 620
B	EC145	Walter Sisulu	1 309		1 309
C	DC14	Joe Gqabi District Municipality	1 836		1 836
Total: Joe Gqabi Municipalities			6 879	-	6 879
B	EC153	Nquba Hill	1 593		1 593
B	EC154	Port St Johns	1 676		1 676
B	EC155	Nyandeni	1 661		1 661
B	EC156	Mhlontlo	1 966		1 966
B	EC157	King Sabata Dalindyebo	3 268		3 268
C	DC15	O.R. Tambo District Municipality	3 846		3 846
Total: O.R. Tambo Municipalities			14 010	-	14 010
B	EC441	Matatiele	3 880		3 880
B	EC442	Umtzimvubu	2 656		2 656
B	EC443	Winnie Madikizela-Mandela	2 981		2 981
B	EC444	Ntabankulu	2 675		2 675
C	DC44	Alfred Nzo District Municipality	3 603		3 603
Total: Alfred Nzo Municipalities			15 795	-	15 795
Total: Eastern Cape Municipalities			78 107	2 013	80 120

Schedule 5B
SPECIFIC PURPOSE ALLOCATIONS TO MUNICIPALITIES

Department of Public Works and Infrastructure (Vote 13)	Expanded Public Works Programme for Municipalities		
	Column A 2024/25 Main allocation	Adjustments- Stopping and re- allocation	Column C 2024/25 Adjusted allocation
FREE STATE			
A MAN Mangaung	1 839		1 839
B FS161 Letsemeng	1 200	(190)	1 010
B FS162 Kopanong	1 200	(347)	853
B FS163 Mokokare	1 217	(295)	922
C DC16 Xhariep District Municipality	1 241		1 241
Total: Xhariep Municipalities	4 858	(832)	4 026
B FS181 Maserunya	1 200		1 200
B FS182 Tokologo	1 200	(360)	840
B FS183 Tswelopele	1 335	600	1 935
B FS184 Matjhabeng	1 460		1 460
B FS185 Nala	1 200	600	1 800
C DC18 Lejweleputswa District Municipality	1 322		1 322
Total: Lejweleputswa Municipalities	7 717	840	8 557
B FS191 Setsoto	1 394	600	1 994
B FS192 Dihlabeng	1 552	(1 164)	388
B FS193 Nketoana	1 200	600	1 800
B FS194 Mahuti a Phofung	4 219	(1 564)	2 655
B FS195 Phumelela	1 234		1 234
B FS196 Mantsopa	1 279		1 279
C DC19 Thabo Mofutsanyana District Municipality	1 913	600	2 513
Total: Thabo Mofutsanyana Municipalities	12 791	(928)	11 863
B FS201 Mqhehaka	1 299	(195)	1 104
B FS203 Ngwathe	1 480		1 480
B FS204 Metsimaholo	1 200		1 200
B FS205 Mafube	1 200	(223)	977
C DC20 Fezile Dabi District Municipality	1 200		1 200
Total: Fezile Dabi Municipalities	6 379	(418)	5 961
Total: Free State Municipalities	33 584	(1 338)	32 246
GAUTENG			
A ECU Ekurhuleni	9 920		9 920
A JHB City of Johannesburg	4 967		4 967
A TSH City of Tshwane	18 468		18 468
B GT421 Emfuleni	3 869		3 869
B GT422 Midvaal	1 619		1 619
B GT423 Lesedi	1 214		1 214
C DC42 Sedibeng District Municipality	1 222		1 222
Total: Sedibeng Municipalities	7 924	-	7 924
B GT481 Mogale City	2 501	300	2 801
B GT484 Merafong City	1 232		1 232
B GT485 Rand West City	1 728	300	2 028
C DC48 West Rand District Municipality	1 250		1 250
Total: West Rand Municipalities	6 711	600	7 311
Total: Gauteng Municipalities	47 990	600	48 590

Schedule 5B
SPECIFIC PURPOSE ALLOCATIONS TO MUNICIPALITIES

Department of Public Works and Infrastructure (Vote 13)		Expanded Public Works Programme for Municipalities		
		Column A		Column C
		2024/25 Main allocation	Adjustments- Stopping and re- allocation	2024/25 Adjusted allocation
KWAZULU-NATAL				
A	ETH eThekweni	18 790		18 790
B	KZN212 uMdoni	1 249		1 249
B	KZN213 uMzombe	1 400		1 400
B	KZN214 uMuziwabantu	1 497		1 497
B	KZN216 Ray Nkonyeni	3 255		3 255
C	DC21 Ugu District Municipality	2 864		2 864
Total: Ugu Municipalities		10 265	-	10 265
B	KZN221 uMshwathi	1 760		1 760
B	KZN222 uMngeni	1 336		1 336
B	KZN223 Mpofana	1 267	300	1 567
B	KZN224 iMpendle	1 645		1 645
B	KZN225 Msunduzi	2 092		2 092
B	KZN226 Mkhambathini	1 541	(230)	1 311
B	KZN227 Richmond	1 410		1 410
C	DC22 uMgungundlovu District Municipality	1 889		1 889
Total: Umgungundlovu Municipalities		12 940	70	13 010
B	KZN235 Okhahlamba	2 657		2 657
B	KZN237 iNkosi Langalibalele	1 807		1 807
B	KZN238 Alfred Duma	2 471		2 471
C	DC23 uThukela District Municipality	1 685		1 685
Total: Uthukela Municipalities		8 620	-	8 620
B	KZN241 eNdomeni	1 561		1 561
B	KZN242 Nqutu	1 478		1 478
B	KZN244 uMsinga	3 287		3 287
B	KZN245 uMvoti	2 115		2 115
C	DC24 uMzinyathi District Municipality	5 349		5 349
Total: Umzinyathi Municipalities		13 790	-	13 790
B	KZN252 Newcastle	1 896		1 896
B	KZN253 eMadlangeni	1 331		1 331
B	KZN254 Dannhauser	1 770		1 770
C	DC25 Amajuba District Municipality	1 551		1 551
Total: Amajuba Municipalities		6 548	-	6 548
B	KZN261 eDumbe	1 482		1 482
B	KZN262 uPhongolo	1 990		1 990
B	KZN263 Abaqulusi	1 793		1 793
B	KZN265 Nongoma	2 307		2 307
B	KZN266 Ulundi	2 420		2 420
C	DC26 Zululand District Municipality	5 227		5 227
Total: Zululand Municipalities		15 219	-	15 219
B	KZN271 uMhlabuyalingana	2 452		2 452
B	KZN272 Jozini	3 674		3 674
B	KZN275 Mtubatuba	2 226		2 226
B	KZN276 Big Five Hlabisa	1 909		1 909
C	DC27 uMkhanyakude District Municipality	4 270		4 270
Total: Umkhanyakude Municipalities		14 531	-	14 531
B	KZN281 uMfolozi	2 099		2 099
B	KZN282 uMhlathuze	2 674	(237)	2 437
B	KZN284 uMlalazi	2 787		2 787
B	KZN285 Mthonjaneni	2 243		2 243
B	KZN286 Nkandla	2 477		2 477
C	DC28 King Cetshwayo District Municipality	4 040	300	4 340
Total: Uthungulu Municipalities		16 320	63	16 383
B	KZN291 Mandeni	1 815		1 815
B	KZN292 KwaDukuza	1 589		1 589
B	KZN293 Ndwedwe	2 067		2 067
B	KZN294 Maphumulo	1 536	322	1 858
C	DC29 iLembe District Municipality	3 071		3 071
Total: iLembe Municipalities		10 078	322	10 400
B	KZN433 Greater Kokstad	1 657		1 657
B	KZN434 uBuhlebezwe	1 620		1 620
B	KZN435 uMzimkhulu	2 471		2 471
B	KZN436 Dr Nkosazana Dlamini Zuma	1 832		1 832
C	DC43 Harry Gwala District Municipality	4 460		4 460
Total: Harry Gwala Municipalities		12 040	-	12 040
Total: KwaZulu-Natal Municipalities		139 141	455	139 596

Schedule 5B
SPECIFIC PURPOSE ALLOCATIONS TO MUNICIPALITIES

Department of Public Works and Infrastructure (Vote 13)	Expanded Public Works Programme for Municipalities		
	Column A 2024/25 Main allocation	Adjustments- Stopping and re- allocation	Column C 2024/25 Adjusted allocation
LIMPOPO			
B LIM331 Greater Giyani	3 348	300	3 648
B LIM332 Greater Letaba	1 874		1 874
B LIM333 Greater Tzaneen	5 011		5 011
B LIM334 Ba-Phalaborwa	1 769		1 769
B LIM335 Maruleng	1 616		1 616
C DC33 Mopani District Municipality	6 799		6 799
Total: Mopani Municipalities	20 417	300	20 717
B LIM341 Musina	1 975	300	2 275
B LIM343 Thulamela	3 683		3 683
B LIM344 Makhado	2 560		2 560
B LIM345 Collins Chabane	1 725		1 725
C DC34 Vhembe District Municipality	5 114		5 114
Total: Vhembe Municipalities	15 057	300	15 357
B LIM351 Blouberg	2 005		2 005
B LIM353 Molemole	1 386		1 386
B LIM354 Polokwane	6 117		6 117
B LIM355 Lepele-Nkumpi	1 756		1 756
C DC35 Capricorn District Municipality	2 773		2 773
Total: Capricorn Municipalities	14 037	-	14 037
B LIM361 Thabazimbi	1 360	(408)	952
B LIM362 Lephalale	1 311		1 311
B LIM366 Bela-Bela	1 502		1 502
B LIM367 Mogalakwena	1 610		1 610
B LIM368 Modimolle-Mookgophong	1 641		1 641
C DC36 Waterberg District Municipality	1 200		1 200
Total: Waterberg Municipalities	8 624	(408)	8 216
B LIM471 Ephraim Mogale	1 549		1 549
B LIM472 Elias Motsoaledi	2 609		2 609
B LIM473 Makhuduthamaga	2 348	300	2 648
B LIM476 Fetakgomo Tubatse	1 742		1 742
C DC47 Sekhukhune District Municipality	10 676		10 676
Total: Greater Sekhukhune Municipalities	18 924	300	19 224
Total: Limpopo Municipalities	77 059	492	77 551
MPUMALANGA			
B MP301 Chief Albert Luthuli	2 580		2 580
B MP302 Msukaligwa	1 285		1 285
B MP303 Mkhondo	2 004		2 004
B MP304 Dr Pixley ka Isaka Seme	1 931		1 931
B MP305 Lekwa	1 760	(1 320)	440
B MP306 Dipaleseng	1 285		1 285
B MP307 Govan Mbeki	1 597		1 597
C DC30 Gert Sibande District Municipality	1 718	892	2 610
Total: Gert Sibande Municipalities	14 160	(428)	13 732
B MP311 Victor Khanye	1 361	300	1 661
B MP312 Emalahleni	3 193		3 193
B MP313 Steve Tshwete	1 808		1 808
B MP314 Emakhazeni	1 434		1 434
B MP315 Thembisile Hani	2 217		2 217
B MP316 Dr JS Moroka	2 155		2 155
C DC31 Nkangala District Municipality	1 706		1 706
Total: Nkangala Municipalities	13 874	300	14 174
B MP321 Thaba Chweu	1 608		1 608
B MP324 Nkomazi	2 436		2 436
B MP325 Bushbuckridge	3 149		3 149
B MP326 City of Mbombela	5 117		5 117
C DC32 Ehlanzeni District Municipality	1 389		1 389
Total: Ehlanzeni Municipalities	13 699	-	13 699
Total: Mpumalanga Municipalities	41 733	(128)	41 605

Schedule 5B
SPECIFIC PURPOSE ALLOCATIONS TO MUNICIPALITIES

Department of Public Works and Infrastructure (Vote 13)	Expanded Public Works Programme for Municipalities		
	Column A 2024/25 Main allocation	Adjustments- Stopping and re- allocation	Column C 2024/25 Adjusted allocation
NORTHERN CAPE			
B NC061 Richtersveld	1 200	(161)	1 039
B NC062 Nama Khoi	1 230	660	1 890
B NC064 Kamiesberg	1 200		1 200
B NC065 Hantam	1 213		1 213
B NC066 Karoo Hoogland	1 200	(900)	300
B NC067 Khai-Ma	1 200	(429)	771
C DC6 Namakwa District Municipality	1 206		1 206
Total: Namakwa Municipalities	8 449	(830)	7 619
B NC071 Ubuntu	1 200		1 200
B NC072 Umsobomvu	1 200		1 200
B NC073 Emthanjeni	1 200	(180)	1 020
B NC074 Kareeberg	1 200		1 200
B NC075 Renosterberg	1 200		1 200
B NC076 Thembelihle	1 200		1 200
B NC077 Siyathumba	1 200		1 200
B NC078 Siyancuma	1 200	660	1 860
C DC7 Pixley Ka Seme District Municipality	1 200	(91)	1 109
Total: Pixley Ka Seme Municipalities	10 806	389	11 189
B NC082 IKai IGarib	1 248		1 248
B NC084 IKheis	1 200	(900)	300
B NC085 Tsantsabane	1 200	660	1 860
B NC086 Kgatelopele	1 200		1 200
B NC087 Dawid Kruiper	1 200		1 200
C DC8 ZF Mgcawu District Municipality	1 251	(360)	891
Total: ZF Mgcawu Municipalities	7 299	(600)	6 699
B NC091 Sol Plaatje	2 267	660	2 927
B NC092 Dikgatlong	1 278		1 278
B NC093 Magareng	1 242		1 242
B NC094 Phokwane	1 200	(136)	1 064
C DC9 Frances Baard District Municipality	1 274		1 274
Total: Frances Baard Municipalities	7 261	524	7 785
B NC451 Joe Morolong	1 231		1 231
B NC452 Ga-Segonyana	1 271		1 271
B NC453 Gamaqara	1 217		1 217
C DC45 John Taolo Gaetsewe District Municipality	1 235		1 235
Total: John Taolo Gaetsewe Municipalities	4 954	-	4 954
Total: Northern Cape Municipalities	38 763	(517)	38 246
NORTH WEST			
B NW371 Moretele	1 550	(232)	1 318
B NW372 Madibeng	1 293		1 293
B NW373 Rustenburg	1 572		1 572
B NW374 Kgatlengrivier	1 209		1 209
B NW375 Moses Kotane	1 359	(235)	1 124
C DC37 Bojanala Platinum District Municipality	1 361	(1 020)	341
Total: Bojanala Platinum Municipalities	8 344	(1 487)	6 857
B NW381 Ratlou	1 589		1 589
B NW382 Tswaing	1 329		1 329
B NW383 Mafikeng	1 550		1 550
B NW384 Ditsobotla	1 213		1 213
B NW385 Ramothere Moiloa	1 812	660	2 472
C DC38 Ngaka Modiri Molema District Municipality	2 291		2 291
Total: Ngaka Modiri Molema Municipalities	9 784	660	10 444
B NW392 Naledi	1 203	(180)	1 023
B NW393 Mamusa	1 516		1 516
B NW394 Greater Taung	1 715		1 715
B NW396 Lekwa-Teemane	1 200		1 200
B NW397 Kagisano-Molopo	2 036		2 036
C DC39 Dr Ruth Segomotsi Mompati District Municipality	1 287		1 287
Total: Dr Ruth Segomotsi Mompati Municipalities	8 957	(180)	8 777
B NW403 City of Marlosana	1 555		1 555
B NW404 Maquassi Hills	1 314		1 314
B NW405 JB Marks	2 177		2 177
C DC40 Dr Kenneth Kaunda District Municipality	1 452	(330)	1 122
Total: Dr Kenneth Kaunda Municipalities	6 498	(330)	6 168
Total: North West Municipalities	33 583	(1 337)	32 246

Schedule 5B
SPECIFIC PURPOSE ALLOCATIONS TO MUNICIPALITIES

Department of Public Works and Infrastructure (Vote 13)		Expanded Public Works Programme for Municipalities		
		Column A 2024/25 Main allocation	Adjustments- Stopping and re- allocation	Column C 2024/25 Adjusted allocation
WESTERN CAPE				
A	CPT City of Cape Town	26 664		26 664
B	WC011 Matzikama	1 389		1 389
B	WC012 Cederberg	1 534		1 534
B	WC013 Bergvriervier	1 436		1 436
B	WC014 Saldanha Bay	1 368		1 368
B	WC015 Swartland	1 593		1 593
C	DC1 West Coast District Municipality	1 282		1 282
Total: West Coast Municipalities		8 602	-	8 602
B	WC022 Witzenberg	1 559		1 559
B	WC023 Drakenstein	2 062		2 062
B	WC024 Stellenbosch	2 021		2 021
B	WC025 Breede Valley	1 895		1 895
B	WC026 Langeberg	1 645		1 645
C	DC2 Cape Winelands District Municipality	1 249		1 249
Total: Cape Winelands Municipalities		10 431	-	10 431
B	WC031 Theewaterskloof	1 563		1 563
B	WC032 Overstrand	1 898		1 898
B	WC033 Cape Agulhas	1 363		1 363
B	WC034 Swellendam	1 305		1 305
C	DC3 Overberg District Municipality	1 265		1 265
Total: Overberg Municipalities		7 394	-	7 394
B	WC041 Kannaland	1 255		1 255
B	WC042 Hessequa	1 236		1 236
B	WC043 Mossel Bay	1 967		1 967
B	WC044 George	1 966		1 966
B	WC045 Oudtshoorn	1 492		1 492
B	WC047 Bitou	1 474		1 474
B	WC048 Knysna	1 279		1 279
C	DC4 Eden District Municipality	1 545		1 545
Total: Eden Municipalities		12 214	-	12 214
B	WC051 Laingsburg	1 209		1 209
B	WC052 Prince Albert	1 200		1 200
B	WC053 Beaufort West	1 226		1 226
C	DC5 Central Karoo District Municipality	1 203	(240)	963
Total: Central Karoo Municipalities		4 838	(240)	4 598
				-
Total: Western Cape Municipalities		70 143	(240)	69 903
National Total		560 103	-	560 103

ANNEXURE 2
INFRASTRUCTURE GRANT ALLOCATIONS TO MUNICIPALITIES
(SCHEDULE 4, PART B AND SCHEDULE 5, PART B)
(National and Municipal Financial Years)

Schedule 5B
INFRASTRUCTURE GRANT ALLOCATIONS TO MUNICIPALITIES

Department of Mineral Resources and Energy (Vote 34)	Integrated National Electrification Programme (Municipal) Grant		
	Column A	Adjustments- Stopping and re- allocation	Column C
	2024/25 Main allocation		2024/25 Adjusted allocation
	R'000	R'000	R'000
EASTERN CAPE			
B EC106 Sundays River Valley	495	2 000	2 495
B EC108 Kouga	4 203	(1 617)	2 586
B EC109 Koo-Karana	6 462	(1 286)	5 176
C DC10 Sarah Baartman District Municipality	-	-	-
Total: Sarah Baartman Municipalities	11 160	(993)	10 257
B EC121 Mbhashe	9 029	-	9 029
B EC122 Mquma	1 152	-	1 152
B EC124 Amahlathi	1 860	-	1 860
B EC126 Ngqushwa	7 013	-	7 013
B EC129 Raymond Mhlaba	409	-	409
C DC12 Amatole District Municipality	-	-	-
Total: Amatole Municipalities	19 463	-	19 463
B EC131 Inxuba Yethemba	6 322	-	6 322
B EC135 Intsika Yethu	8 652	-	8 652
B EC136 Ensisilelezi	44 431	-	44 431
B EC137 Dr A.B. Xuma	38 126	(3 126)	35 000
B EC138 Sakizizwe	5 140	-	5 140
B EC139 Enoch Mgijima	24 027	-	24 027
C DC13 Chris Hani District Municipality	-	-	-
Total: Chris Hani Municipalities	126 698	(3 126)	123 572
B EC141 Elandini	12 994	(4 000)	8 994
B EC142 Senqu	2 115	(846)	1 269
B EC145 Walter Sisulu	6 067	-	6 067
C DC14 Joe Gqabi District Municipality	-	-	-
Total: Joe Gqabi Municipalities	21 176	(4 846)	16 330
B EC153 Nquba Hill	18 162	7 069	25 231
B EC154 Port St Johns	31 277	-	31 277
B EC155 Nyandeni	17 850	-	17 850
D EC156 Mhlontlo	13 836	-	13 836
B EC157 King Sabata Dalindyebo	7 931	-	7 931
C DC15 O.R. Tambo District Municipality	-	-	-
Total: O.R. Tambo Municipalities	89 056	7 069	96 125
B EC441 Matatiele	26 648	-	26 648
B EC442 Umzimvubu	22 728	1 500	24 228
B EC443 Winnie Madikizela-Mandela	25 362	-	25 362
B EC444 Ntshankulu	9 879	3 000	12 879
C DC44 Alfred Nzo District Municipality	-	-	-
Total: Alfred Nzo Municipalities	84 617	4 500	89 117
Total: Eastern Cape Municipalities	352 170	2 694	354 864
FREE STATE			
B FS163 Mokokare	3 900	(3 120)	780
C DC16 Xhariep District Municipality	-	-	-
Total: Xhariep Municipalities	3 900	(3 120)	780
B FS181 Masilonyana	17 790	(3 507)	14 283
B FS183 Tsvelopele	501	-	501
B FS184 Matjhabeng	26 092	7 138	33 230
C DC18 Lejweleputswa District Municipality	-	-	-
Total: Lejweleputswa Municipalities	44 383	3 631	48 014
B FS193 Nketosana	7 183	(2 443)	4 740
C DC19 Thabo Mofutsanyana District Municipality	-	-	-
Total: Thabo Mofutsanyana Municipalities	7 183	(2 443)	4 740
B FS205 Mafube	23 236	(12 548)	10 688
C DC20 Fezile Dabi District Municipality	-	-	-
Total: Fezile Dabi Municipalities	49 055	(12 548)	36 507
Total: Free State Municipalities	104 521	(14 480)	90 041
GAUTENG			
B GT421 Emfuleni	-	539	539
B GT422 Midvaal	29 888	5 836	35 724
B GT423 Lesedi	23 519	2 720	26 239
C DC42 Sedibeng District Municipality	-	-	-
Total: Sedibeng Municipalities	53 407	9 095	62 502
B GT484 Merafeng City	17 768	-	17 768
B GT485 Rand West City	50 074	-	50 074
C DC48 West Rand District Municipality	-	-	-
Total: West Rand Municipalities	67 842	-	67 842
Total: Gauteng Municipalities	121 249	9 095	130 344

Schedule 5B
INFRASTRUCTURE GRANT ALLOCATIONS TO MUNICIPALITIES

Department of Mineral Resources and Energy (Vote 34)	Integrated National Electrification Programme (Municipal) Grant		
	Column A 2024/25 Main allocation	Adjustments- Stopping and re- allocation	Column C 2024/25 Adjusted allocation
KWAZULU-NATAL			
B KZN212 uMdoni	11 487		11 487
B KZN213 uMzumbane	1 597	1 597	3 194
B KZN214 uMuziwabantu	-		-
B KZN216 Ray Nkonyeni	11 521	(3 659)	7 862
C DC21 Ugu District Municipality	-		-
Total: Ugu Municipalities	24 605	(2 062)	22 543
B KZN221 uMshwathi	2 265		2 265
B KZN222 uMngeni	14 620		14 620
B KZN223 Mpofana	917		917
B KZN224 IMpendle	14 773		14 773
B KZN225 Msunduzi	4 971		4 971
B KZN226 Mkhambathini	11 643		11 643
C DC22 uMgungundlovu District Municipality	-		-
Total: Umgungundlovu Municipalities	49 189	-	49 189
B KZN235 Okhahlamba	6 701		6 701
B KZN237 iNkosi Langalibalele	11 851		11 851
B KZN238 Alfred Duma	15 556	(4 556)	11 000
C DC23 uThukela District Municipality	-		-
Total: Uthukela Municipalities	34 108	(4 556)	29 552
B KZN241 eMdeneni	9 559		9 559
B KZN242 Nqutu	16 474		16 474
B KZN244 uMzinga	18 629		18 629
B KZN245 uMvoti	13 811		13 811
C DC24 uMzinyathi District Municipality	-		-
Total: Umzinyathi Municipalities	58 473	-	58 473
B KZN252 Newcastle	22 344	(4 344)	18 000
B KZN253 eMahlangueni	15 518	7 000	22 518
C DC25 Amajuba District Municipality	-		-
Total: Amajuba Municipalities	37 862	2 656	40 518
B KZN261 eDumbe	7 753		7 753
B KZN262 uPhongolo	4 474	(898)	3 576
B KZN263 Abaqulusi	5 518		5 518
B KZN266 Ulandi	4 934		4 934
C DC26 Zululand District Municipality	-		-
Total: Zululand Municipalities	22 679	(898)	21 781
B KZN271 uMhlabuyalingana	13 533		13 533
B KZN272 Jozini	7 801	(1 573)	6 228
B KZN276 Big Five Hibisa	8 777		8 777
C DC27 uMkhanyakude District Municipality	-		-
Total: Umkhanyakude Municipalities	30 111	(1 573)	28 538
B KZN282 uMhlathuze	9 850	(1 940)	7 910
B KZN284 uMlalazi	4 021		4 021
B KZN285 Mthopjaneni	8 184	(2 811)	5 373
B KZN286 Ntandla	7 039		7 039
C DC28 Kwa Cetshwayo District Municipality	-		-
Total: Uthungulu Municipalities	29 094	(4 751)	24 343
B KZN291 Mandeni	9 227	(7 727)	1 500
B KZN292 KwaDukuza	18 523		18 523
B KZN293 Ndwedwe	11 477	(1 198)	10 279
B KZN294 Maphumulo	10 051		10 051
C DC29 iLembe District Municipality	-		-
Total: iLembe Municipalities	49 278	(8 925)	40 353
B KZN433 Greater Kokstad	14 620	4 089	18 709
B KZN434 uBuhlebezwe	4 216	(1 86)	4 030
B KZN436 Dr Nkosazana Dlamini Zuma	5 504		5 504
C DC43 Harry Gwala District Municipality	-		-
Total: Harry Gwala Municipalities	24 340	3 963	28 243
Total: KwaZulu-Natal Municipalities	359 739	(16 206)	343 533

Schedule 5B
INFRASTRUCTURE GRANT ALLOCATIONS TO MUNICIPALITIES

Department of Mineral Resources and Energy (Vote 34)	Integrated National Electrification Programme (Municipal) Grant		
	Column A 2024/25 Main allocation	Adjustments- Stopping and re- allocation	Column C 2024/25 Adjusted allocation
LIMPOPO			
B LIM331 Greater Giyani	18 029		18 029
B LIM332 Greater Letaba	17 170	11 000	28 170
B LIM333 Greater Tzaneen	23 930		23 930
B LIM334 Ba-Pheleborwa	4 814	(1 926)	2 888
B LIM335 Maruleng	5 848	4 000	9 848
C DC33 Mopani District Municipality			-
Total: Mopani Municipalities	69 791	13 074	82 865
B LIM343 Thulamela	14 617		14 617
B LIM344 Makhado	12 506	9 089	21 595
B LIM345 Collins Chabane	19 105		19 105
C DC34 Vhembe District Municipality			-
Total: Vhembe Municipalities	46 228	9 089	55 317
B LIM353 Molemole	21 930	(1 256)	20 674
B LIM354 Polokwane	12 573	(5 029)	7 544
C DC35 Capricorn District Municipality			-
Total: Capricorn Municipalities	34 503	(6 285)	28 218
B LIM366 Bela-Bela	20 315		20 315
B LIM367 Mogalakwena	12 976		12 976
B LIM368 Modimolle-Mookgophong	10 231		10 231
C DC36 Waterberg District Municipality			-
Total: Waterberg Municipalities	43 522	-	43 522
B LIM471 Ephraim Mogale	614	(246)	368
B LIM472 Elias Mokoaledi	17 544		17 544
B LIM473 Makhuduthamaga	12 431	(2 061)	10 370
B LIM476 Felekomo Tubatse	24 122		24 122
C DC47 Sekhukhune District Municipality			-
Total: Greater Sekhukhune Municipalities	54 711	(2 307)	52 404
Total: Limpopo Municipalities	248 755	13 571	262 326
MPUMALANGA			
B MP301 Chief Albert Luthuli	4 410	2 200	6 610
B MP302 Msukoligwa	2 116		2 116
B MP303 Mibondo	31 272	(2 764)	28 508
B MP304 Dr Pixley ka Isaka Seme	17 832	(2 396)	15 436
B MP305 Lekwa	14 620		14 620
B MP306 Dipaleseng	9 503	2 681	12 184
B MP307 Govan Mbeki	32 240		32 240
C DC30 Gert Sibande District Municipality			-
Total: Gert Sibande Municipalities	111 993	(2 79)	111 714
B MP312 Emalahleni	26 026		26 026
B MP313 Steve Tshwete	2 400		2 400
B MP315 Thembekele Hani	3 587		3 587
B MP316 Dr JS Moroka	1 391		1 391
C DC31 Nkangala District Municipality			-
Total: Nkangala Municipalities	33 404	-	33 404
B MP321 Thaba Chewe	1 237		1 237
B MP324 Nkomazi	3 787		3 787
B MP325 Bushbuckridge	4 093	(1 637)	2 456
B MP326 City of Mbombela	42 765	9 089	51 854
C DC32 Ehlanzeni District Municipality			-
Total: Ehlanzeni Municipalities	51 882	7 452	59 334
Total: Mpumalanga Municipalities	197 279	7 173	204 452

Schedule 5B
INFRASTRUCTURE GRANT ALLOCATIONS TO MUNICIPALITIES

Department of Mineral Resources and Energy (Vote 34)	Integrated National Electrification Programme (Municipal) Grant		
	Column A 2024/25 Main allocation	Adjustments- Stepping and re- allocation	Column C 2024/25 Adjusted allocation
NORTHERN CAPE			
B NC065 Hantam	2 547		2 547
B NC066 Karoo Hoogland	2 768	(1 017)	1 751
B NC067 Khai-Ma	2 924	(971)	1 953
C DC6 Namakwa District Municipality			-
Total: Namakwa Municipalities	8 239	(1 988)	6 251
B NC072 Umsobomvu	2 436		2 436
B NC074 Kareeberg	4 386		4 386
B NC075 Renosterberg	2 347	2 089	4 436
C DC7 Pixley Ka Seme District Municipality			-
Total: Pixley Ka Seme Municipalities	9 169	2 089	11 258
B NC082 !Koi-Karib	7 573		7 573
B NC085 Tsamabane	13 494	(483)	13 011
C DC8 ZF Mgcawu District Municipality			-
Total: ZF Mgcawu Municipalities	21 067	(483)	20 584
B NC091 Sol Plaatje	-	4 500	4 500
B NC092 Dikgatleng	-	4 589	4 589
B NC094 Plokwane	10 526	(4 210)	6 316
C DC9 Frances Baard District Municipality			-
Total: Frances Baard Municipalities	10 526	4 879	15 405
B NC452 Ga-Segonyana	53 183		53 183
B NC453 Gungahla	4 825		4 825
C DC45 John Tsolo Gaetsewe District Municipality			-
Total: John Tsolo Gaetsewe Municipalities	58 008	-	58 008
Total: Northern Cape Municipalities	107 009	4 497	111 506
NORTH WEST			
B NW372 Modibeng	25 184	8 554	33 738
B NW373 Rustenburg	22 223	(1 252)	20 971
C DC37 Bojanala Platinum District Municipality			-
Total: Bojanala Platinum Municipalities	47 407	7 302	54 709
B NW384 Ditsobotla	4 000	(2 000)	2 000
B NW385 Ramotshere Moiloa	2 213	(725)	1 478
C DC38 Ntshu Modiri Molema District Municipality			-
Total: Ntshu Modiri Molema Municipalities	6 213	(2 725)	3 478
B NW392 Naledi	26 191		26 191
B NW394 Greater Tsoeng	6 700		6 700
B NW396 Lesowa-Tremane	10 528	(764)	9 764
C DC39 Dr Ruth Segomotsi Mompati District Municipality			-
Total: Dr Ruth Segomotsi Mompati Municipalities	43 419	(764)	42 655
B NW403 City of Mafetseng	2 924	6 000	8 924
B NW405 JB Marks	10 243		10 243
C DC40 Dr Kenneth Kaunda District Municipality			-
Total: Dr Kenneth Kaunda Municipalities	13 167	6 000	19 167
Total: North West Municipalities	110 206	9 803	120 009
WESTERN CAPE			
B WC011 Matzikama	1 851		1 851
B WC012 Cederberg	13 469		13 469
B WC013 Bergervier	614		614
B WC014 Saldanha Bay	23 361	(133)	23 228
B WC015 Swartland	22 818		22 818
C DC1 West Coast District Municipality			-
Total: West Coast Municipalities	62 113	(133)	61 980
B WC023 Drakenstein	3 340		3 340
B WC024 Stellenbosch	5 056	4 500	9 556
B WC025 Breede Valley	14 620	(12 620)	2 000
B WC026 Langeberg	2 925		2 925
C DC2 Cape Winelands District Municipality			-
Total: Cape Winelands Municipalities	25 941	(8 120)	17 821
B WC031 Theewaterskloof	5 913	(1 707)	4 206
B WC032 Overstrand	19 334		19 334
B WC034 Swellendam	4 975		4 975
C DC3 Overberg District Municipality			-
Total: Overberg Municipalities	30 222	(1 707)	28 515
B WC042 Hessequa	4 162		4 162
B WC048 Kaysna	15 760	(5 860)	9 900
C DC4 Eden District Municipality			-
Total: Eden Municipalities	19 922	(5 860)	14 062
B WC053 Beaufort West	7 310	(327)	6 983
C DC5 Central Karoo District Municipality			-
Total: Central Karoo Municipalities	7 310	(327)	6 983
Total: Western Cape Municipalities	145 508	(16 147)	129 361
National Total	1 746 436	-	1 746 436

Schedule 5B
INFRASTRUCTURE GRANT ALLOCATIONS TO MUNICIPALITIES

National Treasury (Vote 8)	Infrastructure Skills Development Grant		
	Column A		Column C
	2024/25 Main allocation	Adjustments- Stopping and re- allocation	2024/25 Adjusted allocation
	R'000	R'000	R'000
EASTERN CAPE			
A BUF Buffalo City	11 000		11 000
A NMA Nelson Mandela Bay	13 800		13 800
Total: Sarah Baartman Municipalities	24 800	-	24 800
B EC157 King Sabata Dalindyebo	6 000		6 000
Total: O.R.Tambo Municipalities	6 000	-	6 000
C DC44 Alfred Nzo District Municipality	6 500		6 500
Total: Alfred Nzo Municipalities	6 500	-	6 500
Total: Eastern Cape Municipalities	37 300	-	37 300
GAUTENG			
A JHB City of Johannesburg	6 000	500	6 500
Total: Gauteng Municipalities	6 000	500	6 500
KWAZULU-NATAL			
A ETH eThekweni	25 500		25 500
B KZN238 Alfred Duma	4 000		4 000
Total: Uthukela Municipalities	4 000	-	4 000
Total: KwaZulu-Natal Municipalities	29 500	-	29 500
LIMPOPO			
B LIM343 Thulamela	7 000	(1 500)	5 500
C DC24 Vhembe District Municipality	4 800		4 800
Total: Vhembe Municipalities	11 800	(1 500)	10 300
Total: Limpopo Municipalities	19 800	(1 500)	18 300
MPUMALANGA			
B MP307 Govan Mbeki	24 400		24 400
C DC30 Gert Sibande District Municipality	14 500		14 500
Total: Gert Sibande Municipalities	38 900	-	38 900
C DC32 Ehlanzeni District Municipality	3 365		3 365
Total: Ehlanzeni Municipalities	3 365	-	3 365
Total: Mpumalanga Municipalities	42 265	-	42 265
NORTHERN CAPE			
B NC091 Sol Plaatje	4 500		4 500
Total: Frances Baard Municipalities	4 500	-	4 500
C DC45 John Taolo Gaetsewe District Municipality	5 000		5 000
Total: John Taolo Gaetsewe Municipalities	5 000	-	5 000
Total: Northern Cape Municipalities	9 500	-	9 500
NORTH WEST			
B NW383 Mafikeng	3 000	(1 000)	2 000
Total: Ngaka Modiri Molema Municipalities	3 000	(1 000)	2 000
Total: North West Municipalities	3 000	(1 000)	2 000
WESTERN CAPE			
A CPT City of Cape Town	12 000	2 000	14 000
B WC044 George	6 000		6 000
Total: Eden Municipalities	6 000	-	6 000
Total: Western Cape Municipalities	18 000	2 000	20 000
National Total	165 365	-	165 365

Schedule 5B
INFRASTRUCTURE GRANT ALLOCATIONS TO MUNICIPALITIES

Human Settlements (Vote 33)	Informal Settlements Upgrading Partnership Grant		
	Column A 2024/25 Main allocation	Adjustments- Stopping and re- allocation	Column C 2024/25 Adjusted allocation
	R'000	R'000	R'000
EASTERN CAPE			
A BUF Buffalo City	304 707	(69 085)	235 622
A NMA Nelson Mandela Bay	361 684		361 684
B EC101 Dr Beyers Naude			-
C DC10 Sarah Baartman District Municipality	-		-
Total: Sarah Baartman Municipalities	666 391	-	666 391
Total: Eastern Cape Municipalities	666 391	(69 085)	597 306
FREE STATE			
A MAN Mangaung	302 002	(69 058)	232 944
B FS161 Letsemeng			-
C DC16 Xhariep District Municipality			-
Total: Xhariep Municipalities	-	-	-
Total: Free State Municipalities	302 002	(69 058)	232 944
GAUTENG			
A ECU Ekurhuleni	787 428	(55 622)	731 806
A JHB City of Johannesburg	739 714		739 714
A TSH City of Tshwane	641 212	90 000	731 212
B GT421 Emfuleni			-
C DC42 Sedibeng District Municipality			-
Total: Sedibeng Municipalities	-	-	-
Total: Gauteng Municipalities	2 168 354	34 378	2 202 732
KWAZULU-NATAL			
A ETH eThekweni	785 485	134 359	919 844
B KZN212 uMdoni			-
C DC21 Ugu District Municipality			-
Total: Ugu Municipalities	-	-	-
Total: KwaZulu-Natal Municipalities	785 485	134 359	919 844
WESTERN CAPE			
A CPT City of Cape Town	592 962	(30 594)	562 368
B WC011 Matzikama			-
B WC012 Cederberg			-
B WC015 Swartland			-
C DC1 West Coast District Municipality			-
Total: West Coast Municipalities	-	-	-
Total: Western Cape Municipalities	592 962	(30 594)	562 368
National Total	4 515 194	-	4 515 194

Schedule 5B
INFRASTRUCTURE GRANT ALLOCATIONS TO MUNICIPALITIES

Cooperative Governance (Vote 3)	Municipal Infrastructure Grant				
	Column A 2024/25 Main allocation	Adjustments- Correction of Errors - Gazette No. 51233	Adjustments- Stopping & Reallocation to District municipalities - Gazette No. 51233	Adjustments- Stopping and re- allocation	Column C 2024/25 Adjusted allocation
	R'000	R'000		R'000	R'000
EASTERN CAPE					
B EC101 Dr Beyers Naude	23 477	(39)			23 438
B EC102 Blue Crane Route	15 999	(30)			15 969
B EC104 Makana	27 858	(80)			27 778
B EC105 Ndlambe	31 238	(109)			31 129
B EC106 Sundays River Valley	39 150	(118)			39 032
B EC108 Kouga	36 558	(112)			36 446
B EC109 Kou-Kamma	17 256	(40)			17 216
C DC10 Sarah Baartman District Municipality	-				-
Total: Sarah Baartman Municipalities	191 536	(528)	-	-	191 008
B EC121 Mbashe	70 329				70 329
B EC122 Mquma	73 457			7 000	80 457
B EC123 Great Kei	12 436				12 436
B EC124 Amahlathi	37 403				37 403
B EC126 Ngqushwa	25 797				25 797
B EC129 Raymond Mhlaba	45 699				45 699
C DC12 Amatole District Municipality	493 511	(4 929)			488 582
Total: Amatole Municipalities	758 632	(4 929)	-	7 000	760 703
B EC131 Inxuba Yethemba	18 225	-			18 225
B EC135 Intsika Yethu	60 166	(10 000)		10 000	60 166
B EC136 Emalahleni	38 891	-		10 000	48 891
B EC137 Dr A.B. Xuma	44 827	-			44 827
B EC138 Sakhisizwe	30 684	-			30 684
B EC139 Enoch Mgijima	63 424	-			63 424
C DC13 Chris Hani District Municipality	330 979	(3 350)			327 629
Total: Chris Hani Municipalities	587 196	(13 350)	-	20 000	593 846
B EC141 Elundini	45 340				45 340
B EC142 Senqu	54 789				54 789
B EC145 Walter Sisulu	21 520				21 520
C DC14 Joe Gqabi District Municipality	180 157	(1 781)			178 376
Total: Joe Gqabi Municipalities	301 806	(1 781)	-	-	300 025
B EC153 Nquba Hill	63 812	10 000		8 000	81 812
B EC154 Port St Johns	39 862	-			39 862
B EC155 Nyandeni	71 339	-			71 339
B EC156 Mhlontlo	51 631	-			51 631
B EC157 King Sabata Dalindyebo	101 606	-			101 606
C DC15 O.R. Tambo District Municipality	727 555	(7 230)			720 325
Total: O.R. Tambo Municipalities	1 055 805	2 770	-	8 000	1 066 575
B EC441 Matatiele	57 584				57 584
B EC442 Umzimvubu	54 199				54 199
B EC443 Winnie Madikizela-Mandela	56 512				56 512
B EC444 Ntabankulu	41 331				41 331
C DC44 Alfred Nzo District Municipality	431 756	(4 266)			427 490
Total: Alfred Nzo Municipalities	641 382	(4 266)	-	-	637 116
Total: Eastern Cape Municipalities	3 536 357	(22 084)	-	35 000	3 549 273

Schedule 5B
INFRASTRUCTURE GRANT ALLOCATIONS TO MUNICIPALITIES

Cooperative Governance (Vote 3)	Municipal Infrastructure Grant				
	Column A 2024/25 Main allocation	Adjustments- Correction of Errors - Gazette No. 51233	Adjustments- Stopping & Reallocation to District municipalities - Gazette No. 51233	Adjustments- Stopping and re- allocation	Column C 2024/25 Adjusted allocation
FREE STATE					
B FS161 Letsemeng	27 354	(64)		(2 044)	25 246
B FS162 Kopanong	23 431	(73)	(22 187)		1 171
B FS163 Mokokare	23 776	(69)	(22 518)		1 189
C DC16 Xhariep District Municipality			44 705		44 705
Total: Xhariep Municipalities	74 561	(206)	-	(2 044)	72 311
B FS181 Maseru	26 717	(73)	(25 308)		1 336
B FS182 Tokologo	18 587	(57)		(2 100)	16 430
B FS183 Tswelopele	28 563	(37)			28 526
B FS184 Matjhabeng	139 514	(441)			139 073
B FS185 Nala	44 050	(106)			43 944
C DC18 Lejweleputswa District Municipality			25 308		25 308
Total: Lejweleputswa Municipalities	257 431	(714)	-	(2 100)	254 617
B FS191 Setsoto	54 722	(192)		(10 210)	44 320
B FS192 Dikgatlong	44 678	(122)			44 556
B FS193 Nketoana	28 966	(97)			28 869
B FS194 Mafeteng	198 403	(848)			197 555
B FS195 Phuthaditjhaba	23 868	(80)			23 788
B FS196 Maseru	22 687	(56)			22 631
C DC19 Thabo Mofutsanyana District Municipality					-
Total: Thabo Mofutsanyana Municipalities	373 324	(1 395)	-	(10 210)	361 719
B FS201 Mopani	46 656	(81)			46 575
B FS203 Ngwathe	48 656	(127)		(6 129)	42 400
B FS204 Metsimaholo	51 791	(162)			51 629
B FS205 Mafube	25 550	(70)	(24 203)		1 277
C DC20 Fezile Dabi District Municipality			24 203		24 203
Total: Fezile Dabi Municipalities	172 653	(440)	-	(6 129)	166 084
Total: Free State Municipalities	877 969	(2 755)	-	(20 483)	854 731
GAUTENG					
B GT421 Emfuleni	160 793	(395)			160 398
B GT422 Midvaal	46 465	(122)			46 343
B GT423 Lesedi	40 331	(55)			40 276
C DC42 Sedibeng District Municipality					-
Total: Sedibeng Municipalities	247 589	(572)	-	-	247 017
B GT484 Merafong City	77 320	(379)			76 941
B GT485 Rand West City	116 549	(518)			116 031
C DC48 West Rand District Municipality					-
Total: West Rand Municipalities	193 869	(897)	-	-	192 972
Total: Gauteng Municipalities	441 458	(1 469)	-	-	439 989

Schedule 5B
INFRASTRUCTURE GRANT ALLOCATIONS TO MUNICIPALITIES

Cooperative Governance (Vote 3)	Municipal Infrastructure Grant				
	Column A 2024/25 Main allocation	Adjustments- Correction of Errors - Gazette No. 51233	Adjustments- Stopping & Reallocation to District municipalities - Gazette No. 51233	Adjustments- Stopping and re- allocation	Column C 2024/25 Adjusted allocation
KWAZULU-NATAL					
B KZN212 uMdoni	38 529				38 529
B KZN213 uMzumbane	39 542			1 500	41 042
B KZN214 uMuziwabantu	26 795				26 795
C DC21 Ugu District Municipality	182 877	91 869			274 746
Total: Ugu Municipalities	287 743	91 869	-	1 500	381 112
B KZN221 uMshwathi	31 849	-			31 849
B KZN222 uMngeni	26 469	-			26 469
B KZN223 Mpotana	13 365	-			13 365
B KZN224 iMpindle	12 982	-			12 982
B KZN225 Msunduzi	231 752	(1 198)			230 554
B KZN226 Mkhambathini	18 159	-			18 159
B KZN227 Richmond	20 974	-			20 974
C DC22 uMgungundlovu District Municipality	117 200	(1 182)		10 000	126 018
Total: Umgungundlovu Municipalities	472 750	(2 380)	-	10 000	480 370
B KZN235 Okhahlamba	42 689			1 500	44 189
B KZN237 iNkosi Langalibalele	43 819				43 819
B KZN238 Alfred Duma	82 415				82 415
C DC23 uThukela District Municipality	191 529	(2 129)		(5 727)	184 673
Total: Uthukela Municipalities	360 452	(2 129)	-	(4 227)	354 096
B KZN241 eNdameni	17 155				17 155
B KZN242 Nqutu	46 128				46 128
B KZN244 uMsinga	43 516				43 516
B KZN245 uMvoti	44 480				44 480
C DC24 uMzinyathi District Municipality	216 278	(2 141)			214 137
Total: Umlazi District Municipalities	367 557	(2 141)	-	-	365 416
B KZN252 Newcastle	131 792	(663)			131 129
B KZN253 eMadlangeni	10 160	-			10 160
B KZN254 Dannhauser	24 921	-			24 921
C DC25 Amajuba District Municipality	46 744	(429)			46 315
Total: Amajuba Municipalities	213 617	(1 092)	-	-	212 525
B KZN261 eDumbe	20 507				20 507
B KZN262 uPhongolo	40 696				40 696
B KZN263 Abaqulusi	43 212				43 212
B KZN265 Nongoma	36 925			(2 049)	34 876
B KZN266 Ulundi	35 780			3 000	38 780
C DC26 Zululand District Municipality	259 542	(2 603)		6 000	262 939
Total: Zululand Municipalities	436 662	(2 603)	-	6 951	441 010
B KZN271 uMhlabuyalingana	40 541				40 541
B KZN272 Jozini	43 490				43 490
B KZN275 Mtubatuba	36 784				36 784
B KZN276 Big Five Hlabisa	24 436				24 436
C DC27 uMkhanyakude District Municipality	246 685	(2 446)			244 239
Total: Umkhanyakude Municipalities	391 936	(2 446)	-	-	389 490
B KZN281 uMfolozi	37 418				37 418
B KZN284 uMlalazi	57 042				57 042
B KZN285 Mthonjaneni	20 490				20 490
B KZN286 Nkandla	26 189				26 189
C DC28 King Cetshwayo District Municipality	196 496	(1 953)			194 543
Total: King Cetshwayo Municipalities	337 635	(1 953)	-	-	335 682
B KZN291 Mandeni	41 101				41 101
B KZN292 KwaDukuza	60 549			(8 924)	51 625
B KZN293 Ndwedwe	34 473				34 473
B KZN294 Maphumulo	25 576				25 576
C DC29 iLembe District Municipality	221 550	(2 236)		(9 042)	210 272
Total: iLembe Municipalities	383 249	(2 236)	-	(17 966)	363 047
B KZN433 Greater Kokstad	19 666			7 000	26 666
B KZN434 uBuhlebezwe	31 042			1 500	32 542
B KZN435 uMzimkhulu	59 593			(3 888)	55 705
B KZN436 Dr Nkosazana Dlamini Zuma	31 318				31 318
C DC43 Harry Gwala District Municipality	230 622	(2 280)			228 342
Total: Harry Gwala Municipalities	372 241	(2 280)	-	4 612	374 573
Total: KwaZulu-Natal Municipalities	3 623 842	72 609	-	870	3 697 321

Schedule 5B
INFRASTRUCTURE GRANT ALLOCATIONS TO MUNICIPALITIES

Cooperative Governance (Vote 3)	Municipal Infrastructure Grant				
	Column A 2024/25 Main allocation	Adjustments- Correction of Errors - Gazette No. 51233	Adjustments- Stopping & Re-allocation to District municipalities - Gazette No. 51233	Adjustments- Stopping and re- allocation	Column C 2024/25 Adjusted allocation
LIMPOPO					
B LIM331 Greater Giyani	71 163				71 163
B LIM332 Greater Lenaba	72 204			15 000	87 204
B LIM333 Greater Tzaneen	111 062				111 062
B LIM334 Ba-Phalaborwa	37 141				37 141
B LIM335 Maruleng	40 913			25 000	65 913
C DC33 Mopani District Municipality	524 667	(5 305)			519 362
Total: Mopani Municipalities	857 150	(5 305)	-	40 000	891 845
B LIM341 Musina	33 559			(3 000)	30 559
B LIM343 Thulamela	117 147				117 147
B LIM344 Makhado	105 490			20 000	125 490
B LIM345 Collins Chabane	96 519			20 000	116 519
C DC34 Vhembe District Municipality	594 505	(6 017)		(34 984)	553 504
Total: Vhembe Municipalities	947 220	(6 017)	-	2 016	943 219
B LIM351 Blouberg	51 769				51 769
B LIM353 Molemole	40 820				40 820
B LIM355 Lepele-Nkumpi	63 317			(24 145)	39 172
C DC35 Capricorn District Municipality	266 222	(2 659)		20 000	283 563
Total: Capricorn Municipalities	422 128	(2 659)	-	(4 145)	415 324
B LIM361 Thabazimbi	38 157	(199)		(11 151)	26 807
B LIM362 Lephalele	50 425	(258)		(14 220)	35 947
B LIM366 Bela-Bela	29 632	(123)		8 000	37 509
B LIM367 Mogalakwena	182 540	(1 092)			181 448
B LIM368 Modimolle-Mookgophong	54 550	(210)		10 000	64 340
C DC36 Waterberg District Municipality					-
Total: Waterberg Municipalities	355 304	(1 882)	-	(7 371)	346 051
B LIM471 Ephraim Mogale	48 796			15 000	63 796
B LIM472 Elias Moseoleli	74 314			17 000	91 314
B LIM473 Makhuduthamaga	72 858			25 000	97 858
B LIM476 Fetakgomo Tubatse	109 304			18 000	127 304
C DC47 Sekhukhune District Municipality	548 555	(5 507)		(122 391)	420 657
Total: Greater Sekhukhune Municipalities	853 827	(5 507)	-	(47 391)	800 929
Total: Limpopo Municipalities	3 435 629	(21 370)	-	(16 891)	3 397 368
MPUMALANGA					
B MP301 Chief Albert Luthuli	110 913	(487)			110 426
B MP302 Msukaligwa	60 855	(257)		10 000	70 598
B MP303 Mkhondo	90 473	(500)			89 973
B MP304 Dr Pixley ka Isaka Seme	34 213	(82)			34 131
B MP305 Lekwa	33 151	(74)			33 077
B MP306 Dipaleseng	26 218	(67)	(5 000)		21 151
B MP307 Govan Mbeki	77 528	(110)			77 418
C DC30 Gert Sibande District Municipality			5 000		5 000
Total: Gert Sibande Municipalities	433 351	(1 577)	-	10 000	441 774
B MP311 Victor Khanye	28 420	(83)			28 337
B MP312 Emalahleni	139 733	(628)			139 105
B MP314 Emakhazeni	30 587	(54)		10 000	40 533
B MP315 Thembelele Hani	154 045	(710)			153 335
B MP316 Dr JS Moroka	145 289	(789)			144 500
C DC31 Nkangala District Municipality					-
Total: Nkangala Municipalities	498 074	(2 264)	-	10 000	505 810
B MP321 Thaba Chawu	54 897	(268)			54 629
B MP324 Nkomozi	262 071	(1 663)			260 408
B MP325 Bushbuckridge	437 117	(2 955)		16 732	450 894
B MP326 City of Mbombela	389 222	(2 530)			386 692
C DC32 Ehlanzeni District Municipality					-
Total: Ehlanzeni Municipalities	1 143 307	(7 416)	-	16 732	1 152 623
Total: Mpumalanga Municipalities	2 074 732	(11 257)	-	36 732	2 100 207

**Schedule 5B
INFRASTRUCTURE GRANT ALLOCATIONS TO MUNICIPALITIES**

Cooperative Governance (Vote 3)	Municipal Infrastructure Grant				
	Column A 2024/25 Main allocation	Adjustments- Correction of Errors - Gazette No. 51233	Adjustments- Stopping & Reallocation to District municipalities - Gazette No. 51233	Adjustments- Stopping and re- allocation	Column C 2024/25 Adjusted allocation
NORTHERN CAPE					
B NC061 Richtersveld	7 759	(8)		5 000	12 751
B NC062 Nama Khoi	16 322	(34)		(8 578)	7 710
B NC064 Kamiesberg	8 017	(8)			8 009
B NC065 Hantam	20 629	(15)			20 614
B NC066 Karoo Hoogland	8 651	(9)		(3 457)	5 185
B NC067 Khai-Ma	8 274	(9)		7 000	15 265
C DC6 Namakwa District Municipality					-
Total: Namakwa Municipalities	69 652	(83)	-	(35)	69 534
B NC071 Ubuntu	10 872	(18)		(2 190)	8 664
B NC072 Umsobomvu	12 674	(18)		12 000	24 656
B NC073 Emdanjeni	13 468	(20)		(5 720)	7 728
B NC074 Kareeberg	8 582	(11)		6 000	14 571
B NC075 Renosterberg	7 933	(6)		28 000	35 927
B NC076 Thembelihle	10 216	(23)		(8 693)	1 500
B NC077 Siyabemba	10 710	(15)		(4 278)	6 417
B NC078 Siyaneuma	26 620	(62)			26 558
C DC7 Pixley Ka Seme District Municipality					-
Total: Pixley Ka Seme Municipalities	101 075	(173)	-	25 119	126 021
B NC082 IKai IGarib	25 477	(78)		(10 000)	15 399
B NC084 IKheis	21 662	(35)		(20 000)	1 637
B NC085 Tsantsabane	17 331	(61)			17 270
B NC086 Kgatelopele	8 610	(5)			8 605
B NC087 Dawid Kruiper	28 687	(84)			28 603
C DC8 ZF Mgcawu District Municipality					-
Total: ZF Mgcawu Municipalities	101 767	(263)	-	(30 000)	71 504
B NC092 Dikgatlong	22 097	(65)			22 032
B NC093 Magareng	22 258	(20)			22 238
B NC094 Phokwane	39 975	(104)		(13 662)	26 209
C DC9 Frances Baard District Municipality					-
Total: Frances Baard Municipalities	84 330	(189)	-	(13 662)	70 479
B NC451 Joe Morolong	69 216	(408)			68 808
B NC452 Ga-Segonyana	61 505	(368)		8 000	69 137
B NC453 Gamagara	23 149	(37)		(13 314)	9 798
C DC45 John Taolo Gaetsewe District Municipality					-
Total: John Taolo Gaetsewe Municipalities	153 870	(813)	-	(5 314)	147 743
Total: Northern Cape Municipalities	510 694	(1 521)	-	(23 892)	485 281
NORTH WEST					
B NW371 Moretele	133 616	(793)			132 823
B NW372 Madibeng	329 018	(2 095)			326 923
B NW373 Rustenburg	275 611	(1 618)		(12 651)	261 342
B NW374 Kgellengrivier	39 532	(127)		(2 875)	36 530
B NW375 Moses Kotane	174 483	(1 132)			173 351
C DC37 Bojanala Platinum District Municipality					-
Total: Bojanala Platinum Municipalities	952 260	(5 765)	-	(15 526)	930 969
B NW381 Ratiou	43 985				43 985
B NW382 Tswaing	43 845				43 845
B NW383 Mafikeng	71 906				71 906
B NW384 Ditsobotla	43 499			(12 750)	29 749
B NW385 Ramotshere Moiloa	43 211			9 398	52 609
C DC38 Ngaka Modiri Molema District Municipality	345 927	(3 513)			342 414
Total: Ngaka Modiri Molema Municipalities	591 373	(3 513)	-	(3 352)	584 508
B NW392 Naledi	28 257			8 000	36 257
B NW393 Mamusa	27 723			(9 466)	18 257
B NW394 Greater Taung	65 616				65 616
B NW396 Lekwa-Teemane	24 658			(2 016)	22 642
B NW397 Kagisano-Molopo	34 778			(8 976)	25 802
C DC39 Dr Ruth Segomotsi Mompati District Municipality	159 483	(1 611)		20 000	177 872
Total: Dr Ruth Segomotsi Mompati Municipalities	340 515	(1 611)	-	7 542	346 446
B NW403 City of Mafesana	112 804	(138)			112 666
B NW404 Maquass Hills	32 351	(87)			32 264
B NW405 JB Marks	77 712	(222)			77 490
C DC40 Dr Kenneth Kaunda District Municipality					-
Total: Dr Kenneth Kaunda Municipalities	222 867	(447)	-	-	222 420
Total: North West Municipalities	2 107 015	(11 336)	-	(11 336)	2 084 343

Schedule 5B
INFRASTRUCTURE GRANT ALLOCATIONS TO MUNICIPALITIES

Cooperative Governance (Vote 3)	Municipal Infrastructure Grant				
	Column A 2024/25 Main allocation	Adjustments- Correction of Errors - Gazette No. 51233	Adjustments- Stopping & Reallocation to District municipalities - Gazette No. 51233	Adjustments- Stopping and re- allocation	Column C 2024/25 Adjusted allocation
WESTERN CAPE					
B WC011 Matzikama	24 210	(74)			24 136
B WC012 Cederberg	17 598	(36)			17 562
B WC013 Bergvliet	16 298	(24)			16 274
B WC014 Saldanha Bay	22 126	(18)		(5 795)	16 313
B WC015 Swartland	29 332	(30)			29 302
C DC1 West Coast District Municipality					-
Total: West Coast Municipalities	109 564	(182)	-	(5 795)	103 587
B WC022 Witzenberg	25 630	(35)			25 595
B WC025 Breede Valley	39 790	(87)			39 703
B WC026 Langeberg	25 096	(44)		3 795	28 847
C DC2 Cape Winelands District Municipality					-
Total: Cape Winelands Municipalities	90 516	(166)	-	3 795	94 145
B WC031 Theewaterskloof	30 320	(66)			30 254
B WC032 Overstrand	25 165	(33)			25 132
B WC033 Cape Agulhas	17 101	(16)			17 085
B WC034 Swellendam	13 184	(25)			13 159
C DC3 Overberg District Municipality					-
Total: Overberg Municipalities	85 770	(140)	-	-	85 630
B WC041 Kannaland	11 217	(18)			11 199
B WC042 Hessequa	15 246	(18)			15 228
B WC043 Mossel Bay	27 563	(56)			27 507
B WC045 Oudshoorn	24 733	(64)			24 669
B WC047 Bitou	22 874	(56)			22 818
B WC048 Knysna	28 582	(95)			28 487
C DC4 Eden District Municipality					-
Total: Eden Municipalities	130 215	(307)	-	-	129 908
B WC051 Laingsburg	6 919	(3)			6 916
B WC052 Prince Albert	8 032	(7)			8 025
B WC053 Beaufort West	15 643	(12)		2 000	17 631
C DC5 Central Karoo District Municipality					-
Total: Central Karoo Municipalities	30 594	(22)	-	2 000	32 572
Total: Western Cape Municipalities	446 659	(817)	-	-	445 842
National Total	17 054 355	-	-	-	17 054 355

Schedule 4B
INFRASTRUCTURE GRANT ALLOCATIONS TO MUNICIPALITIES

Human Settlements (Vote 33)			Urban Settlements Development Grant		
			Column A		Column C
			2024/25 Main allocation	Adjustments- Stopping and re- allocation	2024/25 Adjusted allocation
			R'000	R'000	R'000
EASTERN CAPE					
A	BUF	Buffalo City	535 365	90 000	625 365
A	NMA	Nelson Mandela Bay	635 473	(67 476)	567 997
B	EC101	Dr Beyers Naude			-
B	EC102	Blue Crane Route			-
C	DC10	Sarah Baartman District Municipality	-		-
Total: Sarah Baartman Municipalities			1 170 838	-	1 170 838
Total: Eastern Cape Municipalities			1 170 838	22 524	1 193 362
FREE STATE					
A	MAN	Mangaung	530 611	(65 000)	465 611
B	FS161	Letsemeng			-
B	FS162	Kopanong			-
C	DC16	Xhariep District Municipality			-
Total: Xhariep Municipalities			-	-	-
Total: Free State Municipalities			530 611	(65 000)	465 611
GAUTENG					
A	EKU	Ekurhuleni	1 383 500	(63 084)	1 320 416
A	JHB	City of Johannesburg	1 953 667	(33 974)	1 919 693
A	TSH	City of Tshwane	1 126 600	(70 000)	1 056 600
B	GT421	Emfuleni			-
C	DC42	Sedibeng District Municipality			-
Total: Sedibeng Municipalities			-	-	-
Total: Gauteng Municipalities			4 463 767	(167 058)	4 296 709
KWAZULU-NATAL					
A	ETH	eThekweni	1 498 083	159 534	1 657 617
B	KZN212	uMdoni			-
B	KZN216	Ray Nkonyeni			-
C	DC21	Ugu District Municipality			-
Total: Ugu Municipalities			-	-	-
Total: KwaZulu-Natal Municipalities			1 498 083	159 534	1 657 617
WESTERN CAPE					
A	CPT	City of Cape Town	1 041 825	50 000	1 091 825
B	WC011	Matzikama			-
C	DC1	West Coast District Municipality			-
Total: West Coast Municipalities			-	-	-
Total: Western Cape Municipalities			1 041 825	50 000	1 091 825
National Total			8 705 124	-	8 705 124

Schedule 5B
INFRASTRUCTURE GRANT ALLOCATIONS TO MUNICIPALITIES

Cooperative Governance (Vote 3)	Integrated Urban Development Grant			
	Column A	Adjustments- Correction of Errors - Gazette No. 51233	Adjustments- Stopping and re- allocation	Column C
	2024/25 Main allocation			2024/25 Adjusted allocation
	R'000	R'000	R'000	R'000
GAUTENG				
B GT481 Mogale City	151 939	522	(20 000)	132 461
C DC48 West Rand District Municipality				-
Total: West Rand Municipalities	151 939	522	(20 000)	132 461
Total: Gauteng Municipalities	151 939	522	(20 000)	132 461
KWAZULU-NATAL				
B KZN216 Ray Nkonyeni	86 218	522	-	86 740
Total: Ugu Municipalities	86 218	522	-	86 740
B KZN282 uMhlatuze	151 498	940		152 438
C DC28 King Cetshwayo District Municipality				-
Total: King Cetshwayo Municipalities	151 498	940	-	152 438
Total: KwaZulu-Natal Municipalities	237 716	1 462	-	239 178
LIMPOPO				
B LIM354 Polokwane	413 544	522		414 066
C DC35 Capricorn District Municipality				-
Total: Capricorn Municipalities	413 544	522	-	414 066
Total: Limpopo Municipalities	413 544	522	-	414 066
MPUMALANGA				
B MP313 Steve Tshwete	80 989	(8 252)	6 000	78 737
C DC31 Nkangala District Municipality				-
Total: Nkangala Municipalities	80 989	(8 252)	6 000	78 737
Total: Mpumalanga Municipalities	80 989	(8 252)	6 000	78 737
NORTHERN CAPE				
B NC091 Sol Plaatje	75 229	627	-	75 856
C DC9 Frances Baard District Municipality				-
Total: Frances Baard Municipalities	75 229	627	-	75 856
Total: Northern Cape Municipalities	75 229	627	-	75 856
WESTERN CAPE				
B WC023 Drakenstein	60 815	731	7 000	68 546
B WC024 Stellenbosch	64 495	(2 194)		62 301
C DC2 Cape Winelands District Municipality				-
Total: Cape Winelands Municipalities	125 310	(1 463)	7 000	130 847
B WC044 George	60 837	6 582	7 000	74 419
Total: Eden Municipalities	60 837	6 582	7 000	74 419
Total: Western Cape Municipalities	186 147	5 119	14 000	205 266
National Total	1 145 564	-	-	1 145 564

Schedule 5B
INFRASTRUCTURE GRANT ALLOCATIONS TO MUNICIPALITIES

National Treasury (Vote 8)	Neighbourhood Development Partnership Grant		
	Column A		Column C
	2024/25 Main allocation	Adjustments- Stopping and re- allocation	2024/25 Adjusted allocation
	R'000	R'000	R'000
EASTERN CAPE			
A BUF Buffalo City	55 655	(18 000)	37 655
A NMA Nelson Mandela Bay	17 213		17 213
B EC155 Nyandeni	1 000	(400)	600
C DC15 O.R. Tambo District Municipality			-
Total: O.R. Tambo Municipalities	1 000	(400)	600
Total: Eastern Cape Municipalities	73 868	(18 400)	55 468
FREE STATE			
A MAN Mangaung	42 042	(2 000)	40 042
B FS161 Letsemeng			-
C DC16 Xhariep District Municipality			-
Total: Xhariep Municipalities	-	-	-
Total: Free State Municipalities	42 042	(2 000)	40 042
GAUTENG			
A ECU City of Ekurhuleni	165 945		165 945
A JHB City of Johannesburg	110 723	3 972	114 695
A TSH City of Tshwane	112 742	4 000	116 742
B GT421 Emfuleni	5 000	(5 000)	-
B GT422 Midvaal	10 000		10 000
B GT423 Lesedi	4 500	8 500	13 000
C DC42 Sedibeng District Municipality	-		-
Total: Sedibeng Municipalities	19 500	3 500	23 000
B GT481 Mogale City	61 286	20 360	81 646
B GT484 Merafong City	-		-
B GT485 Rand West City	20 000	(2 281)	17 719
C DC48 West Rand District Municipality	64 367	(25 884)	38 483
Total: West Rand Municipalities	145 653	(7 805)	137 848
Total: Gauteng Municipalities	554 563	3 667	558 230
KWAZULU-NATAL			
A ETH eThekweni	152 635	(8 000)	144 635
B KZN216 Ray Nkonyeni	40 000	(15 000)	25 000
C DC21 Ugu District Municipality	-		-
Total: Ugu Municipalities	40 000	(15 000)	25 000
B KZN225 Msunduzi	20 000		20 000
C DC22 uMgungundlovu District Municipality	-		-
Total: Umgungundlovu Municipalities	20 000	-	20 000
B KZN238 Alfred Duma	2 000		2 000
C DC23 uThukela District Municipality	-		-
Total: Uthukela Municipalities	2 000	-	2 000
B KZN252 Newcastle	20 000		20 000
C DC25 Amajuba District Municipality	-		-
Total: Amajuba Municipalities	20 000	-	20 000
Total: KwaZulu-Natal Municipalities	234 635	(23 000)	211 635

Schedule 5B
INFRASTRUCTURE GRANT ALLOCATIONS TO MUNICIPALITIES

National Treasury (Vote 8)	Neighbourhood Development Partnership Grant		
	Column A 2024/25 Main allocation	Adjustments- Stopping and re- allocation	Column C 2024/25 Adjusted allocation
LIMPOPO			
B LIM343 Thulamela	16 425	-	16 425
C DC34 Vhembe District Municipality	-	-	-
Total: Vhembe Municipalities	16 425	-	16 425
B LIM354 Polokwane	44 984	-	44 984
C DC35 Capricorn District Municipality	-	-	-
Total: Capricorn Municipalities	44 984	-	44 984
B LIM476 Fetakgomo Tubatse	-	47 718	47 718
C DC47 Sekhukhune District Municipality	-	-	-
Total: Greater Sekhukhune Municipalities	-	47 718	47 718
Total: Limpopo Municipalities	61 409	47 718	109 127
MPUMALANGA			
B MP325 Bushbuckridge	20 659	8 401	29 060
B MP326 City of Mbombela	20 000	(10 000)	10 000
C DC32 Ehlanzeni District Municipality	-	-	-
Total: Ehlanzeni Municipalities	40 659	(1 599)	39 060
Total: Mpumalanga Municipalities	40 659	(1 599)	39 060
NORTHERN CAPE			
B NC087 David Kruijer	30 000	(10 000)	20 000
C DC8 ZF Mgcawu District Municipality	-	-	-
Total: ZF Mgcawu Municipalities	30 000	(10 000)	20 000
B NC452 Ga-Segonyana	1 000	23 004	24 004
C DC45 John Taolo Gaetsewe District Municipality	-	-	-
Total: John Taolo Gaetsewe Municipalities	1 000	23 004	24 004
Total: Northern Cape Municipalities	31 000	13 004	44 004
NORTH WEST			
B NW373 Rustenburg	12 500	(1 920)	10 580
C DC37 Bojanala Platinum District Municipality	-	-	-
Total: Bojanala Platinum Municipalities	12 500	(1 920)	10 580
B NW383 Mafikeng	2 000	(800)	1 200
C DC38 Ngaka Modiri Molema District Municipality	-	-	-
Total: Ngaka Modiri Molema Municipalities	2 000	(800)	1 200
B NW403 City of Matlosana	26 162	(15 670)	10 492
B NW405 JB Marks	5 000	-	5 000
C DC40 Dr Kenneth Kaunda District Municipality	-	-	-
Total: Dr Kenneth Kaunda Municipalities	31 162	(15 670)	15 492
Total: North West Municipalities	45 662	(18 390)	27 272
WESTERN CAPE			
A CPT City of Cape Town	160 237	-	160 237
B WC022 Wizenberg	-	-	-
B WC023 Drukenstein	30 000	(10 000)	20 000
B WC026 Langeberg	1 000	(1 000)	-
C DC2 Cape Winelands District Municipality	-	-	-
Total: Cape Winelands Municipalities	31 000	(11 000)	20 000
B WC044 George	5 000	-	5 000
B WC048 Knysna	10 477	10 000	20 477
C DC4 Eden District Municipality	-	-	-
Total: Eden Municipalities	15 477	10 000	25 477
Total: Western Cape Municipalities	206 714	(1 000)	205 714
National Total	1 290 552	-	1 290 552

Schedule 5B
SPECIFIC PURPOSE ALLOCATIONS TO MUNICIPALITIES

National Treasury (Vote 8)	Programme and Project Preparation Support Grant		
	Column A 2024/25 Main allocation	Adjustments- Stopping and re- allocation	Column C 2024/25 Adjusted allocation
	R'000	R'000	R'000
EASTERN CAPE			
A BUF Buffalo City	15 000		15 000
A NMA Nelson Mandela Bay	15 000		15 000
B EC101 Dr Beyers Naude			-
C DC10 Sarah Baartman District Municipality	-		-
Total: Sarah Baartman Municipalities	30 000	-	30 000
Total: Eastern Cape Municipalities	30 000	-	30 000
FREE STATE			
A MAN Mangaung	10 000		10 000
B FS161 Letsemeng			-
C DC16 Xhariep District Municipality			-
Total: Xhariep Municipalities	-	-	-
Total: Free State Municipalities	10 000	-	10 000
GAUTENG			
A EKU City of Ekurhuleni	112 126	(36 000)	76 126
A JHB City of Johannesburg	39 234	26 000	65 234
A TSH City of Tshwane	84 480		84 480
B GT421 Emfuleni			-
C DC42 Sedibeng District Municipality			-
Total: Sedibeng Municipalities	-	-	-
Total: Gauteng Municipalities	235 840	(10 000)	225 840
KWAZULU-NATAL			
A ETH eThekweni	40 000		40 000
B KZN212 uMdoni			-
C DC21 Ugu District Municipality			-
Total: Ugu Municipalities	-	-	-
Total: KwaZulu-Natal Municipalities	40 000	-	40 000
WESTERN CAPE			
A CPT City of Cape Town	70 000	10 000	80 000
B WC011 Matzikama			-
C DC1 West Coast District Municipality			-
Total: West Coast Municipalities	-	-	-
Total: Western Cape Municipalities	70 000	10 000	80 000
National Total	385 840	-	385 840

Schedule 5B
INFRASTRUCTURE GRANT ALLOCATIONS TO MUNICIPALITIES

Department of Transport (Vote 40)	Rural Roads Asset Management Systems Grant		
	Column A 2024/25 Main allocation	Adjustments- Stopping and re- allocation	Column C 2024/25 Adjusted allocation
	R'000	R'000	R'000
EASTERN CAPE			
B EC139 Enoch Mgijima			-
C DC13 Chris Hani District Municipality	3 624	613	4 237
Total: Chris Hani Municipalities	3 624	613	4 237
B EC444 Ntabankulu			-
C DC44 Alfred Nzo District Municipality	2 570	(771)	1 799
Total: Alfred Nzo Municipalities	2 570	(771)	1 799
Total: Eastern Cape Municipalities	17 749	(158)	17 591
FREE STATE			
B FS196 Mantsopa			-
C DC19 Thabo Mofutsanyana District Municipality	2 699	619	3 318
Total: Thabo Mofutsanyana Municipalities	2 699	619	3 318
B FS205 Mafube			-
C DC20 Fezile Dabi District Municipality	2 455	(324)	2 131
Total: Fezile Dabi Municipalities	2 455	(324)	2 131
Total: Free State Municipalities	10 126	295	10 421
GAUTENG			
B GT423 Lesedi			-
C DC42 Sedibeng District Municipality	2 733	619	3 352
Total: Sedibeng Municipalities	2 733	619	3 352
KWAZULU-NATAL			
B KZN216 Ray Nkonyeni			-
C DC21 Ugu District Municipality	2 988	(896)	2 092
Total: Ugu Municipalities	2 988	(896)	2 092
B KZN245 uMvoti			-
C DC24 uMzinyathi District Municipality	2 559	(768)	1 791
Total: Umzinyathi Municipalities	2 559	(768)	1 791
B KZN266 Ulundi			-
C DC26 Zululand District Municipality	2 653	(796)	1 857
Total: Zululand Municipalities	2 653	(796)	1 857
B KZN276 Big Five Hlabisa			-
C DC27 uMkhanyakude District Municipality	2 945	646	3 591
Total: Umkhanyakude Municipalities	2 945	646	3 591
Total: KwaZulu-Natal Municipalities	27 137	(1 814)	25 323
LIMPOPO			
B LIM345 Collins Chabane			-
C DC34 Vhembe District Municipality	2 524	619	3 143
Total: Vhembe Municipalities	2 524	619	3 143
B LIM368 Modimolle-Mookgophong			-
C DC36 Waterberg District Municipality	2 393	619	3 012
Total: Waterberg Municipalities	2 393	619	3 012
Total: Limpopo Municipalities	12 682	1 238	13 920

Schedule 5B
INFRASTRUCTURE GRANT ALLOCATIONS TO MUNICIPALITIES

Department of Transport (Vote 40)	Rural Roads Asset Management Systems Grant		
	Column A 2024/25 Main allocation	Adjustments- Stopping and re- allocation	Column C 2024/25 Adjusted allocation
MPUMALANGA			
B MP326 City of Mbombela			-
C DC32 Ehlanzeni District Municipality	2 639	619	3 258
Total: Ehlanzeni Municipalities	2 639	619	3 258
			-
Total: Mpumalanga Municipalities	7 683	619	8 302
NORTHERN CAPE			
B NC453 Gamagara			-
C DC45 John Taolo Gaetsewe District Municipality	2 226	619	2 845
Total: John Taolo Gaetsewe Municipalities	2 226	619	2 845
Total: Northern Cape Municipalities	14 908	619	15 527
NORTH WEST			
B NW385 Ramotshere Moiloa			-
C DC38 Ngaka Modiri Molema District Municipality	2 851	619	3 470
Total: Ngaka Modiri Molema Municipalities	2 851	619	3 470
B NW397 Kagisano-Molopo			-
C DC39 Dr Ruth Segomotsi Mompati District Municipality	2 743	(823)	1 920
Total: Dr Ruth Segomotsi Mompati Municipalities	2 743	(823)	1 920
Total: North West Municipalities	11 008	(204)	10 804
WESTERN CAPE			
B WC034 Swellendam			-
C DC3 Overberg District Municipality	2 974	(892)	2 082
Total: Overberg Municipalities	2 974	(892)	2 082
B WC053 Beaufort West			-
C DC5 Central Karoo District Municipality	2 156	(322)	1 834
Total: Central Karoo Municipalities	2 156	(322)	1 834
			-
Total: Western Cape Municipalities	13 709	(1 214)	12 495
National Total	120 646	-	120 646

Schedule 5B
INFRASTRUCTURE GRANT ALLOCATIONS TO MUNICIPALITIES

Department of Water and Sanitation (Vote 41)	Regional Bulk Infrastructure Grant			
	Column A 2024/25 Main allocation	DoRAA Adjustments - Gazette No. 52142	Adjustments- Stopping and re- allocation	Column C 2024/25 Adjusted allocation
	R'000	R'000	R'000	R'000
EASTERN CAPE				
A BUF Buffalo City				-
A NMA Nelson Mandela Bay	250 000		(91 589)	158 411
B EC145 Walter Sisulu				-
C DC14 Joe Gqabi District Municipality	50 000		(10 000)	40 000
Total: Joe Gqabi Municipalities	50 000	-	(10 000)	40 000
Total: Eastern Cape Municipalities	707 935	-	(101 589)	606 346
FREE STATE				
B FS163 Mchokare	16 161		(7 000)	9 161
C DC16 Xhariep District Municipality				-
Total: Xhariep Municipalities	16 161	-	(7 000)	9 161
B FS191 Setsoto	143 951		(20 000)	123 951
B FS192 Dhlabeng				-
Total: Thabo Mofutsanyana Municipalities	143 951	-	(20 000)	123 951
B FS201 Mqphaka				-
B FS203 Newathe	60 000		7 000	67 000
Total: Zeleke Dabi Municipalities	60 000	-	7 000	67 000
Total: Free State Municipalities	220 112	-	(20 000)	200 112
KWAZULU-NATAL				
B KZN266 Uhundi				-
C DC26 Zululand District Municipality	214 000		217 247	431 247
Total: Zululand Municipalities	214 000	-	217 247	431 247
B KZN286 Nkandla				-
C DC28 King Cetshwayo District Municipality	214 744		(20 000)	194 744
Total: Uthungulu Municipalities	214 744	-	(20 000)	194 744
Total: KwaZulu-Natal Municipalities	428 744	-	197 247	625 991
MPUMALANGA				
B MP301 Chief Albert Luthuli	268 508		(13 335)	255 173
B MP302 Msukaligwa	90 000		(10 000)	80 000
Total: Gert Sibande Municipalities	358 508	-	(23 335)	335 173
B MP312 Emalahleni				-
B MP313 Steve Tshwete	75 000		(25 585)	49 415
Total: Nkangala Municipalities	75 000	-	(25 585)	49 415
B MP321 Thaba Chweu	28 738		(16 238)	12 500
B MP325 Bushbuckridge	30 000		(10 500)	19 500
Total: Ehlanzeni Municipalities	63 738	-	(26 738)	37 000
Total: Mpumalanga Municipalities	497 246	-	(75 658)	421 588
WESTERN CAPE				
B WC023 Drakenstein	600 000	(225 000)		375 000
B WC024 Stellenbosch				-
Total: Cape Winelands Municipalities	600 000	(225 000)	-	375 000
B WC044 George	294 000			294 000
B WC045 Oudtshoorn				-
Total: Eden Municipalities	294 000	-	-	294 000
Total: Western Cape Municipalities	894 000	(225 000)	-	669 000
National Total	3 652 383	(225 000)	-	3 627 383

Schedule 5B
INFRASTRUCTURE GRANT ALLOCATIONS TO MUNICIPALITIES

Department of Water and Sanitation (Vote 41)		Water Services Infrastructure Grant		
		Column A 2024/25 Main allocation	Adjustments- Stopping and re- allocation	Column C 2024/25 Adjusted allocation
		R'000	R'000	R'000
EASTERN CAPE				
B	EC101 Dr Beyers Naude	20 200	5 000	25 200
B	EC102 Blue Crane Route	13 816	(2 450)	11 366
B	EC105 Ndlambe	32 600	5 000	37 600
B	EC106 Sundays River Valley	16 000	4 676	20 676
B	EC109 Kou-Kamma	15 000	(4 466)	10 534
Total: Sarah Baartman Municipalities		131 357	7 760	139 117
B	EC139 Enoch Mgijima			-
C	DC13 Chris Hani District Municipality	83 600	5 000	88 600
Total: Chris Hani Municipalities		83 600	5 000	88 600
B	EC145 Walter Sisulu			-
C	DC14 Joe Gqabi District Municipality	60 610	15 000	75 610
Total: Joe Gqabi Municipalities		60 610	15 000	75 610
B	EC444 Ntabankulu			-
C	DC44 Alfred Nzo District Municipality	109 000	(27 760)	81 240
Total: Alfred Nzo Municipalities		109 000	(27 760)	81 240
Total: Eastern Cape Municipalities		562 092	-	562 092
FREE STATE				
B	FS161 Letsemeng	15 287	(2 000)	13 287
B	FS162 Kopanong	15 000	(13 000)	2 000
B	FS163 Mphokare	15 930	(13 930)	2 000
Total: Xhariep Municipalities		46 217	(28 930)	17 287
B	FS181 Masiyonyana	15 224	6 000	21 224
B	FS182 Tokologo	22 109	(15 000)	7 109
B	FS184 Matjhabeng	17 968	5 000	22 968
B	FS185 Nala	17 379	5 938	23 317
Total: Lejweleputswa Municipalities		89 636	1 938	91 574
B	FS191 Setsoto	20 008	(13 008)	7 000
B	FS192 Dihlabeng	18 832	13 000	31 832
B	FS193 Nketoana	20 000	13 000	33 000
B	FS194 Mafuti a Phofung	37 510	10 000	47 510
B	FS196 Mantsopa	10 896	6 000	16 896
Total: Thabo Mofutsanyana Municipalities		126 868	28 992	155 860
B	FS201 Mophaka	17 971	(13 000)	4 971
B	FS204 Metsimaholo	24 361	12 000	36 361
B	FS205 Mafube	15 000	(3 000)	12 000
Total: Fesile Dabi Municipalities		68 238	(4 000)	64 238
Total: Free State Municipalities		330 959	(2 000)	328 959
GAUTENG				
B	GT422 Midvaal	32 599		32 599
B	GT423 Lesedi	19 354	(2 000)	17 354
Total: Sedibeng Municipalities		51 953	(2 000)	49 953
Total: Gauteng Municipalities		246 742	(2 000)	244 742

Schedule 5B
INFRASTRUCTURE GRANT ALLOCATIONS TO MUNICIPALITIES

Department of Water and Sanitation (Vote 41)	Water Services Infrastructure Grant		
	Column A 2024/25 Main allocation	Adjustments- Stopping and re- allocation	Column C 2024/25 Adjusted allocation
KWAZULU-NATAL			
B KZN216 Ray Nkonyeni			-
C DC21 Ugu District Municipality	100 000	15 000	115 000
Total: Ugu Municipalities	100 000	15 000	115 000
B KZN225 Msunduzi	70 000	(15 000)	55 000
C DC22 uMgungundlovu District Municipality	100 000		100 000
Total: Umgungundlovu Municipalities	170 000	(15 000)	155 000
B KZN245 uMvoti			-
C DC24 uMzinyathi District Municipality	85 000	(30 000)	55 000
Total: Umzinyathi Municipalities	85 000	(30 000)	55 000
B KZN252 Newcastle	70 000	15 000	85 000
C DC25 Amajuba District Municipality	85 000	15 000	100 000
Total: Amajuba Municipalities	155 000	30 000	185 000
B KZN266 Uthmaniyana			-
C DC26 Zululand District Municipality	100 000	55 434	155 434
Total: Zululand Municipalities	100 000	55 434	155 434
B KZN282 uMhlabathazi	60 000	(21 400)	38 600
C DC28 King Cetshwayo District Municipality	100 000	(6 500)	93 500
Total: Uthungulu Municipalities	160 000	(27 900)	132 100
B KZN294 Maphumulo			-
C DC29 iLembe District Municipality	100 000	(10 000)	90 000
Total: iLembe Municipalities	100 000	(10 000)	90 000
B KZN436 Dr Nkosazana Dlamini Zuma			-
C DC43 Harry Gwala District Municipality	100 000		100 000
Total: Harry Gwala Municipalities	100 000	-	100 000
Total: KwaZulu-Natal Municipalities	1 070 000	17 534	1 087 534
LIMPOPO			
B LIM335 Maruleng			-
C DC33 Mopani District Municipality	47 998	(47 998)	-
Total: Mopani Municipalities	47 998	(47 998)	-
B LIM345 Collins Chabane			-
C DC34 Vhembe District Municipality	78 605	20 000	98 605
Total: Vhembe Municipalities	78 605	20 000	98 605
B LIM354 Polokwane	76 000	20 000	96 000
C DC35 Capricorn District Municipality	107 000	27 998	134 998
Total: Capricorn Municipalities	183 000	47 998	230 998
B LIM362 Lephalale	39 147	(39 147)	-
B LIM366 Bela-Bela	45 000	29 147	74 147
B LIM367 Mogalakwena	46 000	33 963	79 963
Total: Waterberg Municipalities	130 147	23 963	154 110
B LIM476 Fetakgomo Tubatse			-
C DC47 Sekhukhune District Municipality	43 963	(43 963)	-
Total: Greater Sekhukhune Municipalities	43 963	(43 963)	-
Total: Limpopo Municipalities	483 713	-	483 713
MPUMALANGA			
B MP304 Dr Pixley ka Isaka Seme	51 106	2 500	53 606
B MP305 Lekwa			-
Total: Gert Sibande Municipalities	171 106	2 500	173 606
B MP311 Victor Khanye	25 000	(6 089)	18 911
B MP312 Emalahleni	25 000	(2 500)	22 500
B MP314 Emakhazeni	26 125	(7 000)	19 125
Total: Nkangala Municipalities	151 125	(15 589)	135 536
B MP325 Bushbuckridge	40 000	(10 000)	30 000
B MP326 City of Mbombela			-
Total: Ehlanzeni Municipalities	120 239	(10 000)	110 239
Total: Mpumalanga Municipalities	442 470	(23 089)	419 381

Schedule 5B
INFRASTRUCTURE GRANT ALLOCATIONS TO MUNICIPALITIES

Department of Water and Sanitation (Vote 41)	Water Services Infrastructure Grant		
	Column A		Column C
	2024/25 Main allocation	Adjustments- Stopping and re- allocation	2024/25 Adjusted allocation
NORTHERN CAPE			
B NC062 Nama Khoi	10 000	(5 000)	5 000
B NC066 Karoo Hoogland	20 000	(4 000)	16 000
Total: Namakwa Municipalities	57 200	(9 000)	48 200
B NC071 Ubunzu	20 000	6 000	26 000
B NC072 Umsobomvu	5 000	(2 500)	2 500
B NC073 Emthanjeni	31 000	(5 373)	25 627
B NC076 Thembehlhe	12 059	(6 030)	6 029
B NC077 Siyathemba	10 000	(3 000)	7 000
Total: Pixley Ka Seme Municipalities	78 059	(10 903)	67 156
B NC085 Tsantsabane		6 174	6 174
B NC086 Kgatelopele	30 000	30 318	60 318
B NC087 David Kruiper	11 233	(2 000)	9 233
Total: ZF Mgcawu Municipalities	41 233	34 492	75 725
B NC093 Magareng	20 000	5 000	25 000
B NC094 Phokwane	25 000	12 000	37 000
Total: Frances Baard Municipalities	45 000	17 000	62 000
B NC451 Joe Morolong	60 000	(4 000)	56 000
B NC452 Ga-Segonyana	31 000	(6 200)	24 800
B NC453 Gamagara	15 000	(3 000)	12 000
Total: John Taolo Gaetsewe Municipalities	106 000	(13 200)	92 800
Total: Northern Cape Municipalities	327 492	18 389	345 881
NORTH WEST			
B NW373 Rustenburg	70 000	(25 000)	45 000
B NW375 Moses Kotane	80 000	(25 000)	55 000
Total: Bojanale Platinum Municipalities	225 000	(50 000)	175 000
B NW397 Kagisano-Molopo			-
C DC39 Dr Ruth Segomotsi Mompati District Municipality	75 000	20 000	95 000
Total: Dr Ruth Segomotsi Mompati Municipalities	75 000	20 000	95 000
B NW403 City of Matlosana	50 000	(8 000)	42 000
B NW404 Maquassi Hills	30 000	20 000	50 000
B NW405 JB Marks	49 996	18 000	67 996
Total: Dr Kenneth Kaunda Municipalities	129 996	30 000	159 996
Total: North West Municipalities	429 996	-	429 996
WESTERN CAPE			
B WC013 Bergvliet	10 000	10 000	20 000
Total: West Coast Municipalities	20 000	10 000	30 000
B WC031 Theewaterskloof	5 000	(2 300)	2 700
B WC032 Overstrand	8 000	(2 075)	5 925
B WC033 Cape Agulhas	10 000	(7 700)	2 300
Total: Overberg Municipalities	33 000	(12 075)	20 925
B WC044 George	4 000	(2 200)	1 800
B WC045 Oudtshoorn	12 000	(2 480)	9 520
B WC047 Bitou	12 000	(2 920)	9 080
B WC048 Knysna	10 000	(994)	9 006
Total: Eden Municipalities	47 000	(8 594)	38 406
B WC051 Laingsburg	14 209	1 835	16 044
Total: Central Karoo Municipalities	29 209	1 835	31 044
Total: Western Cape Municipalities	144 209	(8 834)	135 375
National Total	4 037 673	-	4 037 673

Schedule 5B
INFRASTRUCTURE GRANT ALLOCATIONS TO MUNICIPALITIES

Department of Transport (Vote 40)	Public Transport Network Grant			
	Column A 2024/25 Main allocation	DoRAA Adjustments - Gazette No. 52142	Adjustments- Stopping and re- allocation	Column C 2024/25 Adjusted allocation
	R'000	R'000	R'000	R'000
EASTERN CAPE				
A BUF Buffalo City				-
A NMA Nelson Mandela Bay	339 948	(150 000)		189 948
Total: Eastern Cape Municipalities	339 948	(150 000)	-	189 948
FREE STATE				
A MAN Mangaung	266 686		(99 000)	167 686
Total: Free State Municipalities	266 686	-	(99 000)	167 686
GAUTENG				
A EKV Ekurhuleni	749 530			749 530
A JHB City of Johannesburg	1 135 471	(150 000)	(258 000)	727 471
A TSH City of Tshwane	804 327			804 327
Total: Gauteng Municipalities	2 689 328	(150 000)	(258 000)	2 281 328
KWAZULU-NATAL				
A ETH eThekweni	921 411		(670 000)	251 411
B KZN224 iMpendle				-
B KZN225 Msunduzi	50 000			50 000
Total: Umgungundlovu Municipalities	50 000	-	-	50 000
Total: KwaZulu-Natal Municipalities	971 411	-	(670 000)	301 411
LIMPOPO				
B LIM354 Polokwane	267 249		(100 000)	167 249
B LIM355 Lepele-Nkumpi				-
Total: Capricorn Municipalities	267 249	-	(100 000)	167 249
Total: Limpopo Municipalities	267 249	-	(100 000)	167 249
NORTH WEST				
B NW373 Rustenburg	254 763		258 000	512 763
B NW374 Kgetlengrivier				-
Total: Bojanala Platinum Municipalities	254 763	-	258 000	512 763
Total: North West Municipalities	254 763	-	258 000	512 763
WESTERN CAPE				
A CPT City of Cape Town	2 499 316		(474 871)	2 024 445
B WC043 Mossel Bay				-
B WC044 George	184 733		250 000	434 733
Total: Eden Municipalities	184 733	-	250 000	434 733
Total: Western Cape Municipalities	2 684 049	-	(224 871)	2 459 178
National Total	7 473 434	(300 000)	(1 093 871)	6 079 563

ANNEXURE 3

ALLOCATIONS-IN-KIND TO MUNICIPALITIES
(SCHEDULE 6, PART B)

(National and Municipal Financial Years)

Schedule 6B
INFRASTRUCTURE GRANT ALLOCATIONS TO MUNICIPALITIES

Department of Mineral Resources and Energy (Vote 34)			Integrated National Electrification Programme (Eskom)		
			Column A 2024/25 Main allocation	Adjustments- Stepping and re- allocation	Column C 2024/25 Adjusted allocation
			R'000	R'000	R'000
EASTERN CAPE					
A	BUF	Buffalo City	74 550	(3 107)	71 443
A	NMA	Nelson Mandela Bay			-
B	EC104	Makana	435	33	468
B	EC105	Ndlambe	783	(56)	729
B	EC106	Sundays River Valley	13 508	311	13 819
B	EC108	Kouga	543	(543)	-
B	EC109	Kou-Kamma	6 845	543	7 388
C	DC10	Sarah Baartman District Municipality	-	-	-
Total: Sarah Baartman Municipalities			22 116	288	22 404
B	EC121	Mbashe	23 612	-	23 612
B	EC122	Maqama	15 601	-	15 601
B	EC123	Great Kei	652	(72)	580
B	EC124	Amathole	35 518	(91)	35 427
B	EC126	Ngqushwa	667	-	667
B	EC129	Raymond Mhlaba	20 053	-	20 053
C	DC12	Amathole District Municipality	-	-	-
Total: Amathole Municipalities			96 103	(1 63)	95 940
B	EC135	Intsika Yethu	11 712	-	11 712
B	EC136	Emalahleni	1 874	(435)	1 439
B	EC137	Dr A.B. Xuma	4 143	(92)	4 051
B	EC138	Sekake	13 737	(1 214)	12 523
B	EC139	Enoch Mgijima	31 409	(8 902)	22 507
C	DC13	Chris Hani District Municipality	-	-	-
Total: Chris Hani Municipalities			62 875	(10 643)	52 232
B	EC141	Elundini	16 495	490	16 985
B	EC142	Senqun	1 917	(515)	1 402
C	DC14	Joe Gqabi District Municipality	-	-	-
Total: Joe Gqabi Municipalities			18 412	(25)	18 387
B	EC153	Nquthu Hill	14 535	-	14 535
B	EC154	Port St Johns	5 847	1 245	7 092
B	EC155	Nyandeni	56 669	8 326	65 195
B	EC156	Mthatha	26 308	-	26 308
B	EC157	King Sabata Dalindyebo	61 600	9 395	70 995
C	DC15	O.R. Tambo District Municipality	-	-	-
Total: O.R. Tambo Municipalities			164 959	19 166	184 125
B	EC441	Matatiele	31 415	(6 127)	25 288
B	EC442	Umtsheni	5 707	(1 802)	3 905
B	EC443	Winnie Madikizela-Mandela	19 677	-	19 677
B	EC444	Ntshabeni	14 068	2 413	16 481
C	DC44	Alfred Nzo District Municipality	-	-	-
Total: Alfred Nzo Municipalities			70 867	(5 516)	65 351
Total: Eastern Cape Municipalities			509 882	-	509 882
FREE STATE					
A	MAN	Mangaung	2 947	(2 010)	937
B	FS161	Leisegang	65	-	65
B	FS162	Kopueng	33	-	33
B	FS163	Mobokare	33	-	33
C	DC16	Xhariep District Municipality	-	-	-
Total: Xhariep Municipalities			131	-	131
B	FS181	Masilanyana	33	-	33
B	FS182	Tsoelike	33	-	33
B	FS183	Tswelopele	65	-	65
B	FS184	Matjhabeng	14 121	(10 534)	3 587
B	FS185	Nala	49	-	49
C	DC18	Lejwerpetsewa District Municipality	-	-	-
Total: Lejwerpetsewa Municipalities			14 301	(10 534)	3 767
B	FS191	Setso	7 163	3 177	10 340
B	FS192	Ditshabeng	371	(73)	298
B	FS193	Nkomoana	65	-	65
B	FS194	Mokati a Phofung	19 368	(11 780)	7 588
B	FS195	Phumelela	147	176	323
B	FS196	Maatsopa	11 450	(6 817)	4 633
C	DC19	Thabo Mofutsanyane District Municipality	-	-	-
Total: Thabo Mofutsanyane Municipalities			38 564	(15 317)	23 247
B	FS201	Mogalak	13 717	(2 586)	11 131
C	DC20	Fezile Dabi District Municipality	-	-	-
Total: Fezile Dabi Municipalities			13 717	(2 586)	11 131
Total: Free State Municipalities			69 660	(30 447)	39 213

Schedule 6B
INFRASTRUCTURE GRANT ALLOCATIONS TO MUNICIPALITIES

Department of Mineral Resources and Energy (Vote 34)		Integrated National Electrification Programme (Eskom)		
		Column A 2024/25 Main allocation	Adjustments- Stepping and re- allocation	Column C 2024/25 Adjusted allocation
GAUTENG				
A	SKU Ekurhuleni	24 030	(8 543)	15 487
A	JHB City of Johannesburg	23 819	2 216	26 035
A	TSH City of Tshwane	1 502	648	2 150
B	GT421 Emfeleni	47	11 896	11 943
C	DC42 Sedibeng District Municipality			
Total: Sedibeng Municipalities		47	11 896	11 943
B	GT481 Mogale City	26 459	(6 912)	19 547
B	GT484 Mofeng City	434	362	796
B	GT485 Rand West City	3 274	333	3 607
C	DC48 West Rand District Municipality			
Total: West Rand Municipalities		30 167	(6 217)	23 950
Total: Gauteng Municipalities		79 565	-	79 565
KWAZULU-NATAL				
A	ETH eThekweni	300	(300)	-
B	KZN212 uMdoni	32 975	(6 115)	26 860
B	KZN216 Ray Nkonyeni	4 230	1 276	5 506
C	DC21 Ugu District Municipality			
Total: Ugu Municipalities		37 205	(4 839)	32 366
B	KZN221 uMkhayathi	300	(240)	60
B	KZN225 Msunduzi	30 098	(14 008)	16 090
B	KZN227 Richmond	3 105	(3 105)	-
C	DC22 uMngundlovu District Municipality			
Total: Umgungundlovu Municipalities		33 503	(17 353)	16 150
B	KZN235 Okhahlamba	10 737	13 909	24 646
B	KZN237 iNkosi Langalibalele	10 279	7 576	17 855
B	KZN238 Alfred Duma	17 480	(11 252)	6 228
C	DC23 uThukela District Municipality			
Total: Uthukela Municipalities		38 496	10 233	48 729
B	KZN244 uMzinga	3 831	99	3 930
B	KZN245 uMvoti	929	1 217	2 146
C	DC24 uMzinyathi District Municipality			
Total: Umzinyathi Municipalities		4 760	1 316	6 076
B	KZN252 Newcastle	1 269	631	1 900
B	KZN253 eMadlangeni	4 881	(2 723)	2 158
B	KZN254 Dumbhauser	1 942	(601)	1 341
C	DC25 Amajuba District Municipality			
Total: Amajuba Municipalities		8 092	(2 693)	5 399
B	KZN261 eDundee	7 830	2 882	10 712
B	KZN262 uPhongolo	900	(900)	-
B	KZN263 Abaqulusi	1 366	(114)	1 252
B	KZN265 Nongoma	4 141	(3 803)	338
B	KZN266 Ulandi	9 935	(1 794)	8 141
C	DC26 Zululand District Municipality			
Total: Zululand Municipalities		24 172	(3 729)	20 443
B	KZN271 uMhlabaalingona	66 281	791	67 072
B	KZN272 Jozini	65 614	16	65 630
B	KZN275 Mtubatuba	2 400	(1 850)	550
B	KZN276 Big Five Hlabisa	19 323	(5 338)	13 985
C	DC27 uMkhanyakude District Municipality			
Total: Umkhanyakude Municipalities		153 618	(6 381)	147 237
B	KZN281 uMfolozi	12 765	13 841	26 606
B	KZN282 uMhlaba	2 492	13 168	15 660
B	KZN284 uMlalazi	35 331	(27 082)	8 249
B	KZN285 Mhlonjweni	3 997	73	4 070
B	KZN286 Ntandla	300	(300)	-
C	DC28 King Cetshwayo District Municipality			
Total: King Cetshwayo Municipalities		54 885	(300)	54 585
B	KZN291 Mandeni	10 217	5 958	16 175
B	KZN292 KwaDukuza	14 201	15 969	30 170
B	KZN294 Mphumulo	27 012	(19 334)	7 678
C	DC29 iLembe District Municipality			
Total: iLembe Municipalities		51 430	2 593	54 023
B	KZN433 Greater Kokstad	81	394	475
B	KZN434 uBuhlebezwe	738	151	889
B	KZN435 uMzinkhu	934	3 886	4 820
B	KZN436 Dr Nkomozane Dlamini Zuma	10 137	17 022	27 159
C	DC43 Harry Gwala District Municipality			
Total: Harry Gwala Municipalities		11 880	21 453	33 333
Total: KwaZulu-Natal Municipalities		418 341	-	418 341

Schedule 6B
INFRASTRUCTURE GRANT ALLOCATIONS TO MUNICIPALITIES

Department of Mineral Resources and Energy (Vote 34)	Integrated National Electrification Programme (Eskom)		
	Column A 2024/25 Main allocation	Adjustments- Stopping and re- allocation	Column C 2024/25 Adjusted allocation
LIMPOPO			
B LIM331 Greater Giyani	11 106	(2 006)	9 100
B LIM332 Greater Letaba	2 997	334	2 431
B LIM333 Greater Tzaneen	19 309	(13 073)	6 316
B LIM334 Bo-Phahaborwa	2 038	(1 796)	242
B LIM335 Moreleteng	1 750	1 949	3 699
C DC31 Mopani District Municipality	-	-	-
Total: Mopani Municipalities	36 380	(14 592)	21 788
B LIM341 Musina	1 464	301	1 765
B LIM343 Thulamela	25 470	1 694	27 164
B LIM344 Makhado	19 550	(7 252)	12 298
B LIM345 Collins Chabane	11 719	888	12 607
C DC34 Vhembe District Municipality	-	-	-
Total: Vhembe Municipalities	58 203	(4 369)	53 834
B LIM351 Bloemburg	4 304	1 039	5 343
B LIM353 Moleneburg	4 218	5 922	10 140
B LIM354 Polokwane	41 312	3 122	44 434
B LIM355 Lepele-Nkumpi	39 385	1 578	40 963
C DC35 Capricorn District Municipality	-	-	-
Total: Capricorn Municipalities	89 219	11 661	100 880
B LIM361 Thobazimbi	1 496	-	1 496
B LIM362 Lephalale	16 934	(121)	16 813
B LIM366 Bela-Bela	77	67	144
B LIM367 Mogalewena	23 474	1 538	25 012
B LIM368 Modimolle-Mookgophong	385	(67)	318
C DC36 Waterberg District Municipality	-	-	-
Total: Waterberg Municipalities	42 366	1 417	43 783
B LIM471 Ephraim Mogale	9 372	(125)	9 247
B LIM472 Elias Metsotledi	8 303	1 703	10 006
B LIM473 Makhadubamaga	13 160	3 175	16 335
B LIM476 Fetakgomo Tubaase	5 908	1 130	7 038
C DC47 Sekhukhune District Municipality	-	-	-
Total: Greater Sekhukhune Municipalities	36 743	5 883	42 626
Total Limpopo Municipalities	262 911	-	262 911
MPUMALANGA			
B MP301 Chief Albert Luthuli	4 385	(130)	4 255
B MP302 Msukaligwa	19 316	18 552	37 868
B MP303 Mkhondo	27 002	(13 244)	13 758
B MP304 Dr Pixley ka Isaka Seme	423	195	617
B MP305 Lelwa	-	50	50
B MP307 Govan Mbeki	353	(21)	332
C DC30 Gert Sibande District Municipality	-	-	-
Total: Gert Sibande Municipalities	51 378	5 402	56 780
B MP313 Steve Tshwete	84	1 096	1 180
B MP315 Thembiile Hani	59 640	(38 090)	21 550
B MP316 Dr JS Moroka	9 512	824	10 336
C DC31 Nkangala District Municipality	-	-	-
Total: Nkangala Municipalities	69 236	(36 170)	33 066
B MP321 Thaba Chwen	423	2 271	2 694
B MP324 Ntoamzi	19 938	4 473	24 411
B MP325 Bushbuckridge	51 824	9 999	61 823
B MP326 City of Mbombela	34 965	13 825	48 790
C DC32 Ehlanzeni District Municipality	-	-	-
Total: Ehlanzeni Municipalities	107 150	30 768	137 918
Total Mpumalanga Municipalities	227 764	-	227 764
NORTHERN CAPE			
B NC065 Bantam	5 178	-	5 178
B NC066 Karoo Hoogland	242	-	242
B NC067 Khol-Ma	2 083	(574)	1 509
C DC6 Namakwa District Municipality	-	-	-
Total: Namakwa Municipalities	7 503	(574)	6 929
B NC078 Siyancuma	302	-	302
C DC7 Pixley Ka Seme District Municipality	-	-	-
Total: Pixley Ka Seme Municipalities	302	-	302
B NC082 IKal IGarib	1 177	513	1 690
B NC085 Tsantsabane	11 984	61	12 045
C DC8 ZF Mgcawu District Municipality	-	-	-
Total: ZF Mgcawu Municipalities	13 161	574	13 735
B NC091 Sol Plaatje	-	966	966
B NC092 Dikgatlong	8 200	362	8 562
B NC093 Mopareng	966	(966)	-
B NC094 Phokwane	11 454	-	11 454
C DC9 Frances Baard District Municipality	-	-	-
Total: Frances Baard Municipalities	20 620	362	20 982
B NC451 Joe Morolong	47 971	(362)	47 609
B NC452 Ga-Segonyana	81 698	-	81 698
B NC453 Gonaqana	16 301	-	16 301
C DC45 John Taolo Gaetsewe District Municipality	-	-	-
Total: John Taolo Gaetsewe Municipalities	145 970	(362)	145 608
Total: Northern Cape Municipalities	187 556	-	187 556

Schedule 6B
INFRASTRUCTURE GRANT ALLOCATIONS TO MUNICIPALITIES

Department of Mineral Resources and Energy (Vote 34)	Integrated National Electrification Programme (Eskom)		
	Column A 2024/25 Main allocation	Adjustments- Stopping and re- allocation	Column C 2024/25 Adjusted allocation
NORTH WEST			
B NW371 Moretele	26 585	1 089	27 674
B NW372 Mafikeng	16 019	27 042	43 061
B NW373 Rustenburg	28 049	(8 621)	19 428
B NW374 Kgatlengrivier	190	92	282
B NW375 Mosses Kuane	21 193	11 607	32 200
C DC37 Botswana Platinum District Municipality	-	-	-
Total: Botswana Platinum Municipalities	92 036	30 609	122 645
B NW381 Raitlou	18 332	(3 844)	14 488
B NW382 Tswaing	8 799	2 831	11 630
B NW383 Mafikeng	61 295	(4 909)	56 386
B NW384 Disobotla	8 770	(71)	8 699
B NW385 Ramotshere Moiloa	23 180	17 247	40 427
C DC38 Nutsa Modiri Molema District Municipality	-	-	-
Total: Nutsa Modiri Molema Municipalities	120 376	11 254	131 630
B NW392 Naledi	190	13	202
B NW393 Marusa	190	233	423
B NW394 Greater Tloeng	81 688	(15 197)	66 491
B NW396 Lekwa-Tecame	13 284	(7 248)	6 036
B NW397 Kagisano-Molopo	8 554	5 076	13 630
C DC39 Dr Ruth Segomotsi Mompati District Municipality	-	-	-
Total: Dr Ruth Segomotsi Mompati Municipalities	103 906	(17 124)	86 782
B NW403 City of Mafosana	3 141	1 755	4 896
B NW404 Maquass Hills	5 434	3 725	9 159
B NW405 JB Marks	472	228	700
C DC40 Dr Kenneth Kaunda District Municipality	-	-	-
Total: Dr Kenneth Kaunda Municipalities	9 047	5 708	14 755
Total: North West Municipalities	325 365	30 447	355 812
WESTERN CAPE			
A CPT City of Cape Town	81 325	2 514	83 839
B WC011 Matzikama	135	-	135
B WC012 Cederberg	16 018	(4 934)	11 084
B WC014 Saldanha Bay	2 602	5 036	7 638
B WC015 Swartland	296	685	981
C DC1 West Coast District Municipality	-	-	-
Total: West Coast Municipalities	19 051	807	19 858
B WC022 Witzenberg	-	35	35
B WC023 Drakenstein	3 448	(3 334)	114
B WC024 Stellenbosch	-	24	24
B WC025 Breede Valley	532	(435)	97
C DC2 Cape Winelands District Municipality	-	-	-
Total: Cape Winelands Municipalities	3 980	(3 710)	270
B WC031 Theewaterskloof	4 649	2 079	6 728
C DC3 Overberg District Municipality	-	-	-
Total: Overberg Municipalities	4 649	2 079	6 728
B WC041 Kannaland	104	(44)	60
B WC042 Hessequa	68	3 722	3 790
B WC047 Bitha	5 798	(5 368)	430
C DC4 Eden District Municipality	-	-	-
Total: Eden Municipalities	5 970	(3 692)	4 278
Total: Western Cape Municipalities	114 975	-	114 975
National Total	2 196 019	-	2 196 019

Schedule 6B
INFRASTRUCTURE GRANT ALLOCATIONS TO MUNICIPALITIES

National Treasury (Vote 8)	Neighbourhood Development Partnership Grant (Technical Assistance)		
	Column A 2024/25 Main allocation	Adjustments- Stepping and re- allocation	Column C 2024/25 Adjusted allocation
	R'000	R'000	R'000
EASTERN CAPE			
A BUF Buffalo City	1 000	(1 000)	-
A NMA Nelson Mandela Bay	2 000	(2 000)	-
B EC155 Nyandeni	1 000	(1 000)	-
B EC156 Mkhosho	-	-	-
B EC157 King Sabata Dalindyebo	1 000	268	1 268
C DC15 O.R. Tambo District Municipality	-	-	-
Total: O.R. Tambo Municipalities	2 000	(732)	1 268
B EC441 Matatiele	-	-	-
B EC442 Umzimvubu	-	-	-
B EC443 Winkele Madikizela-Mandela	1 500	(1 500)	-
B EC444 Ntabankulu	-	-	-
C DC44 Alfred Nzo District Municipality	-	-	-
Total: Alfred Nzo Municipalities	1 500	(1 500)	-
Total: Eastern Cape Municipalities	6 500	(5 232)	1 268
FREE STATE			
A MAN Maseru	500	(500)	-
B FS184 Matjhabeng	1 500	(1 500)	-
C DC18 Lejweleputswa District Municipality	-	-	-
Total: Lejweleputswa Municipalities	1 500	(1 500)	-
B FS194 Mafikeng a Phofung	1 000	(1 000)	-
C DC19 Thebe Mofutsanyana District Municipality	-	-	-
Total: Thebe Mofutsanyana Municipalities	1 000	(1 000)	-
B FS204 Maseru	1 500	(1 500)	-
C DC20 Ficksburg District Municipality	-	-	-
Total: Ficksburg Municipalities	1 500	(1 500)	-
Total: Free State Municipalities	4 500	(4 500)	-
GAUTENG			
A ECU Ekurhuleni	6 000	(6 000)	-
A JHB City of Johannesburg	4 500	(4 500)	-
A TSH City of Tshwane	4 500	(4 500)	-
B GT421 Emfuleni	100	(100)	-
B GT422 Midvaal	100	(100)	-
B GT423 Lesedi	2 000	(1 900)	100
C DC42 Sedibeng District Municipality	-	-	-
Total: Sedibeng Municipalities	2 200	(2 100)	100
B GT481 Mogale City	17 790	2 235	20 025
B GT485 Rand West City	100	(100)	-
C DC48 West Rand District Municipality	100	(100)	-
Total: West Rand Municipalities	17 990	2 035	20 025
Total: Gauteng Municipalities	35 190	(15 065)	20 125
KWAZULU-NATAL			
A ETH eThekweni	1 500	(1 400)	100
B KZN216 Ray Nkonyeni	1 000	(1 000)	-
C DC21 Ugu District Municipality	-	-	-
Total: Ugu Municipalities	1 000	(1 000)	-
B KZN225 Msunduzi	1 000	(535)	465
C DC22 uMgungundlovu District Municipality	-	-	-
Total: Umgungundlovu Municipalities	1 000	(535)	465
B KZN238 Alfred Duma	2 000	(404)	1 596
C DC23 uThukela District Municipality	-	-	-
Total: Uthukela Municipalities	2 000	(404)	1 596
B KZN252 Newcastle	100	100	200
C DC25 Amaluba District Municipality	-	-	-
Total: Amaluba Municipalities	100	100	200
B KZN292 KwaDukuza	19 100	30 550	49 650
C DC29 iLembe District Municipality	-	-	-
Total: iLembe Municipalities	19 100	30 550	49 650
Total: KwaZulu-Natal Municipalities	24 700	27 311	52 011

Schedule 6B
INFRASTRUCTURE GRANT ALLOCATIONS TO MUNICIPALITIES

National Treasury (Vote 8)	Neighbourhood Development Partnership Grant (Technical Assistance)		
	Column A 2024/25 Main allocation	Adjustments- Stopping and re- allocation	Column C 2024/25 Adjusted allocation
LIMPOPO			
B LIM343 Thulamela	800	674	1 474
B LIM345 Collins Chabane	2 000	(2 000)	-
C DC34 Vhembe District Municipality	-	-	-
Total: Vhembe Municipalities	2 800	(1 326)	1 474
B LIM354 Polokwane	1 000	(1 000)	-
C DC35 Capricorn District Municipality	-	-	-
Total: Capricorn Municipalities	1 000	(1 000)	-
B LIM476 Fetakgomo Tubatse	1 500	12 000	13 500
C DC47 Sekhukhune District Municipality	-	-	-
Total: Greater Sekhukhune Municipalities	1 500	12 000	13 500
Total: Limpopo Municipalities	5 300	9 674	14 974
MPUMALANGA			
B MP312 Emalahleni	100	1 521	1 621
B MP315 Thembisile Hani	1 500	(1 500)	-
C DC31 Nkangala District Municipality	-	-	-
Total: Nkangala Municipalities	1 600	21	1 621
B MP324 Nkomazi	1 500	(1 500)	-
B MP325 Bushbuckridge	2 000	(1 700)	300
B MP326 City of Mbombela	500	(500)	-
C DC32 Ehlanzeni District Municipality	-	-	-
Total: Ehlanzeni Municipalities	4 000	(3 700)	300
Total: Mpumalanga Municipalities	5 600	(3 679)	1 921
NORTHERN CAPE			
B NC082 IKai Garib	1 500	(700)	800
B NC087 David Kruger	2 000	(2 000)	-
C DC8 ZF Mgcawu District Municipality	-	-	-
Total: ZF Mgcawu Municipalities	3 500	(2 700)	800
B NC091 Sol Plaatje	100	(100)	-
C DC9 Frances Baard District Municipality	-	-	-
Total: Frances Baard Municipalities	100	(100)	-
B NC452 Ga-Segonyama	2 000	(2 000)	-
C DC45 John Taolo Gaetsewe District Municipality	-	-	-
Total: John Taolo Gaetsewe Municipalities	2 000	(2 000)	-
Total: Northern Cape Municipalities	5 600	(4 800)	800
NORTH WEST			
B NW371 Moretele	100	(100)	-
B NW373 Rustenburg	100	(100)	-
C DC37 Bojanala Platinum District Municipality	-	-	-
Total: Bojanala Platinum Municipalities	200	(200)	-
B NW383 Mafikeng	2 000	(2 000)	-
C DC38 Ngaka Modiri Molema District Municipality	-	-	-
Total: Ngaka Modiri Molema Municipalities	2 000	(2 000)	-
B NW403 City of Mafikeng	100	(100)	-
B NW405 JB Marks	100	241	341
C DC40 Dr Kenneth Kaunda District Municipality	-	-	-
Total: Dr Kenneth Kaunda Municipalities	200	141	341
Total: North West Municipalities	2 400	(2 059)	341
WESTERN CAPE			
A CPT City of Cape Town	3 000	-	3 000
B WC023 Drakenstein	500	(500)	-
B WC026 Langeberg	1 000	(1 000)	-
C DC7 Cape Winelands District Municipality	-	-	-
Total: Cape Winelands Municipalities	1 500	(1 500)	-
B WC044 George	500	(50)	450
B WC048 Knysna	100	(100)	-
C DC4 Eden District Municipality	-	-	-
Total: Eden Municipalities	600	(150)	450
Total: Western Cape Municipalities	5 100	(1 650)	3 450
National Total	94 890	-	94 890

Schedule 6B
INFRASTRUCTURE GRANT ALLOCATIONS TO MUNICIPALITIES

National Treasury (Vote 8)	Smart Meters Grant		
	Column A		Column C
	2024/25 Main allocation	Adjustments- Stopping and re- allocation	2024/25 Adjusted allocation
	R'000	R'000	R'000
EASTERN CAPE			
B EC104 Makana		74 581	74 581
C DC10 Sarah Baartman District Municipality	-	-	-
Total: Sarah Baartman Municipalities	-	74 581	74 581
Total: Eastern Cape Municipalities	-	74 581	74 581
FREE STATE			
B FS192 Dhlabeng		49 963	49 963
C DC19 Thabo Mofutsanyana District Municipality	-	-	-
Total: Thabo Mofutsanyana Municipalities	-	49 963	49 963
Total: Free State Municipalities	-	49 963	49 963
LIMPOPO			
B LIM366 Bela-Bela		50 127	50 127
B LIM368 Modimolle-Mookgophong		50 128	50 128
C DC36 Waterberg District Municipality	-	-	-
Total: Waterberg Municipalities	-	100 255	100 255
Total: Limpopo Municipalities	-	100 255	100 255
MPUMALANGA			
B MP312 Emalaheni		99 995	99 995
C DC31 Nkangala District Municipality	-	-	-
Total: Nkangala Municipalities	-	99 995	99 995
Total: Mpumalanga Municipalities	-	99 995	99 995
NORTHERN CAPE			
B NC091 Sol Plaatje		101 725	101 725
C DC9 Frances Baard District Municipality	-	-	-
Total: Frances Baard Municipalities	-	101 725	101 725
Total: Northern Cape Municipalities	-	101 725	101 725
NORTH WEST			
B NW374 Kgetlengrivier		23 033	23 033
C DC37 Bojanala Platinum District Municipality	-	-	-
Total: Bojanala Platinum Municipalities	-	23 033	23 033
B NW392 Naledi		50 448	50 448
C DC39 Dr Ruth Segomotsi Mompati District Municipality	-	-	-
Total: Dr Ruth Segomotsi Mompati Municipalities	-	50 448	50 448
Total: North West Municipalities	-	73 481	73 481
Unallocated	500 000	(500 000)	-
National Total	500 000	-	500 000

ANNEXURE 4

ALLOCATIONS TO MUNICIPALITIES FOR IMMEDIATE DISASTER RESPONSE
(SCHEDULE 7, PART B)

(National and Municipal Financial Years)

Schedule 7B
ALLOCATIONS OF UNALLOCATED PROVISIONS FOR MUNICIPALITIES FOR DISASTER RESPONSE

Cooperative Governance (Vote 3)	Municipal Disaster Response Grant			
	Column A	Adjustments		Column C
	2024/25 Main allocation	2024/25 Gazette No. 52142	2024/25 Adjusted allocation	2024/25 Adjusted allocation
	R'000	R'000	R'000	R'000
EASTERN CAPE				
A BUF Buffalo City		44 600		44 600
A NMA Nelson Mandela Bay		53 999		53 999
Total: Eastern Cape Municipalities	-	98 599	-	98 599
FREE STATE				
B FS184 Majabeng			10 000	10 000
C DC18 Lejwerakwena District Municipality				-
Total: Lejwerakwena Municipalities	-	-	10 000	10 000
Total: Free State Municipalities	-	-	10 000	10 000
KWAZULU-NATAL				
A ETH eThekweni		8 015		8 015
B KZN212 uMdoni		14 853		14 853
B KZN213 uMzumbi		23 700		23 700
B KZN216 Ray Nkonyeni		22 760		22 760
C DC21 Ugu District Municipality		15 500		15 500
Total: Ugu Municipalities	-	76 813	-	76 813
C DC23 uThukela District Municipality			6 900	6 900
Total: uThukela Municipalities	-	-	6 900	6 900
B KZN242 Nqutu			5 100	5 100
B KZN244 uMzinga		3 203		3 203
B KZN245 uMvoti			6 400	6 400
C DC24 uMkhanyakude District Municipality			6 525	6 525
Total: Umkhanyakude Municipalities	-	3 203	18 025	21 228
B KZN252 Newcastle		5 500		5 500
C DC25 Amajuba District Municipality				-
Total: Amajuba Municipalities	-	5 500	-	5 500
B KZN261 eDunbe			6 800	6 800
B KZN263 Abongweini			5 400	5 400
B KZN266 Uthand			5 505	5 505
C DC26 Zululand District Municipality			9 085	9 085
Total: Zululand Municipalities	-	-	26 790	26 790
B KZN271 uMhlabuyalingano			5 275	5 275
C DC27 uMkhanyakude District Municipality				-
Total: Umkhanyakude Municipalities	-	-	5 275	5 275
B KZN281 uMfolozi			5 300	5 300
B KZN285 Mthonjaneni			4 250	4 250
B KZN286 Nkondu			5 000	5 000
C DC28 King Cetshwayo District Municipality				-
Total: Uthungulu Municipalities	-	-	14 550	14 550
B KZN291 Mandeni			5 181	
C DC29 Bhebe District Municipality				-
Total: Bhebe Municipalities	-	-	5 181	5 181
Total: KwaZulu-Natal Municipalities	-	93 531	76 721	170 252

Schedule 7B
ALLOCATIONS OF UNALLOCATED PROVISIONS FOR MUNICIPALITIES FOR DISASTER RESPONSE

Cooperative Governance (Vote 5)	Municipal Disaster Response Grant			
	Column A 2024/25 Main allocation	Adjustments - Gazette No. 52142	Adjustments	Column C 2024/25 Adjusted allocation
MPUMALANGA				
B MP303 Mkhondo			6 500	6 500
C DC30 Gert Sibande District Municipality				
Total: Gert Sibande Municipalities	-	-	6 500	6 500
B MP315 Thembisile Hani			4 700	4 700
C DC11 Nkangala District Municipality				
Total: Nkangala Municipalities	-	-	4 700	4 700
Total: Mpumalanga Municipalities	-	-	11 200	11 200
NORTHERN CAPE				
B NC062 Nomo Khoi		24 444		24 444
C DC6 Namaswa District Municipality		8 556		8 556
Total: Namaswa Municipalities	-	33 000	-	33 000
Total: Northern Cape Municipalities	-	33 000	-	33 000
WESTERN CAPE				
A CPT City of Cape Town			17 544	17 544
B WC012 Cederberg			6 100	6 100
B WC014 Saldanha Bay			590	590
B WC015 Swartland			9 241	9 241
C DC1 West Coast District Municipality				
Total: West Coast Municipalities	-	-	15 931	15 931
B WC022 Witzenberg			3 612	3 612
B WC023 Drakenstein			1 976	1 976
B WC024 Stellenbosch			6 000	6 000
B WC025 Breede Valley			7 266	7 266
B WC026 Langeberg			2 848	2 848
C DC2 Cape Winelands District Municipality				
Total: Cape Winelands Municipalities	-	-	21 702	21 702
B WC048 Knysna			114	114
C DC4 Eden District Municipality				
Total: Eden Municipalities	-	-	114	114
Total: Western Cape Municipalities	-	-	55 291	55 291
National Total	-	225 130	153 212	378 342



2.6 MUNICIPAL MANAGER'S QUALITY CERTIFICATE



2024/25 SPECIAL ADJUSTMENTS BUDGET QUALITY CERTIFICATE

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

MR NJ MDAKANE
Municipal Manager of KwaDukuza Municipality

A handwritten signature in black ink is written over a horizontal line. The signature appears to be 'NJ Mdakane'.

DATE: _____

2024/25 SPECIAL ADJUSTMENT BUDGET

KWADUKUZA MUNICIPALITY	
BUSINESS UNIT: FINANCE BUSINESS UNIT	
COUNCIL:C220/2024-2025	24 APRIL 2025
SUBJECT:	THIRD QUARTER BUDGET & PERFORMANCE ASSESSMENT

PURPOSE:

To table the 2024/25 Third Quarter Operational and Capital Budget assessment covering the period July 2024 to March 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 at 31st March 2025. There have been numerous consultations 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.

STRATEGIC & LEGAL IMPLICATIONS:

It is important for Council to have up to date information on the status of its operating and capital budget in order 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

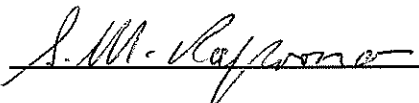
Recommendations

- **THAT** the March 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 March 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 Close Out report and Action Plan on the review of the 2023/2024 Draft Annual Financial Statements by Provincial Treasury.

- 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)

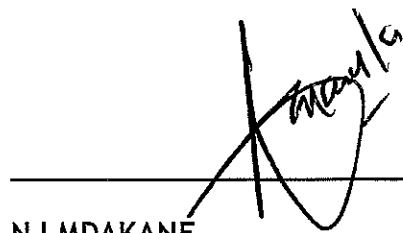
APPROVED / COMMENTS



SM RAJCOOMAR

CHIEF FINANCIAL OFFICER

ENDORSED



NJ MDAKANE

MUNICIPAL MANAGER



1.4 ADJUSTMENTS BUDGET TABLES

KZN292 KwaDukuza - Table B1 Adjustments Budget Summary - 2025/02/28

Description	2024/25									Budget Year 2025/26	Budget Year 2026/27
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	731,912	746,798	-	-	-	-	-	-	746,798	824,387	865,607
Service charges	1,501,850	1,488,710	-	-	-	-	-	-	1,488,710	1,642,990	1,816,311
Investment revenue	54,423	75,098	-	-	-	-	7,362	7,362	82,461	47,963	51,506
Transfers recognised - operational	300,343	303,895	-	-	-	-	(12)	(12)	303,883	311,327	316,978
Other own revenue	127,674	139,629	-	-	-	-	14,262	14,262	153,891	138,640	145,228
Total Revenue (excluding capital transfers and contributions)	2,716,201	2,754,129	-	-	-	-	21,612	21,612	2,775,742	2,965,307	3,195,630
Employee costs	597,944	606,820	-	-	-	-	700	700	607,520	640,817	691,362
Remuneration of councillors	37,823	31,734	-	-	-	-	-	-	31,734	33,638	35,656
Depreciation & asset impairment	198,737	198,737	-	-	-	-	-	-	198,737	208,673	212,387
Finance charges	15,989	15,989	-	-	-	-	-	-	15,989	14,300	12,700
Inventory consumed and bulk purchases	1,264,792	1,477,015	-	-	-	-	-	-	1,477,015	1,465,881	1,632,583
Transfers and subsidies	27,351	20,093	-	-	-	-	-	-	20,093	16,706	14,262
Other expenditure	573,501	635,433	-	-	-	-	(700)	(700)	634,733	585,135	586,542
Total Expenditure	2,716,137	2,985,821	-	-	-	-	-	-	2,985,821	2,965,151	3,195,492
Surplus/(Deficit)	64	(231,692)	-	-	-	-	21,612	21,612	(210,079)	155	138
Transfers and subsidies - capital (monetary allocations)	79,300	438,066	-	-	-	-	(8,924)	(8,924)	429,142	62,734	77,647
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	79,364	206,375	-	-	-	-	12,688	12,688	219,063	62,889	77,784
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	79,364	206,375	-	-	-	-	12,688	12,688	219,063	62,889	77,784
Capital expenditure & funds sources											
Capital expenditure	328,573	624,287	-	-	-	-	(7,847)	(7,847)	616,440	149,947	112,536
Transfers recognised - capital	69,381	381,404	-	-	-	-	(7,760)	(7,760)	373,644	54,551	67,536
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	259,192	242,883	-	-	-	-	(87)	(87)	242,796	95,395	45,000
Total sources of capital funds	328,573	624,287	-	-	-	-	(7,847)	(7,847)	616,440	149,947	112,536
Financial position											
Total current assets	1,985,283	2,050,086	-	-	-	-	11,658	11,658	2,061,744	1,709,456	1,949,471
Total non current assets	4,106,122	4,338,226	-	-	-	-	(7,847)	(7,847)	4,330,379	4,231,134	4,160,774
Total current liabilities	1,115,933	1,506,375	-	-	-	-	(9,688)	(9,688)	1,496,687	643,549	719,331
Total non current liabilities	257,132	255,360	-	-	-	-	-	-	255,360	296,811	305,449
Community wealth/Equity	4,718,339	4,626,577	-	-	-	-	12,688	12,688	4,639,265	4,993,102	5,070,887
Cash flows											
Net cash from (used) operating	289,162	138,984	-	-	-	-	(2,307)	(2,307)	136,677	144,583	202,346
Net cash from (used) investing	(328,573)	(587,619)	-	-	-	-	(676)	(676)	(588,296)	(172,184)	(129,417)
Net cash from (used) financing	(12,498)	(12,498)	-	-	-	-	25,661	25,661	13,163	19,523	19,164
Cash/cash equivalents at the year end	1,091,007	974,595	-	-	-	-	22,678	22,678	997,273	966,518	1,170,401
Cash backing/surplus reconciliation											
Cash and investments available	1,081,007	972,595	-	-	-	-	(2,983)	(2,983)	969,613	1,078,308	1,243,946
Application of cash and investments	196,731	496,454	-	-	-	-	(14,715)	(14,715)	481,739	128,647	148,477
Balance - surplus (shortfall)	884,276	476,141	-	-	-	-	11,732	11,732	487,873	949,660	1,095,468
Asset Management											
Asset register summary (WDV)	2,811,629	3,484,757	-	-	-	-	211,947	211,947	3,696,703	3,243,278	3,069,581
Depreciation	159,388	159,388	-	-	-	-	-	-	159,388	167,358	174,537
Renewal and Upgrading of Existing Assets	157,010	420,664	-	-	-	-	(300)	(300)	420,364	92,534	79,851
Repairs and Maintenance	85,078	113,095	-	-	-	-	-	-	113,095	85,312	87,525
Free services											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

KZN292 KwaDukuza - Table B2 Adjustments Budget Financial Performance (functional classification) - 2025/02/28

Standard Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
<i>Governance and administration</i>		921,514	960,910	-	-	-	-	13,769	13,769	974,679	1,015,728	1,061,879
Executive and council		87,050	92,282	-	-	-	-	193	193	92,475	91,035	90,675
Finance and administration		833,494	867,658	-	-	-	-	13,576	13,576	881,234	923,675	970,135
Internal audit		970	970	-	-	-	-	-	-	970	1,018	1,069
<i>Community and public safety</i>		109,401	104,266	-	-	-	-	(32)	(32)	104,234	110,674	115,117
Community and social services		25,955	26,275	-	-	-	-	-	-	26,275	25,249	26,311
Sport and recreation		61,239	61,239	-	-	-	-	(20)	(20)	61,220	64,352	67,506
Public safety		4,315	5,140	-	-	-	-	-	-	5,140	5,320	5,371
Housing		17,892	11,611	-	-	-	-	(12)	(12)	11,599	15,753	15,928
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		150,716	520,356	-	-	-	-	(8,924)	(8,924)	511,432	166,317	174,015
Planning and development		58,279	69,806	-	-	-	-	-	-	69,806	69,570	71,490
Road transport		90,355	448,468	-	-	-	-	(8,924)	(8,924)	439,544	94,561	100,229
Environmental protection		2,082	2,082	-	-	-	-	-	-	2,082	2,186	2,295
<i>Trading services</i>		1,613,870	1,606,664	-	-	-	-	7,875	7,875	1,614,539	1,735,321	1,922,266
Energy sources		1,469,919	1,462,279	-	-	-	-	7,875	7,875	1,470,154	1,585,169	1,766,569
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		143,950	144,385	-	-	-	-	-	-	144,385	150,152	155,697
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	2,795,501	3,192,196	-	-	-	-	12,688	12,688	3,204,884	3,028,040	3,273,277
Expenditure - Functional												
<i>Governance and administration</i>		383,305	403,638	-	-	-	-	-	-	403,638	383,946	393,935
Executive and council		115,192	122,229	-	-	-	-	-	-	122,229	130,272	130,593
Finance and administration		260,765	273,732	-	-	-	-	-	-	273,732	245,925	255,008
Internal audit		7,347	7,676	-	-	-	-	-	-	7,676	7,748	8,333
<i>Community and public safety</i>		374,113	371,590	-	-	-	-	-	-	371,590	383,924	409,944
Community and social services		75,533	73,048	-	-	-	-	-	-	73,048	73,967	79,358
Sport and recreation		128,024	127,583	-	-	-	-	-	-	127,583	134,544	142,834
Public safety		141,217	146,382	-	-	-	-	-	-	146,382	152,225	163,500
Housing		29,338	24,577	-	-	-	-	-	-	24,577	23,188	24,252
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		280,801	273,930	-	-	-	-	-	-	273,930	269,174	269,958
Planning and development		115,144	98,785	-	-	-	-	-	-	98,785	100,231	95,672
Road transport		161,596	171,116	-	-	-	-	-	-	171,116	164,700	169,753
Environmental protection		4,061	4,029	-	-	-	-	-	-	4,029	4,243	4,532
<i>Trading services</i>		1,677,919	1,936,663	-	-	-	-	-	-	1,936,663	1,928,107	2,121,656
Energy sources		1,490,148	1,735,568	-	-	-	-	-	-	1,735,568	1,714,599	1,894,866
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		187,771	201,096	-	-	-	-	-	-	201,096	213,508	226,789
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	2,716,137	2,985,821	-	-	-	-	-	-	2,985,821	2,965,151	3,195,492
Surplus/ (Deficit) for the year		79,364	206,375	-	-	-	-	12,688	12,688	219,063	62,889	77,784

KZN292 KwaDukuza - Table B2 Adjustments Budget Financial Performance (functional classification) - B - 2025/02/28

Standard Classification Description	Ref	2024/25										Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
R thousand	1												
Revenue - Functional													
<i>Municipal governance and administration</i>		921,514	969,910	-	-	-	-	13,768	13,768	974,679	1,015,728	1,061,879	
Executive and council		87,050	92,282	-	-	-	-	193	193	92,475	91,035	90,675	
Mayor and Council		81,849	87,181	-	-	-	-	193	193	87,374	85,679	85,051	
Municipal Manager, Town Secretary and Chief Executive		5,101	5,101	-	-	-	-	-	-	5,101	5,356	5,624	
Finance and administration		833,494	867,658	-	-	-	-	13,576	13,576	881,234	923,675	970,135	
Administrative and Corporate Support		-	-	-	-	-	-	-	-	-	-	-	
Asset Management		-	-	-	-	-	-	-	-	-	-	-	
Finance		823,332	856,879	-	-	-	-	13,576	13,576	870,455	912,527	958,610	
Fleet Management		-	-	-	-	-	-	-	-	-	-	-	
Human Resources		2,602	3,004	-	-	-	-	-	-	3,004	3,153	3,308	
Information Technology		-	-	-	-	-	-	-	-	-	-	-	
Legal Services		-	-	-	-	-	-	-	-	-	-	-	
Marketing, Customer Relations, Publicity and Media Co-		4,233	4,233	-	-	-	-	-	-	4,233	4,445	4,667	
Property Services		27	27	-	-	-	-	-	-	27	30	30	
Risk Management		-	-	-	-	-	-	-	-	-	-	-	
Security Services		-	-	-	-	-	-	-	-	-	-	-	
Supply Chain Management		3,300	3,515	-	-	-	-	-	-	3,515	3,520	3,520	
Valuation Service		-	-	-	-	-	-	-	-	-	-	-	
Internal audit		970	970	-	-	-	-	-	-	970	1,018	1,069	
Governance Function		970	970	-	-	-	-	-	-	970	1,018	1,069	
Community and public safety		109,401	104,266	-	-	-	-	(32)	(32)	104,234	110,674	115,117	
Community and social services		25,855	26,275	-	-	-	-	-	-	26,275	25,249	26,311	
Aged Care		-	-	-	-	-	-	-	-	-	-	-	
Agricultural		-	-	-	-	-	-	-	-	-	-	-	
Animal Care and Diseases		-	-	-	-	-	-	-	-	-	-	-	
Cemeteries, Funeral Parlours and Crematoriums		3,091	3,341	-	-	-	-	-	-	3,341	3,456	3,576	
Child Care Facilities		8,788	8,788	-	-	-	-	-	-	8,788	9,228	9,689	
Community Halls and Facilities		400	400	-	-	-	-	-	-	400	400	400	
Consumer Protection		-	-	-	-	-	-	-	-	-	-	-	
Cultural Matters		-	-	-	-	-	-	-	-	-	-	-	
Disaster Management		5,279	5,279	-	-	-	-	-	-	5,279	5,543	5,820	
Education		-	-	-	-	-	-	-	-	-	-	-	
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-	-	-	
Industrial Promotion		-	-	-	-	-	-	-	-	-	-	-	
Language Policy		-	-	-	-	-	-	-	-	-	-	-	
Libraries and Archives		8,137	8,207	-	-	-	-	-	-	8,207	6,339	6,551	
Literacy Programmes		-	-	-	-	-	-	-	-	-	-	-	
Media Services		-	-	-	-	-	-	-	-	-	-	-	
Museums and Art Galleries		260	260	-	-	-	-	-	-	260	284	275	
Population Development		-	-	-	-	-	-	-	-	-	-	-	
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-	-	-	
Theatres		-	-	-	-	-	-	-	-	-	-	-	
Zoo's		-	-	-	-	-	-	-	-	-	-	-	
Sport and recreation		61,239	61,239	-	-	-	-	(20)	(20)	61,220	64,352	67,506	
Beaches and Jetties		-	-	-	-	-	-	-	-	-	-	-	
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-	-	-	
Community Parks (Including Nurseries)		60,119	60,119	-	-	-	-	-	-	60,119	63,122	66,276	
Recreational Facilities		1,121	1,121	-	-	-	-	(20)	(20)	1,101	1,230	1,230	
Sports Grounds and Stadiums		-	-	-	-	-	-	-	-	-	-	-	
Public safety		4,315	5,140	-	-	-	-	-	-	5,140	5,320	5,371	
Civil Defence		-	-	-	-	-	-	-	-	-	-	-	
Cleansing		-	-	-	-	-	-	-	-	-	-	-	
Control of Public Nuisances		-	-	-	-	-	-	-	-	-	-	-	
Fencing and Fences		-	-	-	-	-	-	-	-	-	-	-	
Fire Fighting and Protection		393	503	-	-	-	-	-	-	503	634	654	
Licensing and Control of Animals		-	-	-	-	-	-	-	-	-	-	-	
Police Forces, Traffic and Street Parking Control		3,822	4,637	-	-	-	-	-	-	4,637	4,686	4,717	
Pounds		-	-	-	-	-	-	-	-	-	-	-	
Housing		17,892	11,611	-	-	-	-	(12)	(12)	11,599	15,753	15,928	
Housing		17,892	11,611	-	-	-	-	(12)	(12)	11,599	15,753	15,928	
Informal Settlements		-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	
Ambulance		-	-	-	-	-	-	-	-	-	-	-	
Health Services		-	-	-	-	-	-	-	-	-	-	-	
Laboratory Services		-	-	-	-	-	-	-	-	-	-	-	
Food Control		-	-	-	-	-	-	-	-	-	-	-	
Health Surveillance and Prevention of Communicable Diseases		-	-	-	-	-	-	-	-	-	-	-	
Vector Control		-	-	-	-	-	-	-	-	-	-	-	
Chemical Safety		-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		150,716	520,356	-	-	-	-	(8,924)	(8,924)	511,432	166,317	174,015	
Planning and development		58,279	69,806	-	-	-	-	-	-	69,806	69,570	71,490	
Billboards		-	-	-	-	-	-	-	-	-	-	-	
Corporate Wide Strategic Planning (IDPs, LEDS)		2,428	2,428	-	-	-	-	-	-	2,428	2,549	2,677	
Central City Improvement District		-	-	-	-	-	-	-	-	-	-	-	
Development Facilitation		2,378	2,498	-	-	-	-	-	-	2,498	2,542	2,588	
Economic Development/Planning		12,882	14,872	-	-	-	-	-	-	14,872	13,921	13,617	
Regional Planning and Development		-	-	-	-	-	-	-	-	-	-	-	
Town Planning, Building Regulations and Enforcement, and City		40,492	50,008	-	-	-	-	-	-	50,008	50,557	52,608	
Project Management Unit		-	-	-	-	-	-	-	-	-	-	-	
Provincial Planning		-	-	-	-	-	-	-	-	-	-	-	
Support to Local Municipalities		-	-	-	-	-	-	-	-	-	-	-	
Road transport		90,355	448,468	-	-	-	-	(8,924)	(8,924)	439,544	94,561	100,229	

KZN292 KwaDukuza - Table B2 Adjustments Budget Financial Performance (functional classification) - B - 2025/02/28

Standard Classification Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousand	1	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Public Transport		-	-	-	-	-	-	-	-	-	-	-
Road and Traffic Regulation		14,689	13,289	-	-	-	-	-	-	13,289	14,500	16,000
Roads		75,666	435,179	-	-	-	-	(8,924)	(8,924)	426,255	80,061	84,229
Taxi Ranks		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		2,082	2,082	-	-	-	-	-	-	2,082	2,186	2,295
Biodiversity and Landscape		2,082	2,082	-	-	-	-	-	-	2,082	2,186	2,295
Coastal Protection		-	-	-	-	-	-	-	-	-	-	-
Indigenous Forests		-	-	-	-	-	-	-	-	-	-	-
Nature Conservation		-	-	-	-	-	-	-	-	-	-	-
Pollution Control		-	-	-	-	-	-	-	-	-	-	-
Soil Conservation		-	-	-	-	-	-	-	-	-	-	-
Trading services		1,613,870	1,606,664	-	-	-	-	7,875	7,875	1,614,539	1,735,321	1,922,266
Energy sources		1,469,919	1,462,279	-	-	-	-	7,875	7,875	1,470,154	1,585,169	1,766,569
Electricity		1,469,919	1,462,279	-	-	-	-	7,875	7,875	1,470,154	1,585,169	1,766,569
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		143,950	144,385	-	-	-	-	-	-	144,385	150,152	155,697
Recycling		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Removal		143,950	144,385	-	-	-	-	-	-	144,385	150,152	155,697
Street Cleaning		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-	-	-
Licensing and Regulation		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	2,785,501	3,192,196	-	-	-	-	12,688	12,688	3,204,884	3,028,040	3,273,277
Expenditure - Functional												
Municipal governance and administration		383,305	403,638	-	-	-	-	-	-	403,638	383,946	393,935
Executive and council		115,192	122,229	-	-	-	-	-	-	122,229	130,272	130,593
Mayor and Council		69,712	73,885	-	-	-	-	-	-	73,885	74,253	78,315
Municipal Manager, Town Secretary and Chief Executive		45,480	48,344	-	-	-	-	-	-	48,344	56,019	52,278
Finance and administration		260,765	273,732	-	-	-	-	-	-	273,732	245,925	255,008
Administrative and Corporate Support		41,308	41,164	-	-	-	-	-	-	41,164	41,554	44,370
Asset Management		-	-	-	-	-	-	-	-	-	-	-
Finance		84,549	86,513	-	-	-	-	-	-	86,513	89,988	88,955
Fleet Management		17,019	18,779	-	-	-	-	-	-	18,779	18,505	19,587
Human Resources		18,432	19,047	-	-	-	-	-	-	19,047	16,461	17,837
Information Technology		26,348	27,512	-	-	-	-	-	-	27,512	26,692	30,214
Legal Services		-	-	-	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-		12,510	14,616	-	-	-	-	-	-	14,616	10,757	11,471
Property Services		14,920	14,792	-	-	-	-	-	-	14,792	15,411	16,316
Risk Management		-	-	-	-	-	-	-	-	-	-	-
Security Services		31,572	39,583	-	-	-	-	-	-	39,583	11,966	12,697
Supply Chain Management		12,107	11,725	-	-	-	-	-	-	11,725	12,591	13,561
Valuation Service		-	-	-	-	-	-	-	-	-	-	-
Internal audit		7,347	7,676	-	-	-	-	-	-	7,676	7,748	8,333
Governance Function		7,347	7,676	-	-	-	-	-	-	7,676	7,748	8,333
Community and public safety		374,113	371,590	-	-	-	-	-	-	371,590	383,924	409,844
Community and social services		75,533	73,048	-	-	-	-	-	-	73,048	73,967	79,358
Aged Care		-	-	-	-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		15,900	15,561	-	-	-	-	-	-	15,561	16,523	17,231
Child Care Facilities		15,911	15,763	-	-	-	-	-	-	15,763	16,776	19,289
Community Halls and Facilities		14,747	13,204	-	-	-	-	-	-	13,204	13,678	14,294
Consumer Protection		-	-	-	-	-	-	-	-	-	-	-
Cultural Matters		-	-	-	-	-	-	-	-	-	-	-
Disaster Management		8,775	8,708	-	-	-	-	-	-	8,708	8,042	8,506
Education		-	-	-	-	-	-	-	-	-	-	-
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-	-	-
Industrial Promotion		-	-	-	-	-	-	-	-	-	-	-
Language Policy		-	-	-	-	-	-	-	-	-	-	-
Libraries and Archives		16,457	17,860	-	-	-	-	-	-	17,860	16,711	17,686
Literacy Programmes		-	-	-	-	-	-	-	-	-	-	-
Media Services		-	-	-	-	-	-	-	-	-	-	-
Museums and Art Galleries		1,743	1,951	-	-	-	-	-	-	1,951	2,236	2,352
Population Development		-	-	-	-	-	-	-	-	-	-	-
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-	-	-
Zoo's		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		128,624	127,583	-	-	-	-	-	-	127,583	134,544	142,834

KZN292 KwaDukuza - Table B2 Adjustments Budget Financial Performance (functional classification) - B - 2025/02/28

Standard Classification Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousand	1											
Beaches and Jetties		-	-	-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-	-	-
Community Parks (Including Nurseries)		72,483	71,159	-	-	-	-	-	-	71,159	75,524	80,000
Recreational Facilities		55,541	56,424	-	-	-	-	-	-	56,424	59,020	62,834
Sports Grounds and Stadiums		-	-	-	-	-	-	-	-	-	-	-
Public safety		141,217	146,382	-	-	-	-	-	-	146,382	152,225	163,500
Civil Defence		-	-	-	-	-	-	-	-	-	-	-
Cleansing		-	-	-	-	-	-	-	-	-	-	-
Control of Public Nuisances		-	-	-	-	-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-	-	-	-	-
Fire Fighting and Protection		50,705	51,706	-	-	-	-	-	-	51,706	54,365	58,378
Licensing and Control of Animals		-	-	-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control		90,512	94,676	-	-	-	-	-	-	94,676	97,860	105,121
Pounds		-	-	-	-	-	-	-	-	-	-	-
Housing		29,338	24,577	-	-	-	-	-	-	24,577	23,188	24,252
Housing		29,338	24,577	-	-	-	-	-	-	24,577	23,188	24,252
Informal Settlements		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-	-	-
Health Services		-	-	-	-	-	-	-	-	-	-	-
Laboratory Services		-	-	-	-	-	-	-	-	-	-	-
Food Control		-	-	-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable Diseases		-	-	-	-	-	-	-	-	-	-	-
Vector Control		-	-	-	-	-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		280,801	273,930	-	-	-	-	-	-	273,930	269,174	269,958
Planning and development		115,144	98,785	-	-	-	-	-	-	98,785	100,231	95,672
Billboards		-	-	-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDS)		38,506	23,622	-	-	-	-	-	-	23,622	29,725	22,088
Central City Improvement District		-	-	-	-	-	-	-	-	-	-	-
Development Facilitation		16,655	15,885	-	-	-	-	-	-	15,885	17,407	18,868
Economic Development/Planning		30,260	31,287	-	-	-	-	-	-	31,287	22,512	22,129
Regional Planning and Development		-	-	-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City Engineer		29,722	27,991	-	-	-	-	-	-	27,991	30,586	32,588
Project Management Unit		-	-	-	-	-	-	-	-	-	-	-
Provincial Planning		-	-	-	-	-	-	-	-	-	-	-
Support to Local Municipalities		-	-	-	-	-	-	-	-	-	-	-
Road transport		161,596	171,116	-	-	-	-	-	-	171,116	164,700	169,753
Public Transport		-	-	-	-	-	-	-	-	-	-	-
Road and Traffic Regulation		18,702	18,281	-	-	-	-	-	-	18,281	19,520	21,006
Roads		142,894	152,835	-	-	-	-	-	-	152,835	145,180	148,747
Taxi Ranks		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		4,061	4,029	-	-	-	-	-	-	4,029	4,243	4,532
Biodiversity and Landscape		4,061	4,029	-	-	-	-	-	-	4,029	4,243	4,532
Coastal Protection		-	-	-	-	-	-	-	-	-	-	-
Indigenous Forests		-	-	-	-	-	-	-	-	-	-	-
Nature Conservation		-	-	-	-	-	-	-	-	-	-	-
Pollution Control		-	-	-	-	-	-	-	-	-	-	-
Soil Conservation		-	-	-	-	-	-	-	-	-	-	-
Trading services		1,677,819	1,936,663	-	-	-	-	-	-	1,936,663	1,928,107	2,121,656
Energy sources		1,490,148	1,735,568	-	-	-	-	-	-	1,735,568	1,714,539	1,894,866
Electricity		1,483,898	1,727,818	-	-	-	-	-	-	1,727,818	1,706,856	1,886,909
Street Lighting and Signal Systems		6,250	7,750	-	-	-	-	-	-	7,750	7,744	7,957
Nonelectric Energy		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Water Treatment		-	-	-	-	-	-	-	-	-	-	-
Water Distribution		-	-	-	-	-	-	-	-	-	-	-
Water Storage		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Public Toilets		-	-	-	-	-	-	-	-	-	-	-
Sewerage		-	-	-	-	-	-	-	-	-	-	-
Storm Water Management		-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment		-	-	-	-	-	-	-	-	-	-	-
Waste management		187,771	201,096	-	-	-	-	-	-	201,096	213,508	226,789
Recycling		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Removal		175,144	188,600	-	-	-	-	-	-	188,600	200,190	212,413
Street Cleaning		12,627	12,496	-	-	-	-	-	-	12,496	13,318	14,376
Other		-	-	-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-	-	-
Licensing and Regulation		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	2,716,137	2,985,821	-	-	-	-	-	-	2,985,821	2,965,151	3,195,492
Surplus/ (Deficit) for the year		79,364	206,376	-	-	-	-	12,688	12,688	219,063	62,889	77,784

Vote Description <i>[Insert departmental structure etc]</i>	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - Chief Operations Officer Business Unit		12,732	12,732	-	-	-	-	-	-	12,732	13,369	14,037
Vote 2 - Corporate Services Business Unit		84,551	90,185	-	-	-	-	193	193	90,379	88,831	88,359
Vote 3 - Finance Business Unit		826,632	860,394	-	-	-	-	13,576	13,576	873,970	916,047	962,130
Vote 4 - Economic Development Planning Business Unit		76,085	81,331	-	-	-	-	(12)	(12)	81,319	85,243	87,312
Vote 5 - Community Services and Public Amenities Business Unit		216,650	217,404	-	-	-	-	(20)	(20)	217,385	224,549	233,580
Vote 6 - Community Safety Business Unit		24,451	23,876	-	-	-	-	-	-	23,876	25,512	27,341
Vote 7 - Civil Engineering and Human Settlement Business Unit		75,693	435,206	-	-	-	-	(8,924)	(8,924)	426,282	80,091	84,259
Vote 8 - Electrical Engineering Business Unit		1,469,919	1,462,279	-	-	-	-	7,875	7,875	1,470,154	1,585,169	1,766,569
Vote 9 - Youth Development Business Unit		8,788	8,788	-	-	-	-	-	-	8,788	9,228	9,689
Vote 10 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	2,795,501	3,192,196	-	-	-	-	12,688	12,688	3,204,884	3,028,040	3,273,277
Expenditure by Vote	1											
Vote 1 - Chief Operations Officer Business Unit		94,229	83,863	-	-	-	-	-	-	83,863	95,453	84,715
Vote 2 - Corporate Services Business Unit		157,801	161,608	-	-	-	-	-	-	161,608	160,960	170,737
Vote 3 - Finance Business Unit		96,656	98,239	-	-	-	-	-	-	98,239	102,579	102,516
Vote 4 - Economic Development Planning Business Unit		111,780	105,720	-	-	-	-	-	-	105,720	100,172	104,721
Vote 5 - Community Services and Public Amenities Business Unit		348,739	357,376	-	-	-	-	-	-	357,376	373,764	395,887
Vote 6 - Community Safety Business Unit		226,041	241,278	-	-	-	-	-	-	241,278	221,751	238,113
Vote 7 - Civil Engineering and Human Settlement Business Unit		157,814	167,627	-	-	-	-	-	-	167,627	160,591	165,063
Vote 8 - Electrical Engineering Business Unit		1,507,166	1,754,346	-	-	-	-	-	-	1,754,346	1,733,105	1,914,453
Vote 9 - Youth Development Business Unit		15,911	15,763	-	-	-	-	-	-	15,763	16,776	19,289
Vote 10 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	2,716,137	2,985,821	-	-	-	-	-	-	2,985,821	2,965,151	3,195,492
Surplus/ (Deficit) for the year	2	79,364	206,375	-	-	-	-	12,688	12,688	219,063	62,889	77,784

KZN292 KwaDukuza - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 2025/02/28

Vote Description <i>[Insert departmental structure etc]</i>	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue by Vote	1											
Vote 1 - Chief Operations Officer Business Unit		12,732	12,732	-	-	-	-	-	-	12,732	13,369	14,037
1.1 - Municipal Managers Office		5,101	5,101	-	-	-	-	-	-	5,101	5,356	5,624
1.2 - Internal Audit		970	970	-	-	-	-	-	-	970	1,018	1,069
1.3 - Corporate Communications		4,233	4,233	-	-	-	-	-	-	4,233	4,445	4,667
1.4 - IDP		935	935	-	-	-	-	-	-	935	982	1,031
1.5 - PMS		476	476	-	-	-	-	-	-	476	499	524
1.6 - Public Participation		1,018	1,018	-	-	-	-	-	-	1,018	1,069	1,122
1.7 - Null		-	-	-	-	-	-	-	-	-	-	-
1.8 - Null		-	-	-	-	-	-	-	-	-	-	-
1.9 - Null		-	-	-	-	-	-	-	-	-	-	-
1.10 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services Business Unit		84,551	90,185	-	-	-	-	193	193	90,379	88,831	88,359
2.1 - Council General Expenses		81,949	87,181	-	-	-	-	193	193	87,374	85,679	85,051
2.2 - Human Resources - Admin		2,602	3,004	-	-	-	-	-	-	3,004	3,153	3,308
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		826,632	860,394	-	-	-	-	13,576	13,576	873,970	916,047	962,130
3.1 - Assessment Rates		731,912	746,798	-	-	-	-	-	-	746,798	824,387	865,607
3.2 - Budget and Treasury Office		91,420	110,081	-	-	-	-	13,576	13,576	123,657	88,140	93,003
3.3 - Supply Chain Management		3,300	3,515	-	-	-	-	-	-	3,515	3,520	3,620
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		76,085	81,331	-	-	-	-	(12)	(12)	81,319	85,243	87,312
4.1 - Museum		260	260	-	-	-	-	-	-	260	284	275
4.2 - Economic Develop. & Planning		12,982	14,872	-	-	-	-	-	-	14,872	13,921	13,617
4.3 - Environment & Management		2,082	2,082	-	-	-	-	-	-	2,082	2,186	2,295
4.4 - Development Control		2,378	2,498	-	-	-	-	-	-	2,498	2,542	2,588
4.5 - Town Planning		24,241	32,457	-	-	-	-	-	-	32,457	32,961	34,463
4.6 - Building Control		16,250	17,550	-	-	-	-	-	-	17,550	17,597	18,145
4.7 - Human Settlements		17,892	11,611	-	-	-	-	(12)	(12)	11,599	15,753	15,928
4.8 - Null		-	-	-	-	-	-	-	-	-	-	-
4.9 - Null		-	-	-	-	-	-	-	-	-	-	-
4.10 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services and Public Amenities Business Unit		216,650	217,404	-	-	-	-	(20)	(20)	217,385	224,549	233,580
5.1 - Beach Amenities		-	-	-	-	-	-	-	-	-	-	-
5.2 - Library		8,137	8,207	-	-	-	-	-	-	8,207	6,339	6,551
5.3 - Cemetery		3,091	3,341	-	-	-	-	-	-	3,341	3,456	3,576
5.4 - Admin General		-	-	-	-	-	-	-	-	-	-	-
5.5 - Parks and Gardens		60,119	60,119	-	-	-	-	-	-	60,119	63,122	66,276
5.6 - Sport and Recreation		80	80	-	-	-	-	(20)	(20)	60	80	80
5.7 - Dolphin Park		673	673	-	-	-	-	-	-	673	1,000	1,000
5.8 - Community Halls		400	400	-	-	-	-	-	-	400	400	400
5.9 - Street Sweeping		-	-	-	-	-	-	-	-	-	-	-
5.10 - Refuse Removal		143,950	144,385	-	-	-	-	-	-	144,385	150,152	155,697
Vote 6 - Community Safety Business Unit		24,451	23,876	-	-	-	-	-	-	23,876	25,512	27,341
6.1 - Law Enforcement Administration		-	-	-	-	-	-	-	-	-	-	-
6.2 - Security Services		-	-	-	-	-	-	-	-	-	-	-
6.3 - Law Enforcement		3,922	4,637	-	-	-	-	-	-	4,637	4,686	4,717
6.4 - Fire and Emergency		393	503	-	-	-	-	-	-	503	634	654
6.5 - Disaster Management		5,279	5,279	-	-	-	-	-	-	5,279	5,543	5,820
6.6 - Marine Safety		168	168	-	-	-	-	-	-	168	150	150
6.7 - Vehicle Testing		6,677	6,277	-	-	-	-	-	-	6,277	6,500	7,000
6.8 - Vehicle Licensing		8,012	7,012	-	-	-	-	-	-	7,012	8,000	9,000
6.9 - Null		-	-	-	-	-	-	-	-	-	-	-
6.10 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Civil Engineering and Human Settlement Business Unit		75,693	435,206	-	-	-	-	(8,924)	(8,924)	426,282	80,091	84,259
7.1 - Null		-	-	-	-	-	-	-	-	-	-	-
7.2 - Civil Admin		4,616	4,616	-	-	-	-	-	-	4,616	5,148	3,463
7.3 - Civil Buildings		-	-	-	-	-	-	-	-	-	-	-
7.4 - Road and Stormwater		71,050	430,562	-	-	-	-	(8,924)	(8,924)	421,638	74,813	80,766
7.5 - Staff Housing		27	27	-	-	-	-	-	-	27	30	30
7.6 - Null		-	-	-	-	-	-	-	-	-	-	-
7.7 - Null		-	-	-	-	-	-	-	-	-	-	-
7.8 - Null		-	-	-	-	-	-	-	-	-	-	-
7.9 - Null		-	-	-	-	-	-	-	-	-	-	-
7.10 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Electrical Engineering Business Unit		1,469,919	1,462,279	-	-	-	-	7,875	7,875	1,470,154	1,585,169	1,765,569
8.1 - Street Lights		-	-	-	-	-	-	-	-	-	-	-
8.2 - Vehicle and Plant-Electricity		-	-	-	-	-	-	-	-	-	-	-
8.3 - Mechanical Workshop		-	-	-	-	-	-	-	-	-	-	-
8.4 - Electricity: Administration		1,166,712	1,189,072	-	-	-	-	7,875	7,875	1,196,947	1,281,037	1,425,950
8.5 - Electricity: Urban South		411	411	-	-	-	-	-	-	411	455	500
8.6 - Electricity: Rural North		-	-	-	-	-	-	-	-	-	-	-
8.7 - Electricity: SAPPI		302,797	272,797	-	-	-	-	-	-	272,797	303,677	340,118

KZN292 KwaDukuza - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 2025/02/28

Vote Description <i>(Insert departmental structure etc)</i>	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
8.8 - Electricity: Urban North		-	-	-	-	-	-	-	-	-	-	-
8.9 - Electricity: Rural South		-	-	-	-	-	-	-	-	-	-	-
8.10 - Electricity Salaries Dist.Acc.		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Youth Development Business Unit		8,788	8,788	-	-	-	-	-	-	8,788	9,228	9,689
9.1 - Youth Development		8,788	8,788	-	-	-	-	-	-	8,788	9,228	9,689
9.2 - Null		-	-	-	-	-	-	-	-	-	-	-
9.3 - Null		-	-	-	-	-	-	-	-	-	-	-
9.4 - Null		-	-	-	-	-	-	-	-	-	-	-
9.5 - Null		-	-	-	-	-	-	-	-	-	-	-
9.6 - Null		-	-	-	-	-	-	-	-	-	-	-
9.7 - Null		-	-	-	-	-	-	-	-	-	-	-
9.8 - Null		-	-	-	-	-	-	-	-	-	-	-
9.9 - Null		-	-	-	-	-	-	-	-	-	-	-
9.10 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Null		-	-	-	-	-	-	-	-	-	-	-
10.1 - Null		-	-	-	-	-	-	-	-	-	-	-
10.2 - Null		-	-	-	-	-	-	-	-	-	-	-
10.3 - Null		-	-	-	-	-	-	-	-	-	-	-
10.4 - Null		-	-	-	-	-	-	-	-	-	-	-
10.5 - Null		-	-	-	-	-	-	-	-	-	-	-
10.6 - Null		-	-	-	-	-	-	-	-	-	-	-
10.7 - Null		-	-	-	-	-	-	-	-	-	-	-
10.8 - Null		-	-	-	-	-	-	-	-	-	-	-
10.9 - Null		-	-	-	-	-	-	-	-	-	-	-
10.10 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Null		-	-	-	-	-	-	-	-	-	-	-
11.1 - Null		-	-	-	-	-	-	-	-	-	-	-
11.2 - Null		-	-	-	-	-	-	-	-	-	-	-
11.3 - Null		-	-	-	-	-	-	-	-	-	-	-
11.4 - Null		-	-	-	-	-	-	-	-	-	-	-
11.5 - Null		-	-	-	-	-	-	-	-	-	-	-
11.6 - Null		-	-	-	-	-	-	-	-	-	-	-
11.7 - Null		-	-	-	-	-	-	-	-	-	-	-
11.8 - Null		-	-	-	-	-	-	-	-	-	-	-
11.9 - Null		-	-	-	-	-	-	-	-	-	-	-
11.10 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Null		-	-	-	-	-	-	-	-	-	-	-
12.1 - Null		-	-	-	-	-	-	-	-	-	-	-
12.2 - Null		-	-	-	-	-	-	-	-	-	-	-
12.3 - Null		-	-	-	-	-	-	-	-	-	-	-
12.4 - Null		-	-	-	-	-	-	-	-	-	-	-
12.5 - Null		-	-	-	-	-	-	-	-	-	-	-
12.6 - Null		-	-	-	-	-	-	-	-	-	-	-
12.7 - Null		-	-	-	-	-	-	-	-	-	-	-
12.8 - Null		-	-	-	-	-	-	-	-	-	-	-
12.9 - Null		-	-	-	-	-	-	-	-	-	-	-
12.10 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Null		-	-	-	-	-	-	-	-	-	-	-
13.1 - Null		-	-	-	-	-	-	-	-	-	-	-
13.2 - Null		-	-	-	-	-	-	-	-	-	-	-
13.3 - Null		-	-	-	-	-	-	-	-	-	-	-
13.4 - Null		-	-	-	-	-	-	-	-	-	-	-
13.5 - Null		-	-	-	-	-	-	-	-	-	-	-
13.6 - Null		-	-	-	-	-	-	-	-	-	-	-
13.7 - Null		-	-	-	-	-	-	-	-	-	-	-
13.8 - Null		-	-	-	-	-	-	-	-	-	-	-
13.9 - Null		-	-	-	-	-	-	-	-	-	-	-
13.10 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-	-	-
14.1 - Null		-	-	-	-	-	-	-	-	-	-	-
14.2 - Null		-	-	-	-	-	-	-	-	-	-	-
14.3 - Null		-	-	-	-	-	-	-	-	-	-	-
14.4 - Null		-	-	-	-	-	-	-	-	-	-	-
14.5 - Null		-	-	-	-	-	-	-	-	-	-	-
14.6 - Null		-	-	-	-	-	-	-	-	-	-	-
14.7 - Null		-	-	-	-	-	-	-	-	-	-	-
14.8 - Null		-	-	-	-	-	-	-	-	-	-	-
14.9 - Null		-	-	-	-	-	-	-	-	-	-	-
14.10 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-	-	-
15.1 - Null		-	-	-	-	-	-	-	-	-	-	-
15.2 - Null		-	-	-	-	-	-	-	-	-	-	-
15.3 - Null		-	-	-	-	-	-	-	-	-	-	-
15.4 - Null		-	-	-	-	-	-	-	-	-	-	-
15.5 - Null		-	-	-	-	-	-	-	-	-	-	-
15.6 - Null		-	-	-	-	-	-	-	-	-	-	-
15.7 - Null		-	-	-	-	-	-	-	-	-	-	-
15.8 - Null		-	-	-	-	-	-	-	-	-	-	-
15.9 - Null		-	-	-	-	-	-	-	-	-	-	-
15.10 - Null		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	2,795,591	3,192,196	-	-	-	-	12,688	12,688	3,204,884	3,028,040	3,273,277
Expenditure by Vote	1											
Vote 1 - Chief Operations Officer Business Unit		94,229	83,863	-	-	-	-	-	-	83,863	85,453	84,715
1.1 - Municipal Managers Office		35,865	37,948	-	-	-	-	-	-	37,948	47,223	42,822
1.2 - Internal Audit		7,347	7,676	-	-	-	-	-	-	7,676	7,748	8,333

KZN292 KwaDukuza - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 2025/02/28

Vote Description [Insert departmental structure etc]	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
1.3 - Corporate Communications		12,510	14,616	-	-	-	-	-	-	14,616	10,757	11,471
1.4 - IDP		22,096	7,477	-	-	-	-	-	-	7,477	13,691	5,211
1.5 - PMS		5,139	4,911	-	-	-	-	-	-	4,911	4,962	5,368
1.6 - Public Participation		11,271	11,234	-	-	-	-	-	-	11,234	11,072	11,510
1.7 - Null		-	-	-	-	-	-	-	-	-	-	-
1.8 - Null		-	-	-	-	-	-	-	-	-	-	-
1.9 - Null		-	-	-	-	-	-	-	-	-	-	-
1.10 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services Business Unit		157,801	161,608	-	-	-	-	-	-	161,608	160,960	170,737
2.1 - Council General Expenses		69,712	73,885	-	-	-	-	-	-	73,885	74,253	78,315
2.2 - Human Resources - Admin		18,432	19,047	-	-	-	-	-	-	19,047	16,461	17,837
2.3 - Administration: General		41,308	41,164	-	-	-	-	-	-	41,164	41,554	44,370
2.4 - Information Technology		28,348	27,512	-	-	-	-	-	-	27,512	28,692	30,214
2.5 - Null		-	-	-	-	-	-	-	-	-	-	-
2.6 - Null		-	-	-	-	-	-	-	-	-	-	-
2.7 - Null		-	-	-	-	-	-	-	-	-	-	-
2.8 - Null		-	-	-	-	-	-	-	-	-	-	-
2.9 - Null		-	-	-	-	-	-	-	-	-	-	-
2.10 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Finance Business Unit		96,656	98,239	-	-	-	-	-	-	98,239	102,579	102,516
3.1 - Assessment Rates		15,336	15,836	-	-	-	-	-	-	15,836	15,836	16,628
3.2 - Budget and Treasury Office		69,213	70,678	-	-	-	-	-	-	70,678	74,152	72,327
3.3 - Supply Chain Management		12,107	11,725	-	-	-	-	-	-	11,725	12,591	13,561
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		111,780	105,720	-	-	-	-	-	-	105,720	100,172	104,721
4.1 - Museum		1,743	1,951	-	-	-	-	-	-	1,951	2,236	2,352
4.2 - Economic Develop. & Planning		30,260	31,287	-	-	-	-	-	-	31,287	22,512	22,129
4.3 - Environment & Management		4,061	4,029	-	-	-	-	-	-	4,029	4,243	4,532
4.4 - Development Control		16,655	15,885	-	-	-	-	-	-	15,885	17,407	18,868
4.5 - Town Planning		12,044	11,648	-	-	-	-	-	-	11,648	13,003	13,627
4.6 - Building Control		17,677	16,343	-	-	-	-	-	-	16,343	17,584	18,961
4.7 - Human Settlements		29,338	24,577	-	-	-	-	-	-	24,577	23,188	24,252
4.8 - Null		-	-	-	-	-	-	-	-	-	-	-
4.9 - Null		-	-	-	-	-	-	-	-	-	-	-
4.10 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services and Public Amenities Business Unit		348,739	357,376	-	-	-	-	-	-	357,376	373,764	395,887
5.1 - Beach Amenities		16,867	15,845	-	-	-	-	-	-	15,845	16,222	17,292
5.2 - Library		18,457	17,860	-	-	-	-	-	-	17,860	16,711	17,686
5.3 - Cemetery		15,900	15,581	-	-	-	-	-	-	15,581	16,523	17,231
5.4 - Admin General		9,615	10,396	-	-	-	-	-	-	10,396	8,796	9,456
5.5 - Parks and Gardens		72,483	71,159	-	-	-	-	-	-	71,159	75,524	80,000
5.6 - Sport and Recreation		12,900	12,255	-	-	-	-	-	-	12,255	12,801	13,139
5.7 - Dolphin Park		-	-	-	-	-	-	-	-	-	-	-
5.8 - Community Halls		14,747	13,204	-	-	-	-	-	-	13,204	13,678	14,294
5.9 - Street Sweeping		12,627	12,496	-	-	-	-	-	-	12,496	13,318	14,376
5.10 - Refuse Removal		175,144	188,600	-	-	-	-	-	-	188,600	200,190	212,413
Vote 6 - Community Safety Business Unit		226,041	241,278	-	-	-	-	-	-	241,278	221,751	238,113
6.1 - Law Enforcement Administration		12,380	11,367	-	-	-	-	-	-	11,367	12,071	12,882
6.2 - Security Services		31,572	39,583	-	-	-	-	-	-	39,583	11,966	12,697
6.3 - Law Enforcement		78,132	83,309	-	-	-	-	-	-	83,309	85,789	92,239
6.4 - Fire and Emergency		50,705	51,706	-	-	-	-	-	-	51,706	64,365	58,379
6.5 - Disaster Management		8,775	8,708	-	-	-	-	-	-	8,708	8,042	8,506
6.6 - Marine Safety		25,775	28,324	-	-	-	-	-	-	28,324	29,997	32,403
6.7 - Vehicle Testing		12,507	12,436	-	-	-	-	-	-	12,436	13,276	14,273
6.8 - Vehicle Licensing		6,196	5,844	-	-	-	-	-	-	5,844	6,244	6,733
6.9 - Null		-	-	-	-	-	-	-	-	-	-	-
6.10 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Civil Engineering and Human Settlement Business Unit		157,814	167,627	-	-	-	-	-	-	167,627	160,591	165,063
7.1 - Null		-	-	-	-	-	-	-	-	-	-	-
7.2 - Civil Admin		18,683	19,487	-	-	-	-	-	-	19,487	19,375	18,656
7.3 - Civil Buildings		14,901	14,762	-	-	-	-	-	-	14,762	15,378	16,279
7.4 - Road and Stormwater		124,211	133,349	-	-	-	-	-	-	133,349	125,804	130,091
7.5 - Staff Housing		19	30	-	-	-	-	-	-	30	33	37
7.6 - Null		-	-	-	-	-	-	-	-	-	-	-
7.7 - Null		-	-	-	-	-	-	-	-	-	-	-
7.8 - Null		-	-	-	-	-	-	-	-	-	-	-
7.9 - Null		-	-	-	-	-	-	-	-	-	-	-
7.10 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Electrical Engineering Business Unit		1,507,166	1,754,346	-	-	-	-	-	-	1,754,346	1,733,105	1,914,453
8.1 - Street Lights		6,250	7,750	-	-	-	-	-	-	7,750	7,744	7,957
8.2 - Vehicle and Plant-Electricity		2,798	3,176	-	-	-	-	-	-	3,176	2,293	2,442
8.3 - Mechanical Workshop		14,221	15,603	-	-	-	-	-	-	15,603	16,213	17,145
8.4 - Electricity: Administration		1,406,313	1,631,198	-	-	-	-	-	-	1,631,198	1,619,337	1,793,758
8.5 - Electricity: Urban South		16,389	20,252	-	-	-	-	-	-	20,252	18,920	19,650
8.6 - Electricity: Rural North		22,437	26,137	-	-	-	-	-	-	26,137	27,459	28,785
8.7 - Electricity: SAPPI		1,746	1,746	-	-	-	-	-	-	1,746	1,938	2,030
8.8 - Electricity: Urban North		15,250	19,206	-	-	-	-	-	-	19,206	18,172	19,036
8.9 - Electricity: Rural South		11,970	13,020	-	-	-	-	-	-	13,020	13,075	13,705
8.10 - Electricity Salaries Dist.Acc.		9,792	16,259	-	-	-	-	-	-	16,259	7,855	9,946
Vote 9 - Youth Development Business Unit		15,911	15,763	-	-	-	-	-	-	15,763	16,776	19,289

KZN292 KwaDukuza - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 2025/02/28

Vote Description [Insert departmental structure etc]	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore, Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
9.1 - Youth Development		15,911	15,763	-	-	-	-	-	-	15,763	16,776	19,289
9.2 - Null		-	-	-	-	-	-	-	-	-	-	-
9.3 - Null		-	-	-	-	-	-	-	-	-	-	-
9.4 - Null		-	-	-	-	-	-	-	-	-	-	-
9.5 - Null		-	-	-	-	-	-	-	-	-	-	-
9.6 - Null		-	-	-	-	-	-	-	-	-	-	-
9.7 - Null		-	-	-	-	-	-	-	-	-	-	-
9.8 - Null		-	-	-	-	-	-	-	-	-	-	-
9.9 - Null		-	-	-	-	-	-	-	-	-	-	-
9.10 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Null		-	-	-	-	-	-	-	-	-	-	-
10.1 - Null		-	-	-	-	-	-	-	-	-	-	-
10.2 - Null		-	-	-	-	-	-	-	-	-	-	-
10.3 - Null		-	-	-	-	-	-	-	-	-	-	-
10.4 - Null		-	-	-	-	-	-	-	-	-	-	-
10.5 - Null		-	-	-	-	-	-	-	-	-	-	-
10.6 - Null		-	-	-	-	-	-	-	-	-	-	-
10.7 - Null		-	-	-	-	-	-	-	-	-	-	-
10.8 - Null		-	-	-	-	-	-	-	-	-	-	-
10.9 - Null		-	-	-	-	-	-	-	-	-	-	-
10.10 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Null		-	-	-	-	-	-	-	-	-	-	-
11.1 - Null		-	-	-	-	-	-	-	-	-	-	-
11.2 - Null		-	-	-	-	-	-	-	-	-	-	-
11.3 - Null		-	-	-	-	-	-	-	-	-	-	-
11.4 - Null		-	-	-	-	-	-	-	-	-	-	-
11.5 - Null		-	-	-	-	-	-	-	-	-	-	-
11.6 - Null		-	-	-	-	-	-	-	-	-	-	-
11.7 - Null		-	-	-	-	-	-	-	-	-	-	-
11.8 - Null		-	-	-	-	-	-	-	-	-	-	-
11.9 - Null		-	-	-	-	-	-	-	-	-	-	-
11.10 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Null		-	-	-	-	-	-	-	-	-	-	-
12.1 - Null		-	-	-	-	-	-	-	-	-	-	-
12.2 - Null		-	-	-	-	-	-	-	-	-	-	-
12.3 - Null		-	-	-	-	-	-	-	-	-	-	-
12.4 - Null		-	-	-	-	-	-	-	-	-	-	-
12.5 - Null		-	-	-	-	-	-	-	-	-	-	-
12.6 - Null		-	-	-	-	-	-	-	-	-	-	-
12.7 - Null		-	-	-	-	-	-	-	-	-	-	-
12.8 - Null		-	-	-	-	-	-	-	-	-	-	-
12.9 - Null		-	-	-	-	-	-	-	-	-	-	-
12.10 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Null		-	-	-	-	-	-	-	-	-	-	-
13.1 - Null		-	-	-	-	-	-	-	-	-	-	-
13.2 - Null		-	-	-	-	-	-	-	-	-	-	-
13.3 - Null		-	-	-	-	-	-	-	-	-	-	-
13.4 - Null		-	-	-	-	-	-	-	-	-	-	-
13.5 - Null		-	-	-	-	-	-	-	-	-	-	-
13.6 - Null		-	-	-	-	-	-	-	-	-	-	-
13.7 - Null		-	-	-	-	-	-	-	-	-	-	-
13.8 - Null		-	-	-	-	-	-	-	-	-	-	-
13.9 - Null		-	-	-	-	-	-	-	-	-	-	-
13.10 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-	-	-
14.1 - Null		-	-	-	-	-	-	-	-	-	-	-
14.2 - Null		-	-	-	-	-	-	-	-	-	-	-
14.3 - Null		-	-	-	-	-	-	-	-	-	-	-
14.4 - Null		-	-	-	-	-	-	-	-	-	-	-
14.5 - Null		-	-	-	-	-	-	-	-	-	-	-
14.6 - Null		-	-	-	-	-	-	-	-	-	-	-
14.7 - Null		-	-	-	-	-	-	-	-	-	-	-
14.8 - Null		-	-	-	-	-	-	-	-	-	-	-
14.9 - Null		-	-	-	-	-	-	-	-	-	-	-
14.10 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-	-	-
15.1 - Null		-	-	-	-	-	-	-	-	-	-	-
15.2 - Null		-	-	-	-	-	-	-	-	-	-	-
15.3 - Null		-	-	-	-	-	-	-	-	-	-	-
15.4 - Null		-	-	-	-	-	-	-	-	-	-	-
15.5 - Null		-	-	-	-	-	-	-	-	-	-	-
15.6 - Null		-	-	-	-	-	-	-	-	-	-	-
15.7 - Null		-	-	-	-	-	-	-	-	-	-	-
15.8 - Null		-	-	-	-	-	-	-	-	-	-	-
15.9 - Null		-	-	-	-	-	-	-	-	-	-	-
15.10 - Null		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	2,716,137	2,985,821	-	-	-	-	-	-	2,985,821	2,965,151	3,195,492
Surplus/ (Deficit) for the year	2	79,364	206,375	-	-	-	-	12,688	12,688	219,063	62,889	77,784

KZN292 KwaDukuza - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 2025/02/28

Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	1,398,776	1,385,636	-	-	-	-	-	-	1,385,636	1,534,762	1,702,673
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	103,074	103,074	-	-	-	-	-	-	103,074	108,227	113,639
Sale of Goods and Rendering of Services		37,376	35,724	-	-	-	-	1	1	35,726	33,194	33,911
Agency services		14,689	13,289	-	-	-	-	-	-	13,289	14,500	16,000
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		11,000	11,000	-	-	-	-	-	-	11,000	11,250	11,720
Interest earned from Current and Non Current Assets		54,423	75,098	-	-	-	-	7,362	7,362	82,461	47,963	51,506
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		3,028	3,420	-	-	-	-	-	-	3,420	3,610	3,610
Licence and permits		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		22,090	28,744	-	-	-	-	8,070	8,070	36,814	24,807	27,426
Non-Exchange Revenue												
Property rates	2	731,912	746,798	-	-	-	-	-	-	746,798	824,387	865,607
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		33,515	40,950	-	-	-	-	-	-	40,950	41,119	42,144
Licences or permits		976	1,501	-	-	-	-	-	-	1,501	1,660	1,660
Transfer and subsidies - Operational		300,343	303,895	-	-	-	-	(12)	(12)	303,883	311,327	316,978
Interest		-	-	-	-	-	-	6,191	6,191	6,191	3,500	3,758
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Gains		5,000	5,000	-	-	-	-	-	-	5,000	5,000	5,000
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		2,716,201	2,754,129	-	-	-	-	21,612	21,612	2,775,742	2,965,307	3,195,630
Expenditure By Type												
Employee related costs		597,944	606,820	-	-	-	-	700	700	607,520	640,817	691,362
Remuneration of councillors		37,823	31,734	-	-	-	-	-	-	31,734	33,638	35,656
Bulk purchases - electricity		1,238,436	1,449,436	-	-	-	-	-	-	1,449,436	1,436,917	1,602,316
Inventory consumed		26,357	27,580	-	-	-	-	-	-	27,580	28,964	30,267
Debt impairment		27,848	27,848	-	-	-	-	-	-	27,848	29,241	25,775
Depreciation and amortisation		170,888	170,888	-	-	-	-	-	-	170,888	179,433	186,612
Interest		15,989	15,989	-	-	-	-	-	-	15,989	14,300	12,700
Contracted services		400,317	437,666	-	-	-	-	(700)	(700)	436,966	385,722	387,138
Transfers and subsidies		27,351	20,093	-	-	-	-	-	-	20,093	16,706	14,262
Irrecoverable debts written off		2,840	5,096	-	-	-	-	-	-	5,096	2,840	2,840
Operational costs		147,967	163,422	-	-	-	-	-	-	163,422	158,252	164,330
Losses on disposal of Assets		8,250	8,250	-	-	-	-	-	-	8,250	8,621	8,734
Other Losses		14,127	21,000	-	-	-	-	-	-	21,000	29,700	33,500
Total Expenditure		2,716,137	2,985,821	-	-	-	-	-	-	2,985,821	2,965,151	3,195,492
Surplus/(Deficit)		64	(231,692)	-	-	-	-	21,612	21,612	(210,079)	155	138
Transfers and subsidies - capital (monetary allocations)		79,300	438,066	-	-	-	-	(8,924)	(8,924)	429,142	62,734	77,647
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		79,364	206,375	-	-	-	-	12,688	12,688	219,063	62,889	77,784
Income Tax		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		79,364	206,375	-	-	-	-	12,688	12,688	219,063	62,889	77,784
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		79,364	206,375	-	-	-	-	12,688	12,688	219,063	62,889	77,784
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1	79,364	206,375	-	-	-	-	12,688	12,688	219,063	62,889	77,784

KZN292 KwaDukuza - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 2025/02/28

Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Chief Operations Officer Business Unit		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services Business Unit		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Finance Business Unit		4,000	1,200	-	-	-	-	-	-	1,200	-	-
Vote 4 - Economic Development Planning Business Unit		2,000	8,012	-	-	-	-	-	-	8,012	800	-
Vote 5 - Community Services and Public Amenities Business Unit		2,650	3,107	-	-	-	-	-	-	3,107	-	-
Vote 6 - Community Safety Business Unit		3,040	3,040	-	-	-	-	-	-	3,040	-	-
Vote 7 - Civil Engineering and Human Settlement Business Unit		39,403	30,266	-	-	-	-	(10,369)	(10,369)	19,898	11,251	13,091
Vote 8 - Electrical Engineering Business Unit		70,055	75,255	-	-	-	-	-	-	75,255	22,475	23,663
Vote 9 - Youth Development Business Unit		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	121,148	120,880	-	-	-	-	(10,369)	(10,369)	110,512	34,526	36,753
Single-year expenditure to be adjusted	2											
Vote 1 - Chief Operations Officer Business Unit		13,578	8,302	-	-	-	-	-	-	8,302	6,426	2,174
Vote 2 - Corporate Services Business Unit		9,330	7,857	-	-	-	-	54	54	7,911	-	-
Vote 3 - Finance Business Unit		190	190	-	-	-	-	-	-	190	-	-
Vote 4 - Economic Development Planning Business Unit		8,885	8,510	-	-	-	-	-	-	8,510	2,750	-
Vote 5 - Community Services and Public Amenities Business Unit		46,473	38,069	-	-	-	-	-	-	38,069	27,701	16,200
Vote 6 - Community Safety Business Unit		16,636	16,595	-	-	-	-	-	-	16,595	-	-
Vote 7 - Civil Engineering and Human Settlement Business Unit		54,516	353,566	-	-	-	-	2,609	2,609	356,175	54,282	44,146
Vote 8 - Electrical Engineering Business Unit		57,817	70,317	-	-	-	-	(141)	(141)	70,176	24,260	13,263
Vote 9 - Youth Development Business Unit		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		207,425	503,406	-	-	-	-	2,522	2,522	505,928	115,420	75,783
Total Capital Expenditure - Vote		328,573	624,287	-	-	-	-	(7,847)	(7,847)	616,440	149,947	112,536
Capital Expenditure - Functional												
Governance and administration		44,051	37,186	-	-	-	-	(87)	(87)	37,100	200	-
Executive and council		24,296	24,335	-	-	-	-	-	-	24,335	-	-
Finance and administration		19,755	12,852	-	-	-	-	(87)	(87)	12,765	200	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		50,277	48,437	-	-	-	-	-	-	48,437	30,501	16,200
Community and social services		10,311	6,551	-	-	-	-	-	-	6,551	7,380	4,000
Sport and recreation		17,486	15,108	-	-	-	-	-	-	15,108	20,321	12,200
Public safety		13,680	13,639	-	-	-	-	-	-	13,639	-	-
Housing		8,800	13,139	-	-	-	-	-	-	13,139	2,800	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		106,037	393,902	-	-	-	-	(7,760)	(7,760)	386,142	72,710	59,411
Planning and development		14,933	10,385	-	-	-	-	-	-	10,385	7,176	2,174
Road transport		91,104	383,517	-	-	-	-	(7,760)	(7,760)	375,757	65,534	57,237
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		128,207	144,761	-	-	-	-	-	-	144,761	46,535	36,925
Energy sources		125,522	143,222	-	-	-	-	-	-	143,222	46,535	36,925
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		2,685	1,539	-	-	-	-	-	-	1,539	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	328,573	624,287	-	-	-	-	(7,847)	(7,847)	616,440	149,947	112,536
Funded by:												
National Government		66,126	377,748	-	-	-	-	(7,760)	(7,760)	369,988	54,551	67,536
Provincial Government		3,255	3,380	-	-	-	-	-	-	3,380	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	276	-	-	-	-	-	-	276	-	-
Transfers recognised - capital	4	69,381	381,404	-	-	-	-	(7,760)	(7,760)	373,644	54,551	67,536
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		259,192	242,883	-	-	-	-	(87)	(87)	242,796	95,395	45,000
Total Capital Funding		328,573	624,287	-	-	-	-	(7,847)	(7,847)	616,440	149,947	112,536

KZN292 KwaDukuza - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B - 2025/02/28

Vote Description <i>[Insert departmental structure etc]</i>	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore, Unavoid.	Nat, or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		3	4	5	6	7	8	9	10			
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Municipal Vote	2											
Multi-year expenditure appropriation												
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	-	-	-	-	-	-	1,200	-	-
3.1 - Assessment Rates		-	-	-	-	-	-	-	-	-	-	-
3.2 - Budget and Treasury Office		2,000	-	-	-	-	-	-	-	-	-	-
3.3 - Supply Chain Management		2,000	1,200	-	-	-	-	-	-	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		2,000	8,012	-	-	-	-	-	-	8,012	800	-
4.1 - Museum		-	-	-	-	-	-	-	-	-	-	-
4.2 - Economic Develop. & Planning		-	385	-	-	-	-	-	-	385	-	-
4.3 - Environment & Management		-	-	-	-	-	-	-	-	-	-	-
4.4 - Development Control		-	-	-	-	-	-	-	-	-	-	-
4.5 - Town Planning		-	-	-	-	-	-	-	-	-	-	-
4.6 - Building Control		-	-	-	-	-	-	-	-	-	-	-
4.7 - Human Settlements		2,000	7,627	-	-	-	-	-	-	7,627	800	-
4.8 - Null		-	-	-	-	-	-	-	-	-	-	-
4.9 - Null		-	-	-	-	-	-	-	-	-	-	-
4.10 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services and Public Amenities Business Unit		2,650	3,107	-	-	-	-	-	-	3,107	-	-
5.1 - Beach Amenities		-	-	-	-	-	-	-	-	-	-	-
5.2 - Library		-	-	-	-	-	-	-	-	-	-	-
5.3 - Cemetery		-	-	-	-	-	-	-	-	-	-	-
5.4 - Admin General		-	-	-	-	-	-	-	-	-	-	-
5.5 - Parks and Gardens		-	-	-	-	-	-	-	-	-	-	-
5.6 - Sport and Recreation		2,000	2,400	-	-	-	-	-	-	2,400	-	-
5.7 - Dolphin Park		-	-	-	-	-	-	-	-	-	-	-
5.8 - Community Halls		650	707	-	-	-	-	-	-	707	-	-
5.9 - Street Sweeping		-	-	-	-	-	-	-	-	-	-	-
5.10 - Refuse Removal		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Community Safety Business Unit		3,040	3,040	-	-	-	-	-	-	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	-	-
6.6 - Marine Safety		3,000	3,000	-	-	-	-	-	-	3,000	-	-
6.7 - Vehicle Testing		-	-	-	-	-	-	-	-	-	-	-
6.8 - Vehicle Licensing		-	-	-	-	-	-	-	-	-	-	-
6.9 - Null		-	-	-	-	-	-	-	-	-	-	-
6.10 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Civil Engineering and Human Settlement Business Unit		39,403	30,266	-	-	-	-	(10,369)	(10,369)	19,898	11,251	13,091
7.1 - Null		-	-	-	-	-	-	-	-	-	-	-
7.2 - Civil Admin		-	-	-	-	-	-	-	-	-	-	-
7.3 - Civil Buildings		-	-	-	-	-	-	-	-	-	-	-
7.4 - Road and Stormwater		39,403	30,266	-	-	-	-	(10,369)	(10,369)	19,898	11,251	13,091
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		70,055	75,255	-	-	-	-	-	-	75,255	22,475	23,663
8.1 - Street Lights		-	-	-	-	-	-	-	-	-	-	-
8.2 - Vehicle and Plant-Electricity		-	-	-	-	-	-	-	-	-	-	-
8.3 - Mechanical Workshop		-	-	-	-	-	-	-	-	-	-	-
8.4 - Electricity: Administration		68,055	73,255	-	-	-	-	-	-	73,255	22,475	23,663
8.5 - Electricity: Urban South		-	-	-	-	-	-	-	-	-	-	-
8.6 - Electricity: Rural North		2,000	2,000	-	-	-	-	-	-	2,000	-	-

KZN292 KwaDukuza - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B - 2025/02/28

Vote Description <i>[Insert departmental structure etc]</i>	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
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		-	-	-	-	-	-	-	-	-	-	-
13.10 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-	-	-
14.1 - Null		-	-	-	-	-	-	-	-	-	-	-
14.2 - Null		-	-	-	-	-	-	-	-	-	-	-
14.3 - Null		-	-	-	-	-	-	-	-	-	-	-
14.4 - Null		-	-	-	-	-	-	-	-	-	-	-
14.5 - Null		-	-	-	-	-	-	-	-	-	-	-
14.6 - Null		-	-	-	-	-	-	-	-	-	-	-
14.7 - Null		-	-	-	-	-	-	-	-	-	-	-
14.8 - Null		-	-	-	-	-	-	-	-	-	-	-
14.9 - Null		-	-	-	-	-	-	-	-	-	-	-
14.10 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-	-	-
15.1 - Null		-	-	-	-	-	-	-	-	-	-	-
15.2 - Null		-	-	-	-	-	-	-	-	-	-	-
15.3 - Null		-	-	-	-	-	-	-	-	-	-	-
15.4 - Null		-	-	-	-	-	-	-	-	-	-	-
15.5 - Null		-	-	-	-	-	-	-	-	-	-	-
15.6 - Null		-	-	-	-	-	-	-	-	-	-	-
15.7 - Null		-	-	-	-	-	-	-	-	-	-	-
15.8 - Null		-	-	-	-	-	-	-	-	-	-	-
15.9 - Null		-	-	-	-	-	-	-	-	-	-	-
15.10 - Null		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total		121,148	120,880	-	-	-	-	(10,369)	(10,369)	110,512	34,526	36,753
Capital expenditure - Municipal Vote	2											
Single-year expenditure appropriation												
Vote 1 - Chief Operations Officer Business Unit		13,578	8,302	-	-	-	-	-	-	8,302	6,426	2,174

KZN292 KwaDukuza - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B - 2025/02/28

Vote Description <i>(Insert departmental structure etc)</i>		Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
			Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore, Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands													
			10	10	-	-	-	-	-	-	10	-	-
1.1 - Municipal Managers Office			-	-	-	-	-	-	-	-	-	-	-
1.2 - Internal Audit			660	530	-	-	-	-	-	-	530	-	-
1.3 - Corporate Communications			12,908	7,762	-	-	-	-	-	-	7,762	6,426	2,174
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			9,330	7,857	-	-	-	-	54	54	7,911	-	-
2.1 - Council General Expenses			-	-	-	-	-	-	-	-	-	-	-
2.2 - Human Resources - Admin			560	87	-	-	-	-	(87)	(87)	-	-	-
2.3 - Administration: General			5,770	4,870	-	-	-	-	141	141	5,011	-	-
2.4 - Information Technology			3,000	2,900	-	-	-	-	-	-	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			190	190	-	-	-	-	-	-	190	-	-
3.1 - Assessment Rates			-	-	-	-	-	-	-	-	-	-	-
3.2 - Budget and Treasury Office			100	100	-	-	-	-	-	-	100	-	-
3.3 - Supply Chain Management			90	90	-	-	-	-	-	-	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			8,885	6,510	-	-	-	-	-	-	6,510	2,750	-
4.1 - Museum			60	760	-	-	-	-	-	-	760	-	-
4.2 - Economic Develop. & Planning			2,025	2,238	-	-	-	-	-	-	2,238	-	-
4.3 - Environment & Management			-	-	-	-	-	-	-	-	-	-	-
4.4 - Development Control			-	-	-	-	-	-	-	-	-	-	-
4.5 - Town Planning			-	-	-	-	-	-	-	-	-	750	-
4.6 - Building Control			-	-	-	-	-	-	-	-	-	-	-
4.7 - Human Settlements			6,800	5,512	-	-	-	-	-	-	5,512	2,000	-
4.8 - Null			-	-	-	-	-	-	-	-	-	-	-
4.9 - Null			-	-	-	-	-	-	-	-	-	-	-
4.10 - Null			-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services and Public Amenities Business Unit			46,473	38,069	-	-	-	-	-	-	38,069	27,701	16,200
5.1 - Beach Amenities			-	13	-	-	-	-	-	-	13	-	-
5.2 - Library			350	310	-	-	-	-	-	-	310	-	-
5.3 - Cemetery			9,071	4,399	-	-	-	-	-	-	4,399	5,380	-
5.4 - Admin General			24,286	24,325	-	-	-	-	-	-	24,325	-	-
5.5 - Parks and Gardens			2,000	2,109	-	-	-	-	-	-	2,109	-	-
5.6 - Sport and Recreation			8,000	5,100	-	-	-	-	-	-	5,100	20,321	12,200
5.7 - Dolphin Park			-	-	-	-	-	-	-	-	-	-	-
5.8 - Community Halls			80	275	-	-	-	-	-	-	275	2,000	4,000
5.9 - Street Sweeping			-	-	-	-	-	-	-	-	-	-	-
5.10 - Refuse Removal			2,685	1,539	-	-	-	-	-	-	1,539	-	-
Vote 6 - Community Safety Business Unit			16,636	16,595	-	-	-	-	-	-	16,595	-	-
6.1 - Law Enforcement Administration			-	-	-	-	-	-	-	-	-	-	-
6.2 - Security Services			-	-	-	-	-	-	-	-	-	-	-
6.3 - Law Enforcement			5,580	5,567	-	-	-	-	-	-	5,567	-	-
6.4 - Fire and Emergency			8,100	8,072	-	-	-	-	-	-	8,072	-	-
6.5 - Disaster Management			60	60	-	-	-	-	-	-	60	-	-
6.6 - Marine Safety			2,486	2,486	-	-	-	-	-	-	2,486	-	-
6.7 - Vehicle Testing			410	410	-	-	-	-	-	-	410	-	-
6.8 - Vehicle Licensing			-	-	-	-	-	-	-	-	-	-	-
6.9 - Null			-	-	-	-	-	-	-	-	-	-	-
6.10 - Null			-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Civil Engineering and Human Settlement Business Unit			54,516	353,566	-	-	-	-	2,609	2,609	356,175	54,282	44,146
7.1 - Null			-	-	-	-	-	-	-	-	-	-	-
7.2 - Civil Admin			-	-	-	-	-	-	-	-	-	-	-
7.3 - Civil Buildings			3,225	725	-	-	-	-	-	-	725	-	-
7.4 - Road and Stormwater			51,291	352,841	-	-	-	-	2,609	2,609	355,450	54,282	44,146
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			57,817	70,317	-	-	-	-	(141)	(141)	70,176	24,260	13,263
8.1 - Street Lights			-	-	-	-	-	-	-	-	-	-	-
8.2 - Vehicle and Plant-Electricity			-	-	-	-	-	-	-	-	-	-	-
8.3 - Mechanical Workshop			2,350	2,350	-	-	-	-	(141)	(141)	2,209	200	-
8.4 - Electricity: Administration			55,467	67,967	-	-	-	-	-	-	67,967	24,060	13,263
8.5 - Electricity: Urban South			-	-	-	-	-	-	-	-	-	-	-
8.6 - Electricity: Rural North			-	-	-	-	-	-	-	-	-	-	-
8.7 - Electricity: SAPPI			-	-	-	-	-	-	-	-	-	-	-
8.8 - Electricity: Urban North			-	-	-	-	-	-	-	-	-	-	-
8.9 - Electricity: Rural South			-	-	-	-	-	-	-	-	-	-	-

KZN292 KwaDukuza - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B - 2025/02/28

Vote Description <i>[Insert departmental structure etc]</i>	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore, Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
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		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-	-	-
15.1 - Null		-	-	-	-	-	-	-	-	-	-	-
15.2 - Null		-	-	-	-	-	-	-	-	-	-	-
15.3 - Null		-	-	-	-	-	-	-	-	-	-	-
15.4 - Null		-	-	-	-	-	-	-	-	-	-	-
15.5 - Null		-	-	-	-	-	-	-	-	-	-	-
15.6 - Null		-	-	-	-	-	-	-	-	-	-	-
15.7 - Null		-	-	-	-	-	-	-	-	-	-	-
15.8 - Null		-	-	-	-	-	-	-	-	-	-	-
15.9 - Null		-	-	-	-	-	-	-	-	-	-	-
15.10 - Null		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		207,425	503,406	-	-	-	-	2,522	2,522	505,928	115,420	75,783
Total Capital Expenditure		328,573	624,287	-	-	-	-	(7,847)	(7,847)	616,440	149,947	112,536

KZN292 KwaDukuza - Table B6 Adjustments Budget Financial Position - 2025/02/28

Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Current assets												
Cash and cash equivalents		1,081,007	972,595	-	-	-	-	(2,983)	(2,983)	969,613	1,078,308	1,243,946
Trade and other receivables from exchange transactions	1	385,179	437,863	-	-	-	-	0	0	437,863	228,370	266,130
Receivables from non-exchange transactions	1	300,772	295,751	-	-	-	-	6,191	6,191	301,943	253,230	275,914
Current portion of non-current receivables	2	258	253	-	-	-	-	-	-	253	(243)	(1,043)
Inventory		33,444	45,584	-	-	-	-	10,000	10,000	55,584	61,620	76,353
VAT		182,498	290,149	-	-	-	-	(1,551)	(1,551)	288,598	80,149	80,149
Other current assets		2,125	7,891	-	-	-	-	-	-	7,891	8,022	8,022
Total current assets		1,985,283	2,050,086	-	-	-	-	11,658	11,658	2,061,744	1,709,456	1,949,471
Non current assets												
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		194,816	184,440	-	-	-	-	-	-	184,440	187,873	191,305
Property, plant and equipment	3	3,887,739	4,142,703	-	-	-	-	(7,847)	(7,847)	4,134,856	4,029,462	3,955,965
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		555	505	-	-	-	-	-	-	505	505	505
Intangible assets		23,012	10,578	-	-	-	-	-	-	10,578	13,294	12,998
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
Total non current assets		4,106,122	4,338,226	-	-	-	-	(7,847)	(7,847)	4,330,379	4,231,134	4,160,774
TOTAL ASSETS		6,091,405	6,388,313	-	-	-	-	3,811	3,811	6,392,123	5,940,590	6,110,245
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Financial liabilities		12,830	15,727	-	-	-	-	-	-	15,727	-	(15,600)
Consumer deposits		44,536	44,221	-	-	-	-	-	-	44,221	47,691	51,256
Trade and other payables from exchange transactions		661,452	984,050	-	-	-	-	(9,700)	(9,700)	974,350	328,968	328,968
Trade and other payables from non-exchange transactions		49,430	63,892	-	-	-	-	12	12	63,904	60,612	62,712
Provisions		108,418	120,364	-	-	-	-	-	-	120,364	96,972	133,722
VAT		239,268	278,121	-	-	-	-	-	-	278,121	109,305	158,273
Other current liabilities		-	-	-	-	-	-	-	-	-	-	-
Total current liabilities		1,115,933	1,506,375	-	-	-	-	(9,688)	(9,688)	1,496,687	643,549	719,331
Non current liabilities												
Borrowing	1	136,747	136,519	-	-	-	-	-	-	136,519	131,391	131,391
Provisions	1	26,270	24,725	-	-	-	-	-	-	24,725	47,135	55,774
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		94,116	94,116	-	-	-	-	-	-	94,116	118,285	118,285
Total non current liabilities		257,132	255,360	-	-	-	-	-	-	255,360	296,811	305,449
TOTAL LIABILITIES		1,373,065	1,761,735	-	-	-	-	(9,688)	(9,688)	1,752,047	940,360	1,024,781
NET ASSETS	2	4,718,339	4,626,577	-	-	-	-	13,499	13,499	4,640,076	5,000,231	5,085,464
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		4,691,298	4,599,536	-	-	-	-	12,688	12,688	4,612,224	4,966,061	5,043,845
Funds and Reserves		27,041	27,041	-	-	-	-	-	-	27,041	27,041	27,041
Other		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		4,718,339	4,626,577	-	-	-	-	12,688	12,688	4,639,265	4,993,102	5,070,887

KZN292 KwaDukuza - Table B7 Adjustments Budget Cash Flows - 2025/02/28

Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		680,882	691,503	–	–	–	–	–	–	691,503	791,412	830,982
Service charges		1,480,829	1,456,044	–	–	–	–	–	–	1,456,044	1,849,992	2,045,337
Other revenue		187,919	237,928	–	–	–	–	9,158	9,158	247,086	213,092	217,028
Transfers and Subsidies - Operational	1	304,077	298,618	–	–	–	–	–	–	298,618	318,895	324,923
Transfers and Subsidies - Capital	1	76,145	76,079	–	–	–	–	(8,924)	(8,924)	67,155	62,734	77,647
Interest		54,423	75,098	–	–	–	–	7,362	7,362	82,461	12,033	12,616
Dividends		–	–	–	–	–	–	–	–	–	–	–
Payments												
Suppliers and employees		(2,461,774)	(2,661,940)	–	–	–	–	(9,903)	(9,903)	(2,671,843)	(3,105,268)	(3,308,725)
Finance charges		(15,989)	(15,989)	–	–	–	–	–	–	(15,989)	14,300	12,700
Transfers and Subsidies	1	(17,351)	(18,357)	–	–	–	–	–	–	(18,357)	(12,606)	(10,162)
NET CASH FROM/(USED) OPERATING ACTIVITIES		289,162	138,984	–	–	–	–	(2,307)	(2,307)	136,677	144,583	202,346
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		(328,573)	(587,619)	–	–	–	–	(676)	(676)	(588,296)	(172,184)	(129,417)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(328,573)	(587,619)	–	–	–	–	(676)	(676)	(588,296)	(172,184)	(129,417)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		333	333	–	–	–	–	–	–	333	3,240	3,564
Payments												
Repayment of borrowing		(12,830)	(12,830)	–	–	–	–	25,661	25,661	12,830	16,283	15,600
NET CASH FROM/(USED) FINANCING ACTIVITIES		(12,498)	(12,498)	–	–	–	–	25,661	25,661	13,163	19,523	19,164
NET INCREASE/ (DECREASE) IN CASH HELD		(51,909)	(461,134)	–	–	–	–	22,678	22,678	(438,456)	(8,077)	92,094
Cash/cash equivalents at the year begin:	2	1,142,916	1,435,729	–	–	–	–	–	–	1,435,729	974,595	1,078,308
Cash/cash equivalents at the year end:	2	1,091,007	974,595	–	–	–	–	22,678	22,678	997,273	966,518	1,170,401

KZN292 KwaDukuza - Table B8 Cash backed reserves/accumulated surplus reconciliation - 2025/02/28

Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	1,091,007	974,595	-	-	-	-	22,678	22,678	997,273	966,518	1,170,401
Other current investments > 90 days		(10,000)	(2,000)	-	-	-	-	(25,661)	(25,661)	(27,661)	111,790	73,544
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		1,081,007	972,595	-	-	-	-	(2,983)	(2,983)	969,613	1,078,308	1,243,946
Applications of cash and investments												
Unspent conditional transfers		49,430	64,761	-	-	-	-	12	12	64,773	58,512	58,512
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		56,769	61,433	-	-	-	-	1,551	1,551	62,984	167,758	216,726
Other working capital requirements	2	(26,614)	241,168	-	-	-	-	(16,278)	(16,278)	224,890	(203,323)	(269,211)
Other provisions		108,418	120,364	-	-	-	-	-	-	120,364	96,972	133,722
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		8,728	8,728	-	-	-	-	-	-	8,728	8,728	8,728
Total Application of cash and investments:		196,731	496,454	-	-	-	-	(14,715)	(14,715)	481,739	128,647	148,477
Surplus(shortfall)		884,276	476,141	-	-	-	-	11,732	11,732	487,873	949,660	1,095,468

KZN292 KwaDukuza - Table B9 Asset Management - 2025/02/28

Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	171,563	203,623	-	-	-	-	(7,547)	(7,547)	196,076	57,412	32,686
Roads Infrastructure		47,593	101,585	-	-	-	-	(10,069)	(10,069)	91,516	6,790	4,348
Storm water Infrastructure		-	6,562	-	-	-	-	-	-	6,562	-	-
Electrical Infrastructure		37,262	35,762	-	-	-	-	-	-	35,762	16,000	19,125
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	639	-	-	-	-	-	-	639	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		1,000	1,000	-	-	-	-	-	-	1,000	-	-
Infrastructure		85,855	145,547	-	-	-	-	(10,069)	(10,069)	135,479	22,790	23,473
Community Facilities		36,217	17,998	-	-	-	-	2,609	2,609	20,606	17,392	-
Sport and Recreation Facilities		3,000	-	-	-	-	-	-	-	-	10,669	9,013
Community Assets		39,217	17,998	-	-	-	-	2,609	2,609	20,606	28,062	9,013
Heritage Assets		-	400	-	-	-	-	-	-	400	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		310	310	-	-	-	-	-	-	310	-	-
Housing		4,000	3,500	-	-	-	-	-	-	3,500	2,000	-
Other Assets	6	4,310	3,810	-	-	-	-	-	-	3,810	2,000	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		10,000	10,000	-	-	-	-	-	-	10,000	3,000	-
Intangible Assets		10,000	10,000	-	-	-	-	-	-	10,000	3,000	-
Computer Equipment		2,040	1,940	-	-	-	-	-	-	1,940	750	-
Furniture and Office Equipment		2,225	2,447	-	-	-	-	-	-	2,447	-	-
Machinery and Equipment		10,191	5,182	-	-	-	-	(87)	(87)	5,095	810	200
Transport Assets		17,725	16,300	-	-	-	-	-	-	16,300	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	64,450	118,725	-	-	-	-	1,908	1,908	120,632	46,350	43,533
Roads Infrastructure		38,376	92,527	-	-	-	-	1,908	1,908	94,434	27,719	30,833
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		2,000	2,000	-	-	-	-	-	-	2,000	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		40,376	94,527	-	-	-	-	1,908	1,908	96,434	27,719	30,833
Community Facilities		20,750	20,946	-	-	-	-	-	-	20,946	2,000	4,000
Sport and Recreation Facilities		-	611	-	-	-	-	-	-	611	15,831	8,700
Community Assets		20,750	21,557	-	-	-	-	-	-	21,557	17,831	12,700
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		1,324	1,441	-	-	-	-	-	-	1,441	-	-
Housing		2,000	1,200	-	-	-	-	-	-	1,200	800	-
Other Assets	6	3,324	2,641	-	-	-	-	-	-	2,641	800	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-

KZN292 KwaDukuza - Table B9 Asset Management - 2025/02/28

Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Total Upgrading of Existing Assets to be adjusted	2a	92,560	304,939	-	-	-	-	(2,208)	(2,208)	299,731	46,184	36,317
Roads Infrastructure		-	145,326	-	-	-	-	(2,201)	(2,201)	143,125	14,719	15,217
Storm water Infrastructure		-	50,273	-	-	-	-	(7)	(7)	50,266	-	-
Electrical Infrastructure		58,400	77,600	-	-	-	-	-	-	77,600	26,975	17,600
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		58,400	273,199	-	-	-	-	(2,208)	(2,208)	270,991	41,694	32,817
Community Facilities		10,580	10,580	-	-	-	-	-	-	10,580	-	-
Sport and Recreation Facilities		10,000	6,998	-	-	-	-	-	-	6,998	4,491	3,500
Community Assets		20,580	17,578	-	-	-	-	-	-	17,578	4,491	3,500
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		13,580	11,162	-	-	-	-	-	-	11,162	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	13,580	11,162	-	-	-	-	-	-	11,162	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	328,573	624,287	-	-	-	-	(7,847)	(7,847)	616,440	149,947	112,536
Roads Infrastructure		85,969	339,438	-	-	-	-	(10,362)	(10,362)	329,076	49,228	50,399
Storm water Infrastructure		-	56,835	-	-	-	-	(7)	(7)	56,828	-	-
Electrical Infrastructure		97,662	115,362	-	-	-	-	-	-	115,362	42,975	36,725
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	639	-	-	-	-	-	-	639	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		1,000	1,000	-	-	-	-	-	-	1,000	-	-
Infrastructure		184,631	513,273	-	-	-	-	(10,369)	(10,369)	502,904	92,203	87,124
Community Facilities		67,547	49,524	-	-	-	-	2,609	2,609	52,132	19,392	4,000
Sport and Recreation Facilities		13,000	7,609	-	-	-	-	-	-	7,609	30,991	21,213
Community Assets		80,547	57,133	-	-	-	-	2,609	2,609	59,741	50,383	25,213
Heritage Assets		-	400	-	-	-	-	-	-	400	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		15,214	12,913	-	-	-	-	-	-	12,913	-	-
Housing		6,000	4,700	-	-	-	-	-	-	4,700	2,800	-
Other Assets		21,214	17,613	-	-	-	-	-	-	17,613	2,800	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		10,000	10,000	-	-	-	-	-	-	10,000	3,000	-
Intangible Assets		10,000	10,000	-	-	-	-	-	-	10,000	3,000	-
Computer Equipment		2,040	1,940	-	-	-	-	-	-	1,940	750	-
Furniture and Office Equipment		2,225	2,447	-	-	-	-	-	-	2,447	-	-
Machinery and Equipment		10,191	5,182	-	-	-	-	(87)	(87)	5,095	810	200
Transport Assets		17,725	16,300	-	-	-	-	-	-	16,300	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	328,573	624,287	-	-	-	-	(7,847)	(7,847)	616,440	149,947	112,536
ASSET REGISTER SUMMARY - PPE (WDV)	5	2,811,629	3,484,757	-	-	-	-	211,947	211,947	3,696,703	3,243,278	3,069,581
Roads Infrastructure		1,156,430	1,557,814	-	-	-	-	153,865	153,865	1,711,679	1,480,404	1,399,841

KZN292 KwaDukuza - Table B9 Asset Management - 2025/02/28

Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Storm water Infrastructure		18,437	61,024	-	-	-	-	56,828	56,828	117,852	58,805	56,581
Electrical Infrastructure		733,568	825,933	-	-	-	-	4,425	4,425	830,358	793,281	756,824
Water Supply Infrastructure		(50)	(25)	-	-	-	-	-	-	(25)	(40)	(56)
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		2,828	3,453	-	-	-	-	160	160	3,612	3,057	2,643
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		1,000	1,000	-	-	-	-	-	-	1,000	1,000	1,000
Infrastructure		1,912,212	2,449,198	-	-	-	-	215,278	215,278	2,664,476	2,336,507	2,216,832
Community Assets		180,988	220,972	-	-	-	-	(3,245)	(3,245)	217,727	196,940	172,250
Heritage Assets		555	505	-	-	-	-	-	-	505	505	505
Investment properties		194,816	184,440	-	-	-	-	-	-	184,440	187,873	191,305
Other Assets		54,444	81,113	-	-	-	-	-	-	81,113	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		23,012	10,578	-	-	-	-	-	-	10,578	13,294	12,998
Computer Equipment		(4,786)	(263)	-	-	-	-	-	-	(263)	(5,123)	(10,934)
Furniture and Office Equipment		7,037	10,609	-	-	-	-	-	-	10,609	6,487	2,197
Machinery and Equipment		16,722	14,983	-	-	-	-	(87)	(87)	14,897	9,672	3,485
Transport Assets		74,418	72,411	-	-	-	-	-	-	72,411	57,016	40,946
Land		352,211	440,211	-	-	-	-	-	-	440,211	440,106	439,997
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	2,811,629	3,484,757	-	-	-	-	211,947	211,947	3,696,703	3,243,278	3,069,581
EXPENDITURE OTHER ITEMS												
<u>Depreciation & asset impairment</u>		159,388	159,388	-	-	-	-	-	-	159,388	167,358	174,537
<u>Repairs and Maintenance by asset class</u>	3	85,078	113,095	-	-	-	-	-	-	113,095	85,312	87,525
Roads Infrastructure		18,164	29,064	-	-	-	-	-	-	29,064	19,359	19,555
Storm water Infrastructure		6,500	7,850	-	-	-	-	-	-	7,850	6,000	6,000
Electrical Infrastructure		29,263	41,813	-	-	-	-	-	-	41,813	31,498	32,738
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		89	89	-	-	-	-	-	-	89	90	94
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		54,016	78,816	-	-	-	-	-	-	78,816	56,947	58,388
Community Facilities		1,976	2,376	-	-	-	-	-	-	2,376	2,150	2,195
Sport and Recreation Facilities		477	477	-	-	-	-	-	-	477	480	502
Community Assets		2,452	2,852	-	-	-	-	-	-	2,852	2,630	2,696
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		6,562	8,947	-	-	-	-	-	-	8,947	4,757	4,845
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		6,562	8,947	-	-	-	-	-	-	8,947	4,757	4,845
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		320	320	-	-	-	-	-	-	320	320	334
Furniture and Office Equipment		290	220	-	-	-	-	-	-	220	194	202
Machinery and Equipment		3,660	4,215	-	-	-	-	-	-	4,215	3,791	3,961
Transport Assets		17,778	17,725	-	-	-	-	-	-	17,725	16,673	17,098
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		244,466	272,483	-	-	-	-	-	-	272,483	252,669	262,062
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		47.8%	67.4%							68.2%	61.7%	71.0%
<i>Renewal and upgrading of Existing Assets as % of deprecn"</i>		98.5%	263.9%							263.7%	55.3%	45.8%
<i>R&M as a % of PPE</i>		3.0%	3.2%							3.1%	2.6%	2.9%
<i>Renewal and upgrading and R&M as a % of PPE</i>		8.6%	15.3%							14.4%	5.5%	5.5%

KZN292 KwaDukuza - Table B10 Basic service delivery measurement - 2025/02/28

Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets	1											
Water:												
Piped water inside dwelling									-	-		
Piped water inside yard (but not in dwelling)									-	-		
Using public tap (at least min.service level)	2								-	-		
Other water supply (at least min.service level)									-	-		
<i>Minimum Service Level and Above sub-total</i>	3	-	-	-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3,4								-	-		
Other water supply (< min.service level)									-	-		
No water supply									-	-		
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:												
Flush toilet (connected to sewerage)									-	-		
Flush toilet (with septic tank)									-	-		
Chemical toilet									-	-		
Pit toilet (ventilated)									-	-		
Other toilet provisions (> min.service level)									-	-		
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Bucket toilet									-	-		
Other toilet provisions (< min.service level)									-	-		
No toilet provisions									-	-		
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Energy:												
Electricity (at least min. service level)									-	-		
Electricity - prepaid (> min.service level)									-	-		
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Electricity (< min.service level)									-	-		
Electricity - prepaid (< min. service level)									-	-		
Other energy sources									-	-		
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Refuse:												
Removed at least once a week (min.service)									-	-		
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Removed less frequently than once a week									-	-		
Using communal refuse dump									-	-		
Using own refuse dump									-	-		
Other rubbish disposal									-	-		
No rubbish disposal									-	-		
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-	-	-
Informal Settlements												
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total cost of FBS provided		-	-	-	-	-	-	-	-	-	-	-
Highest level of free service provided												
Property rates (R'000 value threshold)									-	-		
Water (kilolitres per household per month)									-	-		
Sanitation (kilolitres per household per month)									-	-		
Sanitation (Rand per household per month)									-	-		
Electricity (kw per household per month)									-	-		
Refuse (average litres per week)									-	-		
Revenue cost of free services provided (R'000)	17											
Property rates (tariff adjustment) (Impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-	-	-
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided		-	-	-	-	-	-	-	-	-	-	-

KZN292 KwaDukuza - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 2025/02/28

Description	Ref	2024/25										Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H			
R thousands													
REVENUE ITEMS													
Non-exchange revenue by source													
Property rates													
Total Property Rates		731,912	746,798	-	-	-	-	-	-	746,798	824,387	865,607	
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		-	-	-	-	-	-	-	-	-	-	-	-
Net Property Rates		731,912	746,798	-	-	-	-	-	-	746,798	824,387	865,607	
Exchange revenue service charges													
Service charges - Electricity													
Total Service charges - Electricity		1,388,776	1,385,636	-	-	-	-	-	-	1,385,636	1,534,762	1,702,673	
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basic Services (50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-	-
Net Service charges - Electricity		1,388,776	1,385,636	-	-	-	-	-	-	1,385,636	1,534,762	1,702,673	
Service charges - Water													
Total Service charges - water		-	-	-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basic Services (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-	-
Net Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management													
Total Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basic Services (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-	-
Net Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management													
Total refuse removal revenue		103,059	103,059	-	-	-	-	-	-	103,059	108,212	113,622	
Total landfill revenue		15	15	-	-	-	-	-	-	15	16	17	
Less Revenue Foregone (in excess of one removal a week to indigent households)		-	-	-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basic Services (removed once a week to indigent households)		-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management		103,074	103,074	-	-	-	-	-	-	103,074	108,227	113,639	
EXPENDITURE ITEMS													
Employee related costs													
Basic Salaries and Wages		359,418	364,356	-	-	-	-	-	-	364,356	391,111	421,680	
Pension and UIF Contributions		70,282	67,634	-	-	-	-	-	-	67,634	73,045	78,088	
Medical Aid Contributions		28,230	28,210	-	-	-	-	-	-	28,210	30,467	32,904	
Overtime		54,548	58,303	-	-	-	-	700	700	59,003	52,147	56,318	
Performance Bonus		26,879	26,727	-	-	-	-	-	-	26,727	28,665	31,175	
Motor Vehicle Allowance		20,121	20,252	-	-	-	-	-	-	20,252	21,872	23,621	
Cellphone Allowance		1,645	1,700	-	-	-	-	-	-	1,700	1,836	1,982	
Housing Allowances		1,342	1,318	-	-	-	-	-	-	1,318	1,424	1,537	
Other benefits and allowances		11,755	17,358	-	-	-	-	-	-	17,358	17,413	18,806	
Payments in lieu of leave		15,108	12,345	-	-	-	-	-	-	12,345	13,332	14,399	
Long service awards		-	-	-	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		8,616	8,616	-	-	-	-	-	-	8,616	9,305	10,050	
Entertainment		-	-	-	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-	-	-	-
sub-total		597,944	606,820	-	-	-	-	700	700	607,520	640,817	691,362	
Less: Employee costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-	-	-
Total Employee related costs		597,944	606,820	-	-	-	-	700	700	607,520	640,817	691,362	
Depreciation and amortisation													
Depreciation of Property, Plant & Equipment		158,380	159,168	-	-	-	-	-	-	159,168	167,127	174,296	
Lease amortisation		1,808	220	-	-	-	-	-	-	220	231	242	
Capital asset impairment		11,500	11,500	-	-	-	-	-	-	11,500	12,075	12,075	
Total Depreciation and amortisation		170,888	170,888	-	-	-	-	-	-	170,888	179,433	186,612	
Bulk purchases													
Electricity Bulk Purchases		1,238,436	1,449,436	-	-	-	-	-	-	1,449,436	1,436,917	1,602,316	
Total bulk purchases		1,238,436	1,449,436	-	-	-	-	-	-	1,449,436	1,436,917	1,602,316	
Transfers and grants													
Cash transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-
Total transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-
Contracted services													
Outsourced Services		233,348	257,097	-	-	-	-	-	-	257,097	240,075	254,425	
Consultants and Professional Services		39,477	26,807	-	-	-	-	(700)	(700)	26,107	41,560	24,950	
Contractors		127,493	153,761	-	-	-	-	-	-	153,761	104,087	107,762	
Total contracted services		400,317	437,665	-	-	-	-	(700)	(700)	436,966	385,722	387,138	
Operational Costs													
Collection costs		4,400	4,700	-	-	-	-	-	-	4,700	9,100	9,510	
Contributions to 'other' provisions		1,683	1,683	-	-	-	-	-	-	1,683	1,759	1,838	
Audit fees		5,910	6,276	-	-	-	-	-	-	6,276	6,558	6,853	
Other Operational Costs		135,974	150,763	-	-	-	-	-	-	150,763	140,835	145,129	
Total Other Operational Costs		147,967	163,422	-	-	-	-	-	-	163,422	158,252	164,330	
Repairs and Maintenance by Expenditure Item													
Employee related costs		-	-	-	-	-	-	-	-	-	-	-	-
Inventory Consumed (Project/Maintenance)		-	-	-	-	-	-	-	-	-	-	-	-
Contracted Services		-	-	-	-	-	-	-	-	-	-	-	-
Other Expenditure		-	-	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure		-	-	-	-	-	-	-	-	-	-	-	-
Inventory Consumed													
Inventory Consumed - Water		-	-	-	-	-	-	-	-	-	-	-	-
Inventory Consumed - Other		35,000	45,000	-	-	-	-	-	-	45,000	28,984	30,267	
Total Inventory Consumed & Other Material		35,000	45,000	-	-	-	-	-	-	45,000	28,984	30,267	

KZN292 KwaDukuza - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 2025/02/28

Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted 4	Accum. Funds 5	Multi-year capital 6	Unfore. Unavoid. 7	Nat. or Prov. Govt 8	Other Adjus. 9	Total Adjus. 10	Adjusted Budget 11	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
ASSETS												
<u>Trade and other receivables from exchange transactions</u>												
Electricity		508,095	572,955	-	-	-	-	-	-	572,955	138,157	176,536
Water		-	2,972	-	-	-	-	-	-	2,972	-	-
Waste		45,479	38,572	-	-	-	-	-	-	38,572	35,082	40,298
Waste Water		-	-	-	-	-	-	-	-	-	-	-
Other trade receivables from exchange transactions		51,672	56,441	-	-	-	-	0	0	56,441	60,696	60,426
Gross: Trade and other receivables from exchange transactions		605,246	670,940	-	-	-	-	0	0	670,940	233,935	277,260
Less: Impairment for debt	1	(220,066)	(233,077)	-	-	-	-	-	-	(233,077)	(5,565)	(11,130)
Impairment for Electricity		(218,800)	(231,811)	-	-	-	-	-	-	(231,811)	(4,515)	(9,030)
Impairment for Water		-	-	-	-	-	-	-	-	-	-	-
Impairment for Waste		(1,067)	(1,067)	-	-	-	-	-	-	(1,067)	(1,050)	(2,100)
Impairment for Waste Water		-	-	-	-	-	-	-	-	-	-	-
Impairment for other trade receivables from exchange transactions		(200)	(200)	-	-	-	-	-	-	(200)	-	-
Total net Trade and other receivables from Exchange Transactions		385,179	437,863	-	-	-	-	0	0	437,863	228,370	266,130
<u>Receivables from non-exchange transactions</u>												
Property rates		264,910	267,572	-	-	-	-	6,191	6,191	273,763	225,795	266,734
Less: Impairment of Property rates		(22,348)	(21,144)	-	-	-	-	-	-	(21,144)	(23,466)	(43,466)
Net Property rates		242,561	246,428	-	-	-	-	6,191	6,191	252,619	202,329	223,268
Other receivables from non-exchange transactions		147,340	144,596	-	-	-	-	-	-	144,596	51,111	53,066
Impairment for other receivables from non-exchange transactions		(89,130)	(95,272)	-	-	-	-	-	-	(95,272)	(210)	(420)
Net other receivables from non-exchange transactions		58,210	49,324	-	-	-	-	-	-	49,324	50,901	52,646
Total net Receivables from non-exchange transactions		300,772	295,751	-	-	-	-	6,191	6,191	301,943	253,230	275,914
<u>Inventory</u>												
<u>Water</u>												
Opening Balance		-	-	-	-	-	-	-	-	-	-	-
System Input Volume		-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Bulk Purchases		-	-	-	-	-	-	-	-	-	-	-
Natural Sources		-	-	-	-	-	-	-	-	-	-	-
Authorised Consumption	12	-	-	-	-	-	-	-	-	-	-	-
Billed Authorised Consumption		-	-	-	-	-	-	-	-	-	-	-
Billed Metered Consumption		-	-	-	-	-	-	-	-	-	-	-
Free Basic Water		-	-	-	-	-	-	-	-	-	-	-
Subsidised Water		-	-	-	-	-	-	-	-	-	-	-
Revenue Water		-	-	-	-	-	-	-	-	-	-	-
Billed Unmetered Consumption		-	-	-	-	-	-	-	-	-	-	-
Free Basic Water		-	-	-	-	-	-	-	-	-	-	-
Subsidised Water		-	-	-	-	-	-	-	-	-	-	-
Revenue Water		-	-	-	-	-	-	-	-	-	-	-
UnBilled Authorised Consumption		-	-	-	-	-	-	-	-	-	-	-
Unbilled Metered Consumption		-	-	-	-	-	-	-	-	-	-	-
Unbilled Unmetered Consumption		-	-	-	-	-	-	-	-	-	-	-
Water Losses		-	-	-	-	-	-	-	-	-	-	-
Apparent losses		-	-	-	-	-	-	-	-	-	-	-
Unauthorised Consumption		-	-	-	-	-	-	-	-	-	-	-
Customer Meter Inaccuracies		-	-	-	-	-	-	-	-	-	-	-
Real losses		-	-	-	-	-	-	-	-	-	-	-
Leakage on Transmission and Distribution Mains		-	-	-	-	-	-	-	-	-	-	-
Leakage and Overflows at Storage Tanks/Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Leakage on Service Connections up to the point of Customer Meter		-	-	-	-	-	-	-	-	-	-	-
Data Transfer and Management Errors		-	-	-	-	-	-	-	-	-	-	-
Unavoidable Annual Real Losses		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Water		-	-	-	-	-	-	-	-	-	-	-
Closing Balance Water		-	-	-	-	-	-	-	-	-	-	-
Agricultural												
Opening Balance		-	-	-	-	-	-	-	-	-	-	-
Acquisitions	13	-	-	-	-	-	-	-	-	-	-	-
Issues	14	-	-	-	-	-	-	-	-	-	-	-
Adjustments	15	-	-	-	-	-	-	-	-	-	-	-
Write-offs		-	-	-	-	-	-	-	-	-	-	-
Closing balance - Agricultural		-	-	-	-	-	-	-	-	-	-	-
Consumables												
Standard Rated												
Opening Balance		10,744	156,763	-	-	-	-	-	-	156,763	167,352	171,540
Acquisitions	13	15,000	15,000	-	-	-	-	-	-	15,000	15,000	15,000
Issues	14	(26,357)	(27,580)	-	-	-	-	-	-	(27,580)	(10,812)	(11,299)
Adjustments	15	-	-	-	-	-	-	-	-	-	-	-
Write-offs		-	-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Standard Rated		(613)	144,183	-	-	-	-	-	-	144,183	171,540	175,242
Zero Rated												

KZN292 KwaDukuza - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 2025/02/28

Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted 4	Accum. Funds 5	Multi-year capital 6	Unfore. Unavoid. 7	Nat. or Prov. Govt 8	Other Adjus. 9	Total Adjus. 10	Adjusted Budget 11	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Opening Balance		-	(145,122)	-	-	-	-	-	-	(145,122)	(153,825)	(143,825)
Acquisitions		10,000	10,000	-	-	-	-	10,000	10,000	20,000	10,000	10,000
Issues	13	-	-	-	-	-	-	-	-	-	-	-
Adjustments	14	-	-	-	-	-	-	-	-	-	-	-
Write-offs	15	-	-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Zero Rated		10,000	(135,122)	-	-	-	-	10,000	10,000	(125,122)	(143,825)	(133,825)
Finished Goods												
Opening Balance		-	-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-	-
Issues	13	-	-	-	-	-	-	-	-	-	-	-
Adjustments	14	-	-	-	-	-	-	-	-	-	-	-
Write-offs	15	-	-	-	-	-	-	-	-	-	-	-
Closing balance - Finished Goods		-	-	-	-	-	-	-	-	-	-	-
Materials and Supplies												
Opening Balance		3,921	6,399	-	-	-	-	-	-	6,399	31,934	33,782
Acquisitions		20,000	30,000	-	-	-	-	-	-	30,000	20,000	20,000
Issues	13	-	-	-	-	-	-	-	-	-	(18,152)	(18,969)
Adjustments	14	-	-	-	-	-	-	-	-	-	-	-
Write-offs	15	-	-	-	-	-	-	-	-	-	-	-
Closing balance - Materials and Supplies		23,921	36,399	-	-	-	-	-	-	36,399	33,782	34,813
Work-in-progress												
Opening Balance		-	-	-	-	-	-	-	-	-	-	-
Materials		-	-	-	-	-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-	-	-	-	-
Closing balance - Work-in-progress		-	-	-	-	-	-	-	-	-	-	-
Housing Stock												
Opening Balance		135	123	-	-	-	-	-	-	123	123	123
Acquisitions		-	-	-	-	-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-	-	-	-	-
Sales		-	-	-	-	-	-	-	-	-	-	-
Closing Balance - Housing Stock		135	123	-	-	-	-	-	-	123	123	123
Land												
Opening Balance		-	-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-	-
Sales		-	-	-	-	-	-	-	-	-	-	-
Adjustments		-	-	-	-	-	-	-	-	-	-	-
Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-	-
Closing Balance - Land		-	-	-	-	-	-	-	-	-	-	-
Closing Balance - Inventory & Consumables		33,444	45,584	-	-	-	-	10,000	10,000	55,584	61,620	76,353
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		5,201,801	5,423,798	-	-	-	-	(7,847)	(7,847)	5,415,951	5,420,552	5,513,901
Leases recognised as PPE	2	3,898	3,227	-	-	-	-	-	-	3,227	3,227	3,227
Less: Accumulated depreciation		1,317,960	1,284,322	-	-	-	-	-	-	1,284,322	1,394,317	1,561,163
Total Property, plant & equipment	1	3,887,739	4,142,703	-	-	-	-	(7,847)	(7,847)	4,134,856	4,029,462	3,955,965
LIABILITIES												
Current liabilities - Financial liabilities												
Short term loans (other than bank overdraft)		25,661	27,536	-	-	-	-	-	-	27,536	15,410	15,410
Current portion of long-term liabilities		(12,830)	(11,809)	-	-	-	-	-	-	(11,809)	(15,410)	(31,010)
Total Current liabilities - Financial liabilities		12,830	15,727	-	-	-	-	-	-	15,727	-	(15,600)
Trade and other payables												
Trade and other payables from exchange transactions		661,452	984,050	-	-	-	-	(9,700)	(9,700)	974,350	328,968	328,968
Other trade payables from exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Trade payables from Non-exchange transactions: Unspent conditional Grants		49,430	64,761	-	-	-	-	12	12	64,773	58,512	58,512
Trade payables from Non-exchange transactions: Other		-	(869)	-	-	-	-	-	-	(869)	2,100	4,200
VAT		239,268	278,121	-	-	-	-	-	-	278,121	109,305	158,273
Total Trade and other payables	1	950,149	1,326,063	-	-	-	-	(9,688)	(9,688)	1,316,375	498,886	549,954
Non current liabilities - Financial liabilities												
Borrowing	3	136,747	136,519	-	-	-	-	-	-	136,519	131,391	131,391
Other financial liabilities		-	-	-	-	-	-	-	-	-	-	-
Total Non current liabilities - Financial liabilities		136,747	136,519	-	-	-	-	-	-	136,519	131,391	131,391
Provisions - non current												
Retirement benefits		94,116	94,116	-	-	-	-	-	-	94,116	118,285	118,285
Refuse landfill site rehabilitation		6,308	1,683	-	-	-	-	-	-	1,683	1,759	3,597
Other		19,962	23,042	-	-	-	-	-	-	23,042	45,376	52,176
Total Provisions - non current		120,386	118,841	-	-	-	-	-	-	118,841	165,420	174,059
CHANGES IN NET ASSETS												

KZN292 KwaDukuza - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 2025/02/28

Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted 4	Accum. Funds 5	Multi-year capital 6	Unfore. Unavoid. 7	Nat. or Prov. Govt 8	Other Adjusts. 9	Total Adjusts. 10	Adjusted Budget 11	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		4,611,934	4,393,161	-	-	-	-	-	-	4,393,161	4,903,172	4,966,061
GRAP adjustments		-	-	-	-	-	-	-	-	-	-	-
Restated balance		4,611,934	4,393,161	-	-	-	-	-	-	4,393,161	4,903,172	4,966,061
Surplus/(Deficit)		79,364	206,375	-	-	-	-	12,688	12,688	219,063	62,889	77,784
Transfers to/from Reserves		-	-	-	-	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-	-
Other adjustments		-	-	-	-	-	-	-	-	-	-	-
Accumulated Surplus/(Deficit)	1	4,691,298	4,599,536	-	-	-	-	12,688	12,688	4,612,224	4,966,061	5,043,845
Reserves												
Housing Development Fund		8,728	8,728	-	-	-	-	-	-	8,728	8,728	8,728
Capital replacement		-	-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-	-
Other reserves		-	-	-	-	-	-	-	-	-	-	-
Revaluation		18,313	18,313	-	-	-	-	-	-	18,313	18,313	18,313
Total Reserves	2	27,041	27,041	-	-	-	-	-	-	27,041	27,041	27,041
TOTAL COMMUNITY WEALTH/EQUITY	2	4,718,339	4,626,577	-	-	-	-	12,688	12,688	4,639,265	4,993,102	5,070,887

Choose name from list - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 2025/02/28

Description	Unit of measurement	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Vote 1 - Financial Services										
100% expenditure on the Municipal Infrastructure Grant (MIG) funding projects by 30 June 2025	Percentage	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R50 763 043	R0.00	R0.00	R60,000,000	R0.00	R0.00
90% (R561 858 021,90) of a municipality's capital budget actually spent on capital projects by 30 June 2025	Percentage	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R1 139 218 308	R0.00	R0.00	R 561 858 021,9	R0.00	R0.00
70% reduction of irregular expenditure in comparison to the 2023/2024 Financial Year End Irregular Expenditure by 30 June 2025.	Percentage	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00
2% reduction of debt in the greater than 60 days category when compared to debt as at 30/06/2024 by 30 June 2025.	Percentage	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00
Submission of 1.Draft 2025/2026 budget to council by 31 March 2025. 2.Final 2025/2026 budget to council by 31 May 2025.	Date	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00
i) 3 Budget Implementation Section 52(d) reports by 30 June 2025 ii) 1 MFMA S72 Report submitted to Council on budget spent, by 31 March 2025.	Date	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00
4 progress reports submitted to Finance & Local Public Administration (FLPA) on 40 percentage of awards made to designated sectors (i.e. Youth, Women and disabled, Military Veterans) by 30 June 2025	Number	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00
Outstanding service debtors to revenue not greater than 0,25:1	Ratio	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00
Not less than 15:01	Ratio	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00
Unencumbered cash coverage Ratio of 1 month.	Ratio	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00
1 Annual Financial Statements (AFS) submitted to the Auditor General (AG) by 31 August 2024.	Date	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00
100% of indigent households, as per Council's Indigent Register, earning less than R5000 per month with access to Free Basic Electricity by 30 June 2025.	Percentage	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00
100% of indigent households, as per councils indigent register, earning less than R5000 per month with access to basic level of Free Solid Waste removal by 30 June 2025.	Percentage	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00
R22 635 000 expenditure on MV Network upgrades in Cluster A to Cluster G & Simbithi completed by 30 June 2025.	Currency	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings				R22,635,000.00	R0.00	R0.00
90% (R5 355 000) expenditure on LV Network upgrades in Cluster A to Cluster G completed by 31 March 2025.	Percentage	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings				5,355,000.00	R0.00	R0.00
100% (R10 000 000) expenditure on Street Lights Refurbishment in Cluster A to Cluster G by 31 March 2025.	Percentage	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings				R10,000,000.00	R0.00	R0.00
90% (R5 400 000) expenditure on new streetlights in Cluster A to Cluster G by 31 March 2025.	Percentage	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings				R5,400,000	R0.00	R0.00
90% (R15 750 000)expenditure on MV Substations Upgrades and Refurbishment by 30 June 2025.	Percentage	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings				R15,750,000.00	R0.00	R0.00
Vote 2- Community and Operational Services										
30 outreach programmes conducted on fire safety, social crime prevention and road safety by 30 June 2025. 10 Fire Outreach programmes. 10 Social Crime Prevention Outreach programmes. 10 Road Safety programmes.	Number	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
2 Fire Trucks delivered by 31 December 2024.	Percentage	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	R5,000,000.00	R0.00	R0.00
90% of SPLUMA applications processed within 90 days from the closing date of advert.	Percentage	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
90% of consent applications processed within 60 days, from the closing date of advert or date of submission.	Percentage	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
95% of building plans more than 500m2 approved within 60 days of submission.	Percentage	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
10 Environmental Management Community awareness Programmes conducted by 30 June 2025.	Percentage	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
Vote 3 - Engineering and Planning Services										
90 new houses constructed by 30 June 2025.	Number	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
90 houses handed over to beneficiaries by 30 June 2025.	Number	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
175 sites serviced by 30 June 2025.	Number	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00

5 EEDBS units transferred as per business plan with DOHS by 30 June 2025	Number	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
Charlottesville Community Hall completed by 30 June 2025.	Date	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	R5,952,872.00	R0.00	R0.00
50% progress on the completion of the Melville Hall by 30 June 2025.	Percentage	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	R5,135,080.00	R0.00	R0.00
100% completion of Woodmead Taxi Rank by 31 March 2025	Percentage	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	R4,000,000.00	R0.00	R0.00
0.8km of Sokesimbone Access Road & Stormwater upgraded by 31 December 2024.	Number	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	R2,636,222.00	R0.00	R0.00
100% completion of Lindelani Creche by 30 June 2025.	Percentage	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	R676,522.00	R0.00	R0.00
100% completion of the Reinstatement of Salt Rock Bridge by 30 June 2025.	Percentage	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	R200,645.00	R0.00	R0.00
100% (9000m2) of Ward 19 - Jones Street rehabilitated by 31 March 2025	Percentage	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	R8,500,000.00	R0.00	R0.00
100% (6000m2) of ward 19 -Fifth Street rehabilitated by 31 March 2025	Percentage	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	R6,000,000.00	R0.00	R0.00
100% (5000m2) of Kenny Khanyayo Street and Pigogo Street rehabilitated by 30 June 2025	Percentage	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	R10,386,170.00	R0.00	R0.00
1.8km of Ward 3 Nonoti Beach Road Access upgraded by 30 June 2025	Number	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	R13,843,496.00	R0.00	R0.00
524 new households with access to basic level of electricity by 30 June 2025.	Number	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
62799 households with access to basic level of electricity by 30 June 2025.	Number	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
Energy kilowatts loss reduced from 28% to 27% by 30 June 2025.	Date	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
100% of estimated households with access to basic level of solid waste removal by 30 June 2025.	Percentage	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
100% of milestones achieved for the Upgrade to the Damall Sportsfield by 30 June 2025.	Percentage	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
5 Milestones achieved on the Rehabilitation of the Parking Area in Viakspruit Cemetery Project by 30 June 2025.	Number	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	R8,430,000.00	R0.00	R0.00
2 Taxi Ranks upgraded by 30 June 2025.	Number	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	#####	R0.00	R0.00	R17,706,619.00	R0.00	R0.00
Vote 4 - Corporate and Protection										
135 multi-disciplinary law enforcement operations conducted by 30 June 2025	Number	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
30 outreach programmes conducted on fire safety, social crime prevention and road safety by 30 June 2025. 10 Fire Outreach programmes. 10 Social Crime Prevention Outreach programmes. 10 Road Safety programmes.	Number	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
Vote 5 - Municipal Manager										
Ensure 50% employment of women candidates from all levels by 30 June 2025	Percentage	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
Ensure 50% employment of youth candidates from all levels by 30 June 2025	Percentage	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
90% (R2 700 000) of a municipality's training budget spent on implementation of Workplace Skills Plan (WSP) by 30 June 2025	Percentage	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
2025/2026 Service Delivery and Budget Implementation Plan (SDBIP) approved by Mayor within 28 Days after the approval of the budget.	Days	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
Submission of the Performance Agreements to the MEC for Local Government within 14 days after the Mayors approval of the SDBIP.	Days	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
1 Annual Performance Report (APR) for 2023/2024 submitted to the Auditor General (AG) by 31 August 2024	Number	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
1 Annual Report for 2023/2024 tabled at Council by 31 January 2025.	Number	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00

1 MPAC Oversight report on the Annual Report submitted to Council for adoption by 31 March 2025	Number	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
4 quarterly performance reports submitted to the EXCO/Council by 30 June 2025.	Number	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
i) 1 Formal Review for Mid year 2024/2025 conducted by 31 March 2025. ii) 1 Formal Annual Assessment for 2023/2024, by 30 June 2025.	Date	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
Publication of the Performance Agreements on the municipal website 14 days after the approval of the SDBIP.	Date	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
Publication of the Oversight report on the municipal website within 5 work days of Council adoption.	Date	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
Approval and adoption of the 2025/2026 IDP in line with S129 MFMA & Chapters 5&6 MSA by Council by 31 May 2025	Date	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
1 Risk based Annual Internal Audit Plan for 2025/2026 submitted to council by 30 June 2025	Number	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
4 Quarterly reports on organisational compliance with relevant laws and regulations compiled by Internal Audit and submitted to EXCO/Council by 30 June 2025.	Number	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
4 Audit & Performance Audit Committee reports submitted to Council by the Audit Committee by 30 June 2025	Number	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
4 progress reports on the percentage of AG findings resolved in the AG action plan, compiled by IA and submitted to EXCO/Council by 30 June 2025	Number	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
1 Risk Register for 2025/2026 adopted by council by 30 June 2025.	Number	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
4 reports on top 10 risk action plans submitted to EXCO or Council by 30 June 2025	Number	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
Vote 7 - Economic Development and Strategic Services										
120 Jobs created through LED initiatives by 30 June 2025	Number	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
20 business sessions conducted by 30 June 2025	Number	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
100% implementation of the tertiary assistance programme by 30 June 2025.	Percentage	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
230 Jobs created through municipality's Capital Projects in the IDP by 30 June 2025. (Community Services : 50 Electrical Services: 60 Civil Services : 120)	Number	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
80 job opportunities created through implementation of Expanded Public Works Programme by 30 June 2025	Number	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))

2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities

3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

Choose name from list - Entities measurable performance objectives

Description	Unit of measurement	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Entity 1 - (name of entity)										
Insert measure/s description										
Entity 2 - (name of entity)										
0										
Entity 3 - (name of entity)										
0										
And so on for the rest of the Entities										

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))

2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

KZN292 KwaDukuza - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 2025/02/28

Description of financial indicator	Basis of calculation	2021/22	2022/23	2023/24	2024/25			Budget Year 2025/26	Budget Year 2026/27
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<u>Borrowing Management</u>									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				1.5%	1.4%	0.5%	0.4%	0.3%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue				0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>									
Gearing	Long Term Borrowing/ Funds & Reserves				505.7%	504.9%	504.9%	485.9%	485.9%
<u>Liquidity</u>									
Current Ratio	Current assets/current liabilities				177.9%	136.1%	137.8%	265.6%	271.0%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors				177.9%	136.1%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				1.2	0.8	0.8	2.1	2.1
<u>Revenue Management</u>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)									
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				40.4%	45.5%	45.7%	27.3%	27.8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors				0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>									
Creditors System Efficiency	% of Creditors Paid Within Terms (within								
Creditors to Cash and Investments					87.1%	136.1%	132.0%	51.6%	47.0%
<u>Other Indicators</u>									
Electricity Distribution Losses (2)	Total Volume Losses (kW)								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Water Distribution Losses (2)	Total Volume Losses (kℓ)								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Employee costs	Employee costs/(Total Revenue - capital				22.0%	22.0%	21.9%	21.6%	21.6%
Remuneration	Total remuneration/(Total Revenue - capital								
Repairs & Maintenance	R&M/(Total Revenue excluding capital				3.1%	4.1%	4.1%	2.9%	2.7%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				2.0%	2.0%	2.0%	2.0%	1.8%
<u>IDP regulation financial viability indicators</u>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				20923.6%	21216.3%	21383.1%	29093.9%	31357.5%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual				14.2%	15.9%	15.8%	7.7%	8.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed				0.0	0.0	0.0	0.0	0.0

References

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

Calculation data

Debtors > 90 days

Debtors > 12 months recovered

Monthly fixed operational expenditure

Fixed operational expenditure % assumption

Own capex

Borrowing

40.0%	40.0%	40.0%	40.0%	40.0%

[illegible]

	Ref.	Municipal in-house services		2021/22	2022/23	2023/24	2024/25			Medium Term Revenue & Expenditure Framework		
							Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year 2025/26	Budget Year 2026/27
Water: Piped water inside dwelling Piped water inside yard (but not in dwelling) Using public tap (at least min.service level) Other water supply (at least min.service level) Minimum Service Level and Above sub-total Using public tap (< min.service level) Other water supply (< min.service level) No water supply Below Minimum Service Level sub-total Total number of households Sanitation/sewerage: Flush toilet (connected to sewerage) Flush toilet (with septic tank) Chemical toilet Pit toilet (ventilated) Other toilet provisions (> min.service level) Minimum Service Level and Above sub-total Bucket toilet Other toilet provisions (< min.service level) No toilet provisions Below Minimum Service Level sub-total Total number of households Energy: Electricity (at least min.service level) Electricity - prepaid (min.service level) Minimum Service Level and Above sub-total Electricity (< min.service level) Electricity - prepaid (< min. service level) Other energy sources Below Minimum Service Level sub-total Total number of households Refuse: Removed at least once a week Minimum Service Level and Above sub-total Removed less frequently than once a week Using communal refuse dump Using own refuse dump Other rubbish disposal No rubbish disposal Below Minimum Service Level sub-total Total number of households												
Household service targets (000) Water: Piped water inside dwelling Piped water inside yard (but not in dwelling) Using public tap (at least min.service level) Other water supply (at least min.service level) Minimum Service Level and Above sub-total Using public tap (< min.service level) Other water supply (< min.service level) No water supply Below Minimum Service Level sub-total Total number of households Sanitation/sewerage: Flush toilet (connected to sewerage) Flush toilet (with septic tank) Chemical toilet Pit toilet (ventilated) Other toilet provisions (> min.service level) Minimum Service Level and Above sub-total Bucket toilet Other toilet provisions (< min.service level) No toilet provisions Below Minimum Service Level sub-total												

Services provided by 'external mechanisms'

Ref.		Household service targets (000)	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year 2025/26	Budget Year 2026/27		
Names of service providers		Water:											
		Piped water inside dwelling											
	8	Piped water inside yard (but not in dwelling)											
	10	Using public tap (at least min.service level)											
		Other water supply (at least min.service level)											
		Minimum Service Level and Above sub-total											
	9	Using public tap (< min.service level)											
	10	Other water supply (< min.service level)											
		No water supply											
		Below Minimum Service Level sub-total											
Names of service providers		Sanitation/sewage:											
		Flush toilet (connected to sewerage)											
		Flush toilet (with septic tank)											
		Chemical toilet											
		PII toilet (ventilated)											
		Other toilet provisions (> min.service level)											
		Minimum Service Level and Above sub-total											
		Bucket toilet											
		Other toilet provisions (< min.service level)											
		No toilet provisions											
Names of service providers		Below Minimum Service Level sub-total											
		Total number of households											
		Energy:											
		Electricity (at least min.service level)											
		Electricity - prepaid (min.service level)											
		Minimum Service Level and Above sub-total											
		Electricity (< min.service level)											
		Electricity - prepaid (< min. service level)											
		Other energy sources											
		Below Minimum Service Level sub-total											
Names of service providers		Total number of households											
		Refuse:											
		Removed at least once a week											
		Minimum Service Level and Above sub-total											
		Removed less frequently than once a week											
		Using communal refuse dump											
		Using own refuse dump											
		Other rubbish disposal											
		No rubbish disposal											
		Below Minimum Service Level sub-total											
		Total number of households											
Detail of Free Basic Services (FBS) provided			2024/25										
Electricity			Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Budget Year 2025/26	Budget Year 2026/27
List type of FBS service	Ref.	Location of households for each type of FBS											
		Formal settlements - (50 kWh per indigent household per month R '000)											
		Number of HH receiving this type of FBS											
		Informal settlements (R '000)											
		Number of HH receiving this type of FBS											
		Informal settlements targeted for upgrading (R '000)											
		Number of HH receiving this type of FBS											
		Living in informal backyard rental agreement (R '000)											
		Number of HH receiving this type of FBS											
		Other (R '000)											
Water		Number of HH receiving this type of FBS											
		Total cost of FBS - Electricity for informal settlements											
	Ref.	Location of households for each type of FBS											
		Formal settlements - (6 kilolitre per indigent household per month R '000)											
		Number of HH receiving this type of FBS											
		Informal settlements (R '000)											
		Number of HH receiving this type of FBS											
		Informal settlements targeted for upgrading (R '000)											
		Number of HH receiving this type of FBS											
		Other (R '000)											

Sanitation List type of FBS service	Ref.	Living in informal backyard rental agreement (R '000)									
		Number of HH receiving this type of FBS									
Sanitation List type of FBS service	Ref.	Other (R '000)									
		Number of HH receiving this type of FBS									
Sanitation List type of FBS service	Ref.	Total cost of FBS - Water for informal settlements									
		Location of households for each type of FBS									
Sanitation List type of FBS service	Ref.	Formal settlements - (free sanitation service to indigent households R '000)									
		Number of HH receiving this type of FBS									
Sanitation List type of FBS service	Ref.	Informal settlements (R '000)									
		Number of HH receiving this type of FBS									
Sanitation List type of FBS service	Ref.	Informal settlements targeted for upgrading (R '000)									
		Number of HH receiving this type of FBS									
Sanitation List type of FBS service	Ref.	Living in informal backyard rental agreement (R '000)									
		Number of HH receiving this type of FBS									
Sanitation List type of FBS service	Ref.	Other (R '000)									
		Number of HH receiving this type of FBS									
Sanitation List type of FBS service	Ref.	Total cost of FBS - Sanitation for informal settlements									
		Location of households for each type of FBS									
Sanitation List type of FBS service	Ref.	Formal settlements - (removed once a week to indigent households R '000)									
		Number of HH receiving this type of FBS									
Sanitation List type of FBS service	Ref.	Informal settlements (R '000)									
		Number of HH receiving this type of FBS									
Sanitation List type of FBS service	Ref.	Informal settlements targeted for upgrading (R '000)									
		Number of HH receiving this type of FBS									
Sanitation List type of FBS service	Ref.	Living in informal backyard rental agreement (R '000)									
		Number of HH receiving this type of FBS									
Sanitation List type of FBS service	Ref.	Other (R '000)									
		Number of HH receiving this type of FBS									
Sanitation List type of FBS service	Ref.	Total cost of FBS - Refuse Removal for informal settlements									
		Location of households for each type of FBS									
Sanitation List type of FBS service	Ref.	Formal settlements - (removed once a week to indigent households R '000)									
		Number of HH receiving this type of FBS									
Sanitation List type of FBS service	Ref.	Informal settlements (R '000)									
		Number of HH receiving this type of FBS									
Sanitation List type of FBS service	Ref.	Informal settlements targeted for upgrading (R '000)									
		Number of HH receiving this type of FBS									
Sanitation List type of FBS service	Ref.	Living in informal backyard rental agreement (R '000)									
		Number of HH receiving this type of FBS									
Sanitation List type of FBS service	Ref.	Other (R '000)									
		Number of HH receiving this type of FBS									
Sanitation List type of FBS service	Ref.	Total cost of FBS - Refuse Removal for informal settlements									
		Location of households for each type of FBS									

References

1. Monthly household income threshold. Should include all sources of income.
2. Show the poverty analysis the municipality uses to determine its indigent policy and the provision of services
3. Include total of all housing units within the municipality
4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province
5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality
6. Insert actual or estimated % increases assumed as a basis for budget calculations
7. Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group
8. Stand distance <= 200m from dwelling
9. Stand distance > 200m from dwelling
10. Borehole, spring, rain-water tank etc.
11. Must agree to total number of households in municipal area
12. Household income categories assume an average 4 person household. Stats SA - Census 2011 Questionnaire
13. Based on National poverty line of R15 per capita per month (2008 prices), assuming an average household size of 4 persons

KZN292 KwaDukuza - Supporting Table SB6 Adjustments Budget - funding measurement - 2025/02/28

Description	Ref	MFMA section	2021/22	2022/23	2023/24	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year 2025/26	Budget Year 2026/27
R thousands										
<u>Funding measures</u>										
Cash/cash equivalents at the year end - R'000	1	18(1)b				1,091,007	974,595	997,273	966,518	1,170,401
Cash + investments at the yr end less applications - R'000	2	18(1)b				884,276	476,141	487,873	949,660	1,095,468
Cash year end/monthly employee/supplier payments	3	18(1)b				–	–	–	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				79,364	206,375	–	–	–
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	1.6%	2.6%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	100.6%	101.1%	100.9%	110.3%	110.1%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				51.4%	59.3%	58.9%	54.4%	55.9%
Capital payments % of capital expenditure	8	18(1)c;19				100.0%	94.1%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a							-35.0%	11.9%
Long term receivables % change - incr(decr)	12	18(1)a							-66.2%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)				3.0%	3.2%	3.1%	2.6%	2.9%
Asset renewal % of capital budget	14	20(1)(vi)				19.6%	19.0%	19.6%	30.9%	38.7%

References

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

Macro CPIX target

	6%	6%	6%	6%	6%
Total service charge revenue	2,376,367	2,402,784	2,418,217	2,602,700	2,826,091
Total service charge revenue - previous year			-	2,418,217	2,602,700
Provincial government gazetted allocations					
National government DoRA allocations					
Cash receipts from ratepayers	2,349,630	2,385,475	2,394,633	2,854,496	3,093,348
Ratepayer & Other revenue	2,335,436	2,359,136	2,373,398	2,587,767	2,808,426
Change in debtors				(457,681)	77,810

Average annual collection rate (arrears inclusive)

KZN292 KwaDukuza - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 2025/02/28

Description	Ref	2024/25							Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted 7	Multi-year capital 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F		
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		283,162	283,162	–	–	–	–	283,162	296,254	302,607
Expanded Public Works Programme Integrated Grant		1,589	1,589	–	–	–	–	1,589	1,957	–
Local Government Financial Management Grant		1,800	1,800	–	–	–	–	1,800	1,900	2,000
Municipal Infrastructure Grant		3,027	3,027	–	–	–	–	3,027	3,191	3,463
Equitable Share		276,746	276,746	–	–	–	–	276,746	289,206	297,144
Provincial Government:		10,915	13,456	–	–	–	–	13,456	15,073	14,371
Specify (Add grant description)		1,000	1,000	–	–	–	–	1,000	–	–
Specify (Add grant description)		1,834	1,834	–	–	–	–	1,834	1,493	1,493
Specify (Add grant description)		6,149	6,149	–	–	–	–	6,149	284	275
Specify (Add grant description)		260	260	–	–	–	–	260	4,624	4,831
Specify (Add grant description)		–	900	–	–	–	–	900	900	–
Specify (Add grant description)		1,672	3,313	–	–	–	–	3,313	7,772	7,772
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	294,077	296,618	–	–	–	–	296,618	311,327	316,978
Capital Transfers and Grants										
National Government:		76,045	76,045	–	–	(8,924)	(8,924)	67,121	62,734	77,647
Municipal Infrastructure Grant		57,522	57,522	–	–	(8,924)	(8,924)	48,598	60,634	65,803
Integrated National Electrification Programme Grant		18,523	18,523	–	–	–	–	18,523	–	9,344
Provincial Government:		100	34	–	–	–	–	34	–	–
Specify (Add grant description)		100	34	–	–	–	–	34	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	76,145	76,079	–	–	(8,924)	(8,924)	67,155	62,734	77,647
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	370,222	372,697	–	–	(8,924)	(8,924)	363,773	374,061	394,625

KZN292 KwaDukuza - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 2025/02/28

Description	2024/25							Budget Year 2025/26	Budget Year 2026/27
	Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	2 A1	3 B	4 C	5 D	6 E	7 F		
R thousands									
EXPENDITURE:									
Operating expenditure of Transfers and Grants									
National Government:	6,416	6,416	-	-	-	-	6,416	7,048	5,463
Expanded Public Works Programme Integrated Grant	1,589	1,589	-	-	-	-	1,589	1,957	-
Local Government Financial Management Grant	1,800	1,800	-	-	-	-	1,800	1,900	2,000
Municipal Infrastructure Grant	3,027	3,027	-	-	-	-	3,027	3,191	3,463
Provincial Government:	17,180	20,574	-	-	(12)	(12)	20,562	15,073	14,371
Specify (Add grant description)	1,000	1,000	-	-	-	-	1,000	-	-
Specify (Add grant description)	1,834	1,834	-	-	-	-	1,834	1,493	1,493
Specify (Add grant description)	260	260	-	-	-	-	260	284	275
Specify (Add grant description)	6,149	6,149	-	-	-	-	6,149	4,624	4,831
Specify (Add grant description)	6,265	7,543	-	-	-	-	7,543	900	-
Specify (Add grant description)	1,672	3,787	-	-	(12)	(12)	3,775	7,772	7,772
District Municipality:	-	-	-	-	-	-	-	-	-
Other grant providers:	-	(442)	-	-	-	-	(442)	-	-
Social Assistance	-	(600)	-	-	-	-	(600)	-	-
Unspecified	-	158	-	-	-	-	158	-	-
Total operating expenditure of Transfers and Grants:	23,597	26,549	-	-	(12)	(12)	26,537	22,121	19,834
Capital expenditure of Transfers and Grants									
National Government:	76,045	434,410	-	-	(8,924)	(8,924)	425,486	62,734	77,647
Municipal Disaster Relief Grant	-	338,048	-	-	-	-	338,048	-	-
Municipal Infrastructure Grant	57,522	57,522	-	-	(8,924)	(8,924)	48,598	60,634	65,803
Integrated National Electrification Programme Grant	18,523	18,523	-	-	-	-	18,523	-	9,344
Municipal Disaster Recovery Grant	-	20,318	-	-	-	-	20,318	-	-
Provincial Government:	3,255	3,380	-	-	-	-	3,380	-	-
Specify (Add grant description)	3,155	3,368	-	-	-	-	3,368	-	-
Specify (Add grant description)	100	12	-	-	-	-	12	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
Other grant providers:	-	276	-	-	-	-	276	-	-
Specify (Replace with the name of the Entity)	-	276	-	-	-	-	276	-	-
Total capital expenditure of Transfers and Grants	79,300	438,066	-	-	(8,924)	(8,924)	429,142	62,734	77,647
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	102,896	464,615	-	-	(8,936)	(8,936)	455,679	84,855	97,481

KZN292 KwaDukuza - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 2025/02/28

Description	Ref	2024/25							Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	2	3	4	5	6	7		
		A	A1	B	C	D	E	F		
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		283,162	283,162	–	–	–	–	283,162	296,254	302,607
Re-payment of Unspent Grant		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		283,162	6,416	–	–	–	–	6,416	7,048	5,463
Conditions still to be met - transferred to liabilities		–	276,746	–	–	–	–	276,746	289,206	297,144
Provincial Government:										
Balance unspent at beginning of the year		45,703	64,103	–	–	–	–	64,103	48,520	48,520
Current year receipts		10,915	13,456	–	–	–	–	13,456	15,073	14,371
Re-payment of Unspent Grant		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		17,180	20,574	–	–	(12)	(12)	20,562	15,073	14,371
Conditions still to be met - transferred to liabilities		39,438	56,985	–	–	12	12	56,997	48,520	48,520
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Re-payment of Unspent Grant		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		–	9,894	–	–	–	–	9,894	9,894	9,894
Current year receipts		–	–	–	–	–	–	–	–	–
Re-payment of Unspent Grant		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	(442)	–	–	–	–	(442)	–	–
Conditions still to be met - transferred to liabilities		–	10,336	–	–	–	–	10,336	9,894	9,894
Total operating transfers and grants revenue		300,343	26,549	–	–	(12)	(12)	26,537	22,121	19,834
Total operating transfers and grants - CTBM	2	39,438	344,067	–	–	12	12	344,079	347,621	355,559
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year		–	358,852	–	–	–	–	358,852	–	–
Current year receipts		76,045	76,045	–	–	(8,924)	(8,924)	67,121	62,734	77,647
Re-payment of Unspent Grant		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		76,045	434,410	–	–	(8,924)	(8,924)	425,486	62,734	77,647
Conditions still to be met - transferred to liabilities		–	486	–	–	–	–	486	–	–
Provincial Government:										
Balance unspent at beginning of the year		3,155	–	–	–	–	–	–	–	–
Current year receipts		100	34	–	–	–	–	34	–	–
Re-payment of Unspent Grant		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		3,255	3,380	–	–	–	–	3,380	–	–
Conditions still to be met - transferred to liabilities		–	(3,346)	–	–	–	–	(3,346)	–	–
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Re-payment of Unspent Grant		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		9,992	575	–	–	–	–	575	98	98
Current year receipts		–	–	–	–	–	–	–	–	–
Re-payment of Unspent Grant		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	276	–	–	–	–	276	–	–
Conditions still to be met - transferred to liabilities		9,992	299	–	–	–	–	299	98	98
Total capital transfers and grants revenue		79,300	438,066	–	–	(8,924)	(8,924)	429,142	62,734	77,647
Total capital transfers and grants - CTBM		9,992	(2,560)	–	–	–	–	(2,560)	98	98
TOTAL TRANSFERS AND GRANTS REVENUE		379,642	464,615	–	–	(8,936)	(8,936)	455,679	84,855	97,481
TOTAL TRANSFERS AND GRANTS - CTBM		49,430	341,507	–	–	12	12	341,519	347,718	355,656

KZN292 KwaDukuza - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 2025/02/28

Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted 6	Accum. Funds 7	Multi-year capital 8	Unfore. Unavoid. 9	Nat. or Prov. Govt 10	Other Adjusts. 11	Total Adjusts. 12	Adjusted Budget 13	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Cash transfers to other municipalities	1								-	-		
<i>[insert description]</i>									-	-		
<i>[insert description]</i>									-	-		
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-
Cash transfers to Entities/Other External Mechanisms	2								-	-		
<i>[insert description]</i>									-	-		
<i>[insert description]</i>									-	-		
TOTAL ALLOCATIONS TO ENTITIES/EMs'		-	-	-	-	-	-	-	-	-	-	-
Cash transfers to other Organs of State	3								-	-		
<i>[insert description]</i>									-	-		
<i>[insert description]</i>									-	-		
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-
Cash transfers to other Organisations	4								-	-		
<i>[insert description]</i>									-	-		
<i>[insert description]</i>									-	-		
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS	5	-	-	-	-	-	-	-	-	-	-	-

Non-cash transfers to other municipalities	1								-	-		
<i>[insert description]</i>									-	-		
<i>[insert description]</i>									-	-		
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to Entities/Other External Mechanisms	2								-	-		
<i>[insert description]</i>									-	-		
<i>[insert description]</i>									-	-		
TOTAL ALLOCATIONS TO ENTITIES/EMs'		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other Organs of State	3								-	-		
<i>[insert description]</i>									-	-		
<i>[insert description]</i>									-	-		
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other Organisations	4								-	-		
<i>[insert description]</i>									-	-		
<i>[insert description]</i>									-	-		
TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS	5	-	-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS		-	-	-	-	-	-	-	-	-	-	-

KZN292 KwaDukuza - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 2025/02/28

Summary of remuneration	Ref	2024/25									% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
R thousands		A	A1	B	C	D	E	F	G	H	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		23,599	19,616			-		-	-	19,616	-16.9%
Pension and UIF Contributions		3,470	2,222			-		-	-	2,222	-36.0%
Medical Aid Contributions		-	-			-		-	-	-	
Motor Vehicle Allowance		7,836	7,247			-		-	-	7,247	-7.5%
Cellphone Allowance		2,918	2,648			-		-	-	2,648	-9.2%
Housing Allowances		-	-			-		-	-	-	
Other benefits and allowances		-	-			-		-	-	-	
Sub Total - Councillors		37,823	31,734			-		-	-	31,734	-16.1%
% increase			(0)								
Senior Managers of the Municipality											
Basic Salaries and Wages		12,570	11,636	-		-		-	-	11,636	-7.4%
Pension and UIF Contributions		1,950	1,683	-		-		-	-	1,683	-13.7%
Medical Aid Contributions		-	-	-		-		-	-	-	
Overtime		-	-	-		-		-	-	-	
Performance Bonus		1,168	1,149	-		-		-	-	1,149	-1.7%
Motor Vehicle Allowance		1,786	2,108	-		-		-	-	2,108	18.0%
Cellphone Allowance		137	137	-		-		-	-	137	0.0%
Housing Allowances		-	-	-		-		-	-	-	
Other benefits and allowances		2	2	-		-		-	-	2	0.0%
Payments in lieu of leave		-	-	-		-		-	-	-	
Long service awards		-	-	-		-		-	-	-	
Post-retirement benefit obligations		-	-	-		-		-	-	-	
Entertainment		-	-	-		-		-	-	-	
Scarcity		-	-	-		-		-	-	-	
Acting and post related allowance		-	-	-		-		-	-	-	
In kind benefits		-	-	-		-		-	-	-	
Sub Total - Senior Managers of Municipality		17,612	16,713	-		-		-	-	16,713	-5.1%
% increase			(0)								
Other Municipal Staff											
Basic Salaries and Wages		346,849	352,721	-	-	-	-	-	-	352,721	1.7%
Pension and UIF Contributions		68,332	65,951	-	-	-	-	-	-	65,951	-3.5%
Medical Aid Contributions		28,230	28,210	-	-	-	-	-	-	28,210	-0.1%
Overtime		54,548	58,303	-	-	-	-	700	700	59,003	8.2%
Performance Bonus		25,711	25,578	-	-	-	-	-	-	25,578	-0.5%
Motor Vehicle Allowance		18,335	18,144	-	-	-	-	-	-	18,144	-1.0%
Cellphone Allowance		1,509	1,563	-	-	-	-	-	-	1,563	3.6%
Housing Allowances		1,342	1,318	-	-	-	-	-	-	1,318	-1.8%
Other benefits and allowances		11,753	17,357	-	-	-	-	-	-	17,357	47.7%
Payments in lieu of leave		15,108	12,345	-	-	-	-	-	-	12,345	-18.3%
Long service awards		-	-	-	-	-	-	-	-	-	
Post-retirement benefit obligations		8,616	8,616	-	-	-	-	-	-	8,616	0.0%
Entertainment		-	-	-	-	-	-	-	-	-	
Scarcity		-	-	-	-	-	-	-	-	-	
Acting and post related allowance		-	-	-	-	-	-	-	-	-	
In kind benefits		-	-	-	-	-	-	-	-	-	
Sub Total - Other Municipal Staff		580,332	590,107	-	-	-	-	700	700	590,807	1.8%
% increase											
Total Parent Municipality		635,768	638,554	-	-	-	-	700	700	639,254	0.5%
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										-	-
Payments in lieu of leave										-	-
Long service awards										-	-
Post-retirement benefit obligations										-	-
Entertainment										-	-
Scarcity										-	-

KZN292 KwaDukuza - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 2025/02/28

Summary of remuneration	Ref	2024/25									% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
R thousands		A	5	6	7	8	9	10	11	12	
Acting and post related allowance									-	-	
In kind benefits									-	-	
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-	
% increase											
<u>Senior Managers of Entities</u>											
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 - Senior Managers of Entities		-	-	-	-	-	-	-	-	-	
% increase											
<u>Other Staff of Entities</u>											
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											
Total Municipal Entities		-	-	-	-	-	-	-	-	-	
TOTAL SALARY, ALLOWANCES & BENEFITS		635,768	638,554	-	-	-	-	700	700	639,254	0.5%
% increase											
TOTAL MANAGERS AND STAFF		597,944	606,820	-	-	-	-	700	700	607,520	1.6%

KZN292 KwaDukuza - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 2025/02/28

Description	Ref	2024/25												Medium Term Revenue and Expenditure Framework			
		July	August	Sept	October	November	December	January	February	March	April	May	June	Budget Year 2024/25 Adjusted	Budget Year 2025/26 Adjusted	Budget Year 2026/27 Adjusted	
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	
Revenue by Vote																	
Vote 1 - Chief Operations Officer Business Unit		5,337	32	88	25	26	4,252	25	-	-	-	1,061	1,061	12,732	13,369	14,037	
Vote 2 - Corporate Services Business Unit		32,629	218	149	1,682	234	25,883	1,326	68	119	-	8,454	8,454	90,379	88,831	88,359	
Vote 3 - Finance Business Unit		9,791	92,617	78,387	76,548	76,883	75,989	76,455	75,763	69,205	-	82,755	82,755	873,970	916,047	962,130	
Vote 4 - Economic Development Planning Business Unit		12,511	4,090	3,829	4,783	3,959	13,802	4,094	1,913	2,295	-	7,652	7,652	81,319	85,243	87,312	
Vote 5 - Community Services and Public Amenities Business Unit		52,865	9,545	9,854	9,182	9,117	43,825	8,654	9,525	10,049	-	18,243	18,243	217,365	224,549	233,580	
Vote 6 - Community Safety Business Unit		4,059	1,676	1,160	1,013	2,214	2,536	1,312	1,183	953	-	1,894	1,894	23,876	25,512	27,341	
Vote 7 - Civil Engineering and Human Settlement Business Unit		6,874	21,586	48,770	33,775	30,959	41,319	6,265	10,719	-	-	96,186	96,186	426,282	80,091	84,259	
Vote 8 - Electrical Engineering Business Unit		28,446	130,055	127,301	109,607	98,637	138,885	123,553	117,361	106,842	-	120,583	120,583	1,470,154	1,585,169	1,766,569	
Vote 9 - Youth Development Business Unit		3,662	-	-	-	-	2,914	-	-	-	-	732	732	8,788	9,228	9,689	
Vote 10 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 11 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 12 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 13 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 14 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue by Vote		155,975	259,820	269,539	236,616	222,028	349,406	221,663	216,533	189,462	-	337,561	337,561	3,204,884	3,028,040	3,273,277	
Expenditure by Vote																	
Vote 1 - Chief Operations Officer Business Unit		4,850	1,428	6,338	10,571	5,449	7,426	6,181	5,814	74	-	5,216	5,215	83,863	95,463	84,715	
Vote 2 - Corporate Services Business Unit		8,177	11,283	12,666	13,129	12,328	17,112	9,969	9,479	969	-	14,102	14,102	161,608	160,960	170,737	
Vote 3 - Finance Business Unit		4,713	5,385	7,345	6,148	6,075	6,575	6,874	6,691	219	-	8,496	8,496	98,239	102,579	102,516	
Vote 4 - Economic Development Planning Business Unit		15,359	5,917	6,189	6,076	5,733	8,606	5,189	6,450	94	-	7,800	7,800	105,720	100,172	104,721	
Vote 5 - Community Services and Public Amenities Business Unit		12,942	22,665	27,620	26,617	28,048	41,166	16,646	26,348	2,598	-	30,921	30,921	357,376	373,764	395,887	
Vote 6 - Community Safety Business Unit		17,489	18,001	17,943	17,887	14,379	20,892	24,557	19,359	204	-	22,646	22,646	241,278	221,751	238,113	
Vote 7 - Civil Engineering and Human Settlement Business Unit		7,691	14,955	14,820	12,033	10,990	15,511	10,286	7,662	45	-	15,604	15,604	167,627	160,591	165,063	
Vote 8 - Electrical Engineering Business Unit		14,954	189,962	172,708	124,489	122,170	134,111	127,066	118,272	1,260	-	187,392	187,392	1,754,346	1,733,105	1,914,453	
Vote 9 - Youth Development Business Unit		563	980	1,791	1,997	913	2,087	1,072	1,516	210	-	1,289	1,289	15,763	16,775	19,289	
Vote 10 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 11 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 12 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 13 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 14 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure by Vote		86,739	270,575	267,421	218,950	206,085	253,465	207,839	201,591	5,673	-	293,466	293,465	2,985,821	2,965,151	3,195,492	
Surplus/ (Deficit)		69,235	(10,755)	2,118	17,666	15,943	95,921	13,844	14,941	163,789	-	44,095	44,095	219,063	62,889	77,784	

KZN292 KwaDukuza - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 2025/02/28

Description - Standard classification	Ref	2024/25												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year 2024/25	Budget Year 2026/27	Budget Year 2026/27
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																	
Revenue - Functional																	
<i>Governance and administration</i>		46,748	92,870	78,826	78,256	77,145	105,322	77,808	75,833	70,930	-	92,070	179,070	974,579	1,015,728	1,061,879	
Executive and council		33,670	92	149	1,406	234	27,712	1,328	68	119	-	8,562	8,562	92,475	91,035	90,875	
Finance and administration		12,642	92,745	78,389	76,826	76,885	78,258	76,458	75,765	70,812	-	83,428	83,428	881,234	923,875	970,135	
Internal audit		436	32	80	25	26	352	25	-	-	-	81	81	970	1,018	1,069	
<i>Community and public safety</i>		34,548	1,323	1,906	1,781	1,086	27,274	1,332	(1,516)	107	-	7,833	28,661	104,234	110,674	115,117	
Community and social services		7,151	377	598	564	388	5,807	311	97	25	-	2,243	2,243	25,275	25,249	26,311	
Sport and recreation		25,103	83	74	76	74	19,997	75	79	1	-	5,103	5,103	61,220	64,352	67,506	
Public safety		831	453	440	192	644	280	206	185	81	-	566	566	5,140	5,320	5,371	
Housing		1,463	409	794	496	433	1,190	641	(1,877)	0	-	(79)	(79)	11,599	15,753	15,928	
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>		19,912	25,439	52,470	38,380	36,456	55,174	10,769	15,519	3,167	-	104,970	148,176	511,432	166,317	174,015	
Planning and development		11,146	3,634	2,992	4,238	3,477	12,653	3,403	3,807	2,295	-	7,738	7,738	69,806	69,570	71,490	
Road transport		7,999	22,805	49,488	34,142	32,979	41,821	7,366	11,712	872	-	97,058	97,058	439,544	94,561	100,228	
Environmental protection		868	-	-	-	-	690	-	-	-	-	174	174	2,082	2,186	2,295	
<i>Trading services</i>		54,758	139,189	136,536	118,199	107,341	161,636	131,873	126,697	115,238	-	132,688	390,354	1,614,539	1,735,321	1,922,266	
Energy sources		28,446	130,055	127,301	109,607	98,637	138,885	123,553	117,361	105,235	-	120,583	120,583	1,470,154	1,585,169	1,766,569	
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste management		26,321	9,134	9,236	8,592	8,704	22,751	8,320	9,335	10,023	-	12,104	12,104	144,385	150,152	155,697	
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue - Functional		155,975	259,820	269,539	236,616	222,028	349,406	221,663	216,533	189,482	-	337,561	746,261	3,204,884	3,028,040	3,273,277	
Expenditure - Functional																	
<i>Governance and administration</i>		22,242	22,962	31,703	35,943	25,833	37,992	28,041	26,811	1,452	-	36,725	133,943	403,533	353,946	393,335	
Executive and council		6,473	3,349	9,990	12,786	10,194	10,482	8,786	7,492	388	-	11,059	11,059	122,229	130,272	130,383	
Finance and administration		15,332	19,049	20,948	22,505	15,116	26,974	18,781	18,825	1,063	-	24,972	24,972	273,732	245,925	285,008	
Internal audit		437	564	764	652	524	516	454	494	-	-	695	695	7,676	7,748	8,333	
<i>Community and public safety</i>		24,358	23,284	28,266	27,999	27,030	30,219	33,797	27,914	2,005	-	30,545	116,572	371,590	383,924	409,944	
Community and social services		4,000	4,351	6,525	6,246	5,165	6,424	4,492	4,824	603	-	5,673	5,673	73,048	73,867	79,358	
Sport and recreation		7,930	6,479	8,862	9,532	9,794	10,858	13,033	7,954	1,214	-	10,553	10,553	127,583	134,544	142,834	
Public safety		11,100	11,303	11,302	10,193	10,765	11,900	15,225	12,895	148	-	13,064	13,064	146,382	152,225	163,500	
Housing		1,327	1,150	1,578	1,527	1,307	1,037	1,047	2,242	39	-	1,255	1,255	24,577	23,188	24,252	
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>		23,201	20,991	20,412	17,870	17,204	24,679	15,782	13,290	111	-	21,682	98,707	273,930	269,174	269,958	
Planning and development		15,026	5,714	5,652	5,345	5,745	8,667	5,243	5,191	42	-	5,506	5,506	98,785	100,231	95,672	
Road transport		7,992	15,093	14,566	12,255	11,267	15,613	10,309	7,909	54	-	15,846	15,846	171,116	164,700	169,753	
Environmental protection		193	185	204	271	192	199	230	190	15	-	330	330	4,029	4,243	4,532	
<i>Trading services</i>		16,939	203,338	187,040	137,537	136,018	160,605	130,219	133,576	2,185	-	204,513	624,773	1,936,663	1,928,107	2,121,656	
Energy sources		13,652	188,374	171,192	122,259	120,535	132,604	125,676	118,864	1,087	-	185,534	185,534	1,735,569	1,714,599	1,894,866	
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste management		3,286	14,964	15,849	15,278	15,483	26,001	4,543	16,712	1,039	-	18,579	18,579	201,056	213,508	226,789	
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure - Functional		86,739	270,575	267,421	219,950	206,085	253,485	207,839	201,591	5,673	-	283,466	973,986	2,995,821	2,985,151	3,195,492	
Surplus/(Deficit) 1.		69,235	(10,755)	2,118	17,666	15,943	95,921	13,844	14,941	183,789	-	44,095	(227,735)	219,063	62,889	77,784	

KZN292 KwaDukuza - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 2025/02/28

Ref	Description	2024/25												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25 Adjusted Budget	Budget Year 2025/26 Adjusted Budget	Budget Year 2026/27 Adjusted Budget	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget				
R thousands																	
	Revenue By Source																
	Exchange Revenue	15,683	124,021	124,592	104,713	97,867	119,233	115,178	115,754	101,792	-	113,280	113,280	1,385,636	1,534,762	1,702,673	
	Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Service charges - Waste Water Management	9,302	9,134	9,236	6,592	8,704	9,207	8,320	9,335	10,023	-	6,589	6,589	103,074	108,227	113,639	
	Service charges - Waste Management	1,910	2,411	1,714	3,450	2,146	2,790	2,191	1,957	240	-	2,702	2,702	35,726	33,104	33,911	
	Sale of Goods and Rendering of Services	1,027	1,221	720	456	2,022	504	1,103	996	872	-	874	874	13,289	14,500	16,000	
	Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Interest earned from Receivables	890	788	861	1,009	859	923	975	798	949	-	917	917	11,000	11,250	11,720	
	Interest earned from Current and Non Current Assets	210	9,849	8,886	8,015	7,345	6,846	7,739	6,566	93	-	9,704	9,704	82,461	47,863	51,506	
	Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Rent from Fixed Assets	323	239	284	216	365	176	256	194	10	-	350	350	3,420	3,610	3,610	
	Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Operational Revenue	317	2,373	520	1,217	628	10,620	10,826	1,593	3,562	-	3,504	3,504	36,814	24,807	27,426	
	Non-Exchange Revenue																
	Property rates	25	80,541	67,028	65,679	66,756	66,445	66,282	66,699	66,527	-	70,143	70,143	746,798	824,387	865,607	
	Sucharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Fines, penalties and forfeits	8,751	3,057	3,431	4,102	2,136	2,136	(4,631)	2,173	2,124	-	4,652	4,652	40,950	41,119	42,144	
	Licences or permits	74	61	51	82	184	266	40	90	17	-	213	213	1,501	1,660	1,660	
	Transfer and subsidies - Operational	116,666	1,254	1,652	1,838	1,441	93,082	1,805	(1,899)	-	-	25,917	25,917	303,863	311,327	316,978	
	Interest	-	-	-	-	-	(0)	1,550	1,524	1,627	-	-	-	6,191	3,500	3,758	
	Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total Revenue	27,752	147,626	145,098	124,218	117,790	147,510	144,387	135,236	117,321	-	137,219	137,219	2,775,742	2,985,307	3,195,630	
	Expenditure By Type																
	Employee related costs	47,347	37,271	49,867	47,074	46,301	51,276	56,321	48,907	-	-	52,048	52,047	607,520	640,817	691,352	
	Remuneration of councillors	2,476	2,194	2,417	2,228	2,441	2,619	3,615	2,558	-	-	1,630	1,630	31,734	33,638	35,656	
	Bulk purchases - electricity	-	173,340	155,402	102,823	104,769	104,067	108,485	107,552	-	-	155,953	155,953	1,449,436	1,436,917	1,602,316	
	Inventory consumed	1,140	3,865	2,221	1,660	2,575	2,411	3,382	(3,394)	613	-	2,649	2,649	27,580	28,864	30,267	
	Debt Impairment	-	-	-	-	-	-	-	-	-	-	-	-	2,321	29,241	25,775	
	Depreciation and amortisation	10,258	13,814	10,385	11,904	10,481	10,854	11,066	10,015	(6)	-	14,241	14,241	170,688	179,433	186,612	
	Interest	-	-	238	-	-	7,846	-	-	-	-	1,332	1,332	15,989	14,300	12,700	
	Contracted services	21,542	27,398	34,604	35,557	26,959	54,268	14,395	27,185	3,511	-	42,284	42,284	436,966	385,722	387,138	
	Transfers and subsidies	685	1,241	1,039	1,395	937	1,317	1,306	793	215	-	540	540	20,093	16,706	14,292	
	Irrecoverable debts written off	34	385	393	242	138	368	62	57	130	-	801	801	5,096	2,840	2,840	
	Operational costs	3,256	11,076	10,855	15,715	9,483	18,458	9,196	7,908	1,211	-	16,085	16,085	163,422	159,252	164,330	
	Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	688	688	8,250	8,621	8,734	
	Other Losses	-	-	-	-	-	-	-	-	-	-	2,886	2,886	21,000	29,700	33,500	
	Total Expenditure	86,739	270,575	287,421	216,950	206,085	253,485	207,839	201,591	5,673	-	293,486	293,485	2,985,921	2,985,151	3,195,492	
	Surplus/(Deficit)	(59,986)	(122,949)	(122,323)	(94,732)	(88,295)	(105,976)	(63,442)	(66,355)	111,647	-	(156,247)	(156,246)	(210,079)	155	138	
	Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Transfers and subsidies - capital (in-kind - all)	897	24,870	50,339	37,247	30,302	37,178	10,009	10,743	-	-	96,300	96,300	429,142	62,734	77,647	
	Surplus/(Deficit) after capital transfers & contributions	(59,091)	(88,079)	(71,759)	(57,485)	(57,994)	(68,798)	(53,433)	(55,612)	111,647	-	(59,947)	(59,946)	219,063	62,889	77,784	

KZN292 KwaDukuza - Supporting Table SB15 Adjustments Budget - monthly cash flow - 2025/02/28

Ref	Monthly cash flows	2024/25												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year 2023/24	Budget Year 2023/24	Budget Year 2026/27
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
1	Cash Receipts By Source																
	Property sales	26,677	46,310	61,280	68,418	60,080	66,861	63,904	46,164	33,089	-	3,540	-	681,503	791,412	830,962	
	Service charges - electricity revenue	95,209	138,728	144,072	133,229	110,641	143,517	132,905	97,873	82,795	-	70,094	63,489	1,357,621	1,730,509	1,919,880	
	Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Service charges - refuse	9,198	10,956	9,892	11,178	9,032	10,444	9,229	6,919	6,101	-	-	-	98,423	119,483	125,467	
	Rental of facilities and equipment	1,165	592	1,057	539	496	860	980	237	1,255	-	350	350	3,575	4,135	4,135	
	Interest earned - external investments	4,807	9,319	8,477	7,308	6,794	6,401	7,206	6,077	-	-	9,704	9,704	82,461	-	-	
	Interest earned - outstanding debtors	4	10	12	8	101	757	770	527	403	-	-	-	-	12,033	12,516	
	Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Fines, penalties and forfeits	1,222	1,172	1,692	1,707	1,370	1,564	907	1,355	874	-	1,747	1	37,413	33,215	34,239	
	Licences and permits	85	66	59	94	223	305	46	103	19	-	213	213	1,501	1,909	1,909	
	Agency services	1,181	1,404	1,416	524	2,558	580	1,389	1,146	1,003	-	874	874	13,289	16,675	18,400	
	Transfers and Subsidies - Operational	115,311	2,198	1,553	11,010	715	92,221	-	1,936	991	-	22,742	21,896	298,618	318,895	324,923	
	Other revenue	8,954	10,028	38,388	22,211	9,174	19,715	2,740	19,803	8,184	-	18,123	7,373	191,306	157,158	158,345	
	Cash Receipts by Source	263,813	220,753	267,920	256,227	201,184	343,026	220,076	182,140	134,715	-	127,389	103,901	2,775,712	3,185,423	3,430,886	
	Other Cash Flows by Source																
	Transfers and subsidies - capital (monetary allocations)	17,410	-	-	6,054	4,300	15,138	-	-	8,923	-	(22)	-	67,155	82,734	77,647	
	(National / Provincial and District)																
	Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departr Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Increase (decrease) in consumer deposits	-	-	5	10	3	8	3	13	4	-	-	-	-	-	-	
	Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	333	3,240	3,564	
	Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total Cash Receipts by Source	281,224	220,754	267,925	262,280	205,487	358,172	220,079	182,152	143,642	-	127,367	103,901	2,843,199	3,251,397	3,512,097	
	Cash Payments by Type																
	Employee related costs	947	504	744	2,285	942	1,505	706	436	157	-	2,219	-	605,787	583,013	639,502	
	Remuneration of councillors	-	-	-	-	-	-	-	-	-	-	(1,522)	-	33,256	39,062	41,080	
	Finance charges	-	-	238	-	-	7,846	-	-	-	-	-	-	15,989	14,300	12,700	
2	Bulk purchases - Electricity	-	7	178,708	116,367	120,485	119,678	124,735	123,696	-	-	52,750	-	1,396,686	1,659,311	1,848,963	
3	Acquisitions - water & other inventory	-	-	-	-	-	-	-	-	-	-	644	-	56,933	50,250	50,250	
	Contracted services	5,821	22,399	29,084	27,050	25,401	48,275	9,210	22,371	2,439	-	95,377	-	426,606	613,720	572,624	
	Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Transfers and grants - other	-	-	-	-	-	-	-	-	-	-	-	-	16,357	12,606	10,162	
	Other expenditure	12,960	18,595	16,300	12,891	19,902	35,008	7,896	15,874	7,911	-	3,990	487	152,576	150,912	156,406	
	Cash Payments by Type	19,729	41,504	225,084	160,933	166,729	212,311	142,547	162,379	10,507	-	153,193	487	2,706,190	3,132,174	3,331,567	
	Other Cash Flows/Payments by Type																
	Capital assets	14,951	40,802	69,495	52,598	65,165	81,540	8,639	24,193	(279)	-	86,349	-	588,296	172,164	129,417	
	Repayment of borrowing	-	-	-	-	-	13,906	-	(13,906)	-	-	-	-	12,830	16,283	15,600	
	Other Cash Flows/Payments	-	-	-	633	-	-	505	-	-	-	-	-	-	-	-	
	Total Cash Payments by Type	34,580	82,306	294,578	213,824	231,893	307,756	151,891	172,666	10,228	-	240,142	487	3,307,515	3,320,641	3,476,804	
	NET INCREASE/(DECREASE) IN CASH HELD	246,645	138,448	(26,754)	48,467	(26,407)	50,415	68,388	9,486	133,414	-	(112,715)	103,414	(484,116)	(69,244)	35,494	
	Cash/cash equivalents at the monthly/year beginning:	1,435,729	1,682,374	1,820,822	1,794,069	1,842,535	1,816,129	1,866,544	1,834,932	1,944,418	2,077,832	2,077,832	1,985,057	1,455,729	974,595	1,078,308	
	Cash/cash equivalents at the monthly/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	2,077,832	2,077,832	1,985,057	2,088,470	971,613	905,351	1,113,801	

KZN292 KwaDukuza - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 2025/02/28

Description - Municipal Vote	Ref	2024/25												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25 Adjusted Budget	Budget Year 2025/26 Adjusted Budget	Budget Year 2026/27 Adjusted Budget	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget				
R thousands																	
Multi-year expenditure appropriation	1																
Vote 1 - Chief Operations Officer Business Unit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 2 - Corporate Services Business Unit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 3 - Finance Business Unit		-	-	-	-	-	-	-	-	-	-	1,000	-	-	-	-	
Vote 4 - Economic Development Planning Business Unit		-	-	-	-	193	546	161	2,083	-	-	2,000	927	800	-	-	
Vote 5 - Community Services and Public Amenities Business Unit		-	-	-	35	-	-	-	-	-	-	-	-	-	-	-	
Vote 6 - Community Safety Business Unit		-	-	-	-	-	-	-	-	-	-	1,000	1,000	3,107	3,040	-	
Vote 7 - Civil Engineering and Human Settlement Business Unit	411	116	1,810	1,537	1,537	1,917	1,662	-	(1,343)	-	-	2,000	2,938	19,898	11,251	13,091	
Vote 8 - Electrical Engineering Business Unit	-	11,553	14,431	10,360	14,633	8,655	(46)	669	-	-	-	5,750	5,553	75,255	22,475	23,663	
Vote 9 - Youth Development Business Unit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 10 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 11 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 12 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 13 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 14 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Multi-year expenditure sub-total	3	411	11,669	16,241	11,931	16,742	10,864	115	1,878	-	-	11,750	10,419	110,512	34,526	36,753	
Single-year expenditure appropriation																	
Vote 1 - Chief Operations Officer Business Unit		-	-	-	-	-	111	-	396	-	-	-	-	8,302	6,426	2,174	
Vote 2 - Corporate Services Business Unit		-	11	529	342	245	246	752	149	-	-	507	7	7,911	-	-	
Vote 3 - Finance Business Unit		-	-	7	-	1	-	-	120	-	-	-	-	190	-	-	
Vote 4 - Economic Development Planning Business Unit	2	-	-	-	48	-	597	-	(469)	-	-	2,000	500	8,510	2,750	-	
Vote 5 - Community Services and Public Amenities Business Unit		-	621	2,324	2,269	3,402	5,290	189	1,687	-	-	1,000	1,000	38,069	27,701	16,200	
Vote 6 - Community Safety Business Unit		-	173	(17)	5,891	537	7,121	(37)	-	-	-	-	-	16,595	-	-	
Vote 7 - Civil Engineering and Human Settlement Business Unit	490	20,895	45,317	31,156	31,156	28,159	38,400	5,327	11,713	(221)	-	37,401	38,797	356,175	54,282	44,146	
Vote 8 - Electrical Engineering Business Unit	-	1,307	926	3,259	1,762	1,762	10,914	984	9,267	234	-	6,066	4,493	70,176	24,260	13,263	
Vote 9 - Youth Development Business Unit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 10 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 11 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 12 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 13 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 14 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital single-year expenditure sub-total	3	492	23,007	49,086	42,964	34,106	62,679	7,215	22,842	13	-	46,974	44,797	505,928	115,420	75,783	
Total Capital Expenditure	2	903	34,676	65,327	54,896	50,848	73,543	7,330	24,720	13	-	58,724	55,216	616,440	149,947	112,536	

KZN292 KwaDukuza - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 2025/02/28

Description	Ref	2024/25												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Adjusted Budget	Budget Year 2025/26	Adjusted Budget
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Budget Year 2026/27	Adjusted Budget
R thousands																	
Capital Expenditure - Functional																	
Governance and administration																	
Executive and council		-	11	1,738	1,943	3,023	6,916	745	1,776	-	-	2,500	18,448	37,100	-	200	-
Finance and administration		-	-	1,202	1,594	2,699	4,304	-	1,507	-	-	1,000	1,000	24,335	-	-	-
Internal audit		-	11	536	349	324	2,612	745	269	-	-	1,500	-	12,765	200	-	-
Community and public safety																	
Community and social services		2	794	1,105	6,640	735	9,110	313	2,134	-	-	5,000	22,603	48,437	-	30,501	16,200
Sport and recreation		-	621	632	620	6	1,203	329	180	-	-	-	-	6,551	-	7,380	4,000
Public safety		-	-	489	129	193	1,901	2	468	-	-	1,000	1,000	15,108	-	20,321	12,200
Housing		-	173	(17)	5,891	537	5,409	(18)	-	-	-	-	-	13,639	-	-	-
Health		2	-	-	-	-	597	-	1,486	-	-	4,000	1,427	13,139	2,800	-	-
Economic and environmental services																	
Planning and development		901	21,011	47,127	32,694	29,998	39,816	5,334	10,874	(221)	-	39,401	159,208	386,142	-	72,710	59,411
Road transport		-	-	-	8	-	24	-	504	-	-	-	-	10,385	-	7,176	2,174
Environmental protection		901	21,011	47,127	32,686	29,998	39,792	5,334	10,371	(221)	-	39,401	41,735	375,757	-	65,534	57,237
Trading services		-	12,860	15,356	13,619	17,092	17,701	939	9,936	234	-	11,823	45,201	144,761	-	46,535	36,925
Energy sources		-	12,860	15,356	13,619	16,395	17,561	939	9,936	234	-	11,823	10,053	143,222	-	46,535	36,925
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	697	140	-	-	-	-	-	-	1,539	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional		903	34,676	65,327	54,896	50,848	73,543	7,330	24,720	13	-	58,724	245,460	616,440	-	149,947	112,536

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to the 'Financial Position' budget and monthly budget statement

check

KZN292 KwaDukuza - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 2025/02/28

Description	Ref	2024/25									Budget Year	Budget Year
		Original	Prior Adjusted	Accum. Funds	Multi-year	Unfore.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted	
		Budget			capital	Unavoid.	Govt			Budget	Budget	
		A	7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		85,855	145,547	-	-	-	-	(10,069)	(10,069)	135,479	22,790	23,473
Roads Infrastructure		47,593	101,585	-	-	-	-	(10,069)	(10,069)	91,516	6,790	4,348
Roads		22,854	53,547	-	-	-	-	(10,188)	(10,188)	43,359	2,190	4,348
Road Structures		18,738	42,038	-	-	-	-	119	119	42,156	4,600	-
Road Furniture		6,000	6,000	-	-	-	-	-	-	6,000	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	6,562	-	-	-	-	-	-	6,562	-	-
Drainage Collection		-	6,562	-	-	-	-	-	-	6,562	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		37,262	35,762	-	-	-	-	-	-	35,762	16,000	19,125
Power Plants		-	-	-	-	-	-	-	-	-	-	-
HV Substations		5,000	5,000	-	-	-	-	-	-	5,000	3,000	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-
MV Substations		5,952	5,952	-	-	-	-	-	-	5,952	-	4,063
MV Switching Stations		-	-	-	-	-	-	-	-	-	1,000	-
MV Networks		-	-	-	-	-	-	-	-	-	-	-
LV Networks		16,310	14,810	-	-	-	-	-	-	14,810	2,000	6,063
Capital Spares		10,000	10,000	-	-	-	-	-	-	10,000	10,000	9,000
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	639	-	-	-	-	-	-	639	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	639	-	-	-	-	-	-	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		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		1,000	1,000	-	-	-	-	-	-	1,000	-	-
Data Centres		-	-	-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-	-	-
Distribution Layers		1,000	1,000	-	-	-	-	-	-	1,000	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Community Assets		39,217	17,998	-	-	-	-	2,609	2,609	20,606	28,062	9,013
Community Facilities		36,217	17,998	-	-	-	-	2,609	2,609	20,606	17,392	-
Halls		27,002	11,945	-	-	-	-	2,609	2,609	14,554	15,653	-
Centres		-	-	-	-	-	-	-	-	-	-	-
Crèches		4,416	2,677	-	-	-	-	-	-	2,677	1,739	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-	-

KZN292 KwaDukuza - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 2025/02/28

Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		1,000	1,000	-	-	-	-	-	-	1,000	-	-
Police		100	100	-	-	-	-	-	-	100	-	-
Puris		-	250	-	-	-	-	-	-	250	-	-
Public Open Space		-	-	-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities		1,700	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Stalls		2,000	2,026	-	-	-	-	-	-	2,026	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		3,000	-	-	-	-	-	-	-	-	10,669	9,013
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities		3,000	-	-	-	-	-	-	-	-	10,669	9,013
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	400	-	-	-	-	-	-	400	-	-
Monuments		-	-	-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-	-	-
Works of Art		-	400	-	-	-	-	-	-	400	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Other assets		4,310	3,810	-	-	-	-	-	-	3,810	2,000	-
Operational Buildings		310	310	-	-	-	-	-	-	310	-	-
Municipal Offices		310	310	-	-	-	-	-	-	310	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Housing		4,000	3,500	-	-	-	-	-	-	3,500	2,000	-
Staff Housing		-	-	-	-	-	-	-	-	-	-	-
Social Housing		4,000	3,500	-	-	-	-	-	-	3,500	2,000	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		10,000	10,000	-	-	-	-	-	-	10,000	3,000	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		10,000	10,000	-	-	-	-	-	-	10,000	3,000	-
Water Rights		-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications		10,000	10,000	-	-	-	-	-	-	10,000	3,000	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		2,040	1,940	-	-	-	-	-	-	1,940	750	-
Computer Equipment		2,040	1,940	-	-	-	-	-	-	1,940	750	-
Furniture and Office Equipment		2,225	2,447	-	-	-	-	-	-	2,447	-	-
Furniture and Office Equipment		2,225	2,447	-	-	-	-	-	-	2,447	-	-
Machinery and Equipment		10,191	5,182	-	-	-	-	(87)	(87)	5,095	810	200
Machinery and Equipment		10,191	5,182	-	-	-	-	(87)	(87)	5,095	810	200
Transport Assets		17,725	16,300	-	-	-	-	-	-	16,300	-	-
Transport Assets		17,725	16,300	-	-	-	-	-	-	16,300	-	-
Land		-	-	-	-	-	-	-	-	-	-	-

KZN292 KwaDukuza - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 2025/02/28

Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Land		-	-	-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<u>Living resources</u>		-	-	-	-	-	-	-	-	-	-	-
Matute		-	-	-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets to be adjusted	1	171,563	203,623	-	-	-	-	(7,547)	(7,547)	196,076	57,412	32,686

KZN292 KwaDukuza - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 2025/02/28

ZKZ52 KwaDukuza - Supporting Table 3B 16b Adjustments Budget - Capital expenditure on renewal of existing assets by Asset class - 2024/25												
Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		40,376	94,527	-	-	-	-	1,908	1,908	96,434	27,719	30,833
Roads Infrastructure		38,376	92,527	-	-	-	-	1,908	1,908	94,434	27,719	30,833
Roads		24,376	72,341	-	-	-	-	1,901	1,901	74,242	23,920	30,833
Road Structures		4,000	10,186	-	-	-	-	7	7	10,192	3,799	-
Road Furniture		10,000	10,000	-	-	-	-	-	-	10,000	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		2,000	2,000	-	-	-	-	-	-	2,000	-	-
Power Plants		-	-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-
MV Networks		2,000	2,000	-	-	-	-	-	-	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		-	-	-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Community Assets		20,750	21,557	-	-	-	-	-	-	21,557	17,831	12,790
Community Facilities		20,750	20,946	-	-	-	-	-	-	20,946	2,000	4,000
Halls		1,044	1,240	-	-	-	-	-	-	1,240	2,000	4,000
Centres		-	-	-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities		2,000	2,000	-	-	-	-	-	-	2,000	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-

KZN292 KwaDukuza - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 2025/02/28

Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7	8	9	10	11	12	13	14		
			A1	B	C	D	E	F	G	H		
Stalls		-	-	-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		17,707	17,707	-	-	-	-	-	-	17,707	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	611	-	-	-	-	-	-	611	15,831	8,700
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	611	-	-	-	-	-	-	611	15,831	8,700
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
<u>Heritage assets</u>		-	-	-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-	-	-
<u>Investment properties</u>		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
<u>Other assets</u>		3,324	2,641	-	-	-	-	-	-	2,641	800	-
Operational Buildings		1,324	1,441	-	-	-	-	-	-	1,441	-	-
Municipal Offices		1,324	1,441	-	-	-	-	-	-	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	800	-
Staff Housing		-	-	-	-	-	-	-	-	-	-	-
Social Housing		2,000	1,200	-	-	-	-	-	-	1,200	800	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
<u>Intangible Assets</u>		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-	-	-
<u>Computer Equipment</u>		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
<u>Furniture and Office Equipment</u>		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
<u>Machinery and Equipment</u>		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
<u>Transport Assets</u>		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
<u>Land</u>		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<u>Living resources</u>		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets to be adjusted	1	64,450	118,725	-	-	-	-	1,908	1,908	120,632	46,350	43,533

KZN292 KwaDukuza - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 2025/02/28

Description	Ref	2024/25								Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H	
Repairs and maintenance expenditure by Asset Class/Sub-class											
Infrastructure		54,016	78,816	-	-	-	-	-	-	78,816	58,388
Roads Infrastructure		18,164	29,064	-	-	-	-	-	-	29,064	19,555
Roads		13,061	22,161	-	-	-	-	-	-	22,161	12,523
Road Structures		-	-	-	-	-	-	-	-	-	-
Road Furniture		5,103	6,903	-	-	-	-	-	-	6,903	7,033
Capital Spares		-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		6,500	7,850	-	-	-	-	-	-	7,850	6,000
Drainage Collection		6,500	7,850	-	-	-	-	-	-	7,850	6,000
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		29,263	41,813	-	-	-	-	-	-	41,813	32,738
Power Plants		-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-
MV Substations		2,174	2,174	-	-	-	-	-	-	2,174	2,292
MV Switching Stations		-	-	-	-	-	-	-	-	-	-
MV Networks		27,090	39,640	-	-	-	-	-	-	39,640	30,447
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		89	89	-	-	-	-	-	-	89	94
Landfill Sites		-	-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities		89	89	-	-	-	-	-	-	89	94
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Community Assets		2,452	2,852	-	-	-	-	-	-	2,852	2,686
Community Facilities		1,976	2,376	-	-	-	-	-	-	2,376	2,195
Halls		1,976	2,076	-	-	-	-	-	-	2,076	1,881
Centres		-	-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-	-

KZN292 KwaDukuza - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 2025/02/28

Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Police		-	-	-	-	-	-	-	-	-	-	-
Purfs		-	-	-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	300	-	-	-	-	-	-	300	350	314
Markets		-	-	-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-	-	-
Text Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		477	477	-	-	-	-	-	-	477	480	502
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities		477	477	-	-	-	-	-	-	477	480	502
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		6,562	8,947	-	-	-	-	-	-	8,947	4,757	4,845
Operational Buildings		6,562	8,947	-	-	-	-	-	-	8,947	4,757	4,845
Municipal Offices		6,562	8,947	-	-	-	-	-	-	8,947	4,757	4,845
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-	-	-
Effluent Licences		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licences		-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-	-	-
Local Settlement Software Applications		-	-	-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		320	320	-	-	-	-	-	-	320	320	334
Computer Equipment		320	320	-	-	-	-	-	-	320	320	334
Furniture and Office Equipment		290	220	-	-	-	-	-	-	220	194	202
Furniture and Office Equipment		290	220	-	-	-	-	-	-	220	194	202
Machinery and Equipment		3,660	4,215	-	-	-	-	-	-	4,215	3,791	3,961
Machinery and Equipment		3,660	4,215	-	-	-	-	-	-	4,215	3,791	3,961
Transport Assets		17,778	17,725	-	-	-	-	-	-	17,725	16,673	17,098
Transport Assets		17,778	17,725	-	-	-	-	-	-	17,725	16,673	17,098
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 to be adjusted	1	85,078	113,095	-	-	-	-	-	-	113,095	85,312	87,525

KZJ292 KwaDukuza - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 2025/02/28

Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Depreciation by Asset Class/Sub-class												
Infrastructure		103,848	105,467	--	--	--	--	--	--	105,467	110,740	115,724
Roads Infrastructure		63,896	61,648	--	--	--	--	--	--	61,648	64,730	67,643
Roads		63,896	60,227	--	--	--	--	--	--	60,227	63,238	66,084
Road Structures		--	1,389	--	--	--	--	--	--	1,389	1,459	1,524
Road Furniture		--	30	--	--	--	--	--	--	30	32	33
Capital Spares		--	2	--	--	--	--	--	--	2	2	2
Storm water Infrastructure		5,085	5,198	--	--	--	--	--	--	5,198	5,458	5,704
Drainage Collection		--	113	--	--	--	--	--	--	113	119	124
Storm water Conveyance		5,085	5,085	--	--	--	--	--	--	5,085	5,340	5,580
Attenuation		--	--	--	--	--	--	--	--	--	--	--
Electrical Infrastructure		34,323	38,229	--	--	--	--	--	--	38,229	40,141	41,947
Power Plants		--	--	--	--	--	--	--	--	--	--	--
HV Substations		8,612	7,086	--	--	--	--	--	--	7,086	7,441	7,775
HV Switching Station		--	--	--	--	--	--	--	--	--	--	--
HV Transmission Conductors		--	--	--	--	--	--	--	--	--	--	--
MV Substations		--	504	--	--	--	--	--	--	504	529	553
MV Switching Stations		133	133	--	--	--	--	--	--	133	140	146
MV Networks		10,731	12,722	--	--	--	--	--	--	12,722	13,358	13,960
LV Networks		5,886	5,887	--	--	--	--	--	--	5,887	6,181	6,459
Capital Spares		8,960	11,897	--	--	--	--	--	--	11,897	12,492	13,054
Water Supply Infrastructure		14	14	--	--	--	--	--	--	14	15	16
Dams and Weirs		--	--	--	--	--	--	--	--	--	--	--
Boreholes		14	14	--	--	--	--	--	--	14	15	16
Reservoirs		--	--	--	--	--	--	--	--	--	--	--
Pump Stations		--	--	--	--	--	--	--	--	--	--	--
Water Treatment Works		--	--	--	--	--	--	--	--	--	--	--
Bulk Mains		--	--	--	--	--	--	--	--	--	--	--
Distribution		--	--	--	--	--	--	--	--	--	--	--
Distribution Points		--	--	--	--	--	--	--	--	--	--	--
PRV Stations		--	--	--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--	--	--
Sanitation Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Pump Station		--	--	--	--	--	--	--	--	--	--	--
Reliculation		--	--	--	--	--	--	--	--	--	--	--
Waste Water Treatment Works		--	--	--	--	--	--	--	--	--	--	--
Outfall Sewers		--	--	--	--	--	--	--	--	--	--	--
Toilet Facilities		--	--	--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--	--	--
Solid Waste Infrastructure		428	377	--	--	--	--	--	--	377	396	414
Landfill Sites		337	284	--	--	--	--	--	--	284	298	312
Waste Transfer Stations		13	14	--	--	--	--	--	--	14	14	15
Waste Processing Facilities		--	--	--	--	--	--	--	--	--	--	--
Waste Drop-off Points		79	79	--	--	--	--	--	--	79	83	87
Waste Separation Facilities		--	--	--	--	--	--	--	--	--	--	--
Electricity Generation Facilities		--	--	--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--	--	--
Rail Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Rail Lines		--	--	--	--	--	--	--	--	--	--	--
Rail Structures		--	--	--	--	--	--	--	--	--	--	--
Rail Furniture		--	--	--	--	--	--	--	--	--	--	--
Drainage Collection		--	--	--	--	--	--	--	--	--	--	--
Storm water Conveyance		--	--	--	--	--	--	--	--	--	--	--
Attenuation		--	--	--	--	--	--	--	--	--	--	--
MV Substations		--	--	--	--	--	--	--	--	--	--	--
LV Networks		--	--	--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--	--	--
Coastal Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Sand Pumps		--	--	--	--	--	--	--	--	--	--	--
Piers		--	--	--	--	--	--	--	--	--	--	--
Revetments		--	--	--	--	--	--	--	--	--	--	--
Promenades		--	--	--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--	--	--
Information and Communication Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Data Centres		--	--	--	--	--	--	--	--	--	--	--
Core Layers		--	--	--	--	--	--	--	--	--	--	--
Distribution Layers		--	--	--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--	--	--
Community Assets		22,475	19,447	--	--	--	--	--	--	19,447	20,419	20,986
Community Facilities		18,554	16,137	--	--	--	--	--	--	16,137	16,844	17,472
Halls		939	939	--	--	--	--	--	--	939	986	1,031
Centres		4,300	3,995	--	--	--	--	--	--	3,995	4,195	4,237
Crèches		876	812	--	--	--	--	--	--	812	852	891
Clinics/Care Centres		7	7	--	--	--	--	--	--	7	7	8
Fire/Ambulance Stations		27	27	--	--	--	--	--	--	27	28	29
Testing Stations		48	48	--	--	--	--	--	--	48	50	52
Museums		--	60	--	--	--	--	--	--	60	63	65
Galleries		--	--	--	--	--	--	--	--	--	--	--
Theatres		48	237	--	--	--	--	--	--	237	249	260
Libraries		750	470	--	--	--	--	--	--	470	494	516

KZN292 KwaDukuza - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 2025/02/28

Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7	8	9	10	11	12	13	14		
R thousands												
Cemeteries/Crematoria		785	1,376	-	-	-	-	-	-	1,376	1,445	1,510
Police		9	9	-	-	-	-	-	-	9	10	10
Puris		80	80	-	-	-	-	-	-	80	84	88
Public Open Space		7,672	4,882	-	-	-	-	-	-	4,882	5,127	5,357
Nature Reserves		-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities		2,879	3,036	-	-	-	-	-	-	3,036	3,188	3,244
Markets		128	127	-	-	-	-	-	-	127	133	139
Stalls		-	6	-	-	-	-	-	-	6	6	7
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		5	23	-	-	-	-	-	-	23	24	25
Capital Spares		-	3	-	-	-	-	-	-	3	3	3
Sport and Recreation Facilities		3,921	3,310	-	-	-	-	-	-	3,310	3,476	3,515
Indoor Facilities		-	41	-	-	-	-	-	-	41	43	45
Outdoor Facilities		3,921	3,269	-	-	-	-	-	-	3,269	3,432	3,469
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		7,383	6,789	-	-	-	-	-	-	6,789	7,128	7,449
Operational Buildings		6,647	6,279	-	-	-	-	-	-	6,279	6,593	6,890
Municipal Offices		5,367	5,113	-	-	-	-	-	-	5,113	5,368	5,610
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-	-	-
Yards		1,095	989	-	-	-	-	-	-	989	1,039	1,086
Stores		-	-	-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-	-	-
Depots		185	177	-	-	-	-	-	-	177	186	195
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Housing		735	510	-	-	-	-	-	-	510	535	559
Staff Housing		-	-	-	-	-	-	-	-	-	-	-
Social Housing		735	510	-	-	-	-	-	-	510	535	559
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		1,008	220	-	-	-	-	-	-	220	231	242
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		1,008	220	-	-	-	-	-	-	220	231	242
Water Rights		-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications		1,008	220	-	-	-	-	-	-	220	231	242
Local Settlement Software Applications		-	-	-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		4,763	4,248	-	-	-	-	-	-	4,248	4,460	4,661
Computer Equipment		4,763	4,248	-	-	-	-	-	-	4,248	4,460	4,661
Furniture and Office Equipment		2,963	3,376	-	-	-	-	-	-	3,376	3,545	3,705
Furniture and Office Equipment		2,963	3,376	-	-	-	-	-	-	3,376	3,545	3,705
Machinery and Equipment		6,478	5,630	-	-	-	-	-	-	5,630	5,911	6,177
Machinery and Equipment		6,478	5,630	-	-	-	-	-	-	5,630	5,911	6,177
Transport Assets		10,471	14,212	-	-	-	-	-	-	14,212	14,922	15,594
Transport Assets		10,471	14,212	-	-	-	-	-	-	14,212	14,922	15,594
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 to be adjusted	1	159,388	159,388	-	-	-	-	-	-	159,388	167,358	174,537

KZN292 KwaDukuza - Supporting Table SB18e Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - 2025/02/28

Description	Ref	2024/25										Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
R thousands		A	A1	B	C	D	E	F	G	H			
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class													
Infrastructure		58,400	273,199	-	-	-	-	(2,208)	(2,208)	270,991	41,694	32,817	
Roads Infrastructure		-	145,326	-	-	-	-	(2,201)	(2,201)	143,125	14,719	15,217	
Roads		-	121,203	-	-	-	-	(2,201)	(2,201)	119,002	14,719	15,217	
Road Structures		-	24,124	-	-	-	-	-	-	24,124	-	-	
Road Furniture		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		-	50,273	-	-	-	-	(7)	(7)	50,266	-	-	
Drainage Collection		-	50,273	-	-	-	-	(7)	(7)	50,266	-	-	
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-	
Attenuation		-	-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		58,400	77,600	-	-	-	-	-	-	77,600	26,975	17,600	
Power Plants		-	-	-	-	-	-	-	-	-	-	-	
HV Substations		-	-	-	-	-	-	-	-	-	-	-	
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-	
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-	
MV Substations		35,500	51,500	-	-	-	-	-	-	51,500	16,550	7,100	
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-	
MV Networks		13,950	17,150	-	-	-	-	-	-	17,150	7,450	7,525	
LV Networks		8,950	8,950	-	-	-	-	-	-	8,950	2,975	2,975	
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		-	-	-	-	-	-	-	-	-	-	-	
Reticalation		-	-	-	-	-	-	-	-	-	-	-	
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-	
Outfall Covers		-	-	-	-	-	-	-	-	-	-	-	
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Landfill Sites		-	-	-	-	-	-	-	-	-	-	-	
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-	-	
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-	-	
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-	-	
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-	-	
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Rail Lines		-	-	-	-	-	-	-	-	-	-	-	
Rail Structures		-	-	-	-	-	-	-	-	-	-	-	
Rail Furniture		-	-	-	-	-	-	-	-	-	-	-	
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-	
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-	
Attenuation		-	-	-	-	-	-	-	-	-	-	-	
MV Substations		-	-	-	-	-	-	-	-	-	-	-	
LV Networks		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-	
Piers		-	-	-	-	-	-	-	-	-	-	-	
Revetments		-	-	-	-	-	-	-	-	-	-	-	
Promenades		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Data Centres		-	-	-	-	-	-	-	-	-	-	-	
Core Layers		-	-	-	-	-	-	-	-	-	-	-	
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Community Assets		20,580	17,578	-	-	-	-	-	-	17,578	4,491	3,500	
Community Facilities		10,580	10,580	-	-	-	-	-	-	10,580	-	-	
Halls		-	-	-	-	-	-	-	-	-	-	-	
Centres		-	-	-	-	-	-	-	-	-	-	-	
Crèches		-	-	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-	-	
Testing Stations		-	-	-	-	-	-	-	-	-	-	-	
Museums		-	-	-	-	-	-	-	-	-	-	-	
Galleries		-	-	-	-	-	-	-	-	-	-	-	
Theatres		-	-	-	-	-	-	-	-	-	-	-	
Libraries		-	-	-	-	-	-	-	-	-	-	-	
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-	-	-	
Police		-	-	-	-	-	-	-	-	-	-	-	
Puris		-	-	-	-	-	-	-	-	-	-	-	
Public Open Space		-	-	-	-	-	-	-	-	-	-	-	
Nature Reserves		-	-	-	-	-	-	-	-	-	-	-	

KZN292 KwaDukuza - Supporting Table SB18e Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - 2025/02/28

Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unform. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
<u>Public Ablution Facilities</u>		--	--	--	--	--	--	--	--	--	--	--
Markets		--	--	--	--	--	--	--	--	--	--	--
Stalls		--	--	--	--	--	--	--	--	--	--	--
Abattoirs		--	--	--	--	--	--	--	--	--	--	--
Airports		--	--	--	--	--	--	--	--	--	--	--
Taxi Ranks/Bus Terminals		10,580	10,580	--	--	--	--	--	--	10,580	--	--
Capital Spares		--	--	--	--	--	--	--	--	--	--	--
Sport and Recreation Facilities		10,000	6,998	--	--	--	--	--	--	6,998	4,491	3,500
Indoor Facilities		--	--	--	--	--	--	--	--	--	--	--
Outdoor Facilities		10,000	6,998	--	--	--	--	--	--	6,998	4,491	3,500
Capital Spares		--	--	--	--	--	--	--	--	--	--	--
<u>Heritage assets</u>		--	--	--	--	--	--	--	--	--	--	--
Monuments		--	--	--	--	--	--	--	--	--	--	--
Historic Buildings		--	--	--	--	--	--	--	--	--	--	--
Works of Art		--	--	--	--	--	--	--	--	--	--	--
Conservation Areas		--	--	--	--	--	--	--	--	--	--	--
Other Heritage		--	--	--	--	--	--	--	--	--	--	--
<u>Investment properties</u>		--	--	--	--	--	--	--	--	--	--	--
Revenue Generating		--	--	--	--	--	--	--	--	--	--	--
Improved Property		--	--	--	--	--	--	--	--	--	--	--
Unimproved Property		--	--	--	--	--	--	--	--	--	--	--
Non-revenue Generating		--	--	--	--	--	--	--	--	--	--	--
Improved Property		--	--	--	--	--	--	--	--	--	--	--
Unimproved Property		--	--	--	--	--	--	--	--	--	--	--
<u>Other assets</u>		13,580	11,162	--	--	--	--	--	--	11,162	--	--
Operational Buildings		13,580	11,162	--	--	--	--	--	--	11,162	--	--
Municipal Offices		12,800	10,382	--	--	--	--	--	--	10,382	--	--
Pay/Enquiry Points		--	--	--	--	--	--	--	--	--	--	--
Building Plan Offices		--	--	--	--	--	--	--	--	--	--	--
Workshops		780	780	--	--	--	--	--	--	780	--	--
Yards		--	--	--	--	--	--	--	--	--	--	--
Stores		--	--	--	--	--	--	--	--	--	--	--
Laboratories		--	--	--	--	--	--	--	--	--	--	--
Training Centres		--	--	--	--	--	--	--	--	--	--	--
Manufacturing Plant		--	--	--	--	--	--	--	--	--	--	--
Depots		--	--	--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--	--	--
Housing		--	--	--	--	--	--	--	--	--	--	--
Staff Housing		--	--	--	--	--	--	--	--	--	--	--
Social Housing		--	--	--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--	--	--
<u>Biological or Cultivated Assets</u>		--	--	--	--	--	--	--	--	--	--	--
Biological or Cultivated Assets		--	--	--	--	--	--	--	--	--	--	--
<u>Intangible Assets</u>		--	--	--	--	--	--	--	--	--	--	--
Servitudes		--	--	--	--	--	--	--	--	--	--	--
Licences and Rights		--	--	--	--	--	--	--	--	--	--	--
Water Rights		--	--	--	--	--	--	--	--	--	--	--
Effluent Licenses		--	--	--	--	--	--	--	--	--	--	--
Solid Waste Licenses		--	--	--	--	--	--	--	--	--	--	--
Computer Software and Applications		--	--	--	--	--	--	--	--	--	--	--
Load Settlement Software Applications		--	--	--	--	--	--	--	--	--	--	--
Unspecified		--	--	--	--	--	--	--	--	--	--	--
<u>Computer Equipment</u>		--	--	--	--	--	--	--	--	--	--	--
Computer Equipment		--	--	--	--	--	--	--	--	--	--	--
<u>Furniture and Office Equipment</u>		--	--	--	--	--	--	--	--	--	--	--
Furniture and Office Equipment		--	--	--	--	--	--	--	--	--	--	--
<u>Machinery and Equipment</u>		--	--	--	--	--	--	--	--	--	--	--
Machinery and Equipment		--	--	--	--	--	--	--	--	--	--	--
<u>Transport Assets</u>		--	--	--	--	--	--	--	--	--	--	--
Transport Assets		--	--	--	--	--	--	--	--	--	--	--
<u>Land</u>		--	--	--	--	--	--	--	--	--	--	--
Land		--	--	--	--	--	--	--	--	--	--	--
<u>Zoo's, Marine and Non-biological Animals</u>		--	--	--	--	--	--	--	--	--	--	--
Zoo's, Marine and Non-biological Animals		--	--	--	--	--	--	--	--	--	--	--
<u>Living resources</u>		--	--	--	--	--	--	--	--	--	--	--
Mature		--	--	--	--	--	--	--	--	--	--	--
Policing and Protection		--	--	--	--	--	--	--	--	--	--	--
Zoological plants and animals		--	--	--	--	--	--	--	--	--	--	--
Immature		--	--	--	--	--	--	--	--	--	--	--
Policing and Protection		--	--	--	--	--	--	--	--	--	--	--
Zoological plants and animals		--	--	--	--	--	--	--	--	--	--	--
Total Capital Expenditure on upgrading of existing assets to be adjusted	1	92,560	301,539	--	--	--	--	(2,208)	(2,208)	299,731	46,184	36,317

Choose name from list - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 2025/02/28

Function	Project Description	Project Number	Type	Medium Term Revenue and Expenditure Framework					
				Budget Year 2024/25		Budget Year 2025/26		Budget Year 2026/27	
				Original	Adjusted	Original	Adjusted	Original	Adjusted
R thousands									
Parent municipality: List all capital projects grouped by Function Finance and Administration	Furniture and Office Equipment:Office Fi	db728e3b-e11f-4d65	New	1,000	1,120				
	Machinery and Equipment:Elec Staff Ath	55c4fe90-c97b-480	New	560	473				
Road Transport	Furniture and Office Equipment:Furniture	db728e3b-e11f-4d65	New	150	30				
	Roads:G46247 Road & Stormwater Upgr.	1cdab7f9-b937-42c	Upgrading	4,168	4,280				
	Roads:G46247 Road & Stormwater Upgr.	1cdab7f9-b937-42c	Upgrading	4,094	4,098				
	Roads:G46247 Road Upgrade in Alderwil	1cdab7f9-b937-42c	Upgrading	50	95				
	Roads:G46247 Road & Stormwater Upgr.	1cdab7f9-b937-42c	Upgrading	6,981	7,111				
	Roads:Municipal Disaster Response Gra	1cdab7f9-b937-42c	Upgrading	47,435	44,942				
	Roads:G46247 Road & St. Upgrade at Ol	7601080a-443e-4b7	Renewal	34	68				
	Roads:G46247 Road Rehab. & St. Infrastr	7601080a-443e-4b7	Renewal	46	93				
	Roads:G46247 Road Rehab. & upgrade c	7601080a-443e-4b7	Renewal	116	232				
	Roads:G46247 Rehab. of Roads in Hlalani	7601080a-443e-4b7	Renewal	229	459				
	Roads:G46247 Re-Const. of Hlankosi, A	7601080a-443e-4b7	Renewal	1,210	2,420				
	Roads:G46247 Rehab. of Rosehill Road	7601080a-443e-4b7	Renewal	19	38				
	Roads:G46247 Mfecane Road link Rivers	7601080a-443e-4b7	Renewal	1,825	2,071				
	Halls:Melville Hall	a1fa386c-678b-4e1	Renewal	7,744	10,352				
	Road Structures:G46247 Ngulube Stret	ac639dc7-01b6-470	New	1,313	1,432				
	Road Structures:G46247 Retaining walls	ba001a91-684e-46f	New	940	947				
	Drainage Collection:G46247 Rehabilitati	c2d8d03d-8a81-4d5	Renewal	4,197	4,190				
	Roads:Groutville Surface Roads & Storm	e2287c9b-937b-4ee	Upgrading	3,004	(3,953)				
	Roads:Ward 3 Nonoff Beach Road Acces	e2287c9b-937b-4ee	New	10,431	7,019				
	Roads:G46247 Road Const. of Gcuqwa	e2287c9b-937b-4ee	New	1,366	1,394				
	Roads:G46247 Road Const. of Mapitoph	e2287c9b-937b-4ee	New	153	305				

Entities:
List all capital projects grouped by Municipal Entity

Entity Name
Project name

References
List all projects where approved budgets have been adjusted

Refer MFMA s30
Asset class as per table B9 and asset sub-class as per table SB18
GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.
Distinguish projects approved in terms of MFMA section 19(1)(b) and MRRR Regulation 13
Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002_00002)

KZN292 KwaDukuza - Supporting Table SB20 Not required - 2025/02/28

Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 8	Other Adjusts. 9	Total Adjusts. 10	Adjusted Budget 11	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue By Municipal Entity												
Entity 1 total revenue									-	-		
Entity 2 total revenue									-	-		
Entity 3 (etc) total revenue									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Total Operating Revenue	1	-	-	-	-	-	-	-	-	-	-	-
Expenditure By Municipal Entity												
Entity 1 total operating expenditure									-	-		
Entity 2 total operating expenditure									-	-		
Entity 3 etc. total operating expenditure									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Total Operating Expenditure	2	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure By Municipal Entity												
Entity 1 total capital expenditure									-	-		
Entity 2 total capital expenditure									-	-		
Entity 3 etc. total capital expenditure									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Total Capital Expenditure	2	-	-	-	-	-	-	-	-	-	-	-

References

1. Must reconcile to the sum of all municipal entity monthly revenue reports
2. Must reconcile to the sum of all municipal entity monthly expenditure reports
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have foreseen)
5. Increases of funds approved under section 87 MFMA
6. Adjustments approved in accordance with section 87 MFMA
7. Adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the same financial year
8. Adjustments to funding allocations by National or Provincial Government
9. Adjusts. = 'Other' Adjustments approved by entity Board; including revenue under-collection ; additional revenue appropriation on existing programmes; projected savings; error correction
10. $H = B + C + D + E + F + G$
11. Adjusted Budget (H) = (A or A1) + G



2024/2025

**THIRD QUARTER BUDGET AND
PERFORMANCE ASSESSMENT
REPORT**

CONTENTS:**PART 1**

- 1.1 MAYORS REPORT
- 1.2 RESOLUTIONS
- 1.3 EXECUTIVE SUMMARY
- 1.4 IN-YEAR BUDGET STATEMENT TABLES

PART 2

- 2.1 DEBTORS ANALYSIS
- 2.2 CREDITORS ANALYSIS
- 2.3 INVESTMENT PORTFOLIO ANALYSIS
- 2.4 ALLOCATION AND GRANT RECEIPTS AND
EXPENDITURE
- 2.5 COUNCILLOR AND BOARD MEMBER ALLOWANCES AND
EMPLOYEE BENEFITS
- 2.6 MATERIAL VARIANCES TO THE SERVICE DELIVERY AND
BUDGET IMPLEMENTATION PLAN
- 2.7 CAPITAL PROGRAMME PERFORMANCE
- 2.8 OTHER SUPPORTING DOCUMENTS
- 2.9 MUNICIPAL MANAGERS QUALITY CERTIFICATION



1.1 MAYORS REPORT

MAYORS REPORT TO BE TABLED

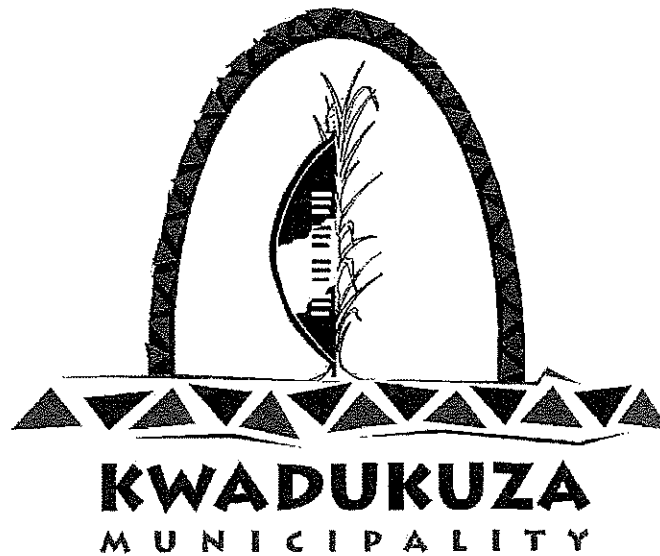


1.2 RESOLUTIONS

Third 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 March 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 March 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).



1.3 EXECUTIVE SUMMARY

The analysis below is a high-level assessment based on revenue and expenditure recognised on the Municipal Financial System as at the 31st of March 2025. 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 31/03/2025 R'000	Variance As at 31/03/2025 R'000
Total Revenue	2,716,201	2,754,129	2,030,347	2,014,413	(15,934)
Total Expenditure	2,716,137	2,985,821	2,105,424	1,921,722	183,702
Operating Surplus / (Deficit)	64	(231,692)	(75,077)	92,691	167,768
Transfers recognised - capital	79,300	438,066	149,166	211,221	62,055
Surplus /Deficit for the year	79,364	206,374	74,089	303,912	229,823

In terms of the Third Quarter assessment, the actual revenue billed and/or collected to date is R2,014bn. The negative variance of approximately R15,934m or -1% is realised at the end of March. The actual expenditure to date is R1,922bn. A negative variance of R183,702m or - 9% has resulted at the end of the third 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 - March 2025	YTD Budget	YTD Variance	YTD Variance %
Exchange Revenue	1,644,455,744	1,655,985,982	1,149,862,460	1,236,224,368	(86,361,908)	
Service charges - electricity revenue	1,398,776,342	1,385,636,342	928,471,279	1,045,797,257	(117,325,977)	-11%
Service charges - refuse revenue	103,073,780	103,073,780	81,856,559	77,305,335	4,551,224	6%
Agency Services	14,688,960	13,288,960	9,266,081	10,666,720	(1,400,639)	-13%
Interest earned - external investments	54,422,996	75,098,379	61,165,626	45,986,093	15,179,533	33%
Interest earned - outstanding debtors	11,000,000	11,000,000	12,758,881	8,250,000	4,508,881	55%
Rental of facilities and equipment	3,027,707	3,419,707	2,283,530	2,368,780	(85,250)	-4%
Other revenue	59,465,959	64,468,814	54,060,503	45,850,183	8,210,320	18%
Non - Exchange Revenue	1,071,745,749	1,098,143,454	864,550,462	794,122,736	70,427,726	
Property rates	731,911,715	746,797,585	545,722,668	536,369,252	9,353,416	2%
Fines, penalties and forfeits	33,514,844	40,949,844	24,602,014	26,994,883	(2,392,869)	-9%
Licences and permits	976,440	1,501,440	921,616	863,580	58,036	7%
Transfers and subsidies - Operational	300,342,750	303,894,585	291,696,966	226,145,021	65,551,945	29%
Gains	5,000,000	5,000,000	1,607,197	3,750,000	(2,142,803)	-57%
Total Revenue (excluding capital transfers and contributions)	2,716,201,493	2,754,129,436	2,014,412,922	2,030,347,103	(15,934,182)	-1%
Expenditure By Type						
Employee related costs	597,944,347	606,819,899	433,655,345	450,677,148	(17,021,803)	-4%
Remuneration of councillors	37,823,274	31,734,074	23,296,657	26,845,156	(3,548,499)	-13%
Bulk purchases	1,238,435,507	1,449,435,507	957,198,469	981,576,630	(24,378,162)	-2%
Other materials	26,356,706	27,579,864	17,064,985	19,632,319	(2,567,334)	-13%
Debt impairment	27,848,232	27,848,232	-	20,886,174	(20,886,174)	-100%
Depreciation & asset impairment	170,888,318	170,888,318	99,901,980	128,166,239	(28,264,258)	-22%
Interest paid / finance charges	15,989,000	15,989,000	8,253,074	11,991,750	(3,738,676)	-31%
Contracted services	400,317,066	437,665,565	273,105,571	310,812,924	(37,707,353)	-12%
Transfers and Subsidies	27,350,882	20,092,791	9,394,005	18,473,639	(9,079,634)	-49%
Bad Debts Written Off	2,840,000	5,095,624	2,296,971	2,693,906	(396,935)	-15%
Other expenditure	147,966,775	163,422,128	97,555,304	115,166,920	(17,611,616)	-15%
Loss on Disposal of Assets	8,250,000	8,250,000	-	6,187,500	(6,187,500)	-100%
Other Losses	14,127,000	21,000,000	-	12,313,500	(12,313,500)	-100%
Total Expenditure	2,716,137,107	2,985,821,002	1,921,722,359	2,105,423,804	(183,701,445)	-9%
Surplus/(Deficit)	64,386	(231,691,566)	92,690,562	(75,076,701)	167,767,263	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	79,299,550	438,066,323	211,221,606	149,166,356	62,055,250	42%
Surplus/ (Deficit) for the year	79,363,936	206,374,757	303,912,168	74,089,655	229,822,513	

REVENUE

The reasons for the R 15,934m 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 R81,856m reflecting a positive variance of R4,551m. 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 credits 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 March is yet to be captured onto the financial system, as bank statements are only received in the first week of the new month, a R15,180m 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 total Interest on External Investments for the month of March is approximately R3,307m which has been posted in the 1st week of April 2025 on the financial system.
- The budget for interest on bank accounts was increased by R16m to R27,291m during the Adjustment Budget process. However, the interest recognized by the end of March exceeded the budget by R2,641m.

Interest earned - outstanding debtors

- The interest billed on outstanding debt has exceeded the R11m budget allocation, primarily due to R4,693m in interest billed on outstanding rates. This increased interest is as a result of non-payment of the principal debt owed to the Municipality. These growing arrears debt raises concerns for the municipality, as it highlights the economic instability of the current rate base of Council.

Other Revenue

Other Revenue category consists of Municipal Operational Revenue and the Sale of Goods and Rendering of Services. An overall positive variance of R8,210m is reflected.

Operational Revenue

- A positive variance of R15,373m is reflected under Operational revenue, which is mainly due to the receipt of R21,568m of R16m budget allocation for Developers Contribution. The budget for Developers Contribution was increased by R6m during the adjustment budget process.

Sale of Goods and Rendering of Services

- A negative variance of R7,163m is reflected under 'Sale of Goods and Rendering of Services. A budget allocation of R10m had been provided for the receipt of revenue from the Department of Housing for the construction of Housing Projects during the original budget approval. An identical construction contract expenditure budget had also been catered for. With the Department of Housing 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 to R2m during the adjustment budget process. To date only R227k has been processed. The variance will therefore reduce by year end.
- Legal fees revenue pertains to recoveries of legal fees. R1,330m 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.

OTHER REVENUE	ADJUSTED BUDGET	YEAR TO DATE ACTUALS	AVAILABLE BUDGET
Operational Revenue	(28,744,413)	(33,604,259)	4,859,846
Administrative Handling Fees	(2,611,000)	(412,804)	(2,198,196)
Collection Charges	(8,299,996)	(8,128,947)	(171,049)
Commission	-	(1,685,064)	1,685,064
Development Charges	(16,000,000)	(21,568,411)	5,568,411
Incidental Cash Surpluses	(120,000)	(11,439)	(108,561)
Insurance Refund	(1,311,176)	(1,395,353)	84,177
Staff and Councillors Recoveries	(402,241)	(402,240)	(1)
Sales of Goods and Rendering of Services	(35,724,401)	(20,456,244)	(15,268,157)
Advertisements	(6,300,000)	(4,314,591)	(1,985,409)
Building Plan Approval	(12,500,000)	(8,389,203)	(4,110,797)
Cemetery and Burial	(1,050,000)	(602,972)	(447,028)
Cleaning and Removal	(80,000)	-	(80,000)
Clearance Certificates	(750,000)	(523,423)	(226,577)
Computer Services	(20,000)	(14,002)	(5,998)
Construction Contract Revenue	(2,000,000)	(227,375)	(1,772,626)
Encroachment Fees	(650,000)	(320,876)	(329,124)
Entrance Fees	(50,000)	(3,152)	(46,848)
Fire Services	(160,000)	2,556	(162,556)
Legal Fees	(4,013,392)	(1,329,891)	(2,683,501)
Library Fees	(50,000)	-	(50,000)
Management Fees	(2,000,000)	(1,038,279)	(961,721)
Membership Fees	(2,500)	(13)	(2,487)
Parking Fees	(530,000)	(272)	(529,728)
Photo copies; Faxes and Telephone charges	(145,568)	(120,462)	(25,106)
Sale of Goods	(1,939,941)	(1,369,864)	(570,077)
Town Planning and Servitudes	(3,470,000)	(2,193,676)	(1,276,324)
Valuation Services	(13,000)	(10,748)	(2,252)
TOTAL OTHER REVENUE	(64,468,814)	(54,060,503)	(10,408,311)

Property Rates

- Reflects a positive variance of R9,353m. Property rates are billed over a period of 11 months starting from August to June with annual rates being billed in the month of August, however the budget has been evenly apportioned over the 11 months of the financial year resulting in the timing of the billing reflecting a positive variance.
- The revenue section has analysed the trend in billing and catered for an overall increase of R14,885m during the adjustment budget process. R14m of this additional revenue relates to billing under Residential Developed Property.

Transfers & Subsidies - Operational

- Transfers and Subsidies reflects a positive variance of R65,551m at the end of March. The transfer recognised - Operational, revealed a positive variance due to the anticipated timing of grant receipts with the full allocation of Equitable Share being received by the end of March.
- The variance will reduce as the year progresses. A breakdown of the operational grant transfers can be reviewed on SC6 of the attached C Schedules.

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

Service Charges - Electricity Revenue

- Service Charges- electricity reflects a negative variance of R117,326m. The variance in this revenue category is as a result of the March billing being processed onto the financial system in the second week of April 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 March 2025 is R101,703m which has been billed on the 7th of April 2025. However, if this billing were to be considered, there would be a negative variance in electricity revenue of approximately R15,623m. It is also important to note

that Electricity service charges revenue was reduced by R13,140m during the Adjustments Budget. No back billing has been done for this quarter.

Agency Services

- Reflects R1,401m negative variance from budgeted revenue. 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.
- The business unit has previously cited shortage of staff due to high vacancy rates and connectivity challenges to the Department of Transport eNATIS system, as well as the fact that other agencies being able to dispense the licenses, as reasons for not meeting revenue targets.
- The budget has been reduced by R1,4m during the Adjustment Budget process and the variance will probably reduce by year end.

Fines, penalties, and forfeits

- Fines, Penalties and Forfeits reflect a negative variance of R2,393m at the end of March. 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.

FINES, PENALTIES AND FORFEITS	ADJUSTED BUDGET	YEAR TO DATE ACTUALS	AVAILABLE BUDGET
Illegal Unauthorised Use	(19,880,004)	(15,379,927)	(4,500,077)
400030020 Tampering Fees	(500,000)	(264,788)	(235,212)
Fines: Law Enforcement	-	102	(102)
041040010 Fines and Penalties	(3,500,000)	(2,305,535)	(1,194,465)
215000080 Collection Charges	-	-	-
030040040 Fines	(10,440)	(4,061)	(6,379)
Library - Lost/Damaged Items (030060125)	-	(2,212)	2,212
042040030 Fire protection Fines	(34,400)	(594)	(33,806)
General Suspense - Contempt of Court (948520002)	(25,000)	(13,900)	(11,100)
Vehicle Testing Fess Testing 04645110	-	87,295	(87,295)
215000090 Rates Penalties	(17,000,000)	(6,718,395)	(10,281,605)
	(40,949,844)	(24,602,014)	(16,347,830)

Gains

- Gains reflects a negative variance of R2,142m. 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.

EXPENDITURE

The Third Quarter Budgeted Operating Expenditure was R2,105bn. The actual expenditure recognised was R1,922bn which implies that the municipality has realised a negative variance of approximately R183,702m in 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

- The employee related costs reflect a negative variance of R17,022m at end of March. The variance is as a result of the timing of the filling of vacant positions, retirements, resignations, and untimely loss of municipal officials. Recruitment processes are on-going, and the variance should be eliminated as the year progresses. Director Expenditure has confirmed that the total employee related budget allocation will be spent by year-end.
- An additional R8,876m was requested during the adjustment budget process to ensure that sufficient funds were available for Employee Costs. Council is cautioned that this category is one of our major cost drivers and therefore only critical posts must be filled. Also posts that may have been filled for a part of the 2024/2025 financial year will need to be budgeted for the full 12 months of the 2025/2026 financial year.
- R4,029m budget allocation for Leave Provision will be recognized at the end of the financial year.
- Despite the negative variance, the overtime category reflects 66% of the adjusted allocation utilized by the 10th of March. Overtime costs for March will be catered for in the April salary payment. Business units will need to closely monitor their overtime requests to ensure they do not exceed their allocated budgets.
- Also, in terms of the standby allowances, the budget was increased by R5,458m to R16,679m with 72% of the budget being spent by the end of the March.
- For a detailed analysis of Employee Related Expenditure refer to section 2.5 Councillor Allowances and employee benefits of the report.

Remuneration of Councillors

- Reflects a negative variance of R3,549m. The budget was reduced by approximately R6m during the Adjustment budget process and the variance should be reduced by year end.

Bulk purchases

- Reflects under-expenditure of R24,378m with the payment for March still to be processed on the financial system. The Eskom invoice for March is R110,415m. If the invoice is considered, the variance results in over expenditure of approximately R86,037m. 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.
- Cumulative energy loss as at 31st March 2025 was R292,235,918 at 146,746,379 kwh with total losses of 26.94% on electricity purchases. The cumulative energy loss at the end of March in the 2023/24 financial year was R237,321,676 at 132,195,955 kwh with total losses of 25,24% 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.
- This impact which was previously highlighted in the previous Section 52 reports, continues in the Third Quarter billing whereby we are paying more for the Bulk purchases alone (Excluding Staff Costs, Repairs, Contracted Services, Capital, etc) compared to the total value of Electricity Sales. The total electricity billing is R928,471m whilst the Eskom Bulk invoices total R957,198m.

Inventory Consumed

- Reflects R2,567m 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 budget was increased by approximately R1,223m during the February Adjusted Budget to mainly cater for protective clothing including the uniform for office-based staff, thus the variance is expected to reduce as the year progresses.

Debt Impairment

- No provisions for debt impairment were recorded in the financial system. However, Council to note that these non-cash provisions are required in terms of GRAP, with impairment testing conducted quarterly but only processed at year-end during the preparation of the AFS. The provision at the end of Quarter 3 is R9,630,531.67.

Depreciation

- Depreciation and asset impairment reflects a negative variance of R28,264m. The variance is as a result of delays in completion of projects which has influenced the capitalization and subsequent depreciation of these assets.
- 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.

Interest (Finance Charges)

- Finance charges reflect a negative variance of R3,739m as at the end of March 2025. The interest together with redemption payments are made at specific times during the financial year. The Finance Charges budget was compiled considering the existing loans. The Municipality currently has R156,288m existing loans with the DBSA.
- Repayments are made quarterly with the September and March instalments incurring a nominal interest payment, while a significant increase in interest expense is noted for December and the June repayment. The R3,739m variance therefore represents a timing difference that will be eliminated as the year progresses.

Irrecoverable Debts Written Off

- Council has approved a Debtors Incentive Scheme that is effective from 1st July 2024 to 31st May 2025. Write-Offs have been processed once the debtor's outstanding capital amount has been settled in accordance with the Incentive scheme. R2,297m has been written off Third Quarter.

Contracted services

- Reflects R37,707m underspending, however various contractual expenditure for the month of March is still to be processed on the financial system. The spending under this expenditure category is R273,106m as reflected in the table below.

CONTRACTED SERVICES	ADJUSTED BUDGET	YEAR TO DATE ACTUALS	AVAILABLE BUDGET
≡ Consultants and Professional Services	26,807,304	10,975,819	15,831,485
Business and Advisory	16,338,688	4,111,977	12,226,711
Infrastructure and Planning	1,668,616	724,290	944,326
Legal Cost	8,800,000	6,139,552	2,660,448
≡ Contractors	153,761,203	99,123,367	54,637,836
Building	2,640,000	1,757,908	882,092
Electrical	6,239,545	3,632,714	2,606,831
Event Promoters	10,478,000	10,477,963	37
First Aid	42,747	-	42,747
Maintenance of Buildings and Facilities	11,878,475	6,094,787	5,783,688
Maintenance of Equipment	21,507,799	12,010,310	9,497,489
Maintenance of Unspecified Assets	35,192,732	21,348,403	13,844,329
Pest Control and Fumigation	13,042	12,000	1,042
Safeguard and Security	57,429,137	39,842,244	17,586,893
Shark Nets	5,349,534	3,152,078	2,197,456
Traffic and Street Lights	2,919,659	768,961	2,150,698
Transportation	70,533	26,000	44,533
≡ Outsourced Services	257,097,058	163,006,385	94,090,673
Administrative and Support Staff	50,000	10,760	39,240
Animal Care	67,986	36,595	31,391
Burial Services	167,421	41,930	125,491
Business and Advisory	7,678,508	685,909	6,992,599
Cleaning Services	128,942	65,823	63,120
Clearing and Grass Cutting Services	39,584,849	27,912,855	11,671,994
Connection/Dis-connection	58,054	2,506	55,548
Electrical	28,527,332	16,759,522	11,767,810
Personnel and Labour	995,144	286,320	708,824
Professional Staff	32,845,833	18,343,114	14,502,719
Refuse Removal	146,692,989	98,726,009	47,966,980
TOTAL CONTRACTED SERVICES	437,665,565	273,105,571	164,559,994

Consultants and Professional Services

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

- R4m budget for Municipal Data Cleansing Project with no expenditure to date. The project has been awarded, and an inception meeting was held in December 2024. This project is being co-ordinated by the Director: Special Projects.
- R3,575m budget for the Valuation Roll with expenditure of R385k. The budget is to cater for the new general valuation that comes into effect in July 2026. The project has been awarded by TAC on the 23rd of March.
- 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.

Contractors

By the third quarter, R99,123m of the R153,761m has been spent. Orders/Pending payments to the value of R9,281m have been posted on the financial system. 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.

- Contractor's costs for maintenance were increased by almost a combined R 25m during the Adjustment Budget for Civil and Electrical. R18,150m with pending payments of R5,191m of the adjusted budget of R29,450m allocated for road and stormwater maintenance contracts has been spent, following the awarding of the tender for a panel of contractors in the previous financial year. R2,498m of the R3,051m budget for Street Light Maintenance has been spent to date. The Electrical and Civil Business units are urged to closely monitor their maintenance contracts as the budget allocation must be sufficient for the remainder of the year.
- In order to ensure the highest value for money is achieved the following measures have been implemented by MANCO:
 - Maintenance plans have been requested by MANCO during the Draft 2025/26 'budget process.

- Business Units have been urged to consider utilising internal staff who are already employed and materials from stock if this will result in more repairs and maintenance being undertaken as opposed to outsourcing.
- 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. No additional funding was catered for during the Adjustment budget.
- Safeguard and Security relate to the security costs of the Municipality which reflected higher expenditure than budgeted for by mid-year. The business unit requested an additional R11m during the Adjustment budget process, with the request being mainly to cater for ad hoc guarding and guarding of infrastructure under construction.

Outsourced Services

- ***Business and Advisory*** - The following line items which include '*Professional Staff*' reflect no expenditure at the end of the third quarter with the variance being due to timing of project implementation: -

Outsourced Services	Total Budget	Total Actual	Available Budget	Business unit
HR Systems	52,919	-	52,919	Human Resources (Dept 021)
255 House Count Survey North/South	81,000	-	81,000	Refuse Service (Dept 255)
420235580 Line Clearing (Contractors)	100,724	-	100,724	Electricity - Urban South (Dept 420)
420235540 Substation Building and Fence (Contractors)	236,350	-	236,350	Electricity - Urban South (Dept 420)
021261832 Job Evaluation	23,172	-	23,172	Human Resources (Dept 021)
070250001 Consultants and Outsourced	43,281	-	43,281	070 Parks and Gardens
032261826 LED Start Up Projects	1,000,000	-	1,000,000	Economic Development and Planning (Dept 032)
026261752 Housing Sector Plan	50,000	-	50,000	026 Human Settlements
152262008 Community Resilience Project	150,000	-	150,000	Environmental Management (Dept 152)
152261735 Climate Change Programme	330,000	-	330,000	Environmental Management (Dept 152)
152261821 Eco School Support	50,000	-	50,000	Environmental Management (Dept 152)
032262000 Shakashead Business Hive	50,000	-	50,000	Economic Development and Planning (Dept 032)
032260983 Informal Trade Business Support	50,000	-	50,000	Economic Development and Planning (Dept 032)
SMME Business Infrastructure Programme	11,534	-	11,534	Economic Development and Planning (Dept 032)
152260540 Professional Fees	180,000	-	180,000	Environmental Management (Dept 152)
028260976 Process and Participation	22,134	-	22,134	Integrated Development Plan (Dept 028)
154262019 ICLEI Co-Funding	55,000	-	55,000	Town Planning (Dept 154)
154262017 EDRMS and Plan Tracking Implementation	21,900	-	21,900	Town Planning (Dept 154)
154261700 SDF Review	175,000	-	175,000	Town Planning (Dept 154)
154261828 Spiuma Implementation	170,000	-	170,000	Town Planning (Dept 154)
032261997 Tourism Development	175,000	-	175,000	Economic Development and Planning (Dept 032)
156260540 Professional Fees	965,002	-	965,002	Civic Works Administration (Dept 156)
032262005 LED Strategy	300,000	-	300,000	Economic Development and Planning (Dept 032)
153261681 KDM Land Use Survy	20,000	-	20,000	Development Control (Dept 153)
154261705 KDM Lums	180,000	-	180,000	Town Planning (Dept 154)
170260540 Professional Fees	1,500,000	-	1,500,000	Roads and Stormwater (Dept 170)
056250001 Consultants and Outsourced	200,000	-	200,000	Cemetery (Dept 056)
Clean-up campaigns	103,816	-	103,816	Refuse Service (Dept 255)
	6,296,832	-	6,296,832	

Third Quarter Budget and Performance Assessment

- 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 will commence closer to year end.
- A budget of R2m has been allocated to the Electrical Business Unit for Asset Management implementation services. These services will help maximize the use of the existing On-Key Enterprise Asset Management System (EAMS) to ensure the effective management of EBU assets, aligning with industry best practices.
- R6,265m has been provided for the EDTEA funded Vuthela Project with expenditure of R390k. A pending payment of R2,588m is also reflected on the financial system.
- **Refuse Removal** - R98,726m is reflected as expenditure by the end of March with R96,215m related to Refuse Removal Services and R2,511m for Refuse Bags contract. The payment for March is yet to be processed on the financial system. The monthly billing is approximately R13m. Refuse removal services fall under the following votes:
 - Consultants, Indigent Support, Street Sweeping and Dump Charges as reflected in the table below.

Refuse Removal Services	Total Budget	Total Actual	Available Budget
Indigent Support South	26,185,623	18,568,495	7,617,128
Indigent Support South	18,619,878	11,002,750	7,617,128
255250001 Consultants	80,311,706	54,683,727	25,627,979
255260260 Dump Charges	17,248,855	11,392,071	5,856,784
Clean-up campaigns	103,816	-	103,816
255261030 Refuse Bags Contract	3,655,620	2,511,475	1,144,145
255261686 Street Cleansing	567,491	567,491	-
	146,692,989	98,726,009	47,966,980

- Also, the number of non-billed households being serviced have increased twice since the refuse service has been extended. These households, which are receiving once a week collection, currently total 36 103 in terms of the invoices received by the service provider. Of this total, the number of Indigent households are still to be verified and confirmed by the Refuse Steering Committee of the Municipality. Total indigent households serviced for the Northern and Southern section are 36 863. Comparatively the total amount of households billed for the Northern and Southern Sections are 13857.

Transfers and subsidies

- Negative variance of R9,080m reflected which related to the R10m budget allocation under DOHS Construction expenditure. The allocation has since been reduced by R8m during the Adjustment budget and the variance in this expenditure category should be reduced by year end. Expenditure of R227k has been catered for which relates to planning and admin fees.
- Also, the timing of various programs, which occur at specific periods throughout the year, influences expenditure patterns. Examples of such programs include 16 days of activism and various school programmes. The Disaster relief budget was catered for this financial year with expenditure of R39k of a budget allocation of R1,5m.

Loss on Disposal of Assets

- Reflects a negative variance of R6,188m. 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.

Other Losses

- Reflects a negative variance of R12,314m. 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 the 2023/24 financial year outcomes.

Other expenditure

- Expenditure of R97,555m for Operating Leases and Operational Costs as reflected in the table below: -

OTHER EXPENDITURE	ADJUSTED BUDGET	YEAR TO DATE ACTUALS	AVAILABLE BUDGET
☐ Operating Leases	4,814,316	2,812,588	2,001,729
Community Assets	1,355,240	1,090,157	265,083
Furniture and Office Equipment	2,308,686	1,206,449	1,102,237
Machinery and Equipment	1,150,390	515,982	634,408
☐ Operational Cost	158,607,813	94,742,716	63,865,097
Achievements and Awards	1,450,000	354,011	1,095,989
Advertising; Publicity and Marketing	14,003,849	7,498,338	6,505,511
Bank Charges; Facility and Card Fees	5,243,385	3,453,631	1,789,754
Bursaries (Employees)	1,025,000	624,598	400,402
Commission	4,700,000	3,005,308	1,694,692
Communication	4,480,739	2,994,961	1,485,778
Contribution to Provisions	1,683,396	-	1,683,396
Entertainment	452,208	218,689	233,519
External Audit Fees	6,275,716	5,728,812	546,904
External Computer Service	13,734,956	10,260,031	3,474,925
Indigent Relief	5,303,656	2,501,494	2,802,162
Insurance Underwriting	10,124,291	8,225,700	1,898,591
Licences	69,702	21,701	48,001
Management Fee	15,835,778	8,496,636	7,339,142
Municipal Services	15,423,142	7,514,170	7,908,972
Printing; Publications and Books	4,836,967	2,370,397	2,466,570
Professional Bodies; Membership and Subscription	6,489,555	5,027,191	1,462,364
Registration Fees	5,649,817	3,515,059	2,134,758
Skills Development Fund Levy	4,539,174	4,148,520	390,654
Travel and Subsistence	5,435,901	3,321,433	2,114,468
Vehicle Tracking	600,518	197,069	403,449
Ward Committees	5,190,000	3,715,500	1,474,500
Wet Fuel	22,120,462	11,549,467	10,570,995
Workmen's Compensation Fund	3,939,601	-	3,939,601
TOTAL OTHER EXPENDITURE	163,422,129	97,555,304	65,866,825

- **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. The variance is due to the timing of programmes which affect expenditure patterns.

- **Commission** - relates to the commission paid for the management of the prepaid electricity vending system. The current contract will end during this financial year and the revenue department together with the electrical business unit have commenced the SCM processes for the new contract to come into effect.
- **Communication** - relates to payments for 3G, Telephone calls and Postage costs of the Municipality. R1,746m of R2,1m budget has been spent on 3G with R948k of R1,4m budget being spent on telephone calls. Approximately R194k monthly payment is currently being made on 3G usage. The budget was adjusted by R600k to cater for the monthly billing.
- **Contribution to Provisions** - will be accounted for during the finalisation of the AFS.
- **Insurance Underwriting** - the budget was adjusted by R4,194m has the payments made by mid-year had exceeded majority of the premiums catered for under each business unit. The increase related to the growth in municipal fleet attracting higher premiums.
- **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 R10,422m revenue collection.
- **Workmen's Compensation** - expenditure will be accounted for at year end.

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 has 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 catered for during the February Adjustment Budget process. The Adjustment Capital Budget is R624,287m.

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 79,300m, consisting of:

- Municipal Infrastructure Grant (MIG) - capital allocation of R50,019m (excl. vat) with 39% expenditure being reflected. R19,517m has been spent to date. On the 26th of March, the Municipality received Government Gazette no. 52381, in which the MIG allocation was reduced by R8,924m. In terms of the gazette, *“The stopping and re-allocation of conditional grants is done in terms of sections 18 and 19 of the 2024 DoRA, as amended, against municipalities that reported significant underperformance as at mid-year i.e., 31 December 2024.”* The reduced allocation will be catered for through a Special Adjustment Budget by the end of April.
- Integrated National Electrification Programme (INEP) - R10,155m (excl. vat) for the Housing Electrification Project and R5,952m (excl. vat) for the New Lavopiere Substation. Expenditure of R10,155m (excl. vat) is reflected for the Electrification project.
- 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. No expenditure to date.
- 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. These projects were to be addressed through a virement process once the disaster project listing had been finalised and balanced. To date, no virement request has been submitted for processing. A final listing is awaited, to be catered for during the Special Adjustment budget. To date R162,603m has been spent.

Council is to further note, that although full budget allocations as requested by the business unit were provided for 138 projects reflecting expenditure, the business unit have since over-spent on 7 projects by R684k and reflected expenditure of R1,808m on projects with no budget allocations. A further R6,711m 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 raised above need to be urgently addressed by the business unit for a final budget allocation to be catered for the disaster projects during the Special Adjustment Budget.

- Municipal Disaster Recovery Grant - R9,908m of the 2019 Disaster Recovery grant and R10,410m of the R109m Disaster Recovery grant will be considered for rollover as well through the adjustment budget as discussed above. R6,859m has been 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. The roll-over has been requested by the Community Services Business unit for the Construction of a Mini Park and Informal Trading Stalls. No expenditure reflected.
- EDTEA funding - R212,8k unspent funds for the Transformative Riverine Management programme - Mavivane River. A waste litter boom has been procured reflecting R108k expenditure.

Council Funding

- There is 35% under-spending relating to Council funded projects. Various projects reflected minimal, to no expenditure at the end of March.

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, council spent R327,232m which includes R173,653m disaster funded grant expenditure. The Municipality reflected negative variance of 18% from the service delivery budget implementation plan.

Vote Description	Original	Adjustment	Monthly Actual	YTD Actual	YTD Budget	YTD Variances	YTD Variances %	Full year forecast
Capital Expenditure -								
Governance and administration	44,051,182	37,186,395	2,977,413	19,129,390	31,347,980	(12,218,590)	-39%	37,186,395
Executive and council	24,296,182	24,334,597	2,282,501	13,588,217	21,296,182	(7,707,965)	-36%	24,334,597
Finance and administration	19,755,000	12,851,798	694,911	5,541,173	10,051,798	(4,510,625)	-45%	12,851,798
Internal audit	-	-	-	-	-	-	-	-
Community and public safety	50,277,408	48,437,224	91,722	20,925,735	34,343,345	(13,417,610)	-39%	48,437,224
Community and social services	10,311,408	6,550,892	62,100	3,653,788	5,597,409	(1,943,621)	-35%	6,550,892
Sport and recreation	17,486,000	15,107,930	-	3,183,569	11,394,733	(8,211,164)	-72%	15,107,930
Public safety	13,680,000	13,639,203	21,100	11,994,660	13,639,203	(1,644,543)	-12%	13,639,203
Housing	8,800,000	13,139,199	8,522	2,093,720	3,712,000	(1,618,280)	-44%	13,139,199
Health	-	-	-	-	-	-	-	-
Economic and environmental services	106,037,092	393,902,049	11,330,247	199,083,677	227,676,332	(28,592,655)	-13%	393,902,049
Planning and development	14,933,355	10,384,689	899,630	1,434,595	9,999,689	(8,565,094)	-86%	10,384,689
Road transport	91,103,737	383,517,360	10,430,617	197,649,081	217,676,643	(20,027,562)	-9%	383,517,360
Environmental protection	-	-	-	-	-	-	-	-
Trading services	128,206,958	144,761,024	710,804	88,213,369	104,632,267	(16,418,898)	-16%	144,761,024
Energy sources	125,521,958	143,221,958	710,804	87,376,104	103,795,001	(16,418,897)	-16%	143,221,958
Water management	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-
Waste management	2,685,000	1,539,066	-	837,266	837,266	(0)	0%	1,539,066
Other	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	328,572,640	624,286,692	15,110,185	327,352,172	397,999,924	(70,647,752)	-18%	624,286,692
Funded by:								
National Government	66,125,698	377,748,224	9,059,946	208,703,291	213,610,196	(4,906,905)	-2%	377,748,224
Provincial Government	3,255,000	3,379,868	8,522	118,522	3,379,868	(3,261,346)	-96%	3,379,868
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Depart Agencies,	-	276,000	-	-	-	-	-	276,000
Transfers recognised - capital	69,380,698	381,404,092	9,068,468	208,821,813	216,990,064	(8,168,251)	-4%	381,404,092
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	259,191,942	242,882,600	6,041,717	118,410,099	181,009,860	(62,599,761)	-35%	242,882,600
Total Capital Funding	328,572,640	624,286,692	15,110,185	327,231,912	397,999,924	(70,768,012)	-18%	624,286,692

Governance and Administration - Finance & Admin

In terms of Functional classification, the R19,129m 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. R13,588m has been spent on the refurbishment of the KwaDukuza Taxi Rank and upgrades to the Ballito Taxi Rank. The target set by the Community Services Business unit has been exceeded for quarter 3.

Executive and Council	Total Budget	Total Actual	Remaining Budget	Pending
Refurbishment of KwaDukuza Taxi rank	17,706,619	9,384,683	8,321,936	-
Upgrade of Ballito Taxi Rank	6,579,563	4,203,534	2,376,029	-
Risk Management Projector	10,000	-	10,000	7,682
065 CCTV	38,415	-	38,415	-
	24,334,597	13,588,217	10,746,380	7,682

Finance & Administration - Expenditure of R5,541m is reflected under the following departments.

Corporate Services Business Unit

➤ Expenditure of R2,968m as reflected in the table below:

Corporate Services	Total Budget	Total Actual	Remaining Budget	Pending
Network Upgrade WIP	400,000	-	400,000	-
Upgrade to Council Chambers	3,500,000	695,031	2,804,969	-
Upgrade to Blythedale Offices	100,000	100,000	-	-
NV Info Tech PC Printers Upgrades 210414504	1,500,000	1,373,215	126,785	49,306
Office Furn & Equipment 025400013	1,000,000	563,867	436,133	407,262
KDM Wi-Fi Network	1,000,000	-	1,000,000	-
Elec Staff Attendance Register 021419516	86,798	-	86,798	-
Print room Vehicle	270,000	236,388	33,612	1
	7,856,798	2,968,500	4,888,298	456,569

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 tender evaluation. The business unit anticipate a delay in current year implementation and a request for roll-over is expected during the finalisation of the 2025/26 budget process.
- **Electronic Staff Attendance Register:** Payment of R86k has been made in the current financial year with budget being catered for the payment, however the expenditure was operational in nature and has been transferred to the operational budget.
- **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.

Finance Business Unit

- R7,9k spent on the procurement of Office Furniture & Equipment from a budget allocation of R100k. R120k expenditure relates to finance leased assets.
- The R1,290m under the SCM department remains unspent at the end of the third quarter. As provided by the business unit: - *The process of appointment is currently underway by SCM. Foreseeing that full expenditure of the original budget would not be achieved by year end, SCM has reduced the budget during the adjustments budget. In addition, the invoice for professional services from the appointed consultant was only received on the 31 March 2025. It was not possible to have processed this invoice for payment on that day. This payment will be made in April 2025, the value of which is R380 765.*

Property Services

- R356k 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 R20,926m 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 R2,631m 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, which were caused by the slow turnaround time of the Tender

Evaluation Committee in addressing agenda items. As a result, the budget was considered for roll-over and adjusted during the February Adjustment Budget.

Cemeteries	Total Budget	Total Actual	Remaining Budget	Pending
Rehab. of access road to Vlakspruit cemetery	857,903	813,253	44,650	-
Rehab. parking area in Vlakspruit cemetery	1,100,000	-	1,100,000	-
Refurbish changerooms in Vlakspruit Cemetery	1,440,825	1,011,835	428,990	-
Fencing of cemeteries	1,000,000	805,562	194,438	112,248
	4,398,728	2,630,651	1,768,078	112,248

- **165 Community Halls** - R982k allocation for Fencing, Security Gates, Refurbishment of Velani Hall, and procurement of Furniture. Expenditure of R683k 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. No expenditure reflected to date.
- **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 have requested the roll-over allocation for Museum Artifacts and Specialized Furniture & Fittings from the 2023/24 financial year during the Adjustment budget process. Expenditure should therefore occur in the next quarter on these projects.

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. R129k expenditure reflected. An award has been made at the end of December with the business unit anticipating project implementation in the fourth quarter.

- **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 R489,5k for consultant fees under the Upgrade to Darnal Sports field and R402,8k 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. Further delays in project implementation are anticipated and a request for further funds to be rolled over will be provided at the end of April.
- **045 Marine Safety** - R5,486m with R2,162m expenditure reflected to date. The marine safety fleet and rescue surfboards were procured in October. A budget clearance certificate for the Upgrade to Salt Rock Offices was provided on the 3rd of December to the business unit. Once SCM processes are finalized, full expenditure should be incurred by year end.

Marine Safety	Total Budget	Total Actual	Remaining Budget	Pending
Upgrade to Salt Rock Offices WIP	3,000,000	468,442	2,531,558	-
Rescue Surfboards	216,000	210,583	5,417	1
045 6 x Boat Safety Equipment Kits	15,000	-	15,000	1
045 5 x PTT Radios	25,000	-	25,000	4
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	8,840	191,160	1
045 Quad Bikes	200,000	-	200,000	4,005
Marine Safety Fleet	1,750,000	1,473,881	276,119	2
	5,486,000	2,161,746	3,324,254	4,014

Public Safety

- Reflects expenditure of R11,995m 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.

Housing

- R13,139m adjusted budget allocation with R2,094m expenditure on Retaining Walls at Lloyds Housing Project and Furniture & Equipment. Variance of R1,618m reflected in

terms of third quarter SDBIP with anticipated expenditure for Office improvements and Renovation to Compounds projects which were set to be completed by the third quarter. *The Renovations to Compounds project is currently at tender evaluation. 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 should improve by end of May.

Housing	Total Budget	Total Actual	Remaining Budget	Pending
Renov to Compounds 026414505 WIP	1,200,000	-	1,200,000	-
Etete Housing Retaining Walls and Access Roads(Ward 7	-	-	-	-
Steve Biko Housing Retaining Walls and Access Roads(Ward 13	3,500,000	-	3,500,000	-
Relocation of Infrastructure services	1,500,000	-	1,500,000	-
Office Internal Improvements	500,000	-	500,000	90,005
Lloyd Housing Pr(Retaining Walls & Guardrails) WIP	6,427,199	2,083,198	4,344,001	-
Office Furn & Equipment	12,000	10,522	1,478	3
	13,139,199	2,093,720	11,045,479	90,008

Economic & Environmental Services

In terms of Functional classification, the R199,084m expenditure reflected is from the following departments within the respective business units: -

Planning & Development - R10,385m budget with R1,435m 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 draft budget process.*

Planning & Development	Total Budget	Total Actual	Remaining Budget	Pending	Department
Waste Litter Boom WIP	212,868	108,000	104,868	1	Economic Development and Planning (Dept 032)
Informal Traders Facilities WIP	2,000,000	-	2,000,000	1	Economic Development and Planning (Dept 032)
ABM Infrastructure Upgrades	7,738,221	1,295,170	6,443,051	-	Intergrated Development Plan (Dept 028)
LED Unit projector	15,000	7,825	7,175	1	Economic Development and Planning (Dept 032)
IDP Electronic Equipment	23,600	23,600	-	-	Intergrated Development Plan (Dept 028)
Nokukhanya Luthuli Building Security Upgrade	385,000	-	385,000	-	Economic Development and Planning (Dept 032)
	10,384,689	1,434,595	8,950,094	3,003	

Road Transport - Civil Engineering Roads - Reflects expenditure of R197,649m per funding source as reflected in the table below. The business unit have 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.'*

Civil Engineering Capital Budget Funding	Total Budget	Total Actual	Remaining Budget	Pending
Fund:Capital:Transfer from Operational Revenue	21,466,094	4,478,773	16,987,321	1,000,000
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	162,603,348	131,351,583	-
Fund:Capital:Transfers and Subsidies:Monetary Allocations:National Government:Municipal Infrastructure Grant	50,018,740	19,517,046	30,501,694	-
Total Funding	383,107,360	197,649,081	185,458,279	1,000,000

- **MIG funded projects** - R19,517m has been spent on MIG funded projects. As highlighted earlier in the report, R8,924m MIG funding has been stopped and will be catered for through a Special Adjustment Budget. The table below reflects expenditure and the proposed amendments to cater for the stopping of current year MIG funds.

MIG Funded Projects	Total Budget	Adjustment	Adjusted Budget	Total Actual	Remaining Budget after Adjustment
SokeSimbone Access Road & Stormwater (Ward 1) - WIP	2,636,222		2,636,222	2,316,472	319,750
Melville Hall MIG - WIP	5,135,080	2,608,696	7,743,776	4,350,092	3,393,684
Groutville Surface Roads and Stormwater MIG in Ward 12 WIP	9,960,146	(6,956,521)	3,003,625	-	3,003,625
Nsikeni Community Hall	150,000		150,000	150,000	-
Lindelani Creche 170461933 MIG	2,676,522		2,676,522	346,998	2,329,524
Charlotdale Community Hall - WIP	5,231,104		5,231,104	4,967,818	263,286
Ward 3 Nonoti Beach Road Access - WIP	13,843,496	(3,412,174)	10,431,322	3,643,712	6,787,610
Rehabilitation of Kenny Khanyayo Street and Pigogo Street	10,386,170		10,386,170	3,741,954	6,644,216
	50,018,740	(7,759,999)	42,258,741	19,517,046	22,741,695
Vat 15%	7,502,811	(1,164,001)	6,338,811		
	57,521,551	(8,924,000)	48,597,552		

- Expenditure of R162,603m 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 underpinning -WIP	933,328	939,929	(6,601)
G46247 Resealing & 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.

Internally funded projects	Total Budget	Total Actual	Remaining Budget	Pending
NV Roads Stormwater Traffic Calming Measures 170461528 WIP	1,000,000	-	1,000,000	1,000,000
REHABILITATION OF NEWTOWN ROADS - FITH STREET	6,000,000	2,110,752	3,889,248	-
REINSTATING SALT ROCK BRIDGE WARD 2	200,645	200,645	0	-
REHABILITATION OF NEWTOWN ROADS - JONES STREET	8,500,000	1,227,896	7,272,104	-
Charlotdale Community Hall - WIP	721,768	-	721,768	-
OHLANGA HALL	1,043,681	86,755	956,926	-
WOODMEAD TAXI RANK	4,000,000	852,725	3,147,275	-
	21,466,094	4,478,773	16,987,321	1,000,000

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 R87,376m resulting in a negative variance of R16,418m. 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 have provided the following reasons for not meeting third quarter targets:-
 - Payments were submitted on time in February 2025; however, they have not been processed to date. A request was further submitted to prioritize electrical business unit payments. R2,076m were still to be processed at the end of March 2025.
 - The budget was adjusted by R17,7m in February and expenditure on these projects will occur in the next quarter.

Electrical Engineering Capital Projects	Total Budget	Total Actual	Remaining Budget	Pending
Electricity Admin New Dukuza 80MVA Bulk 400452153 WIP	5,000,000	1,125,729	3,874,271	-
MV Network Upgrades Cluster F WIP	3,950,000	1,950,000	2,000,000	-
MV Substations Upgrades and Refurbishment: Shakaskraal Subst WIP	4,000,000	416,667	3,583,333	-
NV Street Lights Cluster A 100 SL 400452122 WIP	500,000	500,000	0	-
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	-
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	3,695,307	804,693	-
MV Substations Upgrades and Refurbishment: Glenhills Substat WIP	2,000,000	-	2,000,000	-
MV Substations Rebuild: SAPPI Substations - KDM WIP	24,000,000	8,740,830	15,259,170	-
MV Substations Upgrades and Refurbishment: Shakarock Substat WIP	3,000,000	1,139,750	1,860,250	-
MV Substations Upgrades and Refurbishment: Business Park Sub WIP	2,000,000	798,447	1,201,553	-
MV Substations Upgrades and Refurbishment: Ballito Substatio WIP	3,000,000	2,000,000	1,000,000	-
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	-	-
Electricity Admin Housing Elect Project WIP	1,500,000	1,498,068	1,933	-
Electricity Admin Housing Elect Project WIP	10,154,711	10,154,711	-	-
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	-	-
LV Network Upgrades Cluster F WIP	750,000	750,000	-	-
LV Network Upgrades Cluster G WIP	750,000	711,124	38,876	-

Third Quarter Budget and Performance Assessment

Electrical Engineering Capital Projects	Total Budget	Total Actual	Remaining Budget	Pending
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	1,996,085	3,915	-
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	3,888,399	111,601	-
Zimbabwe Infrastructure Refurbishment	4,000,000	-	4,000,000	-
Public building services electrical infrastructure refurbish	3,000,000	2,659,858	340,142	-
Buildings refurbishment - Mechanical workshop	260,000	241,098	18,902	4,001
Buildings refurbishment - Electrical workshop Lavoipierre	260,000	171,740	88,260	2,002
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	-	3,155,000	-
MV Substations New Lavoupiere Subst WIP	5,952,247	-	5,952,247	-
Network Master Planning (Reticulation)	2,000,000	-	2,000,000	-
Implementation of KDM Scada System	8,000,000	5,378,271	2,621,729	-
Electrical Capital Spares	10,000,000	9,427,547	572,453	8
400 Furniture and Equipment	300,000	43,939	256,061	8
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	14,103
	143,221,958	87,376,104	55,845,854	20,122

61%

Waste Management

- R1,539m budget allocation as reflected in the table below. Targets set by the business unit have been met.

Waste Management	Total Budget	Total Actual	Remaining Budget
Informal Traders Facilities	26,000	-	26,000
Mini Park	250,000	-	250,000
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	837,266	701,800

Third Quarter Budget and Performance Assessment

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

SUMMARY CAPITAL EXPENDITURE 2024/25						
BUSINESS UNIT	APPROVED BUDGET	FEB ADJUSTMENT BUDGET	YTD EXP	YTD %	AVAILABLE BALANCE	
OFFICE OF THE MUNICIPAL MANAGER	13,578,355	8,301,821	1,406,506	16.9%	6,895,315	
CORPORATE SERVICES	9,330,000	7,856,798	2,968,500	37.8%	4,888,298	
FINANCE	4,190,000	1,390,000	7,915	0.6%	1,382,085	
EDP	10,885,000	16,522,067	2,249,530	13.6%	14,272,537	
COMMUNITY SERVICES & PUBLIC AMENITIES	49,122,590	41,176,484	19,061,107	46.3%	22,115,377	
COMMUNITY SAFETY	19,676,000	19,635,203	14,156,406	72.1%	5,478,797	
CIVIL ENGINEERING	93,918,737	383,832,360	197,998,790	51.6%	185,833,570	
ELECTRICAL ENGINEERING	127,871,958	145,571,958	89,383,157	61.4%	56,188,801	
TOTAL	328,572,640	624,286,691	327,231,912	52.4%	297,054,779	

48%

52%

REVENUE & EXPENDITURE INCLUDING "ACCRUALS"

FINANCIAL PERFORMANCE (REVENUE & EXPENDITURE)

Revenue By Source	Approved Budget	Adjusted Budget	YTD - March 2025	Accruals - 8th April 2025	YTD Budget	YTD Variance	YTD Variance %
Exchange Revenue	1,644,455,744	1,655,985,982	1,149,862,460	105,009,994	1,236,224,368	18,648,086	2%
Service charges - electricity revenue	1,398,776,342	1,385,636,342	928,471,279	101,702,921	1,045,797,257	(15,623,057)	-1%
Service charges - refuse revenue	103,073,780	103,073,780	81,856,559		77,305,335	4,551,224	6%
Agency Services	14,688,960	13,288,960	9,266,081		10,666,720	(1,400,639)	-13%
Interest earned - external investments	54,422,996	75,098,379	61,165,626	3,307,073	45,986,093	18,486,607	40%
Interest earned - outstanding debtors	11,000,000	11,000,000	12,758,881		8,250,000	4,508,881	55%
Rental of facilities and equipment	3,027,707	3,419,707	2,283,530		2,368,780	(85,250)	-4%
Other revenue	59,465,959	64,468,814	54,060,503		45,850,183	8,210,320	18%
Non - Exchange Revenue	1,071,745,749	1,098,143,454	864,550,462	-	794,122,736	70,427,726	9%
Property rates	731,911,715	746,797,585	545,722,668		536,369,252	9,353,416	2%
Fines, penalties and forfeits	33,514,844	40,949,844	24,602,014		26,994,883	(2,392,869)	-9%
Licences and permits	976,440	1,501,440	921,616		863,580	58,036	7%
Transfers and subsidies - Operational	300,342,750	303,894,585	291,696,966		226,145,021	65,551,945	29%
Gains	5,000,000	5,000,000	1,607,197		3,750,000	(2,142,803)	-57%
Total Revenue (excluding capital transfers and contributions)	2,716,201,493	2,754,129,436	2,014,412,922	105,009,994	2,030,347,103	89,075,813	4%
Expenditure By Type							
Employee related costs	597,944,347	606,819,899	433,655,345		450,677,148	(17,021,803)	-4%
Remuneration of councillors	37,823,274	31,734,074	23,296,657		26,845,156	(3,548,499)	-13%
Bulk purchases	1,238,435,507	1,449,435,507	957,198,469	110,415,381	981,576,630	86,037,219	9%
Other materials	26,356,706	27,579,864	17,064,985		19,632,319	(2,567,334)	-13%
Debt impairment	27,848,232	27,848,232	-		20,886,174	(20,886,174)	-100%
Depreciation & asset impairment	170,888,318	170,888,318	99,901,980		128,166,239	(28,264,258)	-22%
Interest paid / finance charges	15,989,000	15,989,000	8,253,074		11,991,750	(3,738,676)	-31%
Contracted services	400,317,066	437,665,565	273,105,571		310,812,924	(37,707,353)	(0)
Transfers and Subsidies	27,350,882	20,092,791	9,394,005		18,473,639	(9,079,634)	-49%
Bad Debts Written Off	2,840,000	5,095,624	2,296,971		2,693,906	(396,935)	-15%
Other expenditure	147,966,775	163,422,128	97,555,304		115,166,920	(17,611,616)	-15%
Loss on Disposal of Assets	8,250,000	8,250,000	-		6,187,500	(6,187,500)	-100%
Other Losses	14,127,000	21,000,000	-		12,313,500	(12,313,500)	-100%
Total Expenditure	2,716,137,107	2,985,821,002	1,921,722,359	110,415,381	2,105,423,804	(73,286,064)	-3%
Surplus/(Deficit)	64,386	(231,691,566)	92,690,562	(5,405,386)	(75,076,701)	162,361,877	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	79,299,550	438,066,323	211,221,606		149,166,356	62,055,250	42%
Surplus/ (Deficit) for the year	79,363,936	206,374,757	303,912,168	(5,405,386)	74,089,655	224,417,127	
Surplus/ (Deficit) for the year including estimated Accruals				298,506,782			

SUMMARY CAPITAL BUDGET INCLUDING ACCRUALS

SUMMARY CAPITAL EXPENDITURE 2024/25 (including disaster grant expenditure)														
BUSINESS UNIT	APPROVED BUDGET	1st ADJUSTED BUDGET	JULY EXP	AUG EXP	SEPT EXP	OCT EXP	NOV EXP	DEC EXP	JAN EXP	FEB EXP	MAR EXP	PENDINGS	YTD EXP. INCL. PENDINGS	YTD % AVAILABLE BALANCE
OFFICE OF THE MUNICIPAL MANAGER	13,578,355	8,301,821	-	-	-	-	-	111,336	-	395,540	899,630	56,989	1,463,495	17.6%
CORPORATE SERVICES	9,330,000	7,856,798	-	10,776	528,968	341,859	244,838	246,198	752,192	148,738	694,911	456,569	3,425,069	43.6%
FINANCE	4,190,000	1,390,000	-	-	7,265	-	650	-	-	-	-	3,905	11,820	0.9%
EDP	10,885,000	16,522,067	2,000	-	-	47,810	-	597,035	-	1,594,163	8,522	93,012	2,342,542	14.2%
COMMUNITY SERVICES & PUBLIC AMENITIES	49,122,590	41,176,484	-	621,254	2,323,904	2,303,690	3,594,852	5,836,591	349,476	1,686,738	2,344,601	214,820	19,275,927	46.8%
COMMUNITY SAFETY	19,676,000	19,635,203	-	172,810	(16,907)	5,890,639	536,530	7,120,621	(36,829)	468,442	21,100	294,581	14,450,987	73.6%
CIVIL ENGINEERING	93,918,737	383,832,360	900,960	21,010,953	47,127,116	32,692,912	30,076,560	40,062,003	5,327,142	10,370,526	10,430,617	1,073,956	199,072,746	51.9%
ELECTRICAL ENGINEERING	127,871,958	145,571,958	-	12,859,820	15,356,470	13,618,767	16,394,505	19,568,964	938,021	9,933,806	710,804	20,122	89,403,279	61.4%
TOTAL	328,572,640	624,286,691	902,960	34,675,613	65,326,816	54,895,678	50,847,935	73,542,750	7,330,002	24,599,973	15,110,185	2,213,953	329,445,865	52.8%

0.1% 5.6% 10.5% 8.8% 8.1% 11.8% 1.2% 3.9% 2.4% 0.4% 52.8% 47.2%

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 R2,135bn. The actual cash closing balance inclusive of Investments at the end of March is R 1,079bn.

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 - M09 - March

Ref	Description	2023/24		Budget Year 2024/25					Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	
1									
R thousands									
	CASH FLOW FROM OPERATING ACTIVITIES								
	Receipts								
	Property rates	683,549	680,882	691,503	105,803	545,296	684,423	(139,126)	691,503
	Service charges	1,521,420	1,480,829	1,456,044	160,008	1,232,951	1,252,363	(19,412)	1,456,044
	Other revenue	266,021	187,919	237,928	21,142	180,221	186,503	(6,282)	237,928
	Transfers and Subsidies - Operational	300,115	304,077	298,618	70,256	295,200	231,238	63,962	298,618
	Transfers and Subsidies - Capital	93,033	76,145	76,079	8,923	51,825	76,123	(24,298)	76,079
	Interest	133,339	54,423	75,098	6,728	65,307	45,986	19,321	75,098
	Dividends	-	-	-	-	-	-	-	-
	Payments								
	Suppliers and employees	(1,601,506)	(2,470,803)	(2,661,940)	(166,621)	(1,290,550)	(2,914,615)	1,624,066	(2,661,940)
	Interest	(16,843)	(15,989)	(15,989)	(169)	(8,253)	(15,989)	7,736	(15,989)
	Transfers and Subsidies	-	(17,351)	(18,357)	-	-	(17,686)	17,686	(18,357)
	NET CASH FROM/(USED) OPERATING ACTIVITIES	1,379,130	280,133	138,984	206,071	1,071,998	(471,656)	(1,543,654)	138,984
	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)	(587,619)	(15,199)	(372,480)	(414,922)	42,441	(587,619)
	NET CASH FROM/(USED) INVESTING ACTIVITIES	724,422	(328,573)	(587,619)	(15,199)	(372,480)	(414,922)	(42,441)	(587,619)
	CASH FLOWS FROM FINANCING ACTIVITIES								
	Receipts								
	Short term loans	-	-	-	-	-	-	-	-
	Borrowing long term/financing	-	-	-	-	-	-	-	-
	Increase (decrease) in consumer deposits	53	333	333	(5)	38	333	(295)	333
	Payments								
	Repayment of borrowing	-	-	-	-	-	-	-	-
	NET CASH FROM/(USED) FINANCING ACTIVITIES	53	333	333	(5)	38	333	295	333
	NET INCREASE/ (DECREASE) IN CASH HELD	2,103,604	(48,107)	(448,303)	190,866	699,555	(886,246)		(448,303)
	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	1,094,809	967,426		2,135,284	549,484		987,426



1.4 IN YEAR BUDGET STATEMENT TABLES

In year budget statement tables

Due to the legislated formats required for the Third 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 - M09 - March

Description	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									
Financial Performance									
Property rates	690,235	731,912	746,798	66,267	545,723	536,369	9,353	2%	746,798
Service charges	1,334,608	1,501,850	1,488,710	121,457	1,010,328	1,123,103	(112,775)	-10%	1,488,710
Investment revenue	142,348	54,423	75,098	5,710	61,166	45,986	15,180	33%	75,098
Transfers and subsidies - Operational	291,942	300,343	303,895	75,858	291,697	226,145	65,552	29%	303,895
Other own revenue	147,376	127,674	139,629	15,331	105,500	98,744	6,756	7%	—
Total Revenue (excluding capital transfers and contributions)	2,606,508	2,716,201	2,754,129	284,623	2,014,413	2,030,347	(15,934)	-1%	2,754,129
Employee costs	550,825	597,944	606,820	47,289	433,655	450,677	(17,022)	-4%	606,820
Remuneration of Councillors	30,667	37,823	31,734	2,549	23,297	26,845	(3,549)	-13%	31,734
Depreciation and amortisation	122,081	170,888	170,888	11,094	99,902	128,166	(28,264)	-22%	170,888
Interest	16,843	15,989	15,989	169	8,253	11,992	(3,739)	-31%	15,989
Inventory consumed and bulk purchases	1,257,298	1,264,792	1,477,015	103,883	974,263	1,001,209	(26,945)	-3%	1,477,015
Transfers and subsidies	19,094	27,351	20,093	691	9,394	18,474	(9,080)	-49%	20,093
Other expenditure	550,717	601,349	663,282	43,361	372,958	468,061	(95,103)	-20%	663,282
Total Expenditure	2,547,525	2,716,137	2,985,821	209,036	1,921,722	2,105,424	(183,702)	-9%	2,985,821
Surplus/(Deficit)	58,983	64	(231,692)	75,587	92,691	(75,077)	167,768	-223%	(231,692)
Transfers and subsidies - capital (monetary allocations)	662,163	79,300	438,066	9,637	211,222	149,166	62,055	42%	438,066
Transfers and subsidies - capital (in-kind) contributions	76,730	—	—	(225)	—	—	—	—	—
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	797,875	79,364	206,375	84,999	303,912	74,089	229,823	310%	206,375
Capital expenditure & funds sources									
Capital expenditure	758,550	328,573	624,287	15,110	327,352	398,000	(70,648)	-18%	624,287
Capital transfers recognised	574,312	69,381	381,404	9,068	208,822	216,990	(8,168)	-4%	381,404
Borrowing	—	—	—	—	—	—	—	—	—
Internally generated funds	181,078	259,192	242,883	6,042	118,410	181,010	(62,600)	-35%	242,883
Total sources of capital funds	755,390	328,573	624,287	15,110	327,232	398,000	(70,768)	-18%	624,287
Financial position									
Total current assets	1,968,894	1,985,283	2,050,086		1,559,204				2,050,086
Total non current assets	3,888,078	4,106,122	4,338,226		4,115,753				4,338,226
Total current liabilities	1,172,110	1,115,933	1,506,375		653,309				1,506,375
Total non current liabilities	266,507	257,132	255,360		299,381				255,360
Community wealth/Equity	4,421,878	4,718,339	4,626,577		4,722,267				4,626,577
Cash flows									
Net cash from (used) operating	1,379,130	280,133	138,984	206,071	1,071,998	(471,656)	(1,543,654)	327%	138,984
Net cash from (used) investing	724,422	(328,573)	(587,619)	(15,199)	(372,480)	(414,922)	(42,441)	10%	(587,619)
Net cash from (used) financing	53	333	333	(5)	38	333	295	89%	333
Cash/cash equivalents at the month/year end	3,971,963	1,094,809	987,426	—	2,135,284	549,484	(1,585,800)	-289%	987,426
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	131,090	33,419	20,055	19,104	12,440	10,882	10,001	312,133	549,126
Creditors Age Analysis									
Total Creditors	10,649	4,996	192	86	278	147	13	168	16,528

KZN292 KwaDukuza - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 - March

Description	Ref	2023/24	Budget Year 2024/25							
		Actual	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD Budget	TD Variance	TD %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		1,049,243	921,514	960,910	99,274	731,883	684,699	47,184	7%	960,910
Executive and council		88,720	87,050	92,282	20,516	84,174	66,595	17,578	26%	92,282
Finance and administration		959,553	833,494	867,658	78,465	646,432	617,376	29,056	5%	867,658
Internal audit		970	970	970	294	1,277	727	550	76%	970
<i>Community and public safety</i>		109,296	109,401	104,266	25,701	93,334	80,767	12,567	16%	104,266
Community and social services		23,059	25,955	26,275	9,006	24,299	19,546	4,752	24%	26,275
Sport and recreation		58,299	61,239	61,239	15,196	60,757	45,930	14,828	32%	61,239
Public safety		15,227	4,315	5,140	155	3,386	3,443	(57)	-2%	5,140
Housing		12,712	17,892	11,611	1,343	4,892	11,849	(6,956)	-59%	11,611
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		731,999	150,716	520,356	24,585	279,704	205,447	74,257	36%	520,356
Planning and development		70,563	58,279	69,806	9,429	54,779	46,591	8,188	18%	69,806
Road transport		659,354	90,355	448,468	14,631	222,842	157,294	65,548	42%	448,468
Environmental protection		2,082	2,082	2,082	524	2,082	1,562	521	33%	2,082
<i>Trading services</i>		1,454,862	1,613,870	1,606,664	144,474	1,120,714	1,208,601	(87,887)	-7%	1,606,664
Energy sources		1,328,563	1,469,919	1,462,279	124,164	998,010	1,100,529	(102,519)	-9%	1,462,279
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		126,299	143,950	144,385	20,310	122,703	108,071	14,632	14%	144,385
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	3,345,401	2,795,501	3,192,196	294,034	2,225,635	2,179,514	46,121	2%	3,192,196
Expenditure - Functional										
<i>Governance and administration</i>		359,670	383,305	403,638	31,402	262,919	293,462	(30,543)	-10%	403,638
Executive and council		116,326	115,192	122,229	11,339	80,911	89,054	(8,143)	-9%	122,229
Finance and administration		237,459	260,765	273,732	19,481	177,021	198,816	(21,795)	-11%	273,732
Internal audit		5,885	7,347	7,676	582	4,988	5,593	(605)	-11%	7,676
<i>Community and public safety</i>		335,746	374,113	371,590	27,612	250,080	279,954	(29,874)	-11%	371,590
Community and social services		60,611	75,533	73,048	5,203	47,230	56,029	(8,798)	-16%	73,048
Sport and recreation		111,545	128,024	127,583	9,868	84,310	95,923	(11,613)	-12%	127,583
Public safety		142,525	141,217	146,382	11,530	106,213	107,189	(976)	-1%	146,382
Housing		21,065	29,338	24,577	1,011	12,327	20,813	(8,487)	-41%	24,577
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		226,938	280,801	273,930	14,322	167,751	208,883	(41,132)	-20%	273,930
Planning and development		82,085	115,144	98,785	5,587	62,169	82,268	(20,099)	-24%	98,785
Road transport		141,752	161,596	171,116	8,471	103,654	123,577	(19,923)	-16%	171,116
Environmental protection		3,100	4,061	4,029	263	1,927	3,038	(1,111)	-37%	4,029
<i>Trading services</i>		1,625,172	1,677,919	1,936,663	135,700	1,240,973	1,323,125	(82,153)	-6%	1,936,663
Energy sources		1,452,705	1,490,148	1,735,568	118,900	1,110,055	1,178,966	(68,910)	-6%	1,735,568
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		172,467	187,771	201,096	16,801	130,917	144,160	(13,242)	-9%	201,096
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	2,547,525	2,716,137	2,985,821	209,036	1,921,722	2,105,424	(183,702)	-9%	2,985,821
Surplus/ (Deficit) for the year		797,875	79,364	206,375	84,999	303,912	74,089	229,823	310%	206,375

KZN292 KwaDukuza - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 - March

Description	Ref	2023/24	Budget Year 2024/25							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Revenue - Functional										
<i>Municipal governance and administration</i>		1,049,243	921,514	960,910	99,274	731,683	684,689	47,184	7%	960,910
Executive and council		88,720	87,050	92,282	20,516	84,174	66,595	17,578	25%	92,282
Mayor and Council		83,619	81,849	87,181	19,232	79,073	62,770	16,303	26%	87,181
Municipal Manager, Town Secretary and Chief Executive		5,101	5,101	5,101	1,284	5,101	3,826	1,275	33%	5,101
Finance and administration		959,553	833,494	867,658	78,465	646,432	617,376	29,056	5%	867,658
Administrative and Corporate Support		76,730	-	-	-	-	-	-	-	-
Asset Management		-	-	-	-	-	-	-	-	-
Finance		872,576	823,332	856,879	75,070	636,270	609,600	26,670	4%	856,879
Fleet Management		2,537	-	-	1,607	1,607	-	1,607	#DIV/0!	-
Human Resources		2,982	2,602	3,004	655	3,004	2,052	952	46%	3,004
Information Technology		-	-	-	-	-	-	-	-	-
Legal Services		-	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-		4,233	4,233	4,233	1,066	4,233	3,175	1,058	33%	4,233
Property Services		26	27	27	2	20	20	(0)	-2%	27
Risk Management		-	-	-	-	-	-	-	-	-
Security Services		-	-	-	-	-	-	-	-	-
Supply Chain Management		470	3,300	3,515	65	1,298	2,529	(1,231)	-49%	3,515
Valuation Service		-	-	-	-	-	-	-	-	-
Internal audit		970	970	970	294	1,277	727	550	76%	970
Governance Function		970	970	970	294	1,277	727	550	76%	970
Community and public safety		109,296	109,401	104,266	25,701	93,334	80,767	12,567	16%	104,266
Community and social services		23,859	25,855	26,275	9,006	24,298	19,546	4,752	24%	26,275
Aged Care		-	-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		3,155	3,091	3,341	637	2,894	2,381	513	22%	3,341
Child Care Facilities		7,788	8,788	8,788	2,212	8,788	6,591	2,197	33%	8,788
Community Halls and Facilities		274	400	400	26	236	300	(64)	-21%	400
Consumer Protection		-	-	-	-	-	-	-	-	-
Cultural Matters		-	-	-	-	-	-	-	-	-
Disaster Management		4,279	5,279	5,279	1,329	5,279	3,859	1,320	33%	5,279
Education		-	-	-	-	-	-	-	-	-
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-
Industrial Promotion		-	-	-	-	-	-	-	-	-
Language Policy		-	-	-	-	-	-	-	-	-
Libraries and Archives		7,314	8,137	8,207	4,701	6,860	6,120	540	9%	8,207
Literacy Programmes		-	-	-	-	-	-	-	-	-
Media Services		-	-	-	-	-	-	-	-	-
Museums and Art Galleries		249	260	260	99	441	195	246	126%	260
Population Development		-	-	-	-	-	-	-	-	-
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Zoo's		-	-	-	-	-	-	-	-	-
Sport and recreation		58,299	61,239	61,239	15,196	60,757	45,930	14,828	32%	61,239
Beaches and Jetties		-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)		57,110	60,119	60,119	15,122	60,069	45,089	14,980	33%	60,119
Recreational Facilities		1,189	1,121	1,121	74	688	840	(152)	-18%	1,121
Sports Grounds and Stadiums		-	-	-	-	-	-	-	-	-
Public safety		15,227	4,315	5,140	155	3,386	3,443	(57)	-2%	5,140
Civil Defence		-	-	-	-	-	-	-	-	-
Cleansing		-	-	-	-	-	-	-	-	-
Control of Public Nuisances		-	-	-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-	-	-
Fire Fighting and Protection		350	393	503	(129)	153	322	(169)	-52%	503
Licensing and Control of Animals		-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control		14,877	3,922	4,637	284	3,233	3,120	112	4%	4,637
Pounds		-	-	-	-	-	-	-	-	-
Housing		12,712	17,892	11,611	1,343	4,892	11,849	(6,956)	-59%	11,611
Housing		12,712	17,892	11,611	1,343	4,892	11,849	(6,956)	-59%	11,611
Informal Settlements		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Health Services		-	-	-	-	-	-	-	-	-
Laboratory Services		-	-	-	-	-	-	-	-	-
Food Control		-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable		-	-	-	-	-	-	-	-	-
Vector Control		-	-	-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-	-	-
Economic and environmental services		731,899	150,716	520,356	24,585	279,704	205,447	74,257	36%	520,356
Planning and development		70,563	58,279	69,806	9,429	54,779	46,591	8,188	18%	69,806
Billboards		-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDS)		2,428	2,428	2,428	611	2,428	1,821	607	33%	2,428
Central City Improvement District		-	-	-	-	-	-	-	-	-
Development Facilitation		1,599	2,378	2,498	498	2,062	1,813	249	14%	2,498
Economic Development/Planning		24,947	12,982	14,872	3,002	12,163	10,209	1,954	19%	14,872
Regional Planning and Development		-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement,		41,588	40,492	50,008	5,318	38,126	32,746	5,378	16%	50,008

KZN292 KwaDukuza - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 - March

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Project Management Unit		-	-	-	-	-	-	-	-	-
Provincial Planning		-	-	-	-	-	-	-	-	-
Support to Local Municipalities		-	-	-	-	-	-	-	-	-
Road transport		659,354	90,365	448,468	14,831	222,842	157,294	65,548	42%	448,468
Public Transport		-	-	-	-	-	-	-	-	-
Road and Traffic Regulation		12,505	14,689	13,289	1,217	9,179	10,667	(1,488)	-14%	13,289
Roads		646,850	75,666	435,179	13,415	213,664	146,828	67,036	46%	435,179
Taxi Ranks		-	-	-	-	-	-	-	-	-
Environmental protection		2,082	2,082	2,082	524	2,082	1,562	521	33%	2,082
Biodiversity and Landscape		2,082	2,082	2,082	524	2,082	1,562	521	33%	2,082
Coastal Protection		-	-	-	-	-	-	-	-	-
Indigenous Forests		-	-	-	-	-	-	-	-	-
Nature Conservation		-	-	-	-	-	-	-	-	-
Pollution Control		-	-	-	-	-	-	-	-	-
Soil Conservation		-	-	-	-	-	-	-	-	-
Trading services		1,454,862	1,613,670	1,606,664	144,474	1,120,714	1,208,601	(87,887)	-7%	1,606,664
Energy sources		1,328,563	1,469,919	1,462,279	124,164	998,010	1,100,529	(102,519)	-9%	1,462,279
Electricity		1,328,563	1,469,919	1,462,279	124,164	998,010	1,100,529	(102,519)	-9%	1,462,279
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	20,310	122,703	108,071	14,632	14%	144,385
Recycling		-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-	-	-
Solid Waste Removal		126,299	143,950	144,385	20,310	122,703	108,071	14,632	14%	144,385
Street Cleaning		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Licensing and Regulation		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	3,345,401	2,795,501	3,192,196	294,034	2,225,635	2,179,514	46,121	2%	3,192,196
Expenditure - Functional										
Municipal governance and administration		359,670	383,385	403,638	31,402	262,919	293,462	(30,543)	-10%	403,638
Executive and council		116,326	115,192	122,229	11,339	80,911	89,054	(8,143)	-9%	122,229
Mayor and Council		70,208	69,712	73,885	6,486	46,420	53,327	(6,908)	-13%	73,885
Municipal Manager, Town Secretary and Chief Executive		46,117	45,480	48,344	4,852	34,491	35,726	(1,235)	-3%	48,344
Finance and administration		237,459	260,765	273,732	19,461	177,021	198,616	(21,795)	-11%	273,732
Administrative and Corporate Support		33,572	41,308	41,164	2,836	27,751	30,557	(2,806)	-9%	41,164
Asset Management		-	-	-	-	-	-	-	-	-
Finance		73,502	84,549	86,513	5,921	48,078	63,764	(15,686)	-25%	86,513
Fleet Management		18,875	17,019	18,779	1,577	14,154	13,204	950	7%	18,779
Human Resources		20,684	18,432	19,047	1,847	13,011	14,366	(1,355)	-9%	19,047
Information Technology		25,303	28,348	27,512	1,794	19,924	21,052	(1,128)	-5%	27,512
Legal Services		-	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-		10,951	12,510	14,616	424	8,595	10,045	(1,451)	-14%	14,616
Property Services		11,593	14,920	14,792	986	9,701	11,158	(1,457)	-13%	14,792
Risk Management		-	-	-	-	-	-	-	-	-
Security Services		32,022	31,572	39,583	3,125	27,185	25,682	1,503	6%	39,583
Supply Chain Management		10,955	12,107	11,725	971	8,621	8,987	(367)	-4%	11,725
Valuation Service		-	-	-	-	-	-	-	-	-
Internal audit		5,885	7,347	7,676	582	4,988	5,593	(605)	-11%	7,676
Governance Function		5,885	7,347	7,676	582	4,988	5,593	(605)	-11%	7,676
Community and public safety		335,746	374,113	371,590	27,612	250,080	279,954	(29,874)	-11%	371,590
Community and social services		60,611	75,533	73,048	5,203	47,230	56,029	(8,798)	-16%	73,048
Ageed Care		-	-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		12,589	15,900	15,561	924	8,668	11,840	(3,172)	-27%	15,561
Child Care Facilities		13,306	15,911	15,763	1,437	12,356	11,897	460	4%	15,763
Community Halls and Facilities		10,571	14,747	13,204	1,023	6,315	10,674	(2,360)	-22%	13,204
Consumer Protection		-	-	-	-	-	-	-	-	-
Cultural Matters		-	-	-	-	-	-	-	-	-
Disaster Management		7,267	8,775	8,708	408	4,402	6,565	(2,163)	-33%	8,708
Education		-	-	-	-	-	-	-	-	-
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-
Industrial Promotion		-	-	-	-	-	-	-	-	-
Language Policy		-	-	-	-	-	-	-	-	-

KZN282 KwaDukuza - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 - March

Description	Ref	2023/24	Budget Year 2024/25							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
<i>Libraries and Archives</i>		15,251	18,457	17,860	1,286	12,297	13,694	(1,396)	-10%	17,880
<i>Literacy Programmes</i>		-	-	-	-	-	-	-	-	-
<i>Media Services</i>		-	-	-	-	-	-	-	-	-
<i>Museums and Art Galleries</i>		1,625	1,743	1,951	123	1,192	1,359	(168)	-12%	1,951
<i>Population Development</i>		-	-	-	-	-	-	-	-	-
<i>Provincial Cultural Matters</i>		-	-	-	-	-	-	-	-	-
<i>Theatres</i>		-	-	-	-	-	-	-	-	-
<i>Zoo's</i>		-	-	-	-	-	-	-	-	-
<i>Sport and recreation</i>		111,545	128,024	127,583	9,868	84,310	95,923	(11,613)	-12%	127,583
<i>Beaches and Jetties</i>		-	-	-	-	-	-	-	-	-
<i>Casinos, Racing, Gambling, Wagering</i>		-	-	-	-	-	-	-	-	-
<i>Community Parks (including Nurseries)</i>		65,525	72,483	71,159	6,079	48,213	54,031	(5,818)	-11%	71,159
<i>Recreational Facilities</i>		46,021	55,541	56,424	3,789	36,097	41,892	(5,794)	-14%	56,424
<i>Sports Grounds and Stadiums</i>		-	-	-	-	-	-	-	-	-
<i>Public safety</i>		142,525	141,217	146,382	11,530	106,213	107,189	(976)	-1%	146,382
<i>Civil Defence</i>		-	-	-	-	-	-	-	-	-
<i>Cleansing</i>		-	-	-	-	-	-	-	-	-
<i>Control of Public Nuisances</i>		-	-	-	-	-	-	-	-	-
<i>Fencing and Fences</i>		-	-	-	-	-	-	-	-	-
<i>Fire Fighting and Protection</i>		50,000	50,705	51,706	3,955	39,770	38,279	1,491	4%	51,706
<i>Licensing and Control of Animals</i>		-	-	-	-	-	-	-	-	-
<i>Police Forces, Traffic and Street Parking Control</i>		92,525	90,512	94,676	7,575	66,443	68,910	(2,467)	-4%	94,676
<i>Pounds</i>		-	-	-	-	-	-	-	-	-
<i>Housing</i>		21,065	29,338	24,577	1,011	12,327	20,813	(8,487)	-41%	24,577
<i>Housing</i>		21,065	29,338	24,577	1,011	12,327	20,813	(8,487)	-41%	24,577
<i>Informal Settlements</i>		-	-	-	-	-	-	-	-	-
<i>Health</i>		-	-	-	-	-	-	-	-	-
<i>Ambulance</i>		-	-	-	-	-	-	-	-	-
<i>Health Services</i>		-	-	-	-	-	-	-	-	-
<i>Laboratory Services</i>		-	-	-	-	-	-	-	-	-
<i>Food Control</i>		-	-	-	-	-	-	-	-	-
<i>Health Surveillance and Prevention of Communicable Diseases including immunizations</i>		-	-	-	-	-	-	-	-	-
<i>Vector Control</i>		-	-	-	-	-	-	-	-	-
<i>Chemical Safety</i>		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		226,938	286,801	273,939	14,322	167,751	268,883	(41,132)	-20%	273,939
<i>Planning and development</i>		62,085	116,144	98,785	5,587	62,169	82,268	(20,099)	-24%	98,785
<i>Billboards</i>		-	-	-	-	-	-	-	-	-
<i>Corporate Wide Strategic Planning (IDPs, LEDS)</i>		16,905	38,506	23,822	1,525	12,635	25,159	(12,523)	-50%	23,622
<i>Central City Improvement District</i>		-	-	-	-	-	-	-	-	-
<i>Development Facilitation</i>		13,567	16,855	15,885	1,093	10,524	12,299	(1,775)	-14%	15,885
<i>Economic Development/Planning</i>		28,052	30,260	31,287	786	21,398	22,952	(1,553)	-7%	31,287
<i>Regional Planning and Development</i>		-	-	-	-	-	-	-	-	-
<i>Town Planning, Building Regulations and Enforcement, Project Management Unit</i>		23,561	29,722	27,991	2,174	17,611	21,858	(4,247)	-19%	27,991
<i>Provincial Planning</i>		-	-	-	-	-	-	-	-	-
<i>Support to Local Municipalities</i>		-	-	-	-	-	-	-	-	-
<i>Road transport</i>		141,752	161,586	171,116	8,471	103,654	123,577	(19,923)	-16%	171,116
<i>Public Transport</i>		-	-	-	-	-	-	-	-	-
<i>Road and Traffic Regulation</i>		14,214	18,702	18,281	1,152	11,103	13,921	(2,818)	-20%	18,281
<i>Roads</i>		127,538	142,884	152,835	7,319	92,551	109,656	(17,105)	-16%	152,835
<i>Taxi Ranks</i>		-	-	-	-	-	-	-	-	-
<i>Environmental protection</i>		3,100	4,061	4,029	263	1,927	3,038	(1,111)	-37%	4,029
<i>Biodiversity and Landscape</i>		3,100	4,061	4,029	263	1,927	3,038	(1,111)	-37%	4,029
<i>Coastal Protection</i>		-	-	-	-	-	-	-	-	-
<i>Indigenous Forests</i>		-	-	-	-	-	-	-	-	-
<i>Nature Conservation</i>		-	-	-	-	-	-	-	-	-
<i>Pollution Control</i>		-	-	-	-	-	-	-	-	-
<i>Soil Conservation</i>		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		1,625,172	1,677,919	1,836,663	135,700	1,240,873	1,323,125	(82,153)	-6%	1,936,663
<i>Energy sources</i>		1,452,705	1,490,148	1,735,568	118,900	1,110,655	1,178,966	(68,310)	-6%	1,735,568
<i>Electricity</i>		1,438,347	1,483,898	1,727,818	118,484	1,105,610	1,173,903	(68,293)	-6%	1,727,818
<i>Street Lighting and Signal Systems</i>		14,358	6,250	7,750	415	4,445	5,062	(618)	-12%	7,750
<i>Nonelectric Energy</i>		-	-	-	-	-	-	-	-	-
<i>Water management</i>		-	-	-	-	-	-	-	-	-
<i>Water Treatment</i>		-	-	-	-	-	-	-	-	-
<i>Water Distribution</i>		-	-	-	-	-	-	-	-	-
<i>Water Storage</i>		-	-	-	-	-	-	-	-	-
<i>Waste water management</i>		-	-	-	-	-	-	-	-	-
<i>Public Toilets</i>		-	-	-	-	-	-	-	-	-
<i>Sewerage</i>		-	-	-	-	-	-	-	-	-
<i>Storm Water Management</i>		-	-	-	-	-	-	-	-	-
<i>Waste Water Treatment</i>		-	-	-	-	-	-	-	-	-
<i>Waste management</i>		172,467	187,771	201,086	16,801	130,917	144,160	(13,242)	-9%	201,086
<i>Recycling</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Disposal (Landfill Sites)</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Removal</i>		161,499	175,144	188,500	15,889	122,348	134,722	(12,374)	-9%	188,500
<i>Street Cleaning</i>		10,969	12,627	12,496	912	8,570	9,438	(868)	-9%	12,496
<i>Other</i>		-	-	-	-	-	-	-	-	-

KZN292 KwaDukuza - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 - March

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									
Abattoirs		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Foreslry		-	-	-	-	-	-	-	-	-
Licensing and Regulation		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	2,547,525	2,716,137	2,985,821	209,036	1,921,722	2,105,424	(183,702)	-9%	2,985,821
Surplus/ (Deficit) for the year		797,875	79,364	206,375	84,999	303,912	74,089	229,823	310%	206,375

KZN292 KwaDukuza - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 - March

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Adjusted Outcomes	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD Budget	YTD variance	YTD variance %	Full year variance
R thousands										
Revenue by Vote	1									
Vote 1 - Chief Operations Officer Business Unit		12,732	12,732	12,732	3,255	13,039	9,549	3,490	36.6%	12,732
Vote 2 - Corporate Services Business Unit		163,331	84,551	90,185	19,887	82,077	64,822	17,255	26.6%	90,185
Vote 3 - Finance Business Unit		873,046	826,632	860,394	75,135	637,568	612,128	25,439	4.2%	860,394
Vote 4 - Economic Development Planning Business Unit		70,466	58,193	69,720	9,442	54,875	46,527	8,348	17.9%	69,720
Vote 5 - Community Services and Public Amenities Business Unit		195,237	216,650	217,404	40,872	193,240	162,676	30,564	18.8%	217,404
Vote 6 - Community Safety Business Unit		32,114	24,451	23,876	2,701	17,855	18,194	(340)	-1.9%	23,876
Vote 7 - Civil Engineering and Human Settlement Business Unit		659,588	93,585	446,817	14,760	218,576	158,497	60,079	37.9%	446,817
Vote 8 - Electrical Engineering Business Unit		1,331,100	1,469,919	1,462,279	125,771	999,617	1,100,529	(100,912)	-9.2%	1,462,279
Vote 9 - Youth Development Business Unit		7,788	8,788	8,788	2,212	8,788	6,591	2,197	33.3%	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	3,192,196	294,034	2,225,635	2,179,514	46,121	2.1%	3,192,196
Expenditure by Vote	1									
Vote 1 - Chief Operations Officer Business Unit		71,869	94,229	83,863	6,221	54,277	68,216	(13,939)	-20.4%	83,863
Vote 2 - Corporate Services Business Unit		149,768	157,801	161,608	12,963	107,107	119,303	(12,196)	-10.2%	161,608
Vote 3 - Finance Business Unit		84,458	96,656	98,239	6,892	56,699	72,751	(16,053)	-22.1%	98,239
Vote 4 - Economic Development Planning Business Unit		69,905	82,442	81,143	4,448	52,653	61,507	(8,853)	-14.4%	81,143
Vote 5 - Community Services and Public Amenities Business Unit		305,129	348,739	357,376	28,782	230,836	264,614	(33,778)	-12.8%	357,376
Vote 6 - Community Safety Business Unit		221,277	226,041	241,278	18,499	169,007	173,340	(4,333)	-2.5%	241,278
Vote 7 - Civil Engineering and Human Settlement Business Unit		160,196	187,152	192,204	9,316	114,579	141,627	(27,048)	-19.1%	192,204
Vote 8 - Electrical Engineering Business Unit		1,471,580	1,507,166	1,754,346	120,476	1,124,209	1,192,170	(67,961)	-5.7%	1,754,346
Vote 9 - Youth Development Business Unit		13,345	15,911	15,763	1,437	12,356	11,897	460	3.9%	15,763
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	209,036	1,921,722	2,105,424	(183,702)	-8.7%	2,985,821
Surplus/ (Deficit) for the year	2	797,875	79,364	206,375	84,999	303,912	74,089	229,823	310.2%	206,375

KZN292 KwaDukuza - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M09 - March

Vote Description	Ref	Budget Year 2024/25								
		2023/24	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand										
Revenue by Vote	1									
Vote 1 - Chief Operations Officer Business Unit		12,732	12,732	12,732	3,255	13,039	9,549	3,490	37%	12,732
1.1 - Municipal Managers Office		5,101	5,101	5,101	1,284	5,101	3,828	1,275	33%	5,101
1.2 - Internal Audit		970	970	970	294	1,277	727	550	76%	970
1.3 - Corporate Communications		4,233	4,233	4,233	1,066	4,233	3,175	1,058	33%	4,233
1.4 - IDP		935	935	935	235	935	701	234	33%	935
1.5 - PMS		475	475	475	120	475	356	119	33%	475
1.6 - Public Participation		1,018	1,018	1,018	256	1,018	764	255	33%	1,018
1.7 - Null		-	-	-	-	-	-	-	-	-
1.8 - Null		-	-	-	-	-	-	-	-	-
1.9 - Null		-	-	-	-	-	-	-	-	-
1.10 - Null		-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services Business Unit		163,331	84,551	90,185	19,887	82,077	64,822	17,255	27%	90,185
2.1 - Council General Expenses		83,619	81,949	87,181	19,232	79,073	62,770	16,303	26%	87,181
2.2 - Human Resources - Admin		2,982	2,602	3,004	655	3,004	2,052	952	46%	3,004
2.3 - Administration: General		76,730	-	-	-	-	-	-	-	-
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		873,046	826,632	860,384	75,135	637,568	612,128	25,439	4%	860,384
3.1 - Assessment Rates		690,235	731,912	746,798	66,267	545,723	536,369	9,353	2%	746,798
3.2 - Budget and Treasury Office		182,342	91,420	110,081	8,802	90,547	73,230	17,317	24%	110,081
3.3 - Supply Chain Management		470	3,300	3,515	65	1,298	2,529	(1,231)	-49%	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	9,442	54,875	46,527	8,348	18%	69,720
4.1 - Museum		249	260	260	99	441	195	246	126%	260
4.2 - Economic Develop. & Planning		24,947	12,982	14,872	3,002	12,163	10,209	1,954	19%	14,872
4.3 - Environment & Management		2,082	2,082	2,082	524	2,082	1,562	521	33%	2,082
4.4 - Development Control		1,599	2,378	2,498	498	2,062	1,813	249	14%	2,498
4.5 - Town Planning		24,199	24,241	32,457	4,234	25,694	20,235	5,459	27%	32,457
4.6 - Building Control		17,389	16,250	17,550	1,084	12,432	12,513	(81)	-1%	17,550
4.7 - Null		-	-	-	-	-	-	-	-	-
4.8 - Null		-	-	-	-	-	-	-	-	-
4.9 - Null		-	-	-	-	-	-	-	-	-
4.10 - Null		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services and Public Amenities Business		195,237	216,650	217,404	40,872	193,240	162,676	30,564	19%	217,404
5.1 - Beach Amenities		-	-	-	-	-	-	-	-	-
5.2 - Library		7,314	8,137	8,207	4,701	6,660	6,120	540	9%	8,207
5.3 - Cemetery		3,155	3,091	3,341	637	2,894	2,381	513	22%	3,341
5.4 - Admin General		-	-	-	-	-	-	-	-	-
5.5 - Parks and Gardens		57,110	60,119	60,119	15,122	60,069	45,089	14,980	33%	60,119
5.6 - Sport and Recreation		561	80	80	2	29	60	(31)	-52%	80
5.7 - Dolphin Park		524	873	873	72	648	655	(6)	-1%	873
5.8 - Community Halls		274	400	400	28	236	300	(64)	-21%	400
5.9 - Street Sweeping		-	-	-	-	-	-	-	-	-
5.10 - Refuse Removal		126,299	143,950	144,385	20,310	122,703	108,071	14,632	14%	144,385
Vote 6 - Community Safety Business Unit		32,114	24,451	23,876	2,701	17,855	18,194	(340)	-2%	23,876
6.1 - Law Enforcement Administration		-	-	-	-	-	-	-	-	-
6.2 - Security Services		-	-	-	-	-	-	-	-	-
6.3 - Law Enforcement		14,877	3,922	4,637	284	3,233	3,120	112	4%	4,637
6.4 - Fire and Emergency		350	393	503	(129)	153	322	(169)	-52%	503
6.5 - Disaster Management		4,279	5,279	5,279	1,329	5,279	3,959	1,320	33%	5,279
6.6 - Marine Safety		104	168	168	-	11	126	(115)	-91%	168
6.7 - Vehicle Testing		5,006	6,677	6,277	460	3,950	4,908	(957)	-20%	6,277
6.8 - Vehicle Licensing		7,498	8,012	7,012	756	5,229	5,759	(530)	-9%	7,012
6.9 - Null		-	-	-	-	-	-	-	-	-
6.10 - Null		-	-	-	-	-	-	-	-	-
Vote 7 - Civil Engineering and Human Settlement Business		659,588	93,585	446,817	14,760	216,576	158,497	60,079	38%	446,817
7.1 - Human Settlements		12,712	17,892	11,611	1,343	4,892	11,849	(6,956)	-59%	11,611
7.2 - Civil Admin		4,689	4,616	4,616	620	4,514	3,462	1,051	30%	4,616
7.3 - Civil Buildings		-	-	-	-	-	-	-	-	-
7.4 - Road and Stormwater		642,161	71,050	430,562	12,794	209,150	143,165	65,984	46%	430,562
7.5 - Staff Housing		26	27	27	2	20	20	(0)	-2%	27
7.6 - Null		-	-	-	-	-	-	-	-	-
7.7 - Null		-	-	-	-	-	-	-	-	-
7.8 - Null		-	-	-	-	-	-	-	-	-
7.9 - Null		-	-	-	-	-	-	-	-	-
7.10 - Null		-	-	-	-	-	-	-	-	-

KZN292 KwaDukuza - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M09 - March

Vote Description	Ref	Budget Year 2024/25								
		2023/24	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand										
Vote 8 - Electrical Engineering Business Unit		1,331,100	1,469,949	1,462,279	125,771	999,617	1,100,529	(100,912)	-9%	1,462,279
8.1 - Street Lights		-	-	-	-	-	-	-	-	-
8.2 - Vehicle and Plant Electricity		-	-	-	-	-	-	-	-	-
8.3 - Mechanical Workshop		2,537	-	-	1,607	1,607	-	1,607	#DIV/0!	-
8.4 - Electricity: Administration		1,073,281	1,166,712	1,189,072	108,617	824,035	880,624	(56,589)	-6%	1,189,072
8.5 - Electricity: Urban South		317	411	411	34	269	308	(39)	-13%	411
8.6 - Electricity: Rural North		-	-	-	-	-	-	-	-	-
8.7 - Electricity: SAPPI		254,965	302,797	272,797	15,514	173,706	219,587	(45,891)	-21%	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	2,212	8,788	6,591	2,197	33%	8,788
9.1 - Youth Development		7,788	8,788	8,788	2,212	8,788	6,591	2,197	33%	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		-	-	-	-	-	-	-	-	-
14.10 - Null		-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-

KZN292 KwaDukuza - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M09 - March

Vote Description	Ref	2023/24		Budget Year 2024/25						
		Approved Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand										
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	3,192,166	294,034	2,225,635	2,179,514	46,121	2%	3,192,196
Expenditure by Vote	1									
Vote 1 - Chief Operations Officer Business Unit		71,869	94,229	83,863	6,221	54,277	68,216	(13,939)	-20%	83,863
1.1 - Municipal Managers Office		38,127	35,885	37,948	3,691	28,059	27,420	640	2%	37,948
1.2 - Internal Audit		5,885	7,347	7,676	582	4,988	5,593	(605)	-11%	7,676
1.3 - Corporate Communications		10,951	12,510	14,616	424	8,595	10,045	(1,451)	-14%	14,616
1.4 - IDP		2,315	22,096	7,477	261	1,625	12,917	(11,292)	-87%	7,477
1.5 - PMS		4,627	5,139	4,911	332	3,296	3,797	(501)	-13%	4,911
1.6 - Public Participation		9,963	11,271	11,234	931	7,714	8,444	(730)	-9%	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	12,963	107,107	119,303	(12,196)	-10%	161,608
2.1 - Council General Expenses		70,208	69,712	73,885	6,486	46,420	53,327	(6,908)	-13%	73,885
2.2 - Human Resources - Admin		20,684	18,432	19,047	1,847	13,011	14,366	(1,355)	-9%	19,047
2.3 - Administration: General		33,572	41,308	41,164	2,836	27,751	30,557	(2,806)	-9%	41,164
2.4 - Information Technology		25,303	28,348	27,512	1,794	19,924	21,052	(1,128)	-5%	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	6,892	56,699	72,751	(16,053)	-22%	98,239
3.1 - Assessment Rates		14,890	15,336	15,836	824	8,497	11,627	(3,130)	-27%	15,836
3.2 - Budget and Treasury Office		58,612	69,213	70,678	5,097	39,581	52,137	(12,556)	-24%	70,678
3.3 - Supply Chain Management		10,955	12,107	11,725	971	8,621	8,987	(367)	-4%	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	81,143	4,448	52,653	61,507	(8,853)	-14%	81,143
4.1 - Museum		1,625	1,743	1,951	123	1,192	1,359	(168)	-12%	1,951
4.2 - Economic Develop. & Planning		28,052	30,280	31,287	796	21,399	22,952	(1,553)	-7%	31,287
4.3 - Environment & Management		3,100	4,061	4,029	263	1,927	3,038	(1,111)	-37%	4,029
4.4 - Development Control		13,567	16,655	15,885	1,093	10,524	12,299	(1,775)	-14%	15,885
4.5 - Town Planning		8,863	12,044	11,648	963	6,870	8,934	(2,064)	-23%	11,648
4.6 - Building Control		14,898	17,677	16,343	1,211	10,741	12,924	(2,183)	-17%	16,343
4.7 - Null		-	-	-	-	-	-	-	-	-
4.8 - Null		-	-	-	-	-	-	-	-	-
4.9 - Null		-	-	-	-	-	-	-	-	-
4.10 - Null		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services and Public Amenities Business Unit		305,129	348,739	357,376	28,782	230,836	264,614	(33,778)	-13%	357,376
5.1 - Beach Amenities		12,384	16,867	15,845	837	9,595	12,395	(2,800)	-23%	15,845
5.2 - Library		15,251	18,457	17,860	1,288	12,297	13,694	(1,396)	-10%	17,860
5.3 - Cemetery		12,589	15,900	15,561	924	8,668	11,840	(3,172)	-27%	15,561
5.4 - Admin General		7,990	9,615	10,396	1,162	6,432	8,307	(1,875)	-23%	10,396
5.5 - Parks and Gardens		65,525	72,483	71,159	6,079	48,213	54,031	(5,818)	-11%	71,159
5.6 - Sport and Recreation		8,351	12,900	12,255	668	6,399	9,514	(3,115)	-33%	12,255
5.7 - Dolphin Park		-	-	-	-	-	-	-	-	-
5.8 - Community Halls		10,571	14,747	13,204	1,023	8,315	10,674	(2,360)	-22%	13,204
5.9 - Street Sweeping		10,969	12,627	12,496	912	8,570	9,438	(868)	-9%	12,496
5.10 - Refuse Removal		161,499	175,144	188,600	15,889	122,348	134,722	(12,374)	-9%	188,600
Vote 6 - Community Safety Business Unit		221,277	226,041	241,278	18,499	169,007	173,340	(4,333)	-2%	241,278
6.1 - Law Enforcement Administration		17,199	12,380	11,367	765	7,843	9,008	(1,165)	-13%	11,367
6.2 - Security Services		32,022	31,572	39,583	3,125	27,185	25,682	1,503	6%	39,583
6.3 - Law Enforcement		75,326	78,132	83,309	6,810	58,600	59,902	(1,302)	-2%	83,309
6.4 - Fire and Emergency		50,000	50,705	51,706	3,955	39,770	38,279	1,491	4%	51,706
6.5 - Disaster Management		7,267	8,775	8,708	408	4,402	5,565	(2,163)	-33%	8,708
6.6 - Marine Safety		25,249	25,775	28,324	2,284	20,104	19,983	120	1%	28,324
6.7 - Vehicle Testing		9,225	12,507	12,436	684	7,082	9,362	(2,280)	-24%	12,436
6.8 - Vehicle Licensing		4,989	6,196	5,844	469	4,021	4,559	(538)	-12%	5,844
6.9 - Null		-	-	-	-	-	-	-	-	-
6.10 - Null		-	-	-	-	-	-	-	-	-

KZN292 KwaDukuza - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M09 - March

Vote Description	Ref	2023/24		Budget Year 2024/25						
		Approved Budget	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand										
Vote 7 - Civil Engineering and Human Settlement Business Unit		169,196	187,152	192,204	9,316	114,579	141,627	(27,048)	-19%	192,204
7.1 - Human Settlements		21,065	29,338	24,577	1,011	12,327	20,813	(8,487)	-41%	24,577
7.2 - Civil Admin		16,312	18,683	19,487	1,289	12,338	14,213	(1,875)	-13%	19,487
7.3 - Civil Buildings		11,570	14,901	14,762	986	9,676	11,141	(1,465)	-13%	14,762
7.4 - Road and Stormwater		111,226	124,211	133,349	6,030	80,213	95,443	(15,229)	-16%	133,349
7.5 - Staff Housing		22	19	30	0	25	17	8	48%	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	120,476	1,124,209	1,192,170	(67,961)	-6%	1,754,346
8.1 - Street Lights		14,358	6,250	7,750	415	4,445	5,062	(618)	-12%	7,750
8.2 - Vehicle and Plant-Electricity		5,135	2,798	3,176	484	4,141	2,193	1,948	89%	3,176
8.3 - Mechanical Workshop		13,740	14,221	15,603	1,093	10,013	11,011	(998)	-9%	15,603
8.4 - Electricity: Administration		1,364,210	1,406,313	1,631,198	109,397	1,039,863	1,110,956	(71,093)	-6%	1,631,198
8.5 - Electricity: Urban South		6,629	16,389	20,252	1,001	6,269	13,258	(6,989)	-53%	20,252
8.6 - Electricity: Rural North		6,797	22,437	26,137	1,736	6,688	17,753	(11,065)	-62%	26,137
8.7 - Electricity: SAPPI		601	1,746	1,746	23	584	1,310	(726)	-55%	1,746
8.8 - Electricity: Urban North		8,220	15,250	19,206	1,430	6,972	12,426	(5,455)	-44%	19,206
8.9 - Electricity: Rural South		6,185	11,970	13,020	504	4,685	9,240	(4,555)	-49%	13,020
8.10 - Electricity Salaries Dist.Acc.		45,704	9,792	16,259	4,394	40,540	8,961	31,579	352%	16,259
Vote 9 - Youth Development Business Unit		13,345	15,911	15,763	1,437	12,356	11,897	460	4%	15,763
9.1 - Youth Development		13,345	15,911	15,763	1,437	12,356	11,897	460	4%	15,763
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		-	-	-	-	-	-	-	-	-

KZN292 KwaDukuza - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M09 - March

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Approved Expenditure	Original Budget	Revised Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Estimate
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	2,885,821	209,036	1,921,722	2,185,424	(183,702)	-9%	2,885,821
Surplus/ (Deficit) for the year	2	797,875	79,364	206,375	84,999	303,912	74,089	229,823	310%	206,375

KZN292 KwaDukuza - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 - March

KZN292 KwaDukuza - Table G4 Monthly Budget Statement - Financial Performance (Revenue and Expenditure) - R thousands										
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										
Revenue										
Exchange Revenue										
Service charges - Electricity		1,236,949	1,398,776	1,385,636	111,430	928,471	1,045,797	(117,326)	-11%	1,385,636
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		97,659	103,074	103,074	10,026	81,857	77,305	4,551	6%	103,074
Sale of Goods and Rendering of Services		29,840	37,376	35,724	1,978	20,456	27,619	(7,163)	-26%	35,724
Agency services		12,505	14,689	13,289	1,217	9,266	10,667	(1,401)	-13%	13,289
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		9,572	11,000	11,000	964	8,066	8,250	(184)	-2%	11,000
Interest from Current and Non Current Assets		142,348	54,423	75,098	5,710	61,166	45,986	15,180	33%	75,098
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		2,342	3,028	3,420	230	2,284	2,369	(85)	-4%	3,420
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		40,868	22,090	28,744	5,510	33,604	18,231	15,373	84%	28,744
Non-Exchange Revenue										
Property rates		690,235	731,912	746,798	66,267	545,723	536,369	9,353	2%	746,798
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		44,532	33,515	40,950	2,183	24,602	26,995	(2,393)	-9%	40,950
Licence and permits		886	976	1,501	64	922	864	58	7%	1,501
Transfers and subsidies - Operational		291,942	300,343	303,895	75,858	291,697	226,145	65,552	29%	303,895
Interest		-	-	-	1,579	4,693	-	4,693	#DIV/0!	-
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		6,831	5,000	5,000	1,607	1,607	3,750	(2,143)	-57%	5,000
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		2,606,508	2,716,201	2,754,129	284,623	2,014,413	2,030,347	(15,934)	-1%	2,754,129
Expenditure By Type										
Employee related costs		550,825	597,944	606,820	47,289	433,655	450,677	(17,022)	-4%	606,820
Remuneration of councillors		30,667	37,823	31,734	2,549	23,297	26,845	(3,549)	-13%	31,734
Bulk purchases - electricity		1,240,643	1,238,436	1,449,436	100,668	957,198	981,577	(24,378)	-2%	1,449,436
Inventory consumed		16,655	26,357	27,580	3,215	17,065	19,632	(2,567)	-13%	27,580
Debt impairment		15,312	27,848	27,848	-	-	20,886	(20,886)	-100%	27,848
Depreciation and amortisation		122,081	170,888	170,888	11,094	99,902	128,166	(28,264)	-22%	170,888
Interest		16,843	15,989	15,989	169	8,253	11,992	(3,739)	-31%	15,989
Contracted services		364,231	400,317	437,666	31,196	273,106	310,813	(37,707)	-12%	437,666
Transfers and subsidies		19,094	27,351	20,093	691	9,394	18,474	(9,080)	-49%	20,093
Irrecoverable debts written off		5,013	2,840	5,096	616	2,297	2,694	(397)	-15%	5,096
Operational costs		134,686	147,967	163,422	11,549	97,555	115,167	(17,612)	-15%	163,422
Losses on Disposal of Assets		9,302	8,250	8,250	-	-	6,188	(6,188)	-100%	8,250
Other Losses		22,173	14,127	21,000	-	-	12,314	(12,314)	-100%	21,000
Total Expenditure		2,547,525	2,716,137	2,985,821	209,036	1,921,722	2,105,424	(183,702)	-9%	2,985,821
Surplus/(Deficit)										
Surplus/(Deficit)		58,983	64	(231,692)	75,587	92,691	(75,077)	167,768	-223%	(231,692)
Transfers and subsidies - capital (monetary allocations)		662,163	79,300	438,066	9,637	211,222	149,166	62,055	42%	438,066
Transfers and subsidies - capital (in-kind)		76,730	-	-	(225)	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		797,875	79,364	206,375	84,999	303,912	74,089	-	-	206,375
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		797,875	79,364	206,375	84,999	303,912	74,089	-	-	206,375
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		797,875	79,364	206,375	84,999	303,912	74,089	-	-	206,375
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		797,875	79,364	206,375	84,999	303,912	74,089	-	-	206,375

KZN292 KwaDukuza - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 - March

Vote Description	Ref	Budget Year 2024/25								
		2023/24 Approved Ordinance	Original Budget	Revised Budget	Monthly actual	YearTD actual	YearTD Budget	YTD variance	YTD variance %	YearTD Forecast
R thousands										
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	—	—	—	—		1,200
Vote 4 - Economic Development Planning Business Unit		1,316	—	385	—	—	—	—		385
Vote 5 - Community Services and Public Amenities Business Unit		9,449	2,650	3,107	72	1,007	2,607	(1,600)	-61%	3,107
Vote 6 - Community Safety Business Unit		—	3,040	3,040	—	468	40	428	1071%	3,040
Vote 7 - Civil Engineering and Human Settlement Business Unit		12,861	41,403	37,894	347	8,540	24,295	(15,755)	-65%	37,894
Vote 8 - Electrical Engineering Business Unit		88,062	70,055	75,255	167	60,422	55,451	4,970	9%	75,255
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	120,880	586	70,438	82,393	(11,956)	-15%	120,880
Single Year expenditure appropriation	2									
Vote 1 - Chief Operations Officer Business Unit		1,457	13,578	8,302	900	1,407	8,302	(6,895)	-83%	8,302
Vote 2 - Corporate Services Business Unit		7,774	9,330	7,857	695	2,969	6,257	(3,288)	-53%	7,857
Vote 3 - Finance Business Unit		194	190	190	—	128	190	(62)	-33%	190
Vote 4 - Economic Development Planning Business Unit		171	2,085	2,998	—	156	2,998	(2,842)	-95%	2,998
Vote 5 - Community Services and Public Amenities Business Unit		25,193	46,473	38,069	2,273	18,054	33,162	(15,108)	-46%	38,069
Vote 6 - Community Safety Business Unit		12,754	16,636	16,595	21	13,688	16,595	(2,907)	-18%	16,595
Vote 7 - Civil Engineering and Human Settlement Business Unit		550,474	61,316	359,078	10,092	191,552	197,409	(5,856)	-3%	359,078
Vote 8 - Electrical Engineering Business Unit		48,845	57,817	70,317	543	28,961	50,884	(21,732)	-43%	70,317
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	503,406	14,624	256,915	315,606	(58,692)	-19%	503,406
Total Capital Expenditure		758,550	328,573	624,287	15,110	327,352	398,000	(70,648)	-18%	624,287
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		20,942	44,051	37,186	2,977	19,129	31,348	(12,219)	-39%	37,186
Executive and council		5,175	24,296	24,335	2,283	13,588	21,296	(7,708)	-36%	24,335
Finance and administration		15,767	19,755	12,852	695	5,541	10,052	(4,511)	-45%	12,852
Internal audit		—	—	—	—	—	—	—		—
<i>Community and public safety</i>		36,072	50,277	48,437	92	20,926	34,343	(13,418)	-39%	48,437
Community and social services		6,367	10,311	6,551	62	3,854	5,597	(1,944)	-35%	6,551
Sport and recreation		20,576	17,486	15,108	—	3,184	11,395	(8,211)	-72%	15,108
Public safety		10,652	13,680	13,639	21	11,995	13,639	(1,645)	-12%	13,639
Housing		(1,523)	8,800	13,139	9	2,094	3,712	(1,618)	-44%	13,139
Health		—	—	—	—	—	—	—		—
<i>Economic and environmental services</i>		566,571	106,037	393,902	11,330	199,084	227,676	(28,593)	-13%	393,902
Planning and development		2,167	14,933	10,385	900	1,435	10,000	(8,565)	-86%	10,385
Road transport		564,405	91,104	383,517	10,431	197,649	217,677	(20,028)	-9%	383,517
Environmental protection		—	—	—	—	—	—	—		—
<i>Trading services</i>		134,964	128,287	144,761	711	88,213	104,632	(16,419)	-16%	144,761
Energy sources		129,585	125,522	143,222	711	87,376	103,795	(16,419)	-16%	143,222
Water management		—	—	—	—	—	—	—		—
Waste water management		—	—	—	—	—	—	—		—
Waste management		5,379	2,685	1,539	—	837	837	(0)	0%	1,539
<i>Other</i>		—	—	—	—	—	—	—		—
Total Capital Expenditure - Functional Classification	3	758,550	328,573	624,287	15,110	327,352	398,000	(70,648)	-18%	624,287
Funded by:										
National Government		574,081	66,126	377,748	9,060	208,703	213,610	(4,907)	-2%	377,748
Provincial Government		7	3,255	3,380	9	119	3,380	(3,261)	-96%	3,380
District Municipality		—	—	—	—	—	—	—		—
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		224	—	276	—	—	—	—		276
Transfers recognised - capital		574,312	69,381	381,404	9,068	208,822	216,990	(8,168)	-4%	381,404
Borrowing	6	—	—	—	—	—	—	—		—
Internally generated funds		181,078	259,192	242,863	6,042	118,410	181,010	(62,600)	-35%	242,863
Total Capital Funding		755,390	328,573	624,287	15,110	327,232	398,000	(70,768)	-18%	624,287

KZN292 KwaDukuza - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M09 - March

Vote Description	Ref	2023/24	Budget Year 2024/25							Total Funding
		Approved Budget	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousand										
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	-	-	-	-	-	1,200
3.1 - Assessment Rates		-	-	-	-	-	-	-	-	-
3.2 - Budget and Treasury Office		-	2,000	-	-	-	-	-	-	-
3.3 - Supply Chain Management		-	2,000	1,200	-	-	-	-	-	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
4.1 - Museum		777	-	-	-	-	-	-	-	-
4.2 - Economic Develop. & Planning		539	-	385	-	-	-	-	-	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 Unit		9,449	2,650	3,107	72	1,007	2,607	(1,600)	-61%	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	-	403	2,000	(1,597)	-80%	2,400
5.7 - Dolphin Park		-	-	-	-	-	-	-	-	-
5.8 - Community Halls		1,297	650	707	72	604	607	(3)	0%	707
5.9 - Street Sweeping		-	-	-	-	-	-	-	-	-
5.10 - Refuse Removal		-	-	-	-	-	-	-	-	-
Vote 6 - Community Safety Business Unit		-	3,040	3,040	-	468	40	428	1071%	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	-	468	#DIV/0!	3,000
6.7 - Vehicle Testing		-	-	-	-	-	-	-	-	-
6.8 - Vehicle Licensing		-	-	-	-	-	-	-	-	-
6.9 - Null		-	-	-	-	-	-	-	-	-
6.10 - Null		-	-	-	-	-	-	-	-	-
Vote 7 - Civil Engineering and Human Settlement Business Unit		12,861	41,483	37,894	347	8,540	24,295	(15,755)	-65%	37,894
7.1 - Human Settlements		-	2,000	7,627	-	2,083	2,700	(617)	-23%	7,627
7.2 - Civil Admin		-	-	-	-	-	-	-	-	-
7.3 - Civil Buildings		-	-	-	-	-	-	-	-	-
7.4 - Road and Stormwater		12,861	39,403	30,266	347	6,457	21,595	(15,138)	-70%	30,266
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		88,062	70,055	75,255	167	60,422	55,451	4,970	9%	75,255

KZN292 KwaDukuza - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M09 - March

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Approved Outcomes	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand										
8.1 - Street Lights		-	-	-	-	-	-	-	-	-
8.2 - Vehicle and Plant-Electricity		-	-	-	-	-	-	-	-	-
8.3 - Mechanical Workshop		-	-	-	-	-	-	-	-	-
8.4 - Electricity: Administration		74,667	68,055	73,255	167	60,422	54,451	5,970	11%	73,255
8.5 - Electricity: Urban South		-	-	-	-	-	-	-	-	-
8.6 - Electricity: Rural North		9,998	2,000	2,000	-	-	1,000	(1,000)	-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		-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-
15.1 - Null		-	-	-	-	-	-	-	-	-
15.2 - Null		-	-	-	-	-	-	-	-	-
15.3 - Null		-	-	-	-	-	-	-	-	-

KZN292 KwaDukuza - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M09 - March

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Approved Budget	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Year Budget
R thousand										
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	120,880	586	70,438	82,393	(11,956)	-15%	120,880
Capital expenditure - Municipal Vote										
Expenditure of single-year capital appropriation	1									
Vote 1 - Chief Operations Officer Business Unit		1,457	13,578	8,302	390	1,407	8,302	(6,895)	-83%	8,302
1.1 - Municipal Managers Office		-	10	10	-	-	10	(10)	-100%	10
1.2 - Internal Audit		-	-	-	-	-	-	-	-	-
1.3 - Corporate Communications		-	660	530	-	88	530	(442)	-83%	530
1.4 - IDP		1,382	12,908	7,762	800	1,319	7,762	(6,443)	-83%	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	7,857	695	2,969	6,257	(3,288)	-53%	7,857
2.1 - Council General Expenses		-	-	-	-	-	-	-	-	-
2.2 - Human Resources - Admin		406	560	87	(87)	-	67	(87)	-100%	87
2.3 - Administration: General		4,356	5,770	4,870	832	1,595	3,270	(1,675)	-51%	4,870
2.4 - Information Technology		3,012	3,000	2,900	(50)	1,373	2,900	(1,527)	-53%	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	-	128	190	(62)	-33%	190
3.1 - Assessment Rates		-	-	-	-	-	-	-	-	-
3.2 - Budget and Treasury Office		194	100	100	-	128	100	28	28%	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	-	166	2,998	(2,842)	-85%	2,998
4.1 - Museum		-	60	760	-	40	760	(720)	-95%	760
4.2 - Economic Develop. & Planning		43	2,025	2,238	-	116	2,238	(2,122)	-95%	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 Unit		25,193	46,473	38,069	2,273	16,054	33,162	(15,108)	-46%	38,069
5.1 - Beach Amenities		31	-	13	-	-	-	-	-	13
5.2 - Library		984	350	310	(10)	300	310	(10)	-3%	310
5.3 - Cemetery		372	9,071	4,399	-	2,631	3,741	(1,111)	-30%	4,399
5.4 - Admin General		5,175	24,286	24,325	2,283	13,588	21,286	(7,698)	-36%	24,325
5.5 - Parks and Gardens		1,192	2,000	2,109	-	129	2,109	(1,980)	-94%	2,109
5.6 - Sport and Recreation		10,624	8,000	5,100	-	489	4,800	(4,310)	-90%	5,100
5.7 - Dolphin Park		-	-	-	-	-	-	-	-	-
5.8 - Community Halls		1,437	80	275	-	79	79	-	-	275
5.9 - Street Sweeping		-	-	-	-	-	-	-	-	-
5.10 - Refuse Removal		5,379	2,685	1,539	-	837	837	(0)	0%	1,539
Vote 6 - Community Safety Business Unit		12,754	16,636	16,595	21	13,668	16,595	(2,907)	-18%	16,595
6.1 - Law Enforcement Administration		54	-	-	-	-	-	-	-	-
6.2 - Security Services		-	-	-	-	-	-	-	-	-
6.3 - Law Enforcement		421	5,580	5,567	-	4,187	5,567	(1,380)	-25%	5,567
6.4 - Fire and Emergency		10,177	8,100	8,072	21	7,807	8,072	(265)	-3%	8,072
6.5 - Disaster Management		579	60	60	-	-	60	(60)	-100%	60
6.6 - Marine Safety		1,499	2,486	2,486	-	1,693	2,486	(793)	-32%	2,486
6.7 - Vehicle Testing		24	410	410	-	-	410	(410)	-100%	410
6.8 - Vehicle Licensing		-	-	-	-	-	-	-	-	-
6.9 - Null		-	-	-	-	-	-	-	-	-
6.10 - Null		-	-	-	-	-	-	-	-	-
Vote 7 - Civil Engineering and Human Settlement Business Unit		550,474	61,316	359,078	10,092	191,552	197,409	(5,856)	-3%	359,078
7.1 - Human Settlements		(1,523)	6,800	5,512	9	11	1,012	(1,001)	-99%	5,512
7.2 - Civil Admin		-	-	-	-	-	-	-	-	-

KZN292 KwaDukuza - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M09 - March

Vote Description	Ref	Budget Year 2024/25								
		2023/24	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	YearTD actual
R thousand										
7.3 - Civil Buildings		476	3,225	725	-	350	725	(375)	-52%	725
7.4 - Road and Stormwater		551,520	51,291	352,841	10,084	191,192	195,672	(4,480)	-2%	352,841
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	70,317	543	28,961	50,694	(21,732)	-43%	70,317
8.1 - Street Lights		-	-	-	-	-	-	-	-	-
8.2 - Vehicle and Plant-Electricity		-	-	-	-	-	-	-	-	-
8.3 - Mechanical Workshop		7,323	2,350	2,350	-	2,007	2,350	(343)	-15%	2,350
8.4 - Electricity: Administration		41,523	55,467	67,967	543	26,954	48,344	(21,390)	-44%	67,967
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		-	-	-	-	-	-	-	-	-
13.10 - Null		-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-
14.1 - Null		-	-	-	-	-	-	-	-	-
14.2 - Null		-	-	-	-	-	-	-	-	-
14.3 - Null		-	-	-	-	-	-	-	-	-
14.4 - Null		-	-	-	-	-	-	-	-	-
14.5 - Null		-	-	-	-	-	-	-	-	-

KZN292 KwaDukuza - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M09 - March

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Approved Budget	Original Budget	Revised Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand										
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	297,425	503,406	14,524	256,915	315,606	(58,692)	-19%	503,406
Total Capital Expenditure		758,550	328,573	624,287	15,110	327,352	398,000	(70,648)	-18%	624,287

KZN292 KwaDukuza - Table C6 Monthly Budget Statement - Financial Position - M09 - March

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		1,435,729	1,081,007	972,595	1,078,928	972,595
Trade and other receivables from exchange transactions		165,285	385,179	437,863	59,919	437,863
Receivables from non-exchange transactions		261,274	300,772	295,751	312,956	295,751
Current portion of non-current receivables		258	258	253	257	253
Inventory		18,164	33,444	45,584	19,661	45,584
VAT		80,293	182,498	290,149	85,526	290,149
Other current assets		7,891	2,125	7,891	1,957	7,891
Total current assets		1,968,894	1,985,283	2,050,086	1,559,204	2,050,086
Non current assets						
Investments		-	-	-	-	-
Investment property		180,940	194,816	184,440	180,940	184,440
Property, plant and equipment		3,706,184	3,887,739	4,142,703	3,933,943	4,142,703
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		105	555	505	105	505
Intangible assets		848	23,012	10,578	765	10,578
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
Total non current assets		3,888,078	4,106,122	4,338,226	4,115,753	4,338,226
TOTAL ASSETS		5,856,972	6,091,405	6,388,313	5,674,957	6,388,313
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		15,727	12,830	15,727	14,368	15,727
Consumer deposits		43,888	44,536	44,221	46,518	44,221
Trade and other payables from exchange transactions		546,009	661,452	984,050	185,128	984,050
Trade and other payables from non-exchange transactions		435,269	49,430	63,892	277,086	63,892
Provision		66,404	108,418	120,364	64,166	120,364
VAT		35,881	239,268	278,121	66,044	278,121
Other current liabilities		28,931	-	-	-	-
Total current liabilities		1,172,110	1,115,933	1,506,375	653,309	1,506,375
Non current liabilities						
Financial liabilities		149,349	136,747	136,519	141,920	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	299,381	255,360
TOTAL LIABILITIES		1,438,617	1,373,065	1,761,735	952,691	1,761,735
NET ASSETS	2	4,418,355	4,718,339	4,626,577	4,722,267	4,626,577
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		4,394,837	4,691,298	4,599,536	4,695,225	4,599,536
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	4,626,577	4,722,267	4,626,577

KZN292 KwaDukuza - Table C7 Monthly Budget Statement - Cash Flow - M09 - March

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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		683,549	660,882	691,503	105,803	545,296	684,423	(139,126)	-20%	691,503
Service charges		1,521,420	1,480,829	1,456,044	160,006	1,232,951	1,252,363	(19,412)	-2%	1,456,044
Other revenue		266,021	187,919	237,928	21,142	180,221	186,503	(6,282)	-3%	237,928
Transfers and Subsidies - Operational		300,115	304,077	298,618	70,256	295,200	231,238	63,962	28%	298,618
Transfers and Subsidies - Capital		93,033	76,145	76,079	8,923	51,825	76,123	(24,298)	-32%	76,079
Interest		133,339	54,423	75,098	6,728	65,307	45,986	19,321	42%	75,098
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(1,601,506)	(2,470,803)	(2,661,940)	(166,821)	(1,290,550)	(2,914,616)	1,624,066	-56%	(2,661,940)
Interest		(16,843)	(15,989)	(15,989)	(169)	(8,253)	(15,989)	7,736	-48%	(15,989)
Transfers and Subsidies		-	(17,351)	(18,357)	-	-	(17,686)	17,686	-100%	(18,357)
NET CASH FROM/(USED) OPERATING ACTIVITIES		1,379,130	280,133	138,984	206,071	1,071,998	(471,656)	(1,543,654)	327%	138,984
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)	(587,619)	(15,199)	(372,480)	(414,922)	42,441	-10%	(587,619)
NET CASH FROM/(USED) INVESTING ACTIVITIES		724,422	(328,573)	(587,619)	(15,199)	(372,480)	(414,922)	(42,441)	10%	(587,619)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		53	333	333	(5)	38	333	(295)	-89%	333
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		53	333	333	(5)	38	333	295	89%	333
NET INCREASE/ (DECREASE) IN CASH HELD		2,103,604	(48,107)	(448,303)	190,866	699,555	(886,245)			(448,303)
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	1,094,809	987,426		2,135,284	549,484			987,426

KZN292 KwaDukuza - Supporting Table SC1 Material variance explanations - M09 - March

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue			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.
	Service charges - electricity revenue	117,326	The billing for March 2025 will go through on the 7th of April 2025 hence the variance	
	Interest Earned - external investments	15,373	Interest being processed on the beginning of March 2025 and Interest for disaster grant was not budgeted for and 4m was receipted for disaster grant interest.	
	Transfers and subsidie	65,552	The variance is due to the timing of grant receipts.	
2	Expenditure By Type			
	Employee related costs	12,264	The variance is attributable to timing of service related benefit payments.	
	Debt impairment	20,886	Journals are done at year end. This is a non-cash provision that is normally calculated at the year end.	
	Depreciation & asset impairment	28,264	Included in the budget for depreciation is a budget for asset impairment which is calculated at year end.	
	Bulk purchases	24,378	Timing of the payments to eskom.	
	Contracted services	37,707	Timing of payments.	
3	Capital Expenditure			
	Finance and Administration	4,511	R 5,5m spent on acquiring various assets and R 583k committed.	
	Community and public safety	1,944	R 3,6m spent as at end March 2025 on various projects and R 214k committed.	
	Energy Sources	16,419	R 87,3m spent on various projects as at end of March 2025.	
	Housing	1,618	R 2,093m spent on acquiring office furniture & Housing retaining walls, with R 90k seating as pending.	
	Road Transport	20,028	R 197,649m spent as at end of March 2025 on various projects, the major reason for the positive variance is due to the payments made on the disaster projects that are not budgeted for.	
	Sport and Recreation	8,211	R 3,1m spent with R 218k on various projects as at the end of March 2025.	
	Executive & Council	7,708	R 13,5m spent as at the end March 2025 on KwaDukuza & Ballito taxi ranks.	
4	Financial Position			
	Total Assets	5,674,957	The Municipal PPE is R 3,933,943 and Cash & cash equivalents of R 1,078,928	
	Total current liabilities	653,309	The Municipality reflects R 462,214 for Trade & Other Payables	
	Total non current liabilities	299,381	Borrowings of R 141,920 reflected	
	Total Equity	4,722,267	R 27m reserves and R 4,4b Accumulated surplus.	
5	Cash Flow			
	Cash flow from Operating Activities	1,071,998	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	372,480	Capital Asset payments of R 15,199m for the month of March 2025.	
6	Measureable performance			
7	Municipal Entities			

KZN292 KwaDukuza - Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 - March

Description of financial indicator	Basis of calculation	Ref	2023/24	Budget Year 2024/25			
			Actual	Original Budget	Revised Budget	YearTD actual	Full Year Estimate
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.7%	6.9%	6.3%	0.4%	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/		28.1%	20.2%	28.0%	15.6%	28.0%
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%	136.1%	238.7%	136.1%
Liquidity Ratio	Monetary Assets/Current Liabilities		122.5%	96.9%	64.6%	165.1%	64.6%
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%	22.0%	21.5%	22.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		3.5%	3.1%	4.1%	3.2%	4.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		5.3%	6.9%	6.8%	0.4%	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	141,920	
Total Assets	5,856,972	6,091,405	6,388,313	5,674,957	6,388,313
Employee related costs	550,825	597,944	606,820	433,655	606,820
Repairs & Maintenance	90,714	85,078	113,095	64,578	113,095
Interest (finance charges)	16,843	15,989	15,989	8,253	15,989
Principal paid					
Depreciation	122,081	170,888	170,888		31,734
Operating expenditure	2,547,525	2,716,137	2,985,821	1,921,722	2,985,821
Total Capital Expenditure	758,550	328,573	624,287	15,110	327,352
Borrowed funding for capital					
Debt	1,240,470	954,575	1,294,304	736,786	1,294,304
Equity	4,421,878	4,718,339	4,626,577	4,722,267	4,626,577
Reserves and funds					
Borrowing	149,349	136,747	136,519	141,920	136,519
Current assets	1,968,894	1,985,283	2,050,086	1,559,204	2,050,086
Current liabilities	1,172,110	1,115,933	1,506,375	653,309	1,506,375
Monetary assets	1,435,729	1,081,007	972,595	1,078,928	972,595
Total Revenue (excluding capital transfers and contributions)	2,606,508	2,716,201	2,754,129	2,014,413	2,754,129
Transfers and subsidies - Operational	291,942				
Transfers and subsidies - capital (monetary allocations)	662,163	79,300	438,066	211,222	438,066
Debt service payments	133,339	54,423	75,098	(8,253)	(15,989)
Outstanding debtors (receivables)	434,708				
Annual services revenue	2,024,843	2,233,762	2,235,508	187,724	1,556,051
Cash + investments	1,435,729	1,081,007	972,595	1,078,928	972,595
Fixed operational expend. (monthly)					
Longstanding debtors outstanding					
Longstanding debtors recovered					
Attorney collections					

KZN292 KwaDukuza - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 - March

Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	77,248	14,518	6,610	7,697	1,860	1,601	1,309	58,102	168,965	70,589	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	38,781	14,133	9,797	9,398	7,163	6,416	5,913	136,953	228,553	165,843	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	5,751	2,091	1,318	1,124	1,039	864	816	18,877	31,879	22,719	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	32	26	24	23	22	22	22	2,843	2,812	2,731	-	-
Interest on Arrear Debtor Accounts	1810	2,552	2,283	2,178	752	1,918	1,856	1,799	58,856	72,194	65,181	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	6,727	368	129	110	418	124	143	36,703	44,722	37,498	-	-
Total By Income Source	2000	131,090	33,419	20,055	19,104	12,440	10,882	10,001	312,133	549,126	364,561	-	-
2023/24 - totals only		114,401	32,182	16,429	13,047	10,561	9,277	12,405	266,542	474,844	311,832	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2200	4,142	2,412	926	587	354	357	370	28,859	38,007	30,527	-	-
Commercial	2300	58,765	6,707	3,991	3,124	2,358	2,120	1,799	87,829	166,693	97,230	-	-
Households	2400	68,183	24,300	15,136	15,394	9,728	8,405	7,832	195,445	344,425	236,804	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	131,090	33,419	20,055	19,104	12,440	10,882	10,001	312,133	549,126	364,561	-	-

KZN202 KwaDukuza - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 - March

R thousands	Investments by maturity Name of institution & investment ID	Ref	Period of Investment		Type of Investment	Capital Guarantee (Yrs/ No)	Variable or Fixed Interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
			Yrs	Months												
	Municipality															
	ABSA Bank (0892)		DAILY		LIQUIDITY PLUS			7.70%			Daily	1,304	7			1,311
	ABSA Bank (3433)		DAILY		MONEY MKT			7.70%			Daily	3,792	20			3,812
	ABSA Bank (6707)		DAILY		MONEY MKT			7.80%			Daily	16,052	86			16,137
	INVEST ELECTRICITY RESERVE		Daily		MONEY MKT			6.55%			Daily	786	4			790
	INVEST ELECTRICITY ACCOUNT		Daily		MONEY MKT			6.55%			Daily	390	2			392
	ABSA HOUSING PROJECT		MONTHLY		LIQUIDITY PLUS			7.70%			Daily	5,047	27			5,074
	ABSA GROUTVILLE PRIORITY		MONTHLY		LIQUIDITY PLUS			7.70%			Daily	344	2			346
	ABSA SHAYAMOYA		MONTHLY		LIQUIDITY PLUS			7.70%			Daily	997	5			1,002
	ABSA DUBE VILLAGE		MONTHLY		LIQUIDITY PLUS			7.70%			Daily	269	2			301
	ABSA STEVE BIKO		MONTHLY		LIQUIDITY PLUS			7.70%			Daily	1,108	6			1,112
	Nedbank Treasury 166		32 DAY NOTICE		CALL ACCOUNT			8.00%			32 DAYS	79,190	440			79,630
	ABSA (5911)		12 MTH		FIXED			7.70%			365 DAYS	7,788	41			7,838
	ABSA (Liquidity 2)		MONTHLY		LIQUIDITY PLUS			6.60%			Daily	34,482	182	(7,000)		27,664
	ABSA (2759)		MONTHLY		LIQUIDITY PLUS			7.70%			Daily	3,195	17			3,212
	ABSA (6273)		MONTHLY		LIQUIDITY PLUS			7.80%			Daily	17,485	93			17,578
	ABSA (4472)		MONTHLY		LIQUIDITY PLUS			5.75%			Daily	86,022	549	(246,000)	340,041	180,612
	ABSA developers Contribution 2		12 mth		FIXED			7.51%			365 DAYS	32,513				32,513
	Standard Bank Fixed Caste Clearing Account		32 DAY NOTICE		CALL ACCOUNT			8.45%			32 DAYS	62,930	370			62,930
	Investec Eskom Investment Account Deposits		32 DAY NOTICE		CALL ACCOUNT			8.85%			32 DAYS	53,541	333			53,874
	Investec Call Deposit Account		32 DAY NOTICE		CALL ACCOUNT			8.75%			32 DAYS	21,566	135			21,800
	Standard Bank Salary Clearing Account		32 DAY NOTICE		CALL ACCOUNT			8.45%			32 DAYS	53,361	315			53,676
	Nedbank KDM Mail		12 mth		FIXED			8.55%			365 DAYS	10,882				10,882
	ABSA KDM PC Ballito Junction		6 MONTHS		FIXED			9.62%			180 DAYS	10,000				10,000
	Nedbank		12 MONTHS		FIXED			9.63%			365 DAYS	27,000				27,000
	Municipality sub-total											529,792		(253,000)	340,041	619,466
	Entities															
	Entities sub-total															
	TOTAL INVESTMENTS AND INTEREST	2										529,792		(253,000)	340,041	619,466

KZN292 KwaDukuza - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 - March

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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		277,932	283,162	283,162	69,186	283,163	213,976	69,187	32.3%	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		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	69,186	276,746	207,559	69,187	33.3%	276,746
Provincial Government:		26,190	10,915	13,456	1,644	14,947	11,762	3,185	27.1%	13,456
Specify (Add grant description)		—	1,000	1,000	—	792	1,000	(208)	-20.8%	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	—	—	300	(300)	-100.0%	900
Specify (Add grant description)		8,368	—	—	1,644	4,712	—	4,712	#DIV/0!	—
Specify (Add grant description)		(0)	1,672	3,313	—	—	2,219	(2,219)	-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	70,830	298,110	225,738	72,372	32.1%	296,618
Capital Transfers and Grants										
National Government:		93,033	76,045	76,045	8,923	51,825	76,045	(24,220)	-31.8%	76,045
Energy Efficiency and Demand Side Management Grant		7,000	—	—	—	—	—	—		—
Neighbourhood Development Partnership Grant		15,630	—	—	—	—	—	—		—
Municipal Infrastructure Grant		37,576	57,522	57,522	—	33,302	57,522	(24,220)	-42.1%	57,522
Integrated National Electrification Programme Grant		10,800	18,523	18,523	8,923	18,523	18,523	—		18,523
Municipal Disaster Recovery Grant		22,027	—	—	—	—	—	—		—
Provincial Government:		—	100	34	4	—	78	(78)	-100.0%	34
Specify (Add grant description)		—	100	34	—	—	78	(78)	-100.0%	34
Specify (Add grant description)		—	—	—	4	—	—	—		—
District Municipality:		—	—	—	—	—	—	—		—
Other grant providers:		—	—	—	—	—	—	—		—
Total Capital Transfers and Grants		93,033	76,145	76,079	8,927	51,825	76,123	(24,298)	-31.9%	76,079
TOTAL RECEIPTS OF TRANSFERS & GRANTS		397,155	370,222	372,697	79,757	349,934	301,860	48,074	15.9%	372,697

KZN292 KwaDukuza - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 - March

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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:	3	17,068	6,416	6,416	902	5,612	4,812	800	16.6%	6,416
Expanded Public Works Programme Integrated Grant		1,624	1,589	1,589	–	1,589	1,192	397	33.3%	1,589
Local Government Financial Management Grant		1,750	1,800	1,800	282	871	1,350	(479)	-35.5%	1,800
Municipal Infrastructure Grant		3,065	3,027	3,027	620	2,925	2,271	654	28.8%	3,027
Neighbourhood Development Partnership Grant		10,630	–	–	–	227	–	227	#DIV/0!	–
Provincial Government:		18,026	17,180	20,574	5,772	14,262	13,734	528	3.8%	20,574
CETA Funding		–	1,000	1,000	–	1	750	(749)	-99.8%	1,000
Community Library Services Grant		–	1,834	1,834	4,921	6,540	1,375	5,164	375.5%	1,834
Housing Accreditation		2,402	–	–	–	391	–	391	#DIV/0!	–
Community Library Services Grant		1,270	–	–	750	1,965	–	1,965	#DIV/0!	–
Museum Subsidy		5,890	260	260	99	441	195	246	126.3%	260
Provincial Library Services		249	6,149	6,149	–	–	4,612	(4,612)	-100.0%	6,149
EDTEA		–	6,265	7,543	–	–	5,018	(5,018)	-100.0%	7,543
Specify (Add grant description)		4,930	–	–	2	4,923	–	4,923	#DIV/0!	–
Specify (Add grant description)		3,286	1,672	3,787	–	–	1,783	(1,783)	-100.0%	3,787
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	(442)	–	–	(110)	110	-100.0%	(442)
Social Assistance	–	–	(600)	–	–	(150)	150	-100.0%	(600)	
Unspecified	–	–	158	–	–	40	(40)	-100.0%	158	
Total Operating Transfers and Grants		35,094	23,597	26,549	6,675	19,874	18,436	1,438	7.8%	26,549
Capital Transfers and Grants										
National Government:		662,018	76,045	434,410	9,519	211,102	146,625	64,477	44.0%	434,410
Municipal Disaster Relief Grant		561,672	–	338,048	8,439	162,855	84,512	78,343	92.7%	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	57,522	2,884	21,070	43,141	(22,071)	-51.2%	57,522
Integrated National Electrification Programme Grant		11,460	18,523	18,523	4	10,748	13,892	(3,144)	-22.6%	18,523
Municipal Disaster Recovery Grant		28,532	–	20,318	(1,808)	11,050	5,079	5,970	117.5%	20,318
Provincial Government:		–	3,255	3,380	(108)	(106)	2,472	(2,578)	-104.3%	3,380
Specify (Add grant description)		–	–	–	108	108	–	108	#DIV/0!	–
Specify (Add grant description)		–	–	–	10	12	–	12	#DIV/0!	–
Specify (Add grant description)		–	3,155	3,368	(225)	(225)	2,419	(2,645)	-109.3%	3,368
Specify (Add grant description)		–	100	12	–	–	53	(53)	-100.0%	12
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		523	–	276	–	–	69	(69)	-100.0%	276
Specify (Replace with the name of the Entity)		–	–	276	–	–	69	(69)	-100.0%	276
Specify (Replace with the name of the Entity)		523	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants			662,541	79,300	438,066	9,411	210,996	149,166	61,830	41.5%
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		697,635	102,896	464,615	16,086	230,870	167,602	63,268	37.7%	464,615

KZN292 KwaDukuza - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M09 - March

Description	Ref	Budget Year 2024/25				YTD variance %
		Approved Rollover 2023/24	Monthly Actual	YearTD actual	YTD variance	
R thousands						
EXPENDITURE						
<u>Operating expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Provincial Government:		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	
<u>Capital expenditure of Approved Roll-overs</u>						
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 - M09 - March

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
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		18,367	23,599	19,616	1,537	14,015	16,703	(2,688)	-16%	19,616
Pension and UIF Contributions		2,640	3,470	2,222	219	2,024	2,291	(266)	-12%	2,222
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		6,990	7,836	7,247	584	5,378	5,730	(352)	-6%	7,247
Cellphone Allowance		2,671	2,918	2,648	209	1,879	2,121	(242)	-11%	2,648
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		30,667	37,823	31,734	2,549	23,297	26,845	(3,549)	-13%	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	1,001	7,812	9,194	(1,381)	-15%	11,636
Pension and UIF Contributions		1,408	1,950	1,683	117	1,077	1,396	(318)	-23%	1,683
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		863	1,168	1,149	-	177	871	(694)	-80%	1,149
Motor Vehicle Allowance		1,649	1,786	2,108	180	1,370	1,420	(50)	-4%	2,108
Cellphone Allowance		228	137	137	11	89	103	(14)	-13%	137
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	2	2	-	-	1	(1)	-100%	2
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		16,387	17,612	16,713	1,309	10,526	12,984	(2,458)	-19%	16,713
% increase	4		7.5%	2.0%						2.0%
Other Municipal Staff										
Basic Salaries and Wages		297,874	346,849	352,721	30,185	259,442	261,605	(2,163)	-1%	352,721
Pension and UIF Contributions		59,083	68,332	65,951	5,193	46,998	50,654	(3,656)	-7%	65,951
Medical Aid Contributions		26,028	28,230	28,210	2,427	20,961	21,167	(206)	-1%	28,210
Overtime		76,485	54,548	58,303	2,696	38,325	41,850	(3,524)	-8%	58,303
Performance Bonus		23,646	25,711	25,578	1,789	18,443	19,250	(807)	-4%	25,578
Motor Vehicle Allowance		16,579	18,335	18,144	1,374	12,983	13,703	(720)	-5%	18,144
Cellphone Allowance		1,320	1,509	1,563	114	1,067	1,145	(78)	-7%	1,563
Housing Allowances		1,208	1,342	1,318	106	943	1,001	(58)	-6%	1,318
Other benefits and allowances		17,922	11,753	17,357	1,346	12,509	10,216	2,294	22%	17,357
Payments in lieu of leave		9,318	15,108	12,345	341	8,047	10,640	(2,593)	-24%	12,345
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		4,974	8,616	8,616	409	3,410	6,462	(3,052)	-47%	8,616
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		534,438	580,332	590,107	45,981	423,129	437,693	(14,564)	-3%	590,107
% increase	4		8.6%	10.4%						10.4%
Total Parent Municipality		581,492	635,768	638,554	49,838	456,952	477,523	(20,571)	-4%	638,554
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entitles										
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		-	-	-	-	-	-	-	-	-

KZN292 KwaDukuza - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 - March

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		A	B	C						D
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Executive members Board	2	-	-	-	-	-	-	-	-	-
% Increase	4									
<u>Senior Managers of Entities</u>										
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									
<u>Other Staff of Entities</u>										
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	636,554	49,838	456,952	477,523	(20,571)	-4%	638,554
% Increase	4		9.3%	9.8%						9.8%
TOTAL MANAGERS AND STAFF		550,825	597,944	606,820	47,289	433,655	450,677	(17,022)	-4%	606,820

KZN292 KwaDukuza - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M09 - March

Ref	Description	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 2025/26	Budget Year 2026/26
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget
1																
	Cash Receipts By Source															
	Property rates	26,677	46,310	61,280	68,418	80,080	66,661	63,904	46,164	105,803	3,540	3,540	-	691,503	791,412	830,382
	Service charges - Electricity revenue	95,209	138,726	144,872	133,229	110,641	143,517	132,905	97,873	147,572	70,094	70,094	63,489	1,357,621	1,730,509	1,919,880
	Service charges - Water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Service charges - Waste Management	9,198	10,936	9,932	11,178	9,032	10,444	9,229	6,919	12,436	1	1	1	98,423	119,483	125,457
	Rental of facilities and equipment	1,165	592	1,057	539	496	860	980	237	1,568	360	350	350	3,572	4,135	4,135
	Interest earned - external investments	4,807	9,319	8,477	7,308	6,794	6,401	7,206	6,077	5,264	9,704	9,704	9,704	75,088	-	-
	Interest earned - outstanding debtors	4	10	12	8	101	757	770	527	1,434	-	-	-	-	12,093	12,093
	Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Fines, penalties and forfeits	1,222	1,472	1,692	1,707	1,370	1,554	907	1,355	1,721	1,747	1,747	1	-	-	-
	Licences and permits	85	66	59	94	223	305	46	103	73	213	213	213	1,501	1,909	34,239
	Agency services	1,181	1,404	1,419	524	2,558	580	1,389	1,145	1,389	874	874	874	13,288	16,675	18,400
	Transfers and Subsidies - Operational	115,311	2,196	1,553	11,010	715	92,221	-	1,936	70,256	22,742	22,742	21,896	298,618	319,895	324,923
	Other revenue	8,954	10,028	38,568	22,211	9,174	16,715	2,740	19,803	16,380	16,123	16,123	7,373	182,151	157,158	158,346
	Cash Receipts by Source	263,813	220,753	257,820	255,227	201,184	343,926	220,076	182,140	363,938	127,389	127,388	103,991	2,759,192	3,185,423	3,430,696
	Other Cash Flows by Source															
	Transfers and subsidies - capital (monetary allocations) (National /	17,410	-	-	6,054	4,300	15,136	-	-	8,923	(22)	(22)	-	-	62,734	77,847
	Transfers and subsidies - capital (monetary allocations) (Nat / Prov	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Departments, Households, Non-profit Institutions, Private	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Enterprises, Public Corporations, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Decrease (increase) in non-current receivables	1	1	5	10	3	6	3	13	(5)	-	-	-	333	3,240	3,554
	Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Cash Receipts by Source	281,224	220,754	267,825	262,290	205,487	359,172	220,079	182,152	372,865	127,367	127,367	103,991	2,835,603	3,251,387	3,512,987
	Cash Payments by Type															
	Employee related costs	947	504	744	2,285	942	1,505	706	436	1,171	2,219	2,219	-	605,087	593,013	639,502
	Remuneration of councillors	-	-	-	-	-	-	-	-	-	(1,522)	(1,522)	-	33,256	39,062	41,080
	Interest	-	-	238	-	-	7,846	-	-	169	-	-	-	15,989	14,300	12,700
	Bulk purchases - Electricity	-	7	178,708	118,357	120,485	119,678	124,735	123,596	116,768	52,750	52,750	-	1,396,686	1,663,311	1,848,863
	Acquisitions - water & other inventory	-	-	-	-	-	-	-	-	-	644	644	-	46,933	50,250	50,250
	Contracted services	5,921	22,399	26,084	27,050	25,401	48,275	9,210	22,371	25,455	95,377	95,377	-	427,403	613,720	572,624
	Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transfers and subsidies - other	-	-	-	-	-	-	-	-	-	335	335	-	18,357	12,606	10,162
	Other expenditure	12,960	18,595	16,300	12,691	19,902	35,008	7,695	15,674	23,226	3,990	3,990	487	152,576	150,912	155,406
	Cash Payments by Type	19,729	41,504	225,084	160,693	166,729	272,311	142,547	162,379	166,790	153,793	153,793	487	2,596,287	3,132,174	3,331,587
	Other Cash Flows/Payments by Type															
	Capital assets	14,851	40,802	65,495	52,598	65,165	81,540	9,639	24,193	15,199	86,349	86,349	-	587,619	172,184	129,417
	Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other Cash Flows/Payments	-	-	-	633	-	-	505	-	-	-	-	-	-	-	-
	Total Cash Payments by Type	34,580	82,306	294,579	213,824	231,893	293,851	151,891	186,572	181,989	240,142	240,142	487	3,283,906	3,304,358	3,461,004
	NET INCREASE/(DECREASE) IN CASH HELD	246,645	138,449	(26,754)	48,467	(26,407)	84,321	68,386	(4,420)	190,868	(112,775)	(112,775)	103,414	(448,303)	(52,961)	51,094
	Cash/cash equivalents at the month/year beginning:	1,435,729	1,692,374	1,820,822	1,794,069	1,842,535	1,816,729	1,880,450	1,948,638	1,944,418	2,135,264	2,022,509	1,906,734	1,435,729	987,426	904,465
	Cash/cash equivalents at the month/year end:	1,682,374	1,820,822	1,794,069	1,842,535	1,816,129	1,880,450	1,948,638	1,944,418	2,135,284	2,022,509	1,906,734	2,010,148	987,426	934,465	985,559

KZN292 KwaDukuza - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M09 - March

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 - M09 - March

[illegible]

KZN292 KwaDukuza - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 - March

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									
<u>Monthly expenditure performance trend</u>									
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	112,346	-		510,346	-		
May	55,777	21,563	58,724	-		569,071	-		
June	154,370	17,629	55,216	-		624,287	-		
Total Capital expenditure	758,550	328,573	624,287	327,352					

KZN292 KwaDukuza - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 - March

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									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		167,441	85,855	145,547	2,297	76,505	98,648	22,144	22.4%	145,547
Roads Infrastructure		115,913	47,593	101,585	1,772	49,163	62,758	13,595	21.7%	101,585
Roads		81,054	22,854	53,547	769	21,171	31,925	(10,754)	(0)	53,547
Road Structures		22,346	18,738	42,038	1,002	21,991	28,582	(6,591)	(0)	42,038
Road Furniture		12,513	6,000	6,000	-	6,000	2,250	3,750	0	6,000
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		2,986	-	6,562	5	5,028	5,023	(5)	-0.1%	6,562
Drainage Collection		2,986	-	6,562	5	5,028	5,023	5	0	6,562
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		48,542	37,262	35,762	520	22,206	29,655	7,449	25.1%	35,762
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		6,201	5,000	5,000	-	1,126	5,000	(3,874)	(0)	5,000
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		6,294	5,952	5,952	-	-	4,899	(4,899)	(0)	5,952
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		2,395	-	-	-	-	-	-	-	-
LV Networks		17,056	16,310	14,810	-	11,653	12,256	(603)	(0)	14,810
Capital Spares		16,594	10,000	10,000	520	9,428	7,500	1,928	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	-	108	213	105	49.3%	639
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	639	-	108	213	(105)	(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		-	-	-	-	-	-	-	-	-

KZN292 KwaDukuza - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 - March

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									
Promenades		-	-	-	-	-	-	-		-
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	17,998	419	11,225	17,371	6,147	35.4%	17,998
Community Facilities		6,942	36,217	17,998	419	11,225	17,371	6,147	35.4%	17,998
Halls		5,614	27,002	11,945	72	10,072	11,595	(1,523)	(0)	11,945
Centres		-	-	-	-	-	-	-		-
Crèches		-	4,416	2,677	347	347	2,677	(2,330)	(0)	2,677
Clinics/Care Centres		-	-	-	-	-	-	-		-
Fire/Ambulance Stations		-	-	-	-	-	-	-		-
Testing Stations		-	-	-	-	-	-	-		-
Museums		777	-	-	-	-	-	-		-
Galleries		-	-	-	-	-	-	-		-
Theatres		-	-	-	-	-	-	-		-
Libraries		539	-	-	-	-	-	-		-
Cemeteries/Crematoria		(239)	1,000	1,000	-	806	1,000	(194)	(0)	1,000
Police		28	100	100	-	-	100	(100)	(0)	100
Parks		-	-	250	-	-	-	-		250
Public Open Space		-	-	-	-	-	-	-		-
Nature Reserves		-	-	-	-	-	-	-		-
Public Ablution Facilities		-	1,700	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Stalls		224	2,000	2,026	-	-	2,000	(2,000)	(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	-	-	310	310	100.0%	3,810
Operational Buildings		587	310	310	-	-	310	310	100.0%	310
Municipal Offices		323	310	310	-	-	310	(310)	(0)	310
Pay/Enquiry Points		-	-	-	-	-	-	-		-
Building Plan Offices		-	-	-	-	-	-	-		-
Workshops		-	-	-	-	-	-	-		-
Yards		264	-	-	-	-	-	-		-
Stores		-	-	-	-	-	-	-		-
Laboratories		-	-	-	-	-	-	-		-
Training Centres		-	-	-	-	-	-	-		-
Manufacturing Plant		-	-	-	-	-	-	-		-
Depots		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-

KZN292 KwaDukuza - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 - March

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									
Housing		(940)	4,000	3,500	-	-	-	-		3,500
Staff Housing		-	-	-	-	-	-	-		-
Social Housing		(940)	4,000	3,500	-	-	-	-		3,500
Capital Spares		-	-	-	-	-	-	-		-
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
<u>Intangible Assets</u>		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		-	-	-	-	-	-	-		-
<u>Computer Equipment</u>		1,672	2,040	1,940	(50)	1,493	1,940	447	23.0%	1,940
Computer Equipment		1,672	2,040	1,940	(50)	1,493	1,940	(447)	(0)	1,940
<u>Furniture and Office Equipment</u>		4,749	2,225	2,447	159	833	2,347	1,514	64.5%	2,447
Furniture and Office Equipment		4,749	2,225	2,447	159	833	2,347	(1,514)	(0)	2,447
<u>Machinery and Equipment</u>		4,741	10,191	5,182	(84)	1,823	5,065	3,242	64.0%	5,182
Machinery and Equipment		4,741	10,191	5,182	(84)	1,823	5,065	(3,242)	(0)	5,182
<u>Transport Assets</u>		23,369	17,725	16,300	-	15,669	16,295	626	3.8%	16,300
Transport Assets		23,369	17,725	16,300	-	15,669	16,295	(626)	(0)	16,300
<u>Land</u>		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
<u>Living resources</u>		-	-	-	-	-	-	-		-
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	203,623	2,741	112,926	152,377	39,451	25.9%	203,623

KZN292 KwaDukuza - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09 - March

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									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		162,109	40,376	94,527	5,459	59,657	51,300	(8,358)	-16.3%	94,527
Roads Infrastructure		152,111	38,376	92,527	5,459	59,657	50,300	(9,358)	-18.6%	92,527
Roads		135,599	24,376	72,341	5,452	44,326	39,474	4,851	0	72,341
Road Structures		6,011	4,000	10,186	7	5,332	5,325	7	0	10,186
Road Furniture		10,500	10,000	10,000	-	10,000	5,500	4,500	0	10,000
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		9,998	2,000	2,000	-	-	1,000	1,000	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	-	-	1,000	(1,000)	(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 - M09 - March

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	1,702	9,601	18,061	8,460	46.8%	21,557
Community Facilities		3,401	20,750	20,946	1,702	9,601	17,750	8,149	45.9%	20,946
Halls		1,097	1,044	1,240	-	87	1,044	(957)	(0)	1,240
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		532	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Ports		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	2,000	2,000	-	129	2,000	(1,871)	(0)	2,000
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		1,773	17,707	17,707	1,702	9,385	14,707	(5,322)	(0)	17,707
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		9,566	-	611	-	-	310	310	100.0%	611
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		9,566	-	611	-	-	310	(310)	(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	-	1,012	2,524	1,512	59.9%	2,641
Operational Buildings		567	1,324	1,441	-	1,012	1,324	312	23.6%	1,441
Municipal Offices		567	1,324	1,441	-	1,012	1,324	(312)	(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		-	-	-	-	-	-	-	-	-

KZN292 KwaDukuza - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09 - March

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									
<u>Licences and Rights</u>		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Local Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
<u>Computer Equipment</u>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
<u>Furniture and Office Equipment</u>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<u>Machinery and Equipment</u>		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
<u>Transport Assets</u>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<u>Land</u>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<u>Living resources</u>		-	-	-	-	-	-	-	-	-
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	175,643	64,450	118,725	7,161	70,270	71,884	1,614	2.2%	118,725

KZN292 KwaDukuza - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 - March

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									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		67,209	54,016	78,816	5,136	46,980	46,808	(171)	-0.4%	78,816
Roads Infrastructure		29,042	18,164	29,064	376	16,220	16,445	225	1.4%	29,064
Roads		15,554	13,061	22,161	34	12,361	12,071	291	0	22,161
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		13,488	5,103	6,903	343	3,858	4,374	(516)	(0)	6,903
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		9,706	6,500	7,850	17	6,251	5,213	(1,038)	-19.9%	7,850
Drainage Collection		9,706	6,500	7,850	17	6,251	5,213	1,038	0	7,850
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		28,378	29,263	41,813	4,742	24,437	25,085	648	2.6%	41,813
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		2,332	2,174	2,174	110	1,161	1,630	(469)	(0)	2,174
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		26,046	27,090	39,640	4,632	23,276	23,455	(179)	(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		-	-	-	-	-	-	-	-	-
Retiulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		82	89	89	-	72	66	(6)	-8.6%	89
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		82	89	89	-	72	66	6	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 - M09 - March

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		1,765	2,452	2,852	364	1,731	1,939	208	10.7%	2,852
Community Facilities		1,458	1,976	2,376	313	1,548	1,582	34	2.1%	2,376
Halls		1,458	1,976	2,076	313	1,548	1,507	41	0	2,076
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	300	-	-	75	(75)	(0)	300
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		306	477	477	51	183	357	174	48.8%	477
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		306	477	477	51	183	357	(174)	(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	8,947	445	4,062	5,516	1,454	26.4%	8,947
Operational Buildings		3,986	6,562	8,947	445	4,062	5,516	1,454	26.4%	8,947
Municipal Offices		3,986	6,562	8,947	445	4,062	5,516	(1,454)	(0)	8,947
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		-	-	-	-	-	-	-	-	-

KZN292 KwaDukuza - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 - March

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									
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Local Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		182	320	320	64	120	240	120	49.8%	320
Computer Equipment		182	320	320	64	120	240	(120)	(0)	320
Furniture and Office Equipment		79	290	220	5	11	202	190	94.5%	220
Furniture and Office Equipment		79	290	220	5	11	202	(190)	(0)	220
Machinery and Equipment		2,823	3,660	4,215	352	1,728	2,884	1,156	40.1%	4,215
Machinery and Equipment		2,823	3,660	4,215	352	1,728	2,884	(1,156)	(0)	4,215
Transport Assets		14,671	17,778	17,725	1,019	9,947	13,320	3,373	25.3%	17,725
Transport Assets		14,671	17,778	17,725	1,019	9,947	13,320	(3,373)	(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	99,714	85,078	113,095	7,364	64,578	76,909	6,331	8.9%	113,095

KZN292 KwaDukuza - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 - March

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									
Depreciation by Asset Class/Sub-class										
Infrastructure		82,865	103,848	105,467	7,172	67,079	78,291	11,212	14.3%	105,467
Roads Infrastructure		51,726	63,986	61,648	4,514	41,804	47,410	5,606	11.8%	61,648
Roads		50,360	63,986	60,227	4,336	40,935	47,055	(6,120)	(0)	60,227
Road Structures		1,318	—	1,389	174	849	347	502	0	1,389
Road Furniture		45	—	30	4	18	8	11	0	30
Capital Spares		3	—	2	0	1	0	1	0	2
Storm water Infrastructure		2,616	5,085	5,198	107	2,808	3,842	1,035	26.9%	5,198
Drainage Collection		150	—	113	14	69	28	41	0	113
Storm water Conveyance		2,466	5,085	5,085	92	2,739	3,814	(1,075)	(0)	5,085
Attenuation		—	—	—	—	—	—	—	—	—
Electrical Infrastructure		28,177	34,323	38,229	2,522	22,208	26,719	4,510	16.9%	38,229
Power Plants		—	—	—	—	—	—	—	—	—
HV Substations		6,977	8,612	7,086	589	5,261	6,078	(816)	(0)	7,086
HV Switching Station		—	—	—	—	—	—	—	—	—
HV Transmission Conductors		—	—	—	—	—	—	—	—	—
MV Substations		225	—	504	53	257	126	131	0	504
MV Switching Stations		120	133	133	10	90	100	(10)	(0)	133
MV Networks		8,168	10,731	12,722	723	6,546	8,546	(2,000)	(0)	12,722
LV Networks		4,682	5,886	5,887	417	3,689	4,414	(725)	(0)	5,887
Capital Spares		8,006	8,960	11,897	729	6,364	7,454	(1,090)	(0)	11,897
Water Supply Infrastructure		11	14	14	1	8	11	3	23.9%	14
Dams and Weirs		—	—	—	—	—	—	—	—	—
Boreholes		11	14	14	1	8	11	(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	28	251	309	58	18.8%	377
Landfill Sites		255	337	284	22	192	240	(48)	(0)	284
Waste Transfer Stations		10	13	14	1	7	10	(3)	(0)	14
Waste Processing Facilities		—	—	—	—	—	—	—	—	—
Waste Drop-off Points		70	79	79	6	52	59	(7)	(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 - M09 - March

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		14,020	22,475	19,447	1,282	11,330	16,099	4,770	29.6%	19,447
Community Facilities		11,417	18,554	16,137	1,062	9,411	13,311	3,900	29.3%	16,137
Halls		827	939	939	75	653	705	(52)	(0)	939
Centres		2,562	4,300	3,995	216	1,970	3,149	(1,179)	(0)	3,995
Crèches		646	876	812	55	484	641	(157)	(0)	812
Clinics/Care Centres		6	7	7	0	4	5	(1)	(0)	7
Fire/Ambulance Stations		21	27	27	2	15	20	(4)	(0)	27
Testing Stations		38	48	48	3	28	36	(8)	(0)	48
Museums		28	-	60	7	36	15	21	0	60
Galleries		-	-	-	-	-	-	-	-	-
Theatres		86	48	237	18	153	83	70	0	237
Libraries		464	750	470	39	347	493	(145)	(0)	470
Cemeteries/Crematoria		1,084	785	1,376	106	933	737	196	0	1,376
Police		2	9	9	0	2	7	(5)	(0)	9
Parks		29	80	80	2	22	60	(38)	(0)	80
Public Open Space		3,574	7,672	4,882	302	2,688	5,057	(2,369)	(0)	4,882
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		1,922	2,879	3,036	225	1,986	2,198	(213)	(0)	3,036
Markets		95	128	127	8	71	96	(24)	(0)	127
Stalls		0	-	6	1	4	2	2	0	6
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		30	5	23	3	14	8	6	0	23
Capital Spares		3	-	3	0	2	1	2	0	3
Sport and Recreation Facilities		2,602	3,921	3,310	219	1,918	2,788	870	31.2%	3,310
Indoor Facilities		61	-	41	5	25	10	15	0	41
Outdoor Facilities		2,542	3,921	3,269	214	1,893	2,778	(884)	(0)	3,269
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		5,139	7,383	6,789	490	4,334	5,389	1,054	19.6%	6,789
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	6,789	490	4,334	5,389	1,054	19.6%	6,789
Operational Buildings		4,766	6,647	6,279	458	4,039	4,894	854	17.5%	6,279
Municipal Offices		3,743	5,367	5,113	372	3,272	3,962	(690)	(0)	5,113
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		879	1,095	989	75	659	795	(136)	(0)	989
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		145	185	177	12	108	137	(29)	(0)	177
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		373	735	510	32	295	495	200	40.4%	510
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		373	735	510	32	295	495	(200)	(0)	510
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		187	1,008	220	9	83	559	476	85.2%	220
Servitudes		-	-	-	-	-	-	-	-	-

KZN292 KwaDukuza - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 - March

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									
Licences and Rights		107	1,008	220	9	83	559	476	85.2%	220
Water Rights		-	-	-	-	-	-	-		-
Effluent Licenses		-	-	-	-	-	-	-		-
Solid Waste Licenses		-	-	-	-	-	-	-		-
Computer Software and Applications		107	1,008	220	9	83	559	(476)	(0)	220
Load Settlement Software Applications		-	-	-	-	-	-	-		-
Unspecified		-	-	-	-	-	-	-		-
Computer Equipment		2,168	4,763	4,248	294	2,239	3,443	1,204	35.0%	4,248
Computer Equipment		2,168	4,763	4,248	294	2,239	3,443	(1,204)	(0)	4,248
Furniture and Office Equipment		2,437	2,963	3,376	261	2,244	2,326	81	3.5%	3,376
Furniture and Office Equipment		2,437	2,963	3,376	261	2,244	2,326	(81)	(0)	3,376
Machinery and Equipment		3,690	6,478	5,630	387	3,416	4,646	1,231	26.5%	5,630
Machinery and Equipment		3,690	6,478	5,630	387	3,416	4,646	(1,231)	(0)	5,630
Transport Assets		9,406	10,471	14,212	1,198	9,178	8,789	(389)	-4.4%	14,212
Transport Assets		9,406	10,471	14,212	1,198	9,178	8,789	389	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	11,094	99,902	119,541	19,639	16.4%	159,388

KZN292 KwaDukuza - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M09 - March

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									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		353,443	58,400	273,199	3,932	136,335	153,484	17,150	11.2%	273,199
Roads Infrastructure		162,611	-	145,326	2,057	56,984	64,854	7,871	12.1%	145,326
Roads		152,725	-	121,203	1,335	53,381	54,854	(1,473)	(0)	121,203
Road Structures		9,886	-	24,124	722	3,603	10,000	(6,397)	(0)	24,124
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		147,616	-	50,273	1,690	36,254	35,030	(1,225)	-3.5%	50,273
Drainage Collection		146,317	-	50,273	1,690	36,254	35,030	1,225	0	50,273
Storm water Conveyance		1,300	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		43,215	58,400	77,600	185	43,096	53,600	10,504	19.6%	77,600
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		19,905	35,500	51,500	167	20,679	29,000	(8,321)	(0)	51,500
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		14,353	13,950	17,150	-	13,846	15,650	(1,804)	(0)	17,150
LV Networks		8,957	8,950	8,950	18	8,571	8,950	(379)	(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 - M09 - March

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		7,210	20,580	17,578	581	5,949	16,178	10,229	63.2%	17,578
Community Facilities		645	10,580	10,580	581	5,056	9,580	4,523	47.2%	10,580
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		645	10,580	10,580	581	5,056	9,580	(4,523)	(0)	10,580
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		6,564	10,000	6,998	-	892	6,598	5,706	86.5%	6,998
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		6,564	10,000	6,998	-	892	6,598	(5,706)	(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	695	1,873	4,077	2,204	54.1%	11,162
Operational Buildings		996	13,580	11,162	695	1,873	4,077	2,204	54.1%	11,162
Municipal Offices		424	12,800	10,382	695	1,460	3,297	(1,837)	(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		-	-	-	-	-	-	-	-	-

KZN292 KwaDukuza - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M09 - March

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									
<u>Licences and Rights</u>		--	--	--	--	--	--	--		--
Water Rights		--	--	--	--	--	--	--		--
Effluent Licenses		--	--	--	--	--	--	--		--
Solid Waste Licenses		--	--	--	--	--	--	--		--
Computer Software and Applications		--	--	--	--	--	--	--		--
Load Settlement Software Applications		--	--	--	--	--	--	--		--
Unspecified		--	--	--	--	--	--	--		--
<u>Computer Equipment</u>		--	--	--	--	--	--	--		--
Computer Equipment		--	--	--	--	--	--	--		--
<u>Furniture and Office Equipment</u>		--	--	--	--	--	--	--		--
Furniture and Office Equipment		--	--	--	--	--	--	--		--
<u>Machinery and Equipment</u>		--	--	--	--	--	--	--		--
Machinery and Equipment		--	--	--	--	--	--	--		--
<u>Transport Assets</u>		--	--	--	--	--	--	--		--
Transport Assets		--	--	--	--	--	--	--		--
<u>Land</u>		--	--	--	--	--	--	--		--
Land		--	--	--	--	--	--	--		--
<u>Zoo's, Marine and Non-biological Animals</u>		--	--	--	--	--	--	--		--
Zoo's, Marine and Non-biological Animals		--	--	--	--	--	--	--		--
<u>Living resources</u>		--	--	--	--	--	--	--		--
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	361,648	92,560	301,939	5,208	144,166	173,739	29,583	17.0%	301,939



2.1 DEBTOR'S ANALYSIS

KZN292 KwaDukuza - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 - March

Description	HT Code	Budget Year 2024/25									
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dya-1 Yr	Over 1Yr	Total	Total over 90 days
R thousands											
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	77,248	14,518	6,610	7,897	1,880	1,601	1,309	58,102	168,965	70,589
Receivables from Non-exchange Transactions - Property Rates	1400	38,781	14,133	8,797	9,398	7,163	6,416	5,913	136,953	228,553	165,843
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	5,751	2,091	1,316	1,124	1,039	864	816	18,877	31,879	22,719
Receivables from Exchange Transactions - Property Rental Debtors	1700	32	26	24	23	22	22	22	2,843	2,812	2,731
Interest on Arrear Debtor Accounts	1810	2,552	2,283	2,178	752	1,918	1,856	1,799	58,856	72,184	65,181
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-
Other	1900	6,727	389	129	110	418	124	143	36,703	44,722	37,498
Total By Income Source	2000	131,090	33,419	20,655	19,104	12,440	10,882	10,001	312,133	649,126	384,561
2023/24 - totals only		114,401	32,382	16,429	13,847	10,561	9,277	12,405	266,542	474,844	311,832
Debtors Age Analysis By Customer Group											
Organs of State	2200	4,142	2,412	926	587	354	357	370	28,858	38,607	38,527
Commercial	2300	58,765	6,707	3,991	3,124	2,358	2,120	1,799	87,828	166,683	97,230
Households	2400	68,163	24,300	15,138	15,394	9,728	8,405	7,832	195,445	344,425	236,884
Other	2500	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	131,090	33,419	20,655	19,104	12,440	10,882	10,001	312,133	649,126	384,561

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 31 MARCH 2025						
Rates and Services Debtors						
	30 days	60 days	90 days	120 days	Over 150 days	Total
Rates	39,736,748.84	9,503,963.21	7,922,615.53	6,908,526.14	136,212,747.17	200,284,600.88
Refuse	5,067,572.54	1,090,211.72	932,648.32	842,576.06	17,188,807.24	25,121,815.88
Electricity	43,498,229.85	5,385,022.22	4,970,116.79	1,543,592.98	48,908,797.88	104,305,759.71
Interest/Collection/Sundry s/Vat	2,353,409.86	2,103,373.29	1,790,707.46	1,703,362.33	72,388,587.83	80,339,440.78
	90,655,961.09	18,082,570.43	15,616,088.09	10,998,057.52	274,698,940.12	410,051,617.25
	22%	4%	4%	3%	67%	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/Sundry s/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 R410,051,617.25 as at 31 March 2025. This indicates an increase of ten (10) 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 at 31 March 2025 is 97,69%. The collection rate for the 2023/24 financial year was 98%.

Sundry Debtors

Sundry Debtors amounts to R43,683,406 with the majority in the 150 days and over category.

KWADUKUZA MUNICIPALITY							
SUNDRY DEBTORS AGE ANALYSIS REPORT							
31 March 2025							
By Function	Current	30 Days	60 Days	90 Days	120 Days	150+ Days	Totals
Housing	-	130,138	94,897	92,497	90,401	10,558,768	10,966,701
Electricity	-	408,296	16,851	15,227	100,041	2,240,329	1,933,697
Other							
101 Accounts (Rates and General)	-	5,351,117	128,248	422	419	23,638,068	29,118,274
103 Accounts (Fire & Rescue)	-	43,422	43,063	76,407	42,112	5,172,756	5,377,761
105 Accounts (Staff Accounts)	-	844	837	831	824	135,672	139,008
106 Accounts (Medical Aid)	-	9,037	481	72	71	5,700	15,360
	-	5,942,854	250,676	185,455	33,787	37,270,634	43,683,406
By Customer Group	Current	30 Days	60 Days	90 Days	120 Days	150+ Days	Totals
SD Business Debtors	-	362,322	124,337	35,967	47,761	161,845	313,020
SD Govt Debtors	-	570,690	39,271	64,918	38,438	7,699,617	8,412,934
SD Household Debtors	-	76,371	84,560	82,922	41,478	9,229,308	9,514,639
SD Other Debtors	-	4,933,470	2,509	1,648	1,632	20,503,554	25,442,813
	-	5,942,854	250,676	185,455	33,787	37,270,634	43,683,406

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

Sundry debtors are continuously increasing due to poor collection under rental income generated in areas, such as Rocky Park flats, Glen hills, hostels etc. which debt is currently sitting at R5,480m at the end of March 2025. 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.



2.2 CREDITORS ANALYSIS

KZN292 KwaDukuza - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 - March

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	53
Pensions / Retirement deductions	0500	238	74	-	-	2	-	0	14	328	203
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	10,411	4,922	192	86	276	147	13	115	16,161	5,830
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	10,649	4,996	192	86	278	147	13	168	16,528	6,086

The creditors aging reflects a total of R 16,528m outstanding payments at the end March as per the financial system. The table is however understated due to the accrual payments in the month of April 2025 for payments incurred in March 2025. Upon analysis, the total creditors outstanding as at 31st March 2025 amounts to R143,718m to date. All payments are inclusive of vat. The breakdown is as follows:

- R16,528m as per the ageing creditors, made up of trade creditors and other creditors as per above total outstanding, 65% relates to creditor payments that were captured in March and therefore are due within 30 days.
- R16,741m for accrual invoices inclusive of capital project and operational, where invoices were approved for work done in March but submitted to Finance by end of April.
- R126,977m for March Eskom bill where the invoice is only sent to the municipality on the 3rd of the following month. The invoice will be processed before end of April 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.



2.3 INVESTMENT PORTFOLIO ANALYSIS

KZN292 KwaDukuza - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 - March

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 ¹	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs	Months												
R thousands															
Municipality															
ABSA Bank (0892)		DAILY		LIQUIDITY PLUS			7.70%			Daily	1,296	8			1,304
ABSA Bank (3433)		DAILY		MONEY MKT			7.70%			Daily	3,769	23			3,792
ABSA Bank (6707)		DAILY		MONEY MKT			7.80%			Daily	15,953	99			16,052
INVEST ELECTRICITY RESERVE		Daily		MONEY MKT			6.85%			Daily	782	4			786
INVEST ELECTRICITY ACCOUNT		Daily		MONEY MKT			6.65%			Daily	388	2			390
ABSA HOUSING PROJECT		MONTHLY		LIQUIDITY PLUS			7.70%			Daily	5,017	31			5,047
ABSA GROUTVILLE PRIORITY		MONTHLY		LIQUIDITY PLUS			7.70%			Daily	342	2			344
ABSA SHAYAMVOYA		MONTHLY		LIQUIDITY PLUS			7.70%			Daily	991	6			997
ABSA DUBE VILLAGE		MONTHLY		LIQUIDITY PLUS			7.70%			Daily	297	2			299
ABSA STEVE BIKO		MONTHLY		LIQUIDITY PLUS			7.70%			Daily	1,100	7			1,106
Nedbank Treasury 166		32 DAY NOTICE CALL ACCOUNT					8.00%			32 DAYS	78,689	501			79,190
ABSA (5911)		12 MTH		FIXED			7.70%			365 DAYS	7,750	47			7,798
ABSA (Liquidity 2)		MONTHLY		LIQUIDITY PLUS			6.60%			Daily	34,268	214			34,482
ABSA (2759)		MONTHLY		LIQUIDITY PLUS			7.70%			Daily	3,476	19			3,495
ABSA (6273)		MONTHLY		LIQUIDITY PLUS			7.80%			Daily	17,377	108			17,485
ABSA (4472)		MONTHLY		LIQUIDITY PLUS			5.75%			Daily	1,864	688	(74,000)	157,470	36,022
ABSA developers Contribution 2		12 mth		FIXED			7.51%			365 DAYS	32,513				32,513
Standard Bank Fixed Costs Clearing Account		32 DAY NOTICE CALL ACCOUNT					8.45%			32 DAYS	62,141	420			62,561
Investec Eskom Investment Account Deposits		32 DAY NOTICE CALL ACCOUNT					8.85%			32 DAYS	53,464	377			53,841
Investec Call Deposit Account		32 DAY NOTICE CALL ACCOUNT					8.75%			32 DAYS	21,513	152			21,665
Standard Bank Salary Clearing Account		32 DAY NOTICE CALL ACCOUNT					8.45%			32 DAYS	53,003	358			53,361
Nedbank KDM Mail		12 mth		FIXED			8.55%			365 DAYS	10,962				10,962
ABSA KDM PC Bealio Junction		6 MONTHS		FIXED			9.62%			180 DAYS	10,000				10,000
Nedbank		12 MONTHS		FIXED			9.63%			365 DAYS	27,000				27,000
Municipality sub-total											443,255		(74,000)	157,470	526,725

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 at 31st March 2025, the municipality had R529,792m 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 88,173m in the table above relates to investments that are over 3 months.
- KwaDukuza Municipality's reserves are approximately 1,41month cash availability as at the end of March 2025 which is a decrease compared to the June 2024 closing coverage of 2 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. A revised MIG implementation plan has been received by the Civil Engineering business unit and will be catered for in a special adjustment budget. R346,440m has been received by the Municipality by the third quarter. R2,554m is still to be 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.

KZN292 KWADUKUZA MUNICIPALITY GRANT REGISTER					
Name of grant	Funder	Opening Balance	Allocation for the year	Receipts	Closing Balance
Operational Grants		9,205,360	297,365,450	294,603,550	2,761,900
Equitable Share	NATIONAL		276,746,000	276,746,000	-
Financial Management Grant (FMG)	NATIONAL		1,800,000	1,800,000	-
Municipal Infrastructure Grant (PMU Operations)	NATIONAL		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	1,206,100	2,553,900
DOHS Receipts	PROVINCIAL				-
Community Library Services Grant	PROVINCIAL		1,834,000	1,834,000	-
EPWP	PROVINCIAL		1,589,000	1,589,000	-
Provincialisation - Library Services	PROVINCIAL		6,149,000	6,149,000	-
CETA Candidacy	PROVINCIAL		1,000,000	792,000	208,000
Natural Resource Management Project Phase 3- Revenue	PROVINCIAL		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	-
Capital Grants		362,010,825	67,132,550	51,836,550	15,296,000
Municipal Infrastructure Grant (MIG)	NATIONAL		48,597,550	33,301,550	15,296,000
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	-
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	-
EDTEA Prize Money (Capex)	PROVINCIAL	276,000			-
		371,216,185	364,498,000	346,440,100	18,057,900

The table below reflects expenditure per grant funding. To date, 73% of the grant opening balances together with the receipts for the third quarter have been spent.

KZN292 KWADUKUZA MUNICIPALITY GRANT REGISTER					
Name of grant	Funder	Opening Balance	Allocation for the year	Expenditure	Closing Balance
Operational Grants		9,205,360	297,365,450	291,619,455	14,951,355
Equitable Share	NATIONAL		276,746,000	276,746,000	-
Financial Management Grant (FMG)	NATIONAL		1,800,000	870,895	929,105
Municipal Infrastructure Grant (PMU Operations)	NATIONAL		3,027,450	2,924,786	102,664
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	1,994,122	1,781,345
EDTEA - Natural Resource Management Project Phase 3- Revenue	PROVINCIAL				-
Community Library Services Grant	PROVINCIAL		1,834,000	1,834,000	-
EPWP	PROVINCIAL		1,589,000	1,589,000	-
Provincialisation - Library Services	PROVINCIAL		6,149,000	4,571,945	1,577,055
CETA Candidacy	PROVINCIAL		1,000,000	437,978	562,022
Natural Resource Management Project Phase 3- Revenue	PROVINCIAL		1,200,000		1,200,000
EDTEA Vuthela Funding	PROVINCIAL	6,265,300		390,730	5,874,570
EDTEA Prize Money	PROVINCIAL	158,455			158,455
NDPG Ease of Doing Business	PROVINCIAL				-
Museum Subsidies	PROVINCIAL		260,000	260,000	-
Capital Grants		362,010,825	67,132,550	231,969,289	197,174,086
Municipal Infrastructure Grant (MIG)	NATIONAL		48,597,550	22,444,603	26,152,947
Municipal Disaster Recovery Grant	NATIONAL	20,317,734		12,548,003	7,769,731
Municipal Disaster Response Grant	NATIONAL	338,048,171		185,288,243	152,759,928
Integrated National Electrification Programme Grant (INEP)	NATIONAL		18,523,000	11,677,918	6,845,082
Energy Efficiency and Demand Side Management Grant (EEDSM)	NATIONAL	1,051			1,051
Natural Resource Management Project Grant (EDTEA)	PROVINCIAL	212,868			212,868
EDTEA Vuthela Funding	PROVINCIAL	3,155,000			3,155,000
Housing Accreditation	PROVINCIAL		12,000	10,522	1,478
EDTEA Prize Money (Capex)	NATIONAL	276,000			276,000
		371,216,185	364,498,000	523,588,744	212,125,441

Expenditure to date (opening balance+ receipts)

73%



2.5 COUNCILOR ALLOWANCES AND EMPLOYEE BENEFITS

KZN292 KwaDukuza - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 - March

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
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		16,367	23,599	19,616	1,537	14,015	16,703	(2,688)	-16%	19,616
Pension and UIF Contributions		2,640	3,470	2,222	219	2,024	2,291	(266)	-12%	2,222
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		6,990	7,836	7,247	584	5,378	5,730	(352)	-6%	7,247
Cellphone Allowance		2,671	2,918	2,648	209	1,679	2,121	(242)	-11%	2,648
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		30,667	37,823	31,734	2,540	23,297	26,845	(3,549)	-13%	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	1,001	7,812	9,194	(1,381)	-16%	11,636
Pension and UIF Contributions		1,408	1,950	1,683	117	1,077	1,396	(318)	-23%	1,683
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		863	1,168	1,149	-	177	871	(694)	-80%	1,149
Motor Vehicle Allowance		1,649	1,786	2,108	180	1,370	1,420	(50)	-4%	2,108
Cellphone Allowance		228	137	137	11	89	103	(14)	-13%	137
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	2	2	-	-	1	(1)	-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	1,309	10,526	12,984	(2,458)	-19%	16,713
% increase	4		7.5%	2.0%						2.0%
Other Municipal Staff										
Basic Salaries and Wages		297,874	346,849	352,721	30,185	258,442	261,605	(2,163)	-1%	352,721
Pension and UIF Contributions		59,083	68,332	65,951	5,193	46,998	50,654	(3,656)	-7%	65,951
Medical Aid Contributions		26,028	28,230	28,210	2,427	20,961	21,167	(206)	-1%	28,210
Overtime		76,485	54,548	58,303	2,696	38,325	41,850	(3,524)	-6%	58,303
Performance Bonus		23,646	25,711	25,578	1,789	18,443	19,250	(807)	-4%	25,578
Motor Vehicle Allowance		16,579	18,335	18,144	1,374	12,983	13,703	(720)	-5%	18,144
Cellphone Allowance		1,320	1,509	1,563	114	1,067	1,145	(78)	-7%	1,563
Housing Allowances		1,208	1,342	1,318	106	943	1,001	(58)	-6%	1,318
Other benefits and allowances		17,922	11,753	17,357	1,346	12,509	10,216	2,294	22%	17,357
Payments in lieu of leave		9,318	15,108	12,345	341	8,047	10,640	(2,593)	-24%	12,345
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	4,974	8,616	8,616	409	3,410	6,462	(3,052)	-47%	8,616
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		534,438	580,332	590,107	45,981	423,129	437,063	(14,504)	-3%	590,107
% increase	4		8.6%	10.4%						10.4%
Total Parent Municipality		581,492	635,788	638,554	48,838	458,952	477,523	(20,571)	-4%	638,554



2.6 MATERIAL VARIANCES TO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

KZN292 KwaDukuza - Supporting Table SC1 Material variance explanations - M09 - March

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<u>Revenue</u>			
	Service charges - electricity revenue	117,326	The billing for March 2025 will go through on the 7th of April 2025 hence the variance	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	15,373	Interest being processed on the beginning of March 2025 and interest for disaster grant was not budgeted for and 4m was received for disaster grant interest.	
	Transfers and subsidie	65,852	The variance is due to the timing of grant receipts.	
2	<u>Expenditure By Type</u>			
	Employee related costs	12,264	The variance is attributable to timing of service related benefit payments.	
	Debt impairment	20,886	Journals are done at year end. This is a non-cash provision that is normally calculated at the year end.	
	Depreciation & asset impairment	20,264	Included in the budget for depreciation is a budget for asset impairment which is calculated at year end.	
	Bulk purchases	24,378	Timing of the payments to eskom.	
	Contracted services	37,707	Timing of payments.	
3	<u>Capital Expenditure</u>			
	Finance and Administration	4,511	R 5,5m spent on acquiring various assets and R 583k committed.	
	Community and public safety	1,944	R 3,6m spent as at end March 2025 on various projects and R 214k committed.	
	Energy Sources	16,419	R 67,3m spent on various projects as at end of March 2025.	
	Housing	1,618	R 2,093m spent on acquiring office furniture & Housing retaining walls, with R 90k seating as pending.	
	Road Transport	20,028	R 197,649m spent as at end of March 2025 on various projects, the major reason for the positive variance is due to the payments made on the disaster projects that are not budgeted for.	
	Sport and Recreation	8,211	R 5,1m spent with R 218k on various projects as at the end of March 2025.	
	Executive & Council	7,708	R 13,5m spent as at the end March 2025 on KwaDukuza & Ballito taxi ranks.	
4	<u>Financial Position</u>			
	Total Assets	5,674,957	The Municipal PPE is R 3,933,943 and Cash & cash equivalents of R 1,078,928	
	Total current liabilities	653,309	The Municipality reflects R 462,214 for Trade & Other Payables	
	Total non current liabilities	289,381	Borrowings of R 141,920 reflected	
	Total Equity	4,722,267	R 27m reserves and R 4,4k Accumulated surplus.	
5	<u>Cash Flow</u>			
	Cash flow from Operating Activities	1,071,998	The municipality needs to review the manner in which processes payments onto the financial system. Not all payments are being reflected at present distorting the closing balance on the cash&cash equivalents.	
	Cash flow from Investing Activities	372,480	Capital Asset payments of R 15,199m for the month of March 2025.	



2.7 CAPITAL PROGRAMME PERFORMANCE



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 31st March 2025
- 2.8.3. mSCOA Road Map
- 2.8.4. Provincial Treasury - PT/MF 09 of 2024/25 - Municipal Budget Circular for the 2025/26 MTREF preparation
- 2.8.5. National Treasury - MFMA Circular 131 - S67 Funds transferred by the Municipality to Organisations and Bodies outside of Government.
- 2.8.6. Close Out Report: Review of Municipal Annual Financial Statements.
- 2.8.7. PT High Level Assessment on the 2024/25 February Adjustment budget
- 2.8.8. Capital Expenditure on the Disaster Response Grant Projects as at the 14th April 2025.



WITHDRAWAL FROM BANK ACCOUNTS



BANK ACCOUNT WITHDRAWALS NOT IN TERMS OF AN APPROVED BUDGET

Municipal Finance Management Act, section 11(4)

Consolidated Quarterly Report for period 01/01/2025 to 31/03/2025



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; Oct - Dec 2024 Various Consumers		R1 233 537	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. Rajaram
CHIEF FINANCIAL OFFICER


Nishara Singh
MUNICIPAL MANAGER

Instructions for completing this report:

The Accounting Officer must include information motivating the non-budgeted 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





VIREMENT REPORT FOR JULY 2024 TO MARCH 2025

PERIOD	JOURNAL	ENTRY_DATE	TRANSACTION_D	FISCAL	UPDATED	CAPTURING_OPERATOR	POSTING_OPR	REMARKS	AMOUNT	SEGMENT_DESCRIPTION
202409	42412	9/3/2024	9/3/2024	202409	Y	BAN - BANELE MSOMI	SBU - SBUISISO CELE	TRF OF FUNDS	(360,000.00)	025261981 Conveyancing Fees
202409	42412	9/3/2024	9/3/2024	202409	Y	BAN - BANELE MSOMI	SBU - SBUISISO CELE	TRF OF FUNDS	-	Diesel for generators
202409	42412	9/3/2024	9/3/2024	202409	Y	BAN - BANELE MSOMI	SBU - SBUISISO CELE	TRF OF FUNDS	(500,000.00)	Diesel for generators
202409	42412	9/3/2024	9/3/2024	202409	Y	BAN - BANELE MSOMI	SBU - SBUISISO CELE	TRF OF FUNDS	860,000.00	021260650 Rent of Property
202409	42413	9/16/2024	9/16/2024	202409	Y	SBU - SBUISISO CELE	BAN - BANELE MSOMI	TRANSFER OF FUNDS	(100,000.00)	Network and Server
202409	42413	9/16/2024	9/16/2024	202409	Y	SBU - SBUISISO CELE	BAN - BANELE MSOMI	TRANSFER OF FUNDS	100,000.00	210260900 Travel and Subsistence
202409	42414	9/18/2024	9/18/2024	202409	Y	SBU - SBUISISO CELE	AKH - AKHONA BANGISO	TRANSFER OF FUNDS	(20,000.00)	045261100 Protective Clothing
202409	42414	9/18/2024	9/18/2024	202409	Y	SBU - SBUISISO CELE	AKH - AKHONA BANGISO	TRANSFER OF FUNDS	20,000.00	041260900 Travel and Subsistence
202410	42415	10/24/2024	10/24/2024	202410	Y	PUN - SINDISIWE MPUNGOSE	AKH - AKHONA BANGISO	TRF FUNDS	(36,000.00)	New Traffic vehicles
202410	42415	10/24/2024	10/24/2024	202410	Y	PUN - SINDISIWE MPUNGOSE	AKH - AKHONA BANGISO	TRF FUNDS	36,000.00	Vehicles for Law Enforcement
202410	42417	10/28/2024	10/28/2024	202410	Y	PUN - SINDISIWE MPUNGOSE	AKH - AKHONA BANGISO	TRF	(180,000.00)	021260880 Training for Staff
202410	42417	10/28/2024	10/28/2024	202410	Y	PUN - SINDISIWE MPUNGOSE	AKH - AKHONA BANGISO	TRF	180,000.00	021 Medical Examinations
202411	42418	11/4/2024	11/4/2024	202411	Y	SBU - SBUISISO CELE	SIV - SIVAGAMI CUNDASAMY	TRANSFER FUNDS	(12,266.00)	255 Machinery & Equipment
202411	42418	11/4/2024	11/4/2024	202411	Y	SBU - SBUISISO CELE	SIV - SIVAGAMI CUNDASAMY	TRANSFER FUNDS	12,266.00	1 Ton Bakkie
202411	42419	11/7/2024	11/7/2024	202411	Y	SBU - SBUISISO CELE	SIV - SIVAGAMI CUNDASAMY	TRANSFER OF FUNDS	(150,000.00)	SALGA GAMES APPAREL
202411	42419	11/7/2024	11/7/2024	202411	Y	SBU - SBUISISO CELE	SIV - SIVAGAMI CUNDASAMY	TRANSFER OF FUNDS	150,000.00	027261992 SALGA Games
202411	42420	11/13/2024	11/13/2024	202411	Y	SBU - SBUISISO CELE	SIV - SIVAGAMI CUNDASAMY	TRANSFER OF FUNDS	(60,000.00)	Enforcement Policies Review
202411	42420	11/13/2024	11/13/2024	202411	Y	SBU - SBUISISO CELE	SIV - SIVAGAMI CUNDASAMY	TRANSFER OF FUNDS	60,000.00	154260160 Conferences and Workshops
202411	42421	11/21/2024	11/21/2024	202411	Y	SBU - SBUISISO CELE	SIV - SIVAGAMI CUNDASAMY	TRANSFER OF FUNDS	(200,000.00)	400260830 Non Standard Services Connections
202411	42421	11/21/2024	11/21/2024	202411	Y	SBU - SBUISISO CELE	SIV - SIVAGAMI CUNDASAMY	TRANSFER OF FUNDS	200,000.00	400261215 Recoverable Consumer Call Outs (Traffic lights)
202411	42422	11/21/2024	11/21/2024	202411	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	TRANSFER OF FUNDS	(10,000.00)	042261689 Fire Fighting Foam
202411	42422	11/21/2024	11/21/2024	202411	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	TRANSFER OF FUNDS	10,000.00	042261100 Protective Clothing
202411	42423	11/21/2024	11/21/2024	202411	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	TRANSFER OF FUNDS	(60,000.00)	042260810 Sundry Oils and fuel
202411	42423	11/21/2024	11/21/2024	202411	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	TRANSFER OF FUNDS	60,000.00	042261100 Protective Clothing
202411	42425	11/21/2024	11/21/2024	202411	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	TRANSFER OF FUNDS	(10,000.00)	042260100 Printing and Stationery
202411	42425	11/21/2024	11/21/2024	202411	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	TRANSFER OF FUNDS	10,000.00	042261100 Protective Clothing
202411	42427	11/29/2024	11/29/2024	202411	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGISO	TRANSFER OF FUNDS	(450,000.00)	SALGA GAMES APPAREL
202411	42427	11/29/2024	11/29/2024	202411	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGISO	TRANSFER OF FUNDS	(200,000.00)	027261719 Sport Development Mass Sport Mobilisation
202411	42429	12/5/2024	12/5/2024	202412	Y	AKH - AKHONA BANGISO	SIV - SIVAGAMI CUNDASAMY	TRF OF FUNDS	(99,998.00)	156260540 Professional Fees
202412	42429	12/5/2024	12/5/2024	202412	Y	AKH - AKHONA BANGISO	SIV - SIVAGAMI CUNDASAMY	TRF OF FUNDS	99,998.00	156260100 Printing and Stationery
202412	42430	12/10/2024	12/10/2024	202412	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGISO	TRANSFER OF FUNDS	(800,000.00)	490235480 Mains Repairs (Materials)
202412	42430	12/10/2024	12/10/2024	202412	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGISO	TRANSFER OF FUNDS	800,000.00	490235480 Mains Repairs (Contractors)
202412	42431	12/10/2024	12/10/2024	202412	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGISO	TRANSFER OF FUNDS	(700,000.00)	420235480 Mains Repairs (Materials)
202412	42431	12/10/2024	12/10/2024	202412	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGISO	TRANSFER OF FUNDS	700,000.00	420235480 Mains Repairs (Contractors)
202412	42432	12/10/2024	12/10/2024	202412	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGISO	TRANSFER OF FUNDS	(300,000.00)	171260850 Street Lights - Consumption
202412	42432	12/10/2024	12/10/2024	202412	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGISO	TRANSFER OF FUNDS	300,000.00	171235185 Traffic lights (Contractors)
202412	42433	12/11/2024	12/11/2024	202412	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGISO	TRANSFER OF FUNDS	(40,000.00)	022261766 Operation Sukuma Sakhe
202412	42433	12/11/2024	12/11/2024	202412	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGISO	TRANSFER OF FUNDS	40,000.00	Older persons Aid
202412	42440	12/19/2024	12/19/2024	202412	Y	INI - ZININGI MBANIWA	AKH - AKHONA BANGISO	TRANSFER OF FUNDS	(20,000.00)	215250001 Consultants and Outsourced
202412	42440	12/19/2024	12/19/2024	202412	Y	INI - ZININGI MBANIWA	AKH - AKHONA BANGISO	TRANSFER OF FUNDS	20,000.00	215260900 Travel and Subsistence
202501	42441	1/7/2025	1/7/2025	202501	Y	SBU - SBUISISO CELE	SIV - SIVAGAMI CUNDASAMY	TRANSFER OF FUNDS	(190,000.00)	024260030 Advertising
202501	42441	1/7/2025	1/7/2025	202501	Y	SBU - SBUISISO CELE	SIV - SIVAGAMI CUNDASAMY	TRANSFER OF FUNDS	190,000.00	024261774 Events
202501	42442	1/7/2025	1/7/2025	202501	Y	SBU - SBUISISO CELE	SIV - SIVAGAMI CUNDASAMY	TRANSFER OF FUNDS	(95,446.00)	Professional Consultant (Project at the Planning Stage)
202501	42442	1/7/2025	1/7/2025	202501	Y	SBU - SBUISISO CELE	SIV - SIVAGAMI CUNDASAMY	TRANSFER OF FUNDS	95,446.00	045261100 Protective Clothing
202501	42443	1/7/2025	1/7/2025	202501	Y	SBU - SBUISISO CELE	SIV - SIVAGAMI CUNDASAMY	TRANSFER OF FUNDS	(37,500.00)	16 days of activism
202501	42443	1/7/2025	1/7/2025	202501	Y	SBU - SBUISISO CELE	SIV - SIVAGAMI CUNDASAMY	TRANSFER OF FUNDS	(32,500.00)	Reed Dance
202501	42443	1/7/2025	1/7/2025	202501	Y	SBU - SBUISISO CELE	SIV - SIVAGAMI CUNDASAMY	TRANSFER OF FUNDS	70,000.00	022261766 Operation Sukuma Sakhe

PERIOD	JOURNAL	ENTRY DATE	TRANSACTION DATE	FISCAL	UPDATED	CAPTURING_OPERATOR	POSTING_OPR	REMARKS	AMOUNT	SEGMENT_DESCRIPTION
202501	42444	1/10/2025	1/10/2025	202501	Y	SBU - SBUSISO CELE	SIV - SIVAGAMI CUNDASAMY	TRANSFER OF FUNDS	(125,000.00)	021261798 Labour Relations
202501	42444	1/10/2025	1/10/2025	202501	Y	SBU - SBUSISO CELE	SIV - SIVAGAMI CUNDASAMY	TRANSFER OF FUNDS	(50,000.00)	021261974 Artisan Development Programme
202501	42444	1/10/2025	1/10/2025	202501	Y	SBU - SBUSISO CELE	SIV - SIVAGAMI CUNDASAMY	TRANSFER OF FUNDS	175,000.00	021261975 Municipal Finance Management Programme
202501	42446	1/10/2025	1/10/2025	202501	Y	SBU - SBUSISO CELE	SIV - SIVAGAMI CUNDASAMY	TRANSFER OF FUNDS	(235,000.00)	024 Marketing
202501	42446	1/10/2025	1/10/2025	202501	Y	SBU - SBUSISO CELE	SIV - SIVAGAMI CUNDASAMY	TRANSFER OF FUNDS	(200,000.00)	024261799 Municipal Publication
202501	42446	1/10/2025	1/10/2025	202501	Y	SBU - SBUSISO CELE	SIV - SIVAGAMI CUNDASAMY	TRANSFER OF FUNDS	(425,000.00)	215260940 Valuation Rolls
202501	42446	1/10/2025	1/10/2025	202501	Y	SBU - SBUSISO CELE	SIV - SIVAGAMI CUNDASAMY	TRANSFER OF FUNDS	(120,000.00)	215261632 SMS Service
202501	42446	1/10/2025	1/10/2025	202501	Y	SBU - SBUSISO CELE	SIV - SIVAGAMI CUNDASAMY	TRANSFER OF FUNDS	980,000.00	024261774 Events
202501	42447	1/16/2025	1/16/2025	202501	Y	SBU - SBUSISO CELE	SIV - SIVAGAMI CUNDASAMY	TRANSFER OF FUNDS	(10,000.00)	215250001 Consultants and Outsourced
202501	42447	1/16/2025	1/16/2025	202501	Y	SBU - SBUSISO CELE	SIV - SIVAGAMI CUNDASAMY	TRANSFER OF FUNDS	10,000.00	220260330 Refreshments
202502	42449	2/4/2025	2/4/2025	202502	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGISO	TRF OF FUNDS	(10,000.00)	025235010 Buildings and Fences Maintenance
202502	42449	2/4/2025	2/4/2025	202502	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGISO	TRF OF FUNDS	10,000.00	Human Resources Kitchenware 021235330



MSCOA ROAD MAP

MSCOA ACTION PLAN - ROAD MAP

Note : National Treasury has undertaken a system review at Kwadukuza. Once the results of this review have been made available to Kwadukuza, this shall be used to update the below roadmap.

Municipal Demarcation Code B2		Mar-25			
Sub-Process		System / Applications minimum functionality			
Legislative or Business Requirement					
Document Management	Document Management to ensure that all municipal documents are secured and if possible electronically received to achieve the lowest possible foot print. National Archives of South Africa Act, 1996.	Support secure and reliable document management including, but not limited to: Document sharing; Dedicated registry for document filing; Document tracking; Secure access to documents.	Action Plan	Responsibility Owner	Timeframe
Reporting mechanisms	National Treasury Portal and other statutory submissions	The annual procurement plan - actual versus budget;	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 asset maintenance 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
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]).	No submission requirement exists. To be followed up with Munsoft / NT.	Manager : Assets	Currently under review
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).	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:	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/ 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:	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	The budget for the upgrade to SAGE people 300 could not be prioritized during the 2025/26 financial year.
General Ledger (Core Financials)	General Ledger (GL) that as a minimum	Drill down to transactions from the general ledger (GL) to the sub-ledger or 3 rd 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 3 rd party systems.	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.
			Completed	Manager : Rates	Done

MSCOA ACTION PLAN - ROAD MAP

Note : National Treasury has undertaken a system review at Kwadukuza. Once the results of this review have been made available to Kwadukuza, this shall be used to update the below roadmap.

Municipal Demarcation Code B2		Mar-25		
Sub-Process	Legislative or Business Requirement	System / Applications minimum functionality		
Accounts Payable	Supplier maintenance	Creating a supplier database.	Action Plan	Responsibility Owner
				Timeframe
Accounts Payable	Accounts Payable (AP)	Direct invoice payment such as Eskom;	This is partially in progress SCM is currently following up with Munsoft in respect of full system functionality.	Head : SCM
				Timeframes to be re-aligned
System Configurations	Integration	Integration and automation of the annual financial statements (AFS) as well as monthly MFMA section 71 reports (financial management statements).	This is currently in implementation. 80% achievement to date. Implementation is currently in progress. In order to guide the implementation process a specific action plan shall be developed for implementation and monitoring.	Director: Expenditure
				Timeframes to be re-aligned
Accounts Payable	Accounts Payable (AP)	Re-occurring and scheduled payment such as lease amounts or quarterly loan repayments;		Manager : AFS
				CaseWare Action Plan : June 2025
Accounts Payable	Tax & VAT	Interface to SARS efilling for automated reconciliations and submissions of disclosures.	This is currently in implementation. 80% achievement to date. 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 munsoft developing file formats to supply this format.	Director: Expenditure
				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	Supplier rotation management (parameter driven);		SARS
				Awaiting SARS interface with NT.
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 currently undertaken manually. Munsoft to be engaged further.	Head : SCM
				Timeframes to be re-aligned
			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

MSCOA ACTION PLAN – ROAD MAP

Note : National Treasury has undertaken a system review at Kwadukuza. Once the results of this review have been made available to Kwadukuza, this shall be used to update the below roadmap.

Municipal Demarcation Code B2		Mar-25		
Sub-Process	Legislative or Business Requirement	System / Applications minimum functionality	Action Plan	Responsibility Owner
Supply Chain Management (SCM)	A Supply chain management system that give effect to section 11 of the Municipal Finance Management Act, 2003 (MFM), 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;		Timeframe
Supply Chain Management (SCM)	A Supply chain management system that give effect to section 11 of the Municipal Finance Management Act, 2003 (MFM), the Municipal Supply Chain Management Regulations and council's approved SCM policy	Integrate with the asset management system;	SCM to follow up with Munsoft.	Head : SCM Timeframes to be re-aligned
Supply Chain Management (SCM)	Contract Management that gives effect to MFMA section 116.	Contract management through workflow and audit trail.	Achieved – Asset Module is integrated where creditors module is used.	Head : SCM N/A
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).	Projects Module to be implemented in conjunction with SCM - Contracts Management	Head : SCM Timeframes to be re-aligned
Subsidiaries	Maintain a grant register that as a minimum:	Provide for reporting in accordance with the MSCOA Regulation and internal control.	System Testing Currently underway. Stock adjustments to be used to capture impairments , etc.	Head : SCM Timeframes to be re-aligned Achieved. Once implementation of the creditors module has been finalised the current errors will be resolved.
Asset Management	Subject to the existing legislative and generally recognised accounting practice (GRAP) requirements:	Manage the full asset life cycle;	Partially Achieved	Manager : AFS
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);	Achieved [Maintenance functionality to be addressed]	Manager : Assets N/A
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);	Director SCM/Head SCM to activate the contracts/creditors module to link up to Asset Module.	Head :SCM , Director:Expenditure Mar-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 insured details attached. A claim register may then be updated in the event of a claim logged with the insurer. - Achieved	Manager : Assets N/A

MSCOA ACTION PLAN - ROAD MAP

Note - National Treasury has undertaken a system review at Kwadukuza. Once the results of this review have been made available to Kwadukuza, this shall be used to update the below roadmap.

Municipal Demarcation Code BZ		Mar-25			
Sub-Process	Legislative or Business Requirement	System / Applications minimum functionality			
Human Resources (HR)	A Human Resource (HR) payroll module that as a minimum (in addition to the normal payroll calculation):	Organisation Management.	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):	Employee Records Management.	Upgrade to SAGE people 300	Director : HR	Timeframes to be re-aligned
Human Resources (HR)	A Human Resource (HR) payroll module that as a minimum (in addition to the normal payroll calculation):	Leave Records Management.	Upgrade to SAGE people 300	Director : HR	Timeframes to be re-aligned
Human Resources (HR)	A Human Resource (HR) payroll module that as a minimum (in addition to the normal payroll calculation):	Training and Development Management.	Upgrade to SAGE people 300	Director : HR	Timeframes to be re-aligned
Human Resources (HR)	A Human Resource (HR) payroll module that as a minimum (in addition to the normal payroll calculation):	Recruitment and Selection Management.	Upgrade to SAGE people 300	Director : HR	Timeframes to be re-aligned
Human Resources (HR)	A Human Resource (HR) payroll module that as a minimum (in addition to the normal payroll calculation):	Performance Management.	Upgrade to SAGE people 300	Director : HR	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 Relations.	Upgrade to SAGE people 300	Director : HR	Council has approved implementation of PMS through MUNISOFT
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.	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):	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.	To be considered after upgrade to VIP 300	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.	Integration has commenced from November 2023. Final testing is underway	Assistant Director : Expenditure	Timeframes to be re-aligned
			No functionality exists. VIP 300 will be consulted to confirm development timeframes.	Assistant Director : Expenditure	Timeframes to be re-aligned

MSCOA ACTION PLAN - ROAD MAP

Note : National Treasury has undertaken a system review at Kwadukuza. Once the results of this review have been made available to Kwadukuza, this shall be used to update the below roadmap.

Municipal Demarcation Code B2		Mar-25		
Sub-Process	Legislative or Business Requirement	System / Applications minimum functionality		
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 3 rd 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.	Action Plan	Responsibility Owner
Credit Control	Arrear Arrangements	Irrecoverable Debt Write Off process;	Engagements have commenced with Munsoft on implementation, user access, training and programmatic changes required.	Manager : Income
Credit Control	Legal Process	Councillor Arrear Management.	A portion of the process shall always remain manual, however arrear arrangements and debt recovery system enhancements have commenced with Munsoft.	Manager : Income
Land use	Property maintenance	Property register providing for all land in the municipal area.	To be investigated with VIP 300 after implementation.	Manager : Income
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
Billing	Revenue management module that give effect to MFMA section 64 that also incorporate:	Calculate and account monthly for the provision of bad debt;	Engagements are underway between GIS and Munsoft towards finalisation of integration of the valuation roll.	Director : Development Planning
			Methodology provided to Munsoft. Changes required to system parameters are currently being finalised with Munsoft.	Manager : Income
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**Provincial Treasury - PT/MF 09 of
2024/25 - Municipal Budget Circular
for the 2025/26 MTREF preparation**


KWAZULU-NATAL PROVINCE

TREASURY
REPUBLIC OF SOUTH AFRICA

DIRECTORATE: HEAD OF DEPARTMENT

P. O. Box 3613, Pietermaritzburg, 3200
Treasury House, 145 Chief Albert Luthuli Street, Pietermaritzburg, 3201
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E-mail address: carol.coetzee@kzntreasury.gov.za

Reference: 11/6/13/6
Enquiries: Mr. F. Cassimjee
Date: 28 March 2025

**TO: MUNICIPAL MANAGERS
CHIEF EXECUTIVE OFFICERS
CHIEF FINANCIAL OFFICERS
KWAZULU-NATAL (KZN) MUNICIPALITIES
KZN MUNICIPAL ENTITIES**

PROVINCIAL TREASURY CIRCULAR PT/MF 09 OF 2024/25
2025/26 MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK (MTREF) BUDGET PREPARATION

The objectives of this circular are:

- A. To share with municipalities, the provincial allocations that have been gazetted for the 2025/26 MTREF period;
- B. To highlight a change in the version of the municipal Standard Chart of Accounts (mSCOA) classification framework to be used by municipalities in the preparation of their 2025/26 MTREF Budgets;
- C. To remind municipalities of the criteria for the release of the Equitable share; and
- D. To remind municipalities of the submission requirements of the 2025/26 MTREF Budget Process.

This Circular should be read together with National Municipal Finance Management Act, Act No. 56 of 2003 (MFMA) Circulars No. 129 and 130, as well as Provincial Treasury Circular PT/MF 07 OF 2024/25 on the 2025/26 MTREF Budget.

A. Provincial allocations to municipalities

The 2025/26 Budget for the KZN Province was tabled in the Provincial Legislature on 25 March 2025. Provincial Gazette No. 2794 confirming the provincial allocations to municipalities has been published, and attached is the extract of the gazette (Annexure A - Pages 113 to 132) for use by municipalities in the preparation of their 2025/26 MTREF Budgets **(please note that these figures have already been shared with municipalities by your designated Provincial Treasury Municipal Budget Analyst for inclusion in your 2025/26 (Draft) Budget to be tabled to Council).**



KWAZULU-NATAL PROVINCE

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REPUBLIC OF SOUTH AFRICA

B. Budget Preparation Process

MFMA Circular No. 130 indicated that *mSCOA version 6.9 will go live from 24 March 2025, whereafter municipalities will be able to upload their Tabled Budget (TABB) and Tabled Project Files (PRTA) data strings for the 2025/26 MTREF on the National Treasury GoMuni Portal.*

After going live on version 6.9 of the chart, all the reports available on the Local Government and Reporting System (LGDRS) will be aligned to mSCOA chart version 6.9. This includes the format of the MFMA Section 71 report for Q3 and Q4 of the 2024/25 financial year and the 2024/25 Adjustments Budget.

MFMA Circular No. 130 further advised that the Municipal Budget and Reporting Regulations (MBRR) Schedules (A to F) and non-financial data string (A1S) was also aligned to version 6.9 of the chart. A **protected** version of the MBRR Schedules for version 6.9 of the chart and Schedule A1 is available on the MFMA Webpage on the link below:

<http://mfma.treasury.gov.za/RegulationsandGazettes/Municipal%20Budget%20and%20Reporting%20Regulations/Pages/default.aspx>

The reports LGDRS are populated from financial and non-financial data strings and both strings are required for the data to pull through correctly on the reports available on the LGDRS. Municipalities must use the linkages on the National Treasury GoMuni Portal referred to above and not the formulas in the regulated MBRR Schedules when generating their Schedule A from the financial system.

In terms of the mSCOA Regulations, municipalities must generate the regulated MBRR schedules to be tabled and adopted by Council directly from their integrated financial system solutions and not import or capture it on their system solutions at a later stage. This is necessary to ensure that there is 'one version of the truth', namely the data in the integrated financial system solution is the same as the report tabled and adopted by Council and the information submitted to National Treasury and other stakeholders.

C. Criteria for release of Equitable share

Municipalities are reminded that as per MFMA Circular No. 130:

- The criteria for the release of the Equitable share that was covered in MFMA Circular No. 122 remains relevant and are still applicable for the release of Equitable share instalments in the 2025/26 financial year; and
- 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.

D. Budget Submission Process

Municipalities are reminded of the submission details for the 2025/26 MTREF Budgets which were included in MFMA Circular No. 126 and Provincial Treasury Circular No. PT/MF 07 of 2024/25.



KWAZULU-NATAL PROVINCE

TREASURY
REPUBLIC OF SOUTH AFRICA

The following information should be submitted for the 2025/26 MTREF Budget:

- The budget documentation as set out in the MBRR Schedule A (**Annexure C of the Provincial Treasury Circular No. PT/MF 07 of 2024/25**) **read together with MFMA Circular No. 126 (Annexure B)**. The budget document must include the main Schedule A1 Tables (A1 - A10);
- The non-financial supporting tables (A10, SA9, SA11, SA12, SA13, SA22, SA23, SA24 etc. and any other information not contained in the financial data string) in the Schedule A1 must be submitted in the prescribed mSCOA data string (Schedule A1 Draft and Approved) in the format published with Version 6.9 of the Schedule A1;
- The Council resolution for the Tabled and Approved Budgets;
- The signed quality certificate as prescribed in the MBRR for the Tabled and Adopted Budgets;
- The draft and approved Integrated Development Plan (IDP);
- The draft and approved Service Delivery and Budget Implementation Plan (SDBIP) which considered requirements outlined in MFMA Circular No. 129 and MFMA Circular No.13.
- Signed Quality certificate as prescribed in the MBRR for the Tabled and Adopted Budgets;
- A Budget locking certificate immediately at the start of the new municipal financial year on 01 July 2025;
- Signed repayment arrangements entered into with Eskom and/or a Water Board;
- The draft and approved Spatial development framework;
- The draft and approved Long term financial strategies;
- The draft and approved Service standards;
- The draft and approved Rates billing list;
- The draft and approved Tariff list;
- The draft and approved Property rates and tariffs list;
- The draft and approved Policies on:
 - Property rates and Service charges
 - Borrowing
 - Budget implementation and management
 - Cash management and investment
 - Credit control and Debt collection
 - Funding and Reserves
 - Indigents
 - Long-term financial planning
 - Management and Disposal of assets
 - Infrastructure investment and Capital projects
 - Supply Chain Management (SCM)
 - Cost containment
- The draft and approved mSCOA Roadmap;
- The draft and approved Fixed asset register;



KWAZULU-NATAL PROVINCE

TREASURY
REPUBLIC OF SOUTH AFRICA

- A credible draft and approved Budget funding plan (where applicable);
- The draft and approved Indigent register;
- The draft and approved General valuation roll (GVR) to the billing system;
- A Schedule D specific for entities;
- The draft and approved Tariff tool in excel format;
- The Provincial Treasury feedback on the assessment of the Tabled Budget must be included as an annexure to the Adopted Budget together with the municipality's remedial action plan on how the feedback was addressed in the Adopted Budget. An annexure with reasons for not addressing Provincial Treasury's findings must be included if the feedback was not addressed; and
- The bulk water and electricity invoices for the three months immediately preceding the Tabled and Adopted Budgets, respectively, must be included as an annexure to the Tabled and Adopted Budgets to support the provision for and calculations of payments to bulk suppliers over the 2025/26 MTREF period.

The budget related information must be submitted to the Provincial and National Treasuries as per the details below:

Provincial Treasury (PT)

Electronic copies of the required documents must be e-mailed to mfma@kzntreasury.gov.za and your relevant Provincial Treasury's Municipal Budget Analyst must be copied accordingly.

National Treasury (NT)

Municipalities are reminded to submit documents and queries to the correct portals/ mailboxes. These portals/ mailboxes are:

- https://lg.treasury.gov.za/ibi_apps/welcome (National Treasury GoMuni Upload Portal) – All documents required in terms of legislation by approved registered users, including: mSCOA Data Strings; Budget-related, in-year and year-end documents and schedules (A, B and C); and Revenue Management Documents (including Municipal Revenue Management Assessment Tool as per MFMA Circular No. 130)
- Igdataqueries@treasury.gov.za – Database related and submission queries.

Any document/queries that are submitted to the incorrect portal/ mailbox will not be processed and the submission status report will continue to reflect the documents as outstanding.



KWAZULU-NATAL PROVINCE
TREASURY
REPUBLIC OF SOUTH AFRICA

It should be noted that all documents sent to this address must be in PDF files only and each PDF file should not contain multiple documents. Any problems experienced in this regard can be addressed with Mr. Sephiri Tlhomeli at Sephiri.Tlhomeli@treasury.gov.za.

Yours sincerely

Ms. C. Coetzee

Head of Department: KZN Provincial Treasury

CC **Mayors**
 Deputy Mayors
 Speakers
 Ministerial Representatives
 Mr. J. Hattingh – National Treasury
 Mr. W. McComans – National Treasury
 Ms. N. Mkhize – Auditor-General (KZN)



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ISIFUNDAZWE SA KWAZULU-NATALI

Provincial Gazette • Provinsiale Koerant • Igazethi Yesifundazwe

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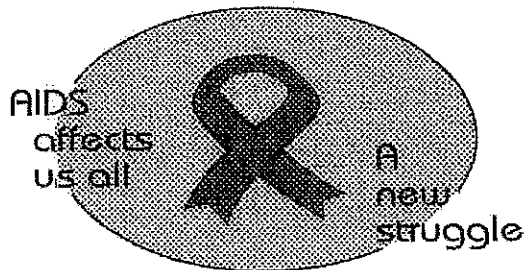
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PIETERMARITZBURG
27 MARCH 2025
27 MAART 2025

No: 2794

PART 1 OF 5

We all have the power to prevent AIDS



Prevention is the cure

**AIDS
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DEPARTMENT OF HEALTH

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Contents

No.		Gazette No.	Page No.
MUNICIPAL NOTICES • MUNISIPALE KENNISGEWINGS			
554	Local Government Municipal Property Rates Act (Act No 6 of 2004): Calling for Inspection of Supplementary Valuation Roll No. 1 (Umzimkhulu Municipality) and Lodging of Objections	2794	3
555	Local Government: Municipal Property Rates Act (Act No.6 of 2004): uPhongolo Municipality: Calling for Inspection of Supplementary Valuation Roll 1 and Lodging of Objections in respect of the Act	2794	4
556	Local Government: Municipal Property Rates Act (Act No. 6 of 2004): Nguthu Local Municipality (KZ 242): Public Notice Calling for inspection of the Supplementary Roll Two (2) for the period 01 July 2024 to 30 June 2025 and Lodging of Objections.....	2794	5
PROVINCIAL NOTICES • PROVINSIALE KENNISGEWINGS			
870	Division of Revenue Act, 2025: In compliance with Section 29 (2) (a) (ii) of the Act, the transfers to Schools Budget for the Province of KwaZulu-Natal for the 2025/26 Financial Year are hereby published.....	2794	6
871	Division of Revenue Act, 2025: Portion of CASP Transferred to Agri-Business Development Agency (ADA)...	2794	112
872	Promotion of Administrative Justice Act (Act No.3 of 2000) as amended: KwaZulu-Natal Economic Regulatory Authority: Erratum.....	2794	133
872	Promotion of Administrative Justice Act (Act No.3 of 2000): KwaZulu-Natal Economic Regulatory Authority: Erratum.....	2794	133
873	Road Carrier Permits: KwaZulu-Natal	2794	135

PROVINCIAL GAZETTE
TRANSFER OF FUNDS TO MUNICIPALITIES

The Provincial Treasury hereby publishes transfers to municipalities in terms of Section 29(2)(a)(i) of the Division of Revenue Act, 2025

Vote 4: Economic Development, Tourism and Environmental Affairs

[illegible]

The Provincial Treasury hereby publishes transfers to municipalities in terms of Section 29(2)(a)(i) of the Division of Revenue Act, 2025

[illegible]

PROVINCIAL GAZETTE
TRANSFER OF FUNDS TO MUNICIPALITIES

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Vote 4: Economic Development, Tourism and Environmental Affairs

Information		Redtape Reduction			
		Name:			
		Name of Municipality	2025/26 Allocation R'000	2026/27 Allocation R'000	2027/28 Allocation R'000
Purpose:	To streamline regulatory processes and improve efficiency, thereby fostering a conducive environment for business growth, economic development, and job creation	A KZN2000 eThekweni Total: Ugu Municipality B KZN212 uMkhoti B KZN213 uMzimba B KZN214 uMshobane B KZN216 Ray Nkonyeni C DC21 Ugu District Municipality			
Measurable Outputs:	Number of Municipal red tape interventions	Total: uMgungundlovu Municipalities B KZN221 uMshwathi B KZN222 uMngeni B KZN223 uMphahla B KZN224 uMphahla B KZN225 uMphahla B KZN226 uMphahla B KZN227 Richmond C DC22 uMgungundlovu District Municipality			
Monitoring System:	Project Management Committees Project Steering Committees Spot checks and site visits Monthly reporting Transfer contract	Total: uMkhathini Municipalities B KZN228 uMkhathini B KZN229 uMkhathini B KZN230 uMkhathini B KZN231 uMkhathini B KZN232 uMkhathini B KZN233 uMkhathini B KZN234 uMkhathini B KZN235 uMkhathini C DC23 uMkhathini District Municipality			
Conditions:	As per transfer contract	Total: uMkhathini District Municipality B KZN236 uMkhathini B KZN237 uMkhathini B KZN238 uMkhathini B KZN239 uMkhathini B KZN240 uMkhathini B KZN241 uMkhathini B KZN242 uMkhathini B KZN243 uMkhathini B KZN244 uMkhathini B KZN245 uMkhathini C DC24 uMkhathini District Municipality			
Allocation Criteria:	Open local call for proposals as per municipal guidelines and application processes, to select local municipalities	Total: Amajuba Municipalities B KZN250 uMkhathini B KZN251 uMkhathini B KZN252 uMkhathini B KZN253 uMkhathini B KZN254 uMkhathini C DC25 Amajuba District Municipality			
Projected Life:	MTEF	Total: Zululand Municipalities B KZN255 uMkhathini B KZN256 uMkhathini B KZN257 uMkhathini B KZN258 uMkhathini B KZN259 uMkhathini B KZN260 uMkhathini B KZN261 uMkhathini B KZN262 uMkhathini B KZN263 uMkhathini B KZN264 uMkhathini B KZN265 uMkhathini B KZN266 uMkhathini B KZN267 uMkhathini B KZN268 uMkhathini B KZN269 uMkhathini B KZN270 uMkhathini B KZN271 uMkhathini B KZN272 uMkhathini B KZN273 uMkhathini B KZN274 uMkhathini B KZN275 uMkhathini B KZN276 uMkhathini B KZN277 uMkhathini B KZN278 uMkhathini B KZN279 uMkhathini B KZN280 uMkhathini B KZN281 uMkhathini B KZN282 uMkhathini B KZN283 uMkhathini B KZN284 uMkhathini B KZN285 uMkhathini B KZN286 uMkhathini B KZN287 uMkhathini B KZN288 uMkhathini B KZN289 uMkhathini B KZN290 uMkhathini B KZN291 uMkhathini B KZN292 uMkhathini B KZN293 uMkhathini B KZN294 uMkhathini B KZN295 uMkhathini B KZN296 uMkhathini B KZN297 uMkhathini B KZN298 uMkhathini B KZN299 uMkhathini B KZN300 uMkhathini C DC26 Zululand District Municipality			
MTEF Allocation:		Total: uMkhathini District Municipality B KZN271 uMkhathini B KZN272 uMkhathini B KZN273 uMkhathini B KZN274 uMkhathini B KZN275 uMkhathini B KZN276 uMkhathini B KZN277 uMkhathini B KZN278 uMkhathini B KZN279 uMkhathini B KZN280 uMkhathini B KZN281 uMkhathini B KZN282 uMkhathini B KZN283 uMkhathini B KZN284 uMkhathini B KZN285 uMkhathini B KZN286 uMkhathini B KZN287 uMkhathini B KZN288 uMkhathini B KZN289 uMkhathini B KZN290 uMkhathini B KZN291 uMkhathini B KZN292 uMkhathini B KZN293 uMkhathini B KZN294 uMkhathini B KZN295 uMkhathini B KZN296 uMkhathini B KZN297 uMkhathini B KZN298 uMkhathini B KZN299 uMkhathini B KZN300 uMkhathini C DC27 uMkhathini District Municipality			
		Total: King Cetshwayo Municipalities B KZN281 uMkhathini B KZN282 uMkhathini B KZN283 uMkhathini B KZN284 uMkhathini B KZN285 uMkhathini B KZN286 uMkhathini B KZN287 uMkhathini B KZN288 uMkhathini B KZN289 uMkhathini B KZN290 uMkhathini B KZN291 uMkhathini B KZN292 uMkhathini B KZN293 uMkhathini B KZN294 uMkhathini B KZN295 uMkhathini B KZN296 uMkhathini B KZN297 uMkhathini B KZN298 uMkhathini B KZN299 uMkhathini B KZN300 uMkhathini C DC28 King Cetshwayo District Municipality			
		Total: ILembe Municipalities B KZN291 uMkhathini B KZN292 uMkhathini B KZN293 uMkhathini B KZN294 uMkhathini B KZN295 uMkhathini B KZN296 uMkhathini B KZN297 uMkhathini B KZN298 uMkhathini B KZN299 uMkhathini B KZN300 uMkhathini C DC29 uMkhathini District Municipality			
		Total: Harry Gwala Municipalities B KZN423 Greater KwaZulu B KZN424 Johannes Thumani Phangale B KZN425 uMkhathini B KZN426 uMkhathini B KZN427 uMkhathini B KZN428 uMkhathini B KZN429 uMkhathini B KZN430 uMkhathini B KZN431 uMkhathini B KZN432 uMkhathini B KZN433 uMkhathini B KZN434 uMkhathini B KZN435 uMkhathini B KZN436 uMkhathini B KZN437 uMkhathini B KZN438 uMkhathini B KZN439 uMkhathini B KZN440 uMkhathini B KZN441 uMkhathini B KZN442 uMkhathini B KZN443 uMkhathini B KZN444 uMkhathini B KZN445 uMkhathini B KZN446 uMkhathini B KZN447 uMkhathini B KZN448 uMkhathini B KZN449 uMkhathini B KZN450 uMkhathini B KZN451 uMkhathini B KZN452 uMkhathini B KZN453 uMkhathini B KZN454 uMkhathini B KZN455 uMkhathini B KZN456 uMkhathini B KZN457 uMkhathini B KZN458 uMkhathini B KZN459 uMkhathini B KZN460 uMkhathini B KZN461 uMkhathini B KZN462 uMkhathini B KZN463 uMkhathini B KZN464 uMkhathini B KZN465 uMkhathini B KZN466 uMkhathini B KZN467 uMkhathini B KZN468 uMkhathini B KZN469 uMkhathini B KZN470 uMkhathini B KZN471 uMkhathini B KZN472 uMkhathini B KZN473 uMkhathini B KZN474 uMkhathini B KZN475 uMkhathini B KZN476 uMkhathini B KZN477 uMkhathini B KZN478 uMkhathini B KZN479 uMkhathini B KZN480 uMkhathini B KZN481 uMkhathini B KZN482 uMkhathini B KZN483 uMkhathini B KZN484 uMkhathini B KZN485 uMkhathini B KZN486 uMkhathini B KZN487 uMkhathini B KZN488 uMkhathini B KZN489 uMkhathini B KZN490 uMkhathini B KZN491 uMkhathini B KZN492 uMkhathini B KZN493 uMkhathini B KZN494 uMkhathini B KZN495 uMkhathini B KZN496 uMkhathini B KZN497 uMkhathini B KZN498 uMkhathini B KZN499 uMkhathini B KZN500 uMkhathini C DC43 Harry Gwala District Municipality			
Payment schedule:	Once off transfers or tranches as per transfer contract	Unallocated Total		3 000 3 000	3 000 3 000

The Provincial Treasury hereby publishes transfers to municipalities in terms of Section 23(2)(a)(i) of the Division of Revenue Act, 2025

Vote 4: Economic Development, Tourism and Environmental Affairs

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PROVINCIAL GAZETTE
TRANSFER OF FUNDS TO MUNICIPALITIES

The Provincial Treasury hereby publishes transfers to municipalities in terms of Section 29(2)(f) of the Division of Revenue Act, 2025

Vote 4: Economic Development, Tourism and Environmental Affairs

Information		Name: Cannabis/Hemp Commercialisation			
		Name of Municipality	2025/26 Allocation R'000	2026/27 Allocation R'000	2027/28 Allocation R'000
Purpose:	Shared Cannabis/Hemp Processing Facility development and licensed by SAHPRA for the indoor/outdoor cultivation of cannabis	A KZN2000 eThekweni Total: Ugu Municipalities			
Measurable Outputs:	Municipal hemp facility re-purposed for the indoor cultivation and processing of cannabis as per the SAHPRA standards and licensed for the cultivation and/or processing of cannabis/hemp	B KZN212 uMkhi B KZN213 uMkhi B KZN214 uMkhi B KZN216 Ray Nkomo C DC21 Ugu District Municipality Total: uMgungundlovu Municipalities			
Monitoring System:	Site inspection meetings with the service providers, licensing agencies via: SAHPRA ARC; SABS etc.	B KZN221 uMkhi B KZN222 uMkhi B KZN223 uMkhi B KZN224 uMkhi B KZN225 uMkhi B KZN226 uMkhi B KZN227 uMkhi C DC22 uMgungundlovu District Municipality Total: uMgungundlovu Municipalities	6 000 6 000	6 000 6 000	10 000 10 000
Conditions:	The funds shall be used for the repurposing of the existing municipal building and deliverables associated with making the building and processing compliant to SAHPRA and other market standards	B KZN206 Oribinamba B KZN207 IFemi Langatolaka B KZN208 Alfred Duma C DC20 uThukela District Municipality Total: uThukela District Municipality			
Allocation Criteria:	KZN Cannabis/Hemp Commercialisation	B KZN241 eMsimane B KZN242 Ngqika B KZN244 uMango B KZN245 eMsimane C DC24 uMkayana District Municipality Total: Amajuba Municipalities			
Projected Life:	MTEF	B KZN252 New Castle B KZN253 oRor			

PROVINCIAL GAZETTE
TRANSFER OF FUNDS TO MUNICIPALITIES

The Provincial Treasury hereby publishes transfers to municipalities in terms of Section 25(2)(a)(i) of the Division of Revenue Act, 2025

Vote 4: Economic Development, Tourism and Environmental Affairs

Information	Name:	Prince Mangosuthu Buthezi Airport		
	Name of Municipality	2025/26 Allocation R'000	2025/27 Allocation R'000	2027/28 Allocation R'000
Purpose: * Aircraft Rescue Fire Fighting (ARFF) Facility and hanger repairs at Prince Mangosuthu Buthezi Airport	A KZN2000 eThekweni Total: Ugu Municipalities B KZN212 uMkhoti B KZN213 uMkhoti B KZN214 uMkhoti B KZN215 uMkhoti C DC21 Ugu District Municipality			
Measurable Outputs: * ARFF Facility and Hangers refurbished	Total: uMgungundlovu Municipalities B KZN221 uMgungundlovu B KZN222 uMgungundlovu B KZN223 uMgungundlovu B KZN224 uMgungundlovu B KZN225 uMgungundlovu B KZN226 uMgungundlovu B KZN227 uMgungundlovu C DC22 uMgungundlovu District Municipality			
Monitoring System: * Inspection visits and * Meetings with service provider and stakeholders enshrined in the Memorandum of Agreement	Total: uMkhathala Municipalities B KZN228 uMkhathala B KZN229 uMkhathala B KZN230 uMkhathala C DC23 uMkhathala District Municipality Total: uMkhoti Municipalities B KZN241 uMkhoti B KZN242 uMkhoti B KZN243 uMkhoti B KZN244 uMkhoti B KZN245 uMkhoti C DC24 uMkhoti District Municipality			
Conditions: * The funds shall solely be used for infrastructure upgrades at airport	Total: Amajuba Municipalities B KZN252 Amajuba B KZN253 Amajuba B KZN254 Amajuba C DC25 Amajuba District Municipality Total: Zululand Municipalities B KZN261 Zululand B KZN262 Zululand B KZN263 Zululand B KZN264 Zululand B KZN265 Zululand B KZN266 Zululand C DC26 Zululand District Municipality Total: uMkhanyele Municipalities B KZN271 uMkhanyele B KZN272 uMkhanyele B KZN273 uMkhanyele B KZN274 uMkhanyele B KZN275 uMkhanyele B KZN276 uMkhanyele C DC27 uMkhanyele District Municipality Total: King Cetshwayo Municipalities B KZN281 King Cetshwayo B KZN282 King Cetshwayo B KZN283 King Cetshwayo B KZN284 King Cetshwayo B KZN285 King Cetshwayo B KZN286 King Cetshwayo C DC28 King Cetshwayo District Municipality Total: Umhlabaland Municipalities B KZN291 Umhlabaland B KZN292 Umhlabaland B KZN293 Umhlabaland B KZN294 Umhlabaland C DC29 Umhlabaland District Municipality Total: Harry Gwala Municipalities B KZN301 Harry Gwala B KZN302 Harry Gwala B KZN303 Harry Gwala B KZN304 Harry Gwala C DC30 Harry Gwala District Municipality			
Allocation Criteria: * KZN Regional Aviation Strategy		600	600	600
Projected Life: * MTEF		600	600	600
MTEF Allocation:	R thousand			
2025/26	600			
2026/27	600			
2027/28	600			
Payment schedule: * Single tranche to municipality				
	Total	600	600	600

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Vote 4: Economic Development, Tourism and Environmental Affairs

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Vote 4: Economic Development, Tourism and Environmental Affairs

Information	
Purpose:	To improve climate change adaptation and build resilience through ecological restoration in selected catchments
Measurable Outputs:	Number of Transformative River Management projects implemented
Monitoring System:	A Memorandum of Agreement is entered into between EDTEA and the participating municipalities with clear reporting timelines and consequences for breach of contract
Conditions:	Funds to be used solely for ecosystem functionality restoration in the selected catchments and rivers in particular.
Allocation Criteria:	Funds are allocated to winning municipalities after a province wide competitive process to select deserving municipalities based on a set of criteria
Projected Life:	Current year
MTEF Allocation:	R thousand 2025/26 1 300 2026/27 2027/28
Payment schedule:	Single tranche

Name:	Transformative River Management Programme			
	Name of Municipality	2025/26 Allocation R'000	2026/27 Allocation R'000	2027/28 Allocation R'000
A	K212000 eThekweni			
Total: Ugu Municipalities				
B	K21212 uMkhosi			
B	K21213 uMzimba			
B	K21214 uMkondeni			
B	K21216 Ray Bheya			
C	DC21 Ugu District Municipality			
Total: uMgungundlovu Municipalities				
B	K21221 uMhlati			
B	K21222 uMgungu			
B	K21223 uMphahla			
B	K21224 uMphahla			
B	K21225 uMphahla			
B	K21226 uMphahla			
B	K21227 Richmond			
C	DC22 uMgungundlovu District Municipality			
Total: uThukela Municipalities				
B	K21228 uThukela			
B	K21229 uThukela			
B	K21230 uThukela			
C	DC23 uThukela District Municipality			
Total: uMkhathazi Municipalities				
B	K21241 uMkhathazi			
B	K21242 uMkhathazi			
B	K21244 uMkhathazi			
B	K21245 uMkhathazi			
C	DC24 uMkhathazi District Municipality			
Total: uMzinyathi Municipalities				
B	K21252 uMzinyathi			
B	K21253 uMzinyathi			
B	K21254 uMzinyathi			
C	DC25 uMzinyathi District Municipality			
Total: uMzantsi Municipalities				
B	K21261 uMzantsi			
B	K21262 uMzantsi			
B	K21263 uMzantsi			
B	K21265 uMzantsi			
B	K21266 uMzantsi			
C	DC26 uMzantsi District Municipality			
Total: uMkhayeluthu Municipalities				
B	K21271 uMkhayeluthu			
B	K21272 uMkhayeluthu			
B	K21276 uMkhayeluthu			
B	K21278 Big Five Hubbs			
C	DC27 uMkhayeluthu District Municipality			
Total: iMog City of the Ficks Municipalities				
B	K21281 uMogosi			
B	K21282 uMogosi			
B	K21284 uMogosi			
B	K21285 uMogosi			
B	K21286 uMogosi			
C	DC28 iMog City of the Ficks District Municipality			
Total: iMog City of the Ficks Municipalities				
B	K21291 iMogosi			
B	K21292 iMogosi			
B	K21293 iMogosi			
B	K21294 iMogosi			
C	DC29 iMog City of the Ficks District Municipality			
Total: iMog City of the Ficks Municipalities				
B	K21301 iMogosi			
B	K21302 iMogosi			
B	K21303 iMogosi			
B	K21304 iMogosi			
C	DC30 iMog City of the Ficks District Municipality			
Total: iMog City of the Ficks Municipalities				
B	K21311 iMogosi			
B	K21312 iMogosi			
B	K21313 iMogosi			
B	K21314 iMogosi			
C	DC31 iMog City of the Ficks District Municipality			
Total: iMog City of the Ficks Municipalities				
B	K21321 iMogosi			
B	K21322 iMogosi			
B	K21323 iMogosi			
B	K21324 iMogosi			
C	DC32 iMog City of the Ficks District Municipality			
Total: iMog City of the Ficks Municipalities				
B	K21331 iMogosi			
B	K21332 iMogosi			
B	K21333 iMogosi			
B	K21334 iMogosi			
C	DC33 iMog City of the Ficks District Municipality			
Total: iMog City of the Ficks Municipalities				
B	K21341 iMogosi			
B	K21342 iMogosi			
B	K21343 iMogosi			
B	K21344 iMogosi			
C	DC34 iMog City of the Ficks District Municipality			
Total: iMog City of the Ficks Municipalities				
B	K21351 iMogosi			
B	K21352 iMogosi			
B	K21353 iMogosi			
B	K21354 iMogosi			
C	DC35 iMog City of the Ficks District Municipality			
Total: iMog City of the Ficks Municipalities				
B	K21361 iMogosi			
B	K21362 iMogosi			
B	K21363 iMogosi			
B	K21364 iMogosi			
C	DC36 iMog City of the Ficks District Municipality			
Total: iMog City of the Ficks Municipalities				
B	K21371 iMogosi			
B	K21372 iMogosi			
B	K21373 iMogosi			
B	K21374 iMogosi			
C	DC37 iMog City of the Ficks District Municipality			
Total: iMog City of the Ficks Municipalities				
B	K21381 iMogosi			
B	K21382 iMogosi			
B	K21383 iMogosi			
B	K21384 iMogosi			
C	DC38 iMog City of the Ficks District Municipality			
Total: iMog City of the Ficks Municipalities				
B	K21391 iMogosi			
B	K21392 iMogosi			
B	K21393 iMogosi			
B	K21394 iMogosi			
C	DC39 iMog City of the Ficks District Municipality			
Total: iMog City of the Ficks Municipalities				
B	K21401 iMogosi			
B	K21402 iMogosi			
B	K21403 iMogosi			
B	K21404 iMogosi			
C	DC40 iMog City of the Ficks District Municipality			
Total: iMog City of the Ficks Municipalities				
B	K21411 iMogosi			
B	K21412 iMogosi			
B	K21413 iMogosi			
B	K21414 iMogosi			
C	DC41 iMog City of the Ficks District Municipality			
Total: iMog City of the Ficks Municipalities				
B	K21421 iMogosi			
B	K21422 iMogosi			
B	K21423 iMogosi			
B	K21424 iMogosi			
C	DC42 iMog City of the Ficks District Municipality			
Total: iMog City of the Ficks Municipalities				
B	K21431 iMogosi			
B	K21432 iMogosi			
B	K21433 iMogosi			
B	K21434 iMogosi			
C	DC43 iMog City of the Ficks District Municipality			
Total: iMog City of the Ficks Municipalities				
B	K21441 iMogosi			
B	K21442 iMogosi			
B	K21443 iMogosi			
B	K21444 iMogosi			
C	DC44 iMog City of the Ficks District Municipality			
Total: iMog City of the Ficks Municipalities				
B	K21451 iMogosi			
B	K21452 iMogosi			
B	K21453 iMogosi			
B	K21454 iMogosi			
C	DC45 iMog City of the Ficks District Municipality			
Total: iMog City of the Ficks Municipalities				
B	K21461 iMogosi			
B	K21462 iMogosi			
B	K21463 iMogosi			
B	K21464 iMogosi			
C	DC46 iMog City of the Ficks District Municipality			
Total: iMog City of the Ficks Municipalities				
B	K21471 iMogosi			
B	K21472 iMogosi			
B	K21473 iMogosi			
B	K21474 iMogosi			
C	DC47 iMog City of the Ficks District Municipality			
Total: iMog City of the Ficks Municipalities				
B	K21481 iMogosi			
B	K21482 iMogosi			
B	K21483 iMogosi			
B	K21484 iMogosi			
C	DC48 iMog City of the Ficks District Municipality			
Total: iMog City of the Ficks Municipalities				
B	K21491 iMogosi			
B	K21492 iMogosi			
B	K21493 iMogosi			
B	K21494 iMogosi			
C	DC49 iMog City of the Ficks District Municipality			
Total: iMog City of the Ficks Municipalities				
B	K21501 iMogosi			
B	K21502 iMogosi			
B	K21503 iMogosi			
B	K21504 iMogosi			
C	DC50 iMog City of the Ficks District Municipality			
Total: iMog City of the Ficks Municipalities				
B	K21511 iMogosi			
B	K21512 iMogosi			
B	K21513 iMogosi			
B	K21514 iMogosi			
C	DC51 iMog City of the Ficks District Municipality			
Total: iMog City of the Ficks Municipalities				
B	K21521 iMogosi			
B	K21522 iMogosi			
B	K21523 iMogosi			
B	K21524 iMogosi			
C	DC52 iMog City of the Ficks District Municipality			
Total: iMog City of the Ficks Municipalities				
B	K21531 iMogosi			
B	K21532 iMogosi			
B	K21533 iMogosi			
B	K21534 iMogosi			
C	DC53 iMog City of the Ficks District Municipality			
Total: iMog City of the Ficks Municipalities				
B	K21541 iMogosi			
B	K21542 iMogosi			
B	K21543 iMogosi			
B	K21544 iMogosi			
C	DC54 iMog City of the Ficks District Municipality			
Total: iMog City of the Ficks Municipalities				
B	K21551 iMogosi			
B	K21552 iMogosi			
B	K21553 iMogosi			
B	K21554 iMogosi			
C	DC55 iMog City of the Ficks District Municipality			
Total: iMog City of the Ficks Municipalities				
B	K21561 iMogosi			
B	K21562 iMogosi			
B	K21563 iMogosi			
B	K21564 iMogosi			
C	DC56 iMog City of the Ficks District Municipality			
Total: iMog City of the Ficks Municipalities				
B	K21571 iMogosi			
B	K21572 iMogosi			
B	K21573 iMogosi			
B	K21574 iMogosi			
C	DC57 iMog City of the Ficks District Municipality			
Total: iMog City of the Ficks Municipalities				
B	K21581 iMogosi			
B	K21582 iMogosi			
B	K21583 iMogosi			
B	K21584 iMogosi			
C	DC58 iMog City of the Ficks District Municipality			
Total: iMog City of the Ficks Municipalities				
B	K21591 iMogosi			
B	K21592 iMogosi			
B	K21593 iMogosi			
B	K21594 iMogosi			
C	DC59 iMog City of the Ficks District Municipality			
Total: iMog City of the Ficks Municipalities				
B	K21601 iMogosi			
B	K21602 iMogosi			
B	K21603 iMogosi			
B	K21604 iMogosi			
C	DC60 iMog City of the Ficks District Municipality			
Total: iMog City of the Ficks Municipalities				
B	K21611 iMogosi			
B	K21612 iMogosi			
B	K21613 iMogosi			
B	K21614 iMogosi			
C	DC61 iMog City of the Ficks District Municipality			
Total: iMog City of the Ficks Municipalities				
B	K21621 iMogosi			
B	K21622 iMogosi			
B	K21623 iMogosi			
B	K21624 iMogosi			
C	DC62 iMog City of the Ficks District Municipality			
Total: iMog City of the Ficks Municipalities				
B	K21631 iMogosi			
B	K21632 iMogosi			
B	K21633 iMogosi			
B	K21634 iMogosi			
C	DC63 iMog City of the Ficks District Municipality			
Total: iMog City of the Ficks Municipalities				
B	K21641 iMogosi			
B	K21642 iMogosi			
B	K21643 iMogosi			
B	K21644 iMogosi			
C	DC64 iMog City of the Ficks District Municipality			
Total: iMog City of the Ficks Municipalities				
B	K21651 iMogosi			
B	K21652 iMogosi			
B	K21653 iMogosi			
B	K21654 iMogosi			
C	DC65 iMog City of the Ficks District Municipality			
Total: iMog City of the Ficks Municipalities				
B	K21661 iMogosi			
B	K21662 iMogosi			
B	K21663 iMogosi			
B	K21664 iMogosi			
C	DC66 iMog City of the Ficks District Municipality			
Total: iMog City of the Ficks Municipalities				
B	K21671 iMogosi			
B	K21672 iMogosi			
B	K21673 iMogosi			
B	K21674 iMogosi			
C	DC67 iMog City of the Ficks District Municipality			
Total: iMog City of the Ficks Municipalities				
B	K21681 iMogosi			
B	K21682 iMogosi			
B	K21683 iMogosi			
B	K21684 iMogosi			
C	DC68 iMog City of the Ficks District Municipality			
Total: iMog City of the Ficks Municipalities				
B	K21691 iMogosi			
B	K21692 iMogosi			
B	K21693 iMogosi			
B	K21694 iMogosi			
C	DC69 iMog City of the Ficks District Municipality			
Total: iMog City of the Ficks Municipalities				
B	K21701 iMogosi			
B	K21702 iMogosi			
B	K21703 iMogosi			
B	K21704 iMogosi			
C	DC70 iMog City of the Ficks District Municipality			
Total: iMog City of the Ficks Municipalities				
B	K21711 iMogosi			
B	K21712 iMogosi			
B	K21713 iMogosi			
B	K21714 iMogosi			
C	DC71 iMog City of the Ficks District Municipality			
Total: iMog City of the Ficks Municipalities				
B	K21721 iMogosi			
B	K21722 iMogosi			
B	K21723 iMogosi			
B	K21724 iMogosi			
C	DC72 iMog City of the Ficks District Municipality			
Total: iMog City of the Ficks Municipalities				
B	K21731 iMogosi			
B	K21732 iMogosi			
B	K21733 iMogosi			
B	K21734 iMogosi			
C	DC73 iMog City of the Ficks District Municipality			
Total: iMog City of the Ficks Municipalities				
B	K21741 iMogosi			
B	K21742 iMogosi			
B	K21743 iMogosi			
B	K21744 iMogosi			
C	DC74 iMog City of the Ficks District Municipality			

PROVINCIAL GAZETTE
TRANSFER OF FUNDS TO MUNICIPALITIES

The Provincial Treasury hereby publishes transfers to municipalities in terms of Section 29(2)(a)(i) of the Division of Revenue Act, 2025

Vote 8: Human Settlements

Information		Operational Costs - Accredited Municipalities			
		Name:			
Purpose:		To provide compensation to accredited municipalities for operational costs			
Measurable Outputs:		The measurable outputs are stipulated in the protocol agreement between the department and municipalities			
Monitoring System:		Quarterly performance reports and review meetings with the municipalities			
Conditions:		Department to enter into a bilateral agreement with the municipality before transfer of funds Funds to be utilised for the purpose stipulated in the agreement			
Allocation Criteria:		Municipalities must be accredited; and Approval of business plans by the MEC for Human Settlements			
Projected Life:		MTEF			
MTEF Allocation:		R thousands			
2025/26		45 591			
2026/27		45 864			
2027/28		45 864			
Payment Schedule:		Quarterly			

Name:		Operational Costs - Accredited Municipalities		
Name of Municipality		2025/26 Allocation R000	2026/27 Allocation R000	2027/28 Allocation R000
A	KZN2001 eThekweni	9 172	15 173	15 172
Total: Ugu Municipality		2 214	2 214	2 214
B	KZN212 uMkosi			
B	KZN213 uMzantsi			
B	KZN214 uMzantsi			
B	KZN216 Ray Nkonyeni	2 214	2 214	2 214
C	DC21 Ugu District Municipality			
Total: uMgungundlovu Municipality		4 429	4 429	4 429
B	KZN221 uMkhosi			
B	KZN222 uMgungundlovu			
B	KZN223 uMgungundlovu			
B	KZN224 uMgungundlovu			
B	KZN225 uMgungundlovu	4 429	4 429	4 429
B	KZN226 uMgungundlovu			
B	KZN227 Richmond			
C	DC22 uMgungundlovu District Municipality			
Total: uThukela Municipality		3 272	3 272	3 272
B	KZN235 uThukela			
B	KZN237 uThukela			
B	KZN238 uThukela	3 272	3 272	3 272
C	DC23 uThukela District Municipality			
Total: uMkhayeli Municipality		-	-	-
B	KZN241 uMkhayeli			
B	KZN242 uMkhayeli			
B	KZN244 uMkhayeli			
B	KZN245 uMkhayeli			
C	DC24 uMkhayeli District Municipality			
Total: Amajuba Municipality		8 575	8 575	8 575
B	KZN252 Amajuba	8 575	8 575	8 575
B	KZN253 Amajuba			
B	KZN254 Amajuba			
C	DC25 Amajuba District Municipality			
Total: Zibhebwe Municipality		-	-	-
B	KZN261 Zibhebwe			
B	KZN262 Zibhebwe			
B	KZN263 Zibhebwe			
B	KZN265 Zibhebwe			
B	KZN266 Zibhebwe			
C	DC26 Zibhebwe District Municipality			
Total: uMkhayeli Municipality		-	-	-
B	KZN271 uMkhayeli			
B	KZN272 uMkhayeli			
B	KZN275 uMkhayeli			
B	KZN276 uMkhayeli			
C	DC27 uMkhayeli District Municipality			
Total: King Cetshwayo Municipality		4 429	4 429	4 429
B	KZN281 uMkhayeli			
B	KZN282 uMkhayeli	4 429	4 429	4 429
B	KZN284 uMkhayeli			
B	KZN285 uMkhayeli			
B	KZN286 uMkhayeli			
C	DC28 King Cetshwayo District Municipality			
Total: uMkhayeli Municipality		7 772	7 772	7 772
B	KZN291 uMkhayeli			
B	KZN292 uMkhayeli	7 772	7 772	7 772
B	KZN293 uMkhayeli			
B	KZN294 uMkhayeli			
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The Provincial Treasury hereby publishes transfers to municipalities in terms of Section 29(2)(a)(i) of the Division of Revenue Act, 2025

Information		Name:	Community Residential Units (CRU)		
Purpose:	To facilitate the provision of secure, stable rental tenure for the lowest income who are not able to be accommodated in a formal private rental and social housing market	Name of Municipality	2025/26 Allocation R'000	2026/27 Allocation R'000	2027/28 Allocation R'000
Measurable Outputs:	Number of the hostel units upgraded	A KZN006 eThekweni Total: Ugu Municipality KZN012 uMdloti KZN013 uMzimba KZN014 uMkhumbane KZN016 Ray Ntsheni C DC21 Ugu District Municipality Total: uMgungundlovu Municipality KZN021 uMhlabathini KZN022 uMgeni KZN023 uMhlabisa KZN024 uMphahla KZN025 uMhlabisa KZN026 uMhlabisa KZN027 uMhlabisa C DC22 uMgungundlovu District Municipality Total: uMkhazeni Municipality KZN028 uMkhazeni KZN029 uMkhazeni KZN030 uMkhazeni KZN031 uMkhazeni KZN032 uMkhazeni KZN033 uMkhazeni KZN034 uMkhazeni KZN035 uMkhazeni C DC24 uMkhazeni District Municipality Total: Amathole Municipality KZN036 uMthatha KZN037 uMthatha KZN038 uMthatha KZN039 uMthatha KZN040 uMthatha C DC25 uMthatha District Municipality Total: uMgungundlovu District Municipality KZN041 uMgungundlovu KZN042 uMgungundlovu KZN043 uMgungundlovu KZN044 uMgungundlovu KZN045 uMgungundlovu C DC26 uMgungundlovu District Municipality Total: uMgungundlovu District Municipality KZN046 uMgungundlovu KZN047 uMgungundlovu KZN048 uMgungundlovu KZN049 uMgungundlovu KZN050 uMgungundlovu C DC27 uMgungundlovu District Municipality Total: uMgungundlovu District Municipality KZN051 uMgungundlovu KZN052 uMgungundlovu KZN053 uMgungundlovu KZN054 uMgungundlovu KZN055 uMgungundlovu C DC28 uMgungundlovu District Municipality Total: uMgungundlovu District Municipality KZN056 uMgungundlovu KZN057 uMgungundlovu KZN058 uMgungundlovu KZN059 uMgungundlovu KZN060 uMgungundlovu C DC29 uMgungundlovu District Municipality Total: uMgungundlovu District Municipality KZN061 uMgungundlovu KZN062 uMgungundlovu KZN063 uMgungundlovu KZN064 uMgungundlovu KZN065 uMgungundlovu C DC30 uMgungundlovu District Municipality Total: uMgungundlovu District Municipality KZN066 uMgungundlovu KZN067 uMgungundlovu KZN068 uMgungundlovu KZN069 uMgungundlovu KZN070 uMgungundlovu C DC31 uMgungundlovu District Municipality Total: uMgungundlovu District Municipality KZN071 uMgungundlovu KZN072 uMgungundlovu KZN073 uMgungundlovu KZN074 uMgungundlovu KZN075 uMgungundlovu C DC32 uMgungundlovu District Municipality Total: uMgungundlovu District Municipality KZN076 uMgungundlovu KZN077 uMgungundlovu KZN078 uMgungundlovu KZN079 uMgungundlovu KZN080 uMgungundlovu C DC33 uMgungundlovu District Municipality Total: uMgungundlovu District Municipality KZN081 uMgungundlovu KZN082 uMgungundlovu KZN083 uMgungundlovu KZN084 uMgungundlovu KZN085 uMgungundlovu C DC34 uMgungundlovu District Municipality Total: uMgungundlovu District Municipality KZN086 uMgungundlovu KZN087 uMgungundlovu KZN088 uMgungundlovu KZN089 uMgungundlovu KZN090 uMgungundlovu C DC35 uMgungundlovu District Municipality Total: uMgungundlovu District Municipality KZN091 uMgungundlovu KZN092 uMgungundlovu KZN093 uMgungundlovu KZN094 uMgungundlovu KZN095 uMgungundlovu C DC36 uMgungundlovu District Municipality Total: uMgungundlovu District Municipality KZN096 uMgungundlovu KZN097 uMgungundlovu KZN098 uMgungundlovu KZN099 uMgungundlovu KZN100 uMgungundlovu C 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PROVINCIAL GAZETTE
PUBLISHING OF PLANNED EXPENDITURE FOR ACCREDITED MUNICIPALITIES

The Provincial Treasury hereby publishes planned expenditure for accredited municipalities in terms of Section 12(8) of the Division of Revenue Act, 2025

Vote 8: Human Settlements

Information	Planned expenditure from HSDG - level one or two Accredited Municipalities			
	Name of Municipality	2025/26 Allocation R'000	2026/27 Allocation R'000	2027/28 Allocation R'000
Purpose: • To provide compensation to accredited municipalities for operation costs	A K20000 eThekweni Total: Ugu Municipalities B K20012 uMkomo B K20013 uMkomo B K20014 uMkomo B K20016 Ray Maseke C DC21 Ugu District Municipality	318 752 87 759 87 759	367 102 95 210 95 210	364 602 106 210 106 210
Measurable Outputs: • The measurable outputs are stipulated in the protocol agreement between the and the municipalities	Total: uMgungundlovu Municipalities B K20021 uMgungundlovu B K20022 uMgungundlovu B K20023 uMgungundlovu B K20024 uMgungundlovu B K20025 uMgungundlovu B K20026 uMgungundlovu B K20027 uMgungundlovu C DC22 uMgungundlovu District Municipality	74 838 74 838 74 838 74 838 74 838 74 838 74 838 74 838	104 832 104 832 104 832 104 832 104 832 104 832 104 832 104 832	118 832 118 832 118 832 118 832 118 832 118 832 118 832 118 832
Monitoring System: • Quarterly performance reports and review meetings with the municipalities	Total: uThukela Municipalities B K20028 uThukela B K20029 uThukela B K20030 uThukela B K20031 uThukela C DC23 uThukela District Municipality	70 518 70 518 70 518 70 518 70 518	82 948 82 948 82 948 82 948 82 948	61 534 61 534 61 534 61 534 61 534
Conditions: • Department to enter into a bilateral agreement with the municipality before transfer of funds • Funds to be utilised for the purpose stipulated in the agreement	Total: uManteni Municipalities B K20032 uManteni B K20033 uManteni B K20034 uManteni B K20035 uManteni C DC24 uManteni District Municipality	82 735 82 735 82 735 82 735 82 735	88 105 88 105 88 105 88 105 88 105	48 805 48 805 48 805 48 805 48 805
Allocation Criteria: • Municipalities must be accredited; and • Approval of business plans by the MEC for Human Settlements	Total: uManteni Municipalities B K20036 uManteni B K20037 uManteni B K20038 uManteni B K20039 uManteni B K20040 uManteni C DC25 uManteni District Municipality	82 735 82 735 82 735 82 735 82 735 82 735	88 105 88 105 88 105 88 105 88 105 88 105	48 805 48 805 48 805 48 805 48 805 48 805
Projected Life: • 3 Years then reviewed	Total: uManteni Municipalities B K20041 uManteni B K20042 uManteni B K20043 uManteni B K20044 uManteni B K20045 uManteni C DC26 uManteni District Municipality	82 735 82 735 82 735 82 735 82 735 82 735	88 105 88 105 88 105 88 105 88 105 88 105	48 805 48 805 48 805 48 805 48 805 48 805
MYEF Allocation:	2025/26 726 386 2026/27 831 066 2027/28 855 069			
Payment schedule: • Quarterly				
	Total	726 386	831 066	855 069

PROVINCIAL GAZETTE
PUBLISHING OF PLANNED EXPENDITURE FOR ACCREDITED MUNICIPALITIES

The Provincial Treasury hereby publishes planned expenditure for accredited municipalities in terms of Section 12(6) of the Division of Revenue Act, 2025

Vote 8: Human Settlements

Information		Planned expenditure from ISUPG - level one or two, Accredited Municipalities			
Name:		Name of Municipality			
		2025/26 Allocation R'000	2026/27 Allocation R'000	2027/28 Allocation R'000	
Purpose:	To provide funding to facilitate a programmatic and inclusive approach to upgrading informal settlements	A K20003 Altonwoud	24 847	19 581	3 581
		Total Upu Municipalities	4 322	2 053	2 303
		B K20012 Alton			
		B K20013 Alton			
		B K20014 Altonwoud			
		B K20016 Bay View	4 322	2 053	2 303
		C DC21 Upu District Municipality			
		Total Upu District Municipality	154 856	24 243	22 225
Measurable Outcomes:	Programmatic province-wide informal settlements upgrading strategy Number of households provided with secure tenure Number of informal settlements provided with latrine and permanent municipal engineering services Hectares of land acquired for in situ upgrading for category 1 settlements Number of in situ individually serviced sites developed	B K20021 Altonwoud			
		B K20022 Altonwoud			
		B K20023 Altonwoud			
		B K20024 Altonwoud			
		B K20025 Altonwoud	154 856	24 243	22 225
		B K20026 Altonwoud			
		B K20027 Altonwoud			
		C DC22 Upu District Municipality			
		Total Upu District Municipality	24 243	2 175	4 275
Monitorian System:	Quarterly performance reports and review meetings with the municipalities	B K20028 Altonwoud			
		B K20029 Altonwoud			
		B K20030 Altonwoud	24 243	2 175	4 275
		C DC23 Altonwoud District Municipality			
		Total Altonwoud District Municipality			
		B K20031 Altonwoud			
		B K20032 Altonwoud			
		B K20033 Altonwoud			
		B K20034 Altonwoud			
		B K20035 Altonwoud			
		C DC24 Altonwoud District Municipality			
		Total Altonwoud District Municipality	49 046	49 046	42 780
Conditions:	The payment schedule submitted by provinces shall be derived from the cash flows contained in the approved upgrading plans Draft and final informal settlements upgrading plans must be signed to provincial annual performance plans	B K20036 Altonwoud			
		B K20037 Altonwoud	49 046	49 046	42 780
		B K20038 Altonwoud			
		B K20039 Altonwoud			
		C DC25 Altonwoud District Municipality			
		Total Altonwoud District Municipality			
		B K20040 Altonwoud			
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		B K20042 Altonwoud			
		B K20043 Altonwoud			
		B K20044 Altonwoud			
		B K20045 Altonwoud			
		B K20046 Altonwoud			
		B K20047 Altonwoud			
		C DC26 Altonwoud District Municipality			
		Total Altonwoud District Municipality			
		B K20048 Altonwoud			
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KWAZULU-NATAL PROVINCIAL GAZETTE
TRANSFER OF FUNDS TO MUNICIPALITIES

The Provincial Treasury hereby publishes transfers to municipalities in terms of Section 23(2)(a)(i) of the Division of Revenue Act, 2025

Vote 10: DEPARTMENT OF SPORT, ARTS AND CULTURE

Information	Infrastructure - Sport and Recreation Infrastructure			
	Name of Municipality	2025/26 Allocation R'000	2026/27 Allocation R'000	2027/28 Allocation R'000
Business:	* New/renovated/upgraded/recreated community/school and recreation facilities			
Measurable Outputs:	* Sport and recreation facilities constructed (completed in communities) * Sport Development Centres/Programmes supported			
Monitoring Systems:	* Monthly monitoring reports provided by municipalities * Quarterly meetings held with municipalities * Regular site inspections by departmental officials * Submission of sustainability plan by municipalities on completion of the project			
Conditions:	* Signing the MOA which outlines milestones to be achieved * Subject to the municipality agreeing to the facility * Subject to the municipality providing the land for the construction of the facility * Subject to the municipality taking ownership of the facility, including maintenance			
Allocation Criteria:	* Allocated by project need and cost			
Projected Life:	* MTEF			
MTEF Allocation:	R thousand			
	2025/26	20 560		
	2026/27	60 000		
	2027/28	60 000		
Payment schedule:	* Payments are made, based on milestone achieved or progress delivered as per the agreement			
Name of Municipality		2025/26 Allocation R'000	2026/27 Allocation R'000	2027/28 Allocation R'000
A. KZN000 eThekweni				
Total: Ugu District Municipality				
B. KZN012 uMkomo				
B. KZN013 uMkomo				
B. KZN014 uMkomo				
B. KZN016 Ray Nkonyeni				
C. DC21 Ugu District Municipality				
Total: uMgungundlovu District Municipality				
B. KZN021 uMkomo				
B. KZN022 uMkomo				
B. KZN023 uMkomo				
B. KZN024 uMkomo				
B. KZN025 uMkomo				
B. KZN026 uMkomo				
B. KZN027 uMkomo				
C. DC22 uMgungundlovu District Municipality				
Total: uThukela District Municipality		20 600	20 600	20 600
B. KZN023 Oshana				
B. KZN027 uMkomo				
B. KZN028 uMkomo		20 000	20 000	20 000
C. DC23 uThukela District Municipality				
Total: uMhlabiyathongo District Municipality				
B. KZN031 uMhlabiyathongo				
B. KZN032 uMhlabiyathongo				
B. KZN034 uMhlabiyathongo				
B. KZN035 uMhlabiyathongo				
C. DC24 uMhlabiyathongo District Municipality				
Total: Zululand District Municipality		20 600	20 600	20 600
B. KZN031 eDunbe				
B. KZN032 eDunbe		20 000	20 000	20 000
B. KZN033 eDunbe				
B. KZN034 eDunbe		7 000		
B. KZN035 eDunbe		7 000		
C. DC25 Zululand District Municipality				
Total: uMkhayelwa District Municipality				
B. KZN031 uMkhayelwa				
B. KZN032 uMkhayelwa				
B. KZN033 uMkhayelwa				
B. KZN034 uMkhayelwa				
B. KZN035 uMkhayelwa				
C. DC26 uMkhayelwa District Municipality				
Total: King Cetshwayo District Municipality				
B. KZN031 uMkhayelwa				
B. KZN032 uMkhayelwa				
B. KZN033 uMkhayelwa				
B. KZN034 uMkhayelwa				
B. KZN035 uMkhayelwa				
C. DC27 King Cetshwayo District Municipality				
Total: eNkomo District Municipality		6 560		
B. KZN031 eNkomo				
B. KZN032 eNkomo				
B. KZN033 eNkomo		6 560		
B. KZN034 eNkomo				
C. DC28 eNkomo District Municipality				
Total: Harry Gwala District Municipality		20 600	20 600	20 600
B. KZN031 Harry Gwala				
B. KZN032 Harry Gwala				
B. KZN033 Harry Gwala				
B. KZN034 Harry Gwala		20 600	20 600	20 600
B. KZN035 Harry Gwala				
C. DC29 Harry Gwala District Municipality				
Unallocated				
Total		20 560	60 000	60 000

KWAZULU-NATAL PROVINCIAL GAZETTE
TRANSFER OF FUNDS TO MUNICIPALITIES

The Provincial Treasury hereby publishes transfers to municipalities in terms of Section 28(2)(e)(i) of the Division of Revenue Act, 2025

Vote 10: DEPARTMENT OF SPORT, ARTS AND CULTURE

Information	Maintenance grant			
	Name of Municipality	2024/25 Allocation R'000	2024/25 Allocation R'000	2027/28 Allocation R'000
Purpose:	* Utilisation and maintenance of sport and recreation facilities			
Measurable Outputs:	* Maintenance and job creation at sport and recreation facilities * Caretakers employed through Voled funds			
Monitoring System:	* Monthly monitoring reports provided by municipality * Quarterly meetings held with municipality * Constant checks performed by departmental officials on progress * Submission of sustainability plan by municipalities			
Conditions:	* Signing of MOA which outlines milestones to be achieved * Subject to the municipality agreeing to the facility * Subject to the municipality providing the land for the construction of the facility * Subject to the municipality taking ownership of the facility, including maintenance			
Allocation Criteria:	* Allocated by project need and cost			
Projected Life:	* MTEF			
MTEF Allocation:				
		R thousands		
2025/26		2 476		
2026/27		2 711		
2027/28		2 711		
Payment schedule:	* Payments are made based on milestones achieved			
Name:		Maintenance grant		
Name of Municipality		2024/25 Allocation R'000	2024/25 Allocation R'000	2027/28 Allocation R'000
A KZN000 eThekweni				
Total: Ugu Municipality				
B KZN012 uMkomo				
B KZN013 uMkomo				
B KZN014 uMkomo				
B KZN016 Ray Nkomo				
C DC21 Ugu District Municipality				
Total: uMgungundlovu Municipality		415		
B KZN221 uMgungundlovu				
B KZN222 uMgungundlovu				
B KZN223 uMgungundlovu				
B KZN224 uMgungundlovu				
B KZN225 uMgungundlovu				
B KZN226 uMgungundlovu				
B KZN227 uMgungundlovu				
C DC22 uMgungundlovu District Municipality		415		
Total: uThukela Municipality		822		
B KZN235 uThukela				
B KZN237 uThukela				
B KZN238 uThukela				
C DC23 uThukela District Municipality				
Total: uMkhayeli Municipality			450	450
B KZN241 uMkhayeli				
B KZN242 uMkhayeli				
B KZN244 uMkhayeli			450	450
B KZN245 uMkhayeli				
C DC24 uMkhayeli District Municipality			905	905
Total: Amajuba Municipality			905	905
B KZN252 Amajuba				
B KZN253 Amajuba				
B KZN254 Amajuba				
C DC25 Amajuba District Municipality		415	905	905
Total: Zululand Municipality				
B KZN261 Zululand				
B KZN262 Zululand				
B KZN263 Zululand				
B KZN265 Zululand				
B KZN266 Zululand				
C DC26 Zululand District Municipality				
Total: uMkhayeli Municipality				
B KZN271 uMkhayeli				
B KZN272 uMkhayeli				
B KZN275 uMkhayeli				
B KZN276 uMkhayeli				
C DC27 uMkhayeli District Municipality				
Total: King Dlamini Municipality				
B KZN281 King Dlamini				
B KZN282 King Dlamini				
B KZN284 King Dlamini				
B KZN285 King Dlamini				
B KZN286 King Dlamini				
C DC28 King Dlamini District Municipality				
Total: eMphahlele Municipality				
B KZN291 eMphahlele				
B KZN292 eMphahlele				
B KZN293 eMphahlele				
B KZN294 eMphahlele				
C DC29 eMphahlele District Municipality		822	450	450
Total: Harry Gwala Municipality				
B KZN303 Harry Gwala				
B KZN304 Harry Gwala				
B KZN305 Harry Gwala				
B KZN306 Harry Gwala				
C DC30 Harry Gwala District Municipality		822		
Unallocated				
Total		2 476	2 711	2 711

PROVINCIAL GAZETTE
TRANSFER OF FUNDS TO MUNICIPALITIES

The Provincial Treasury hereby publishes transfers to municipalities in terms of Section 29(2)(a)(i) of the Division of Revenue Act, 2025

Vote 10: DEPARTMENT OF SPORT, ARTS AND CULTURE

Information		Operational costs of art centres				
Purpose:		Name of Municipality		2025/26 Allocation R'000	2026/27 Allocation R'000	2027/28 Allocation R'000
• To provide funding for the operational cost of the Indonsa Art Centre		A K21000 eThekweni				
		Total: Upu Municipalities				
		B K21002 uMdlalo				
		C K21003 uMkomo				
		D K21004 uMkomo				
		E K21005 Ray Maseko				
		F K21006 Upu District Municipality				
		Total: uMkomo District Municipality				
		B K21007 uMkomo				
		C K21008 uMkomo				
		D K21009 uMkomo				
		E K21010 uMkomo				
		F K21011 uMkomo				
		G K21012 uMkomo				
		H K21013 uMkomo				
		I K21014 uMkomo				
		J K21015 uMkomo				
		K K21016 uMkomo				
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		O K21020 uMkomo				
		P K21021 uMkomo				
		Q K21022 uMkomo				
		R K21023 uMkomo				
		S K21024 uMkomo				
		T K21025 uMkomo				
		U K21026 uMkomo				
		V K21027 uMkomo				
		W K21028 uMkomo				
		X K21029 uMkomo				
		Y K21030 uMkomo				
		Z K21031 uMkomo				
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		ag K21038 uMkomo				
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		be K21062 uMkomo				
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		bg K21064 uMkomo				
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		bp K21073 uMkomo				
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CONTINUES ON PAGE 130 OF BOOK 2

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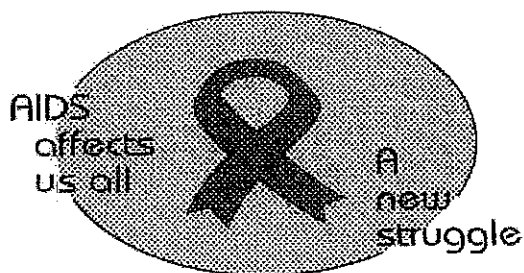
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PART 2 OF 5

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DEPARTMENT OF HEALTH

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PROVINCIAL GAZETTE
TRANSFER OF FUNDS TO MUNICIPALITIES

The Provincial Treasury hereby publishes transfers to municipalities in terms of Section 29(2)(a)(i) of the Division of Revenue Act, 2025

Vote 10: DEPARTMENT OF SPORT, ARTS AND CULTURE

Information	Name: <u>Museum subsidies</u>			
	Name of Municipality	2025/26 Allocation R'000	2026/27 Allocation R'000	2027/28 Allocation R'000
Purpose:	A KZN2000 eThekweni Total: Ugu Municipality B KZN212 uMkomo B KZN243 uMzimba B KZN214 uMkhawatha B KZN216 Ray Morigeni C DC21 Ugu District Municipality	7 215 530 530	7 226 502 502	7 600 600 600
Measurable Outputs:	Total: uMgungundlovu Municipality B KZN221 uMshwathi B KZN222 uMgungundlovu B KZN223 uMshwathi B KZN224 uMgungundlovu B KZN225 uMshwathi B KZN226 uMshwathi B KZN227 Richmond C DC22 uMgungundlovu District Municipality	1 200 260 260 634	1 203 236 272 685	1 352 261 284 717
Monitoring System:	Total: uMshwathi Municipality B KZN225 uMshwathi B KZN227 uMshwathi B KZN228 uMshwathi C DC23 uMshwathi District Municipality	1 055 260 530 272	1 252 335 502 335	1 310 361 606 361
Conditions:	Total: uMshwathi Municipality B KZN241 uMshwathi B KZN242 Ngqweni B KZN244 uMkomo B KZN245 uMkomo C DC24 uMshwathi District Municipality	817 634 260	1 021 685 335	1 008 717 361
Allocation Criteria:	Total: Amajuba Municipality B KZN252 uMshwathi B KZN253 uMshwathi B KZN254 uMshwathi C DC25 Amajuba District Municipality	519 519 260	502 502 335	600 600 361
Projected Life:	Total: uMshwathi Municipality B KZN251 uMshwathi B KZN252 uMshwathi B KZN253 uMshwathi B KZN255 uMshwathi B KZN256 uMshwathi C DC26 uMshwathi District Municipality	260 260 260 260 260 260	335 335 335 335 335 335	361 361 361 361 361 361
MTEF Allocation:	Total: uMshwathi Municipality B KZN271 uMshwathi B KZN272 uMshwathi B KZN275 uMshwathi B KZN276 uMshwathi C DC27 uMshwathi District Municipality	1 421 260	1 454 275	1 530 287
Payment schedule:	Total: uMshwathi Municipality B KZN281 uMshwathi B KZN282 uMshwathi B KZN284 uMshwathi B KZN285 uMshwathi B KZN286 uMshwathi C DC28 uMshwathi District Municipality	260 260 260 260 260 260	275 275 275 275 275 275	287 287 287 287 287 287
	Total: uMshwathi Municipality B KZN281 uMshwathi B KZN282 uMshwathi B KZN283 uMshwathi B KZN284 uMshwathi B KZN285 uMshwathi B KZN286 uMshwathi C DC29 uMshwathi District Municipality	260 260 260 260 260 260 260	275 275 275 275 275 275 275	287 287 287 287 287 287 287
	Total: uMshwathi Municipality B KZN281 uMshwathi B KZN282 uMshwathi B KZN283 uMshwathi B KZN284 uMshwathi B KZN285 uMshwathi B KZN286 uMshwathi C DC29 uMshwathi District Municipality	260 260 260 260 260 260 260	275 275 275 275 275 275 275	287 287 287 287 287 287 287
	Total: uMshwathi Municipality B KZN281 uMshwathi B KZN282 uMshwathi B KZN283 uMshwathi B KZN284 uMshwathi B KZN285 uMshwathi B KZN286 uMshwathi C DC29 uMshwathi District Municipality	260 260 260 260 260 260 260	275 275 275 275 275 275 275	287 287 287 287 287 287 287
	Total: uMshwathi Municipality B KZN281 uMshwathi B KZN282 uMshwathi B KZN283 uMshwathi B KZN284 uMshwathi B KZN285 uMshwathi B KZN286 uMshwathi C DC29 uMshwathi District Municipality	260 260 260 260 260 260 260	275 275 275 275 275 275 275	287 287 287 287 287 287 287
	Total: uMshwathi Municipality B KZN281 uMshwathi B KZN282 uMshwathi B KZN283 uMshwathi B KZN284 uMshwathi B KZN285 uMshwathi B KZN286 uMshwathi C DC29 uMshwathi District Municipality	260 260 260 260 260 260 260	275 275 275 275 275 275 275	287 287 287 287 287 287 287
	Total: uMshwathi Municipality B KZN281 uMshwathi B KZN282 uMshwathi B KZN283 uMshwathi B KZN284 uMshwathi B KZN285 uMshwathi B KZN286 uMshwathi C DC29 uMshwathi District Municipality	260 260 260 260 260 260 260	275 275 275 275 275 275 275	287 287 287 287 287 287 287
	Total: uMshwathi Municipality B KZN281 uMshwathi B KZN282 uMshwathi B KZN283 uMshwathi B KZN284 uMshwathi B KZN285 uMshwathi B KZN286 uMshwathi C DC29 uMshwathi District Municipality	260 260 260 260 260 260 260	275 275 275 275 275 275 275	287 287 287 287 287 287 287
	Total: uMshwathi Municipality B KZN281 uMshwathi B KZN282 uMshwathi B KZN283 uMshwathi B KZN284 uMshwathi B KZN285 uMshwathi B KZN286 uMshwathi C DC29 uMshwathi District Municipality	260 260 260 260 260 260 260	275 275 275 275 275 275 275	287 287 287 287 287 287 287
	Total: uMshwathi Municipality B KZN281 uMshwathi B KZN282 uMshwathi B KZN283 uMshwathi B KZN284 uMshwathi B KZN285 uMshwathi B KZN286 uMshwathi C DC29 uMshwathi District Municipality	260 260 260 260 260 260 260	275 275 275 275 275 275 275	287 287 287 287 287 287 287
	Total: uMshwathi Municipality B KZN281 uMshwathi B KZN282 uMshwathi B KZN283 uMshwathi B KZN284 uMshwathi B KZN285 uMshwathi B KZN286 uMshwathi C DC29 uMshwathi District Municipality	260 260 260 260 260 260 260	275 275 275 275 275 275 275	287 287 287 287 287 287 287
	Total: uMshwathi Municipality B KZN281 uMshwathi B KZN282 uMshwathi B KZN283 uMshwathi B KZN284 uMshwathi B KZN285 uMshwathi B KZN286 uMshwathi C DC29 uMshwathi District Municipality	260 260 260 260 260 260 260	275 275 275 275 275 275 275	287 287 287 287 287 287 287
	Total: uMshwathi Municipality B KZN281 uMshwathi B KZN282 uMshwathi B KZN283 uMshwathi B KZN284 uMshwathi B KZN285 uMshwathi B KZN286 uMshwathi C DC29 uMshwathi District Municipality	260 260 260 260 260 260 260	275 275 275 275 275 275 275	287 287 287 287 287 287 287
	Total: uMshwathi Municipality B KZN281 uMshwathi B KZN282 uMshwathi B KZN283 uMshwathi B KZN284 uMshwathi B KZN285 uMshwathi B KZN286 uMshwathi C DC29 uMshwathi District Municipality	260 260 260 260 260 260 260	275 275 275 275 275 275 275	287 287 287 287 287 287 287
	Total: uMshwathi Municipality B KZN281 uMshwathi B KZN282 uMshwathi B KZN283 uMshwathi B KZN284 uMshwathi B KZN285 uMshwathi B KZN286 uMshwathi C DC29 uMshwathi District Municipality	260 260 260 260 260 260 260	275 275 275 275 275 275 275	287 287 287 287 287 287 287
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PROVINCIAL GAZETTE
TRANSFER OF FUNDS TO MUNICIPALITIES

The Provincial Treasury hereby publishes transfers to municipalities in terms of Section 29(2)(a)(i) of the Division of Revenue Act, 2025

Vote 10: DEPARTMENT OF SPORT, ARTS AND CULTURE

Information	Name:	Provincialisation of libraries		
	Name of Municipality	2025/26 Allocation R'000	2026/27 Allocation R'000	2027/28 Allocation R'000
Purpose: • To begin addressing the constitutional mandate whereby public libraries are an exclusive provincial competency. The funding will be for the provision of library services within municipalities	A KZN000 eThekweni	85 224	89 281	71 438
	Total: Ugu Municipalities	23 878	25 951	28 221
Measurable Outputs: • Number of municipalities provided with funding to provide library services within community libraries	B KZN012 uMkomo	8 717	8 108	9 523
	B KZN013 uMkomo			
Monitoring System: • Quarterly financial reporting by local municipalities • Annual close-out reports • On-site monitoring visits • Monitoring in accordance with DORA and signed MOAs	B KZN014 uMkomo	1 117	1 167	1 221
	B KZN015 Ray Mkhomo	14 142	14 776	15 469
Conditions: • Subject to approved budget • Subject to signed MOA with local municipality	C DC21 Ugu District Municipality			
	Total: uMkomo Municipalities	30 888	32 251	23 722
Allocation Criteria: • Allocated by project need and cost	B KZN021 uMkomo	3 214	3 359	3 515
	B KZN022 uMkomo	4 285	4 479	4 687
Projected LHA: • MTEF	B KZN023 uMkomo	2 192	2 238	2 343
	B KZN024 uMkomo	2 142	2 238	2 343
MTEF Allocation: R thousand	B KZN025 uMkomo	14 800	15 463	16 165
	B KZN026 uMkomo	1 070	1 118	1 170
Payment schedule: • In terms of signed agreements	B KZN027 uMkomo	3 214	3 358	3 515
	C DC22 uMkomo District Municipality			
Projected LHA: • MTEF	Total: uMkomo Municipalities	14 800	15 463	16 165
	B KZN028 uMkomo	2 142	2 238	2 343
MTEF Allocation: R thousand	B KZN029 uMkomo	6 424	6 712	7 068
	B KZN030 uMkomo	6 424	6 712	7 068
Payment schedule: • In terms of signed agreements	C DC23 uMkomo District Municipality			
	Total: uMkomo Municipalities	8 848	10 872	10 842
Projected LHA: • MTEF	B KZN041 uMkomo	4 285	4 479	4 687
	B KZN042 uMkomo	2 142	2 238	2 343
MTEF Allocation: R thousand	B KZN043 uMkomo	1 070	1 118	1 170
	B KZN044 uMkomo	2 142	2 238	2 343
Payment schedule: • In terms of signed agreements	C DC24 uMkomo District Municipality			
	Total: uMkomo Municipalities	8 767	10 295	10 892
Projected LHA: • MTEF	B KZN050 uMkomo	7 827	7 985	8 341
	B KZN051 uMkomo	1 070	1 118	1 170
MTEF Allocation: R thousand	B KZN052 uMkomo	1 070	1 118	1 170
	C DC25 uMkomo District Municipality			
Payment schedule: • In terms of signed agreements	Total: uMkomo Municipalities	10 281	10 240	11 248
	B KZN053 uMkomo	2 142	2 238	2 343
Projected LHA: • MTEF	B KZN054 uMkomo	2 142	2 238	2 343
	B KZN055 uMkomo	3 862	4 005	4 223
MTEF Allocation: R thousand	B KZN056 uMkomo	1 070	1 118	1 170
	B KZN057 uMkomo	1 070	1 118	1 170
Payment schedule: • In terms of signed agreements	C DC26 uMkomo District Municipality			
	Total: uMkomo Municipalities	8 448	9 137	7 662
Projected LHA: • MTEF	B KZN071 uMkomo	1 242	1 298	1 359
	B KZN072 uMkomo	1 070	1 118	1 170
MTEF Allocation: R thousand	B KZN073 uMkomo	2 894	3 024	3 165
	B KZN074 uMkomo	1 242	1 298	1 359
Payment schedule: • In terms of signed agreements	C DC27 uMkomo District Municipality			
	Total: uMkomo Municipalities	10 201	10 992	10 999
Projected LHA: • MTEF	B KZN081 uMkomo	1 242	1 298	1 359
	B KZN082 uMkomo	10 451	10 903	11 411
MTEF Allocation: R thousand	B KZN083 uMkomo	5 335	5 585	5 858
	B KZN084 uMkomo	1 070	1 118	1 170
Payment schedule: • In terms of signed agreements	B KZN085 uMkomo	1 070	1 118	1 170
	B KZN086 uMkomo	1 070	1 118	1 170
Projected LHA: • MTEF	C DC28 uMkomo District Municipality			
	Total: uMkomo Municipalities	8 908	9 307	8 742
MTEF Allocation: R thousand	B KZN091 uMkomo	3 214	3 358	3 515
	B KZN092 uMkomo	4 624	4 831	5 057
Payment schedule: • In terms of signed agreements	B KZN093 uMkomo	1 070	1 118	1 170
	B KZN094 uMkomo			
Projected LHA: • MTEF	C DC29 uMkomo District Municipality			
	Total: uMkomo Municipalities	7 418	7 837	8 198
MTEF Allocation: R thousand	B KZN433 uMkomo	2 142	2 238	2 343
	B KZN434 uMkomo	1 070	1 118	1 170
Payment schedule: • In terms of signed agreements	B KZN435 uMkomo	1 070	1 118	1 170
	B KZN436 uMkomo	2 214	3 358	3 515
Projected LHA: • MTEF	C DC43 uMkomo District Municipality			
	Total: uMkomo Municipalities	266 904	216 177	226 272

PROVINCIAL GAZETTE
TRANSFER OF FUNDS TO MUNICIPALITIES

The Provincial Treasury hereby publishes transfers to municipalities in terms of Section 29(2)(a)(i) of the Division of Revenue Act, 2025

Vote 10: DEPARTMENT OF SPORT, ARTS AND CULTURE

Information		Name:	Community Library Services grant			
		Name of Municipality	2025/26 Allocation R'000	2026/27 Allocation R'000	2027/28 Allocation R'000	
Purpose:	- To provide access to modern day technology and information resources - To secure library collections - To provide relevant collections of material in libraries which meet the needs of communities - To provide for staffing and operational cost of new new library facilities	A KZN2000 eThekweni Total: Ugu Municipalities B KZN012 uMkosi B KZN013 uMzimba B KZN014 uMzimba B KZN016 Ray Mhonyeni C DC21 Ugu District Municipality	11 400 8 619 2 652 1 378 1 074 3 229	15 544 8 641 2 652 1 383 1 128 3 227	16 334 8 645 2 685 1 427 1 182 3 451	
Responsible Outlets:	- Libraries providing access to internet and other ICT facilities for the public and staff to provide training - Secured collections for public access - Appropriately staffed libraries that provide professional library services	Total: uMgungundlovu District Municipality B KZN021 uMhlabutha B KZN022 uMgeni B KZN023 uMgobeni B KZN024 uMgondwe B KZN025 uMhlabathi B KZN026 uMhlabathi B KZN027 Richmond C DC22 uMgungundlovu District Municipality	6 955 938 857 582 616 1 576 1 128 1 851	7 542 937 857 586 597 1 601 1 190 1 872	7 371 953 897 615 625 1 676 1 246 1 959	
Monitoring System:	- Monitoring in accordance with DORA and signed MOAs - Quarterly financial reporting by local municipalities - Annual close out reports - On-site monitoring visits - Meetings with municipalities	Total: uThukela Municipalities B KZN035 uThabatha B KZN037 uMkandweni B KZN038 uMkandweni C DC23 uThukela District Municipality	4 428 1 187 950 2 274	4 453 1 187 955 2 331	4 641 1 263 960 2 440	
Conditions:	- Subject to approved budget - Subject to signed MOA with local municipality	Total: uMkhanyathi Municipalities B KZN041 uMkhanyathi B KZN042 Ngqunu B KZN044 uMkhanyathi B KZN045 uMkhanyathi C DC24 uMkhanyathi District Municipality	6 100 3 273 1 200 1 611	5 973 3 274 1 135 1 564	6 252 3 427 1 168 1 637	
Allocation Criteria:	Allocated in terms of the approved business plan for the conditional grant	Total: Zululand Municipalities B KZN051 uMkandweni B KZN052 uMkandweni B KZN053 uMkandweni B KZN054 uMkandweni C DC25 Zululand District Municipality	6 853 1 618 541 1 421 1 075 1 222	6 854 1 652 530 1 440 1 020 1 212	7 174 1 729 650 1 507 2 010 1 269	
Projected LfA:	MTEF	Total: uMkhanyathi District Municipality B KZN071 uMkhanyathi B KZN072 uMkhanyathi B KZN073 uMkhanyathi B KZN074 uMkhanyathi C DC27 uMkhanyathi District Municipality	12 137 1 181 5 368 2 002 3 005	12 347 1 150 5 471 2 100 3 167	12 924 1 204 5 725 2 826 3 167	
Projected LfA:	MTEF	Total: King Cetshwayo District Municipality B KZN081 uMkhanyathi B KZN082 uMkhanyathi B KZN083 uMkhanyathi B KZN084 uMkhanyathi B KZN085 uMkhanyathi B KZN086 uMkhanyathi C DC28 King Cetshwayo District Municipality	8 733 1 421 3 059 705 368 1 144	8 780 1 425 3 133 707 363 1 155	7 924 1 492 3 278 740 377 1 188	
MTEF Allocation:	R thousand 2025/26 85 507 2026/27 87 515 2027/28 91 716	Total: uMkhanyathi District Municipality B KZN091 uMkhanyathi B KZN092 uMkhanyathi B KZN093 uMkhanyathi B KZN094 uMkhanyathi C DC29 uMkhanyathi District Municipality	7 450 1 710 1 483 1 243 3 025	7 855 1 730 1 483 1 232 3 048	7 835 1 811 1 563 1 250 3 150	
Payment schedule:	In terms of the MOA for conditional grant projects	Total: uMkhanyathi District Municipality B KZN103 uMkhanyathi B KZN104 uMkhanyathi B KZN105 uMkhanyathi C DC30 uMkhanyathi District Municipality	9 009 2 677 384 1 228 1 719	9 805 2 670 328 1 303 1 725	6 292 2 785 343 1 236 1 606	
		Total	85 507	87 515	91 716	



**National Treasury - MFMA Circular
131 - S67 Funds transferred by the
Municipality to Organisations and
Bodies outside of Government.**



NATIONAL TREASURY

MFMA Circular No 131

Municipal Finance Management Act No. 56 of 2003

Section 67 of the MFMA: Funds Transferred by Municipalities to Organisations and Bodies Outside the Government

Contents

1. Purpose of Circular	2
2. Background	2
3. Council Policy	2
4. Meaning of "otherwise, than in Compliance with a Commercial or Other Business Transaction"	3
5. Irregular Expenditure due to Incorrect Application of Section 67 of the MFMA.....	4
6. Financial Misconduct, Financial Offence and Other Offences	4
7. The Requirement to Provide Audited Financial Statements	4
8. General Budgeting Requirements of Section 67 Transfers	5
9. NGOs Serving the Poor/ Indigent.....	5
10. Section 67 Application Process Timeline	5
11. Conclusion.....	7
Annexure: Examples of NGO payments that do not qualify as section 67 transfers	8

1. Purpose of Circular

The purpose of this Circular is to guide municipalities on the implementation of section 67 in the Municipal Finance Management Act 56 of 2003 (MFMA) relating to instances when municipalities transfer funds to organisations or bodies outside of government, i.e. non-governmental organisations (NGOs), which also includes nonprofit organisation (NPOs). This Circular includes an Annexure, which outlines examples of instances where municipalities must follow procurement processes instead of making a transfer payment as contemplated in terms of section 67 of the MFMA. Note that the provisions of section 67 of the MFMA are not applicable to municipal entities.

2. Background

Section 67 of the MFMA outlines a process which must be followed before transferring funds to NGOs in instances where such transfers are not for the actual supply of goods or services. **Where a municipality procures goods and services, even from an NGO, it must comply with the procurement processes as required in terms of section 217 of the Constitution, read with chapter 11 of the MFMA, the Municipal Supply Chain Management (SCM) Regulations and other applicable procurement prescripts, before appointing an NGO to provide goods and services to a municipality.** Section 67 of the MFMA should, therefore, not be used as a mechanism to bypass official public sector procurement legal prescripts as it only enables municipalities to make transfers to NGOs in instances other than through the normal course of providing municipal services.

A transfer within the context of section 67 of the MFMA refers to instances where a municipality does not buy any item or pay for goods or services, regardless of whether it is in furtherance of a municipal assigned or unassigned function. Section 67 of the MFMA provides a mechanism for municipalities to make transfers to organisations or bodies outside of government, such as nonprofit organisations (which include non-governmental organisations and community-based organisations), to enable them to support projects and programmes of these organisations.

Municipalities should prioritise budgeting for sufficient service delivery municipal mandates over budgeting for unassigned functions. Irrespective of whether a municipality is performing an assigned or unassigned function, section 217 of the Constitution will apply to any procurement of goods or services in relation to the performance of the assigned or unassigned function. Therefore, section 67 of the MFMA cannot be used to procure goods and services from NGOs for unassigned functions.

In budgeting for section 67 transfers, municipalities must always take cognisance of sections 62(1)(a) of the MFMA, which stipulates that the accounting officer of a municipality is responsible for managing the financial administration of a municipality and must, for this purpose take all reasonable steps to ensure that the resources of the municipality are used effectively, efficiently and economically. Service delivery must always be prioritised.

3. Council Policy

Municipalities should develop and approve a policy to transfer funds to NGOs in terms of section 67 of the MFMA to ensure transparency and accountability. This policy must govern how a municipality will provide financial assistance to NGOs. Below are some key elements that should be addressed in a section 67 transfer policy:

- **Purpose and objectives:** Clearly state the purpose, desired outcomes, and impacts that the funding aims to achieve.

- **Eligibility criteria:** Specify the eligibility requirements for potential recipients. These criteria may include jurisdiction, project alignment with funding priorities, and compliance with legal and financial standards.
- **Application process:** Outline the process for NGOs to apply for transfer funding. This should include details on the application form, submission deadlines, and required documentation associated with the application.
- **Selection criteria:** Describe the criteria and evaluation process used to assess transfer applications. Explain how applications will be scored and selected for transfer funding.
- **Funding amounts and duration:** Specify the minimum and maximum transfer amounts that can be awarded and the duration of funding support. Address any conditions or milestones that may affect funding levels.
- **Reporting and accountability:** Define the reporting requirements for transfer funding recipients. Explain how recipients will be held accountable for the spending of transferred funds. Outline the responsibilities of the municipality and the transfer funding recipients in ensuring compliance with the funding terms and conditions. Describe the monitoring processes to ensure funds are used appropriately.
- **Payment and disbursement:** Detail the method of disbursement. Specify how funds can be used. This may include budget categories, allowable expenses, and limitations on administrative costs.
- **Amendment and termination:** Address the circumstances under which a transfer agreement may be amended or terminated and the procedures for doing so.
- **Appeals and grievance procedures:** Establish a process for addressing disputes or grievances related to funding decisions or implementation, which should also include reference to a public process as part of the annual budget approval process.
- **Transparency and public information:** Discuss the level of transparency the municipality will maintain regarding funding decisions, recipients, and outcomes. Clarify how information about the transfer program will be communicated to potential applicants, stakeholders, and the public.
- **Legal and regulatory compliance:** Ensure that the policy aligns with all relevant laws, regulations, and guidelines governing grant-making activities.
- **Evaluation and review:** Specify how the section 67 policy will be periodically reviewed and updated to reflect changing needs, priorities, and best practices.
- **Conflict of interest:** Address conflict of interest guidelines for both the municipality's staff and transfer review committee members.

The municipality's section 67 transfer policy should align with its integrated development plan and legal requirements and be regularly reviewed and updated to meet evolving needs.

4. Meaning of “otherwise, than in Compliance with a Commercial or Other Business Transaction”

Section 67 of the MFMA makes reference to “otherwise than in compliance with a commercial or other business transaction”. These terms have not been defined in the MFMA and should, therefore, be interpreted based on the ordinary meanings of the words within the context of the scope and purpose of section 67 of the MFMA, as well as the overarching principles in the MFMA. The word “commerce” in general, is defined as the exchange of goods and services between two or more persons and “commercial” generally means one is engaged in commerce. The general meaning of “business transaction” is the process of executing a transaction where goods and services are exchanged between two or more parties. Therefore,

this section was never meant to be applied to procuring goods and services for the municipality's own benefit or even in the case where it is not for the municipality's own benefit.

In *Agribee Beef Fund (Pty) Ltd and Another v Eastern Cape Development Agency and Another* [2023] ZACC 6, the Court confirmed that section 217(1) of the Constitution applies to all public procurement, even if the organ of state is not the direct beneficiary of the goods or services. In line with the principle that section 217(1) is "not confined to instances of procurement of goods and services by an organ of state for its own benefit or use," any arrangement in which an organ of state procures goods and services, must be done in terms of section 217(1) of the Constitution.

5. Irregular Expenditure due to Incorrect Application of Section 67 of the MFMA

Chapter 11 of the MFMA, read together with Municipal Supply Chain Management Regulations apply to the procurement of goods and services. In the context of section 67 of the MFMA, where a municipality receives or is due to receive goods or services from an NGO, the payment for those goods or services cannot be made in terms of section 67 of the MFMA. For a transfer to be in line with section 67 of the MFMA, it must be truly unrequited for the municipality in form and in substance - i.e. the municipality should not receive or have not received any goods and services in exchange for the transfer to the NGO.

Therefore, municipalities must not circumvent the procurement processes by procuring goods and services from NGOs under the guise that section 67 of the MFMA is applicable. Where the municipality procures goods and services in terms of section 67 of the MFMA, instead of the applicable procurement processes, the expenditure incurred will be classified as irregular as defined in the MFMA. If a municipality pays an NGO without following procurement processes, this irregular expenditure must be referred to the Municipal Public Accounts Committee (MPAC) for investigation in terms of section 32(2)(b) of the MFMA. MPAC's recommendations must then be tabled at the next available council meeting. Municipalities must, therefore, identify and address transactions where section 67 was incorrectly applied, as required in section 32 of the MFMA.

6. Financial Misconduct, Financial Offence and Other Offences

The irregular expenditure incurred must also be referred to the municipality's disciplinary board for a financial misconduct investigation in line with section 171 of the MFMA, read together with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings, 2014. If there is suspected fraud or the conduct of the officials also amounts to a financial offence in terms of section 173 of the MFMA, then the matter must also be reported to the South African Police Service for investigation. Municipalities must also take cognisance of section 34 of the Prevention and Combating of Corrupt Activities Act 12 of 2004, where there is suspicion of corruption involving an amount of more than R100,000.

7. The Requirement to Provide Audited Financial Statements

Section 67(1)(a)(iv) of the MFMA requires an NGO that will be receiving a transfer in terms of section 67 to submit its audited financial statements to the municipality. Given the various legal forms an NGO can take, not all NGOs are compelled to have audited financial statements. If the organisation is a nonprofit organisation, then the municipality may, subject to compliance with section 67(4) of the MFMA, enter into an agreement with the relevant organisation requiring that organisation to submit financial statements that comply with the requirements of the Nonprofit Organisations Act 71 of 1997 (NPO Act) instead of submitting audited financial statements as required by section 67(1)(a)(iv) of the MFMA. Note that the possible exemption from submitting audited financial statements is limited to NGOs serving the poor, as contemplated in and subject to section 67(4) of the MFMA.

8. General Budgeting Requirements of Section 67 Transfers

Section 67 of the MFMA read with section 17(3)(j)(iv) of the MFMA, requiring that an annual budget tabled under section 16(2) of the MFMA includes details of proposed allocations to NGOs. Consequently, the municipal council approves NGO transfers as part of the budget, contingent on affordability. The accounting officer, empowered by section 67 of the MFMA, implements these transfers according to the approved budget. Municipalities must ensure that the proposed NGO transfers are clearly indicated in the budget submission to the council, including names of NGOs intended to receive funds.

Municipalities should start the section 67 process by July of the preceding financial year, ensuring provisional NGO allocations are disclosed during consultations on the draft budget. The section 67 policy must state that NGO allocations are provisional and subject to public participation. If objections arise, NGOs must be given a chance to respond to objections, but if the municipality deems their response inadequate, no transfer should be made to an NGO.

9. NGOs Serving the Poor/ Indigent

NGOs serving the poor/ indigent are exempted from compliance with section 67(1)(a) of the MFMA as stated in section 67(4) of the MFMA, subject to the following:

- If the transfer does not exceed a prescribed limit;
- If the accounting officer takes all reasonable steps to ensure that the targeted beneficiaries receive the benefit of the transferred funds; and
- If the accounting officer certifies to the Auditor-General that compliance by that NGO with subsection (1)(a) is uneconomical or unreasonable.

Although section 67(4) of the MFMA might appear to fully exempt municipalities from section 67(1)(a), this exemption is limited and applies only to specific NGO agreement requirements. A funding agreement with the NGO remains necessary, and if compliance is relaxed, the accounting officer must certify in writing to the Auditor-General of South Africa (AGSA) why such compliance would be uneconomical or unreasonable. The certification contemplated in section 67(4) refers to at least a letter to the AGSA.

The minimum considerations that must be included in the AGSA certification are the following:

- The relevant factors behind the accounting officer's conclusion;
- Why compliance with section 67(1)(a) of the MFMA is deemed uneconomical or unreasonable; and
- The compensatory compliance measures the municipality will require from the NGO.

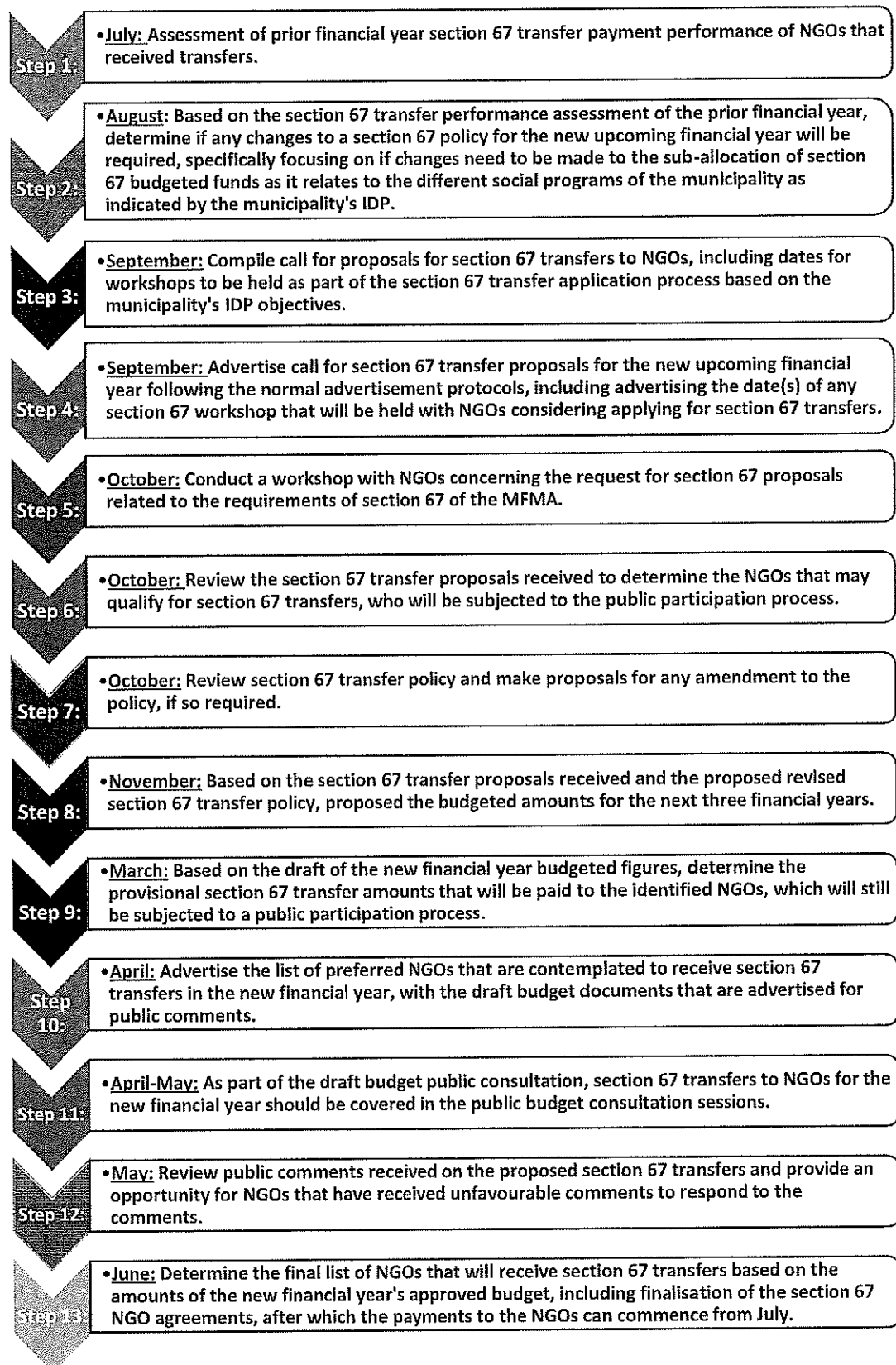
The accounting officer's conclusion must be justifiable, reasonable and fact-specific.

While section 67(4) does not prescribe a limit on the total transfer amount per year, municipalities must consider their budget constraints. Despite relaxed compliance requirements under section 67(1)(a), the accounting officer must ensure internal controls confirm that funds reach intended beneficiaries.

10. Section 67 Application Process Timeline

Transfers in terms of section 67 of the MFMA should be effected in terms of a budget-related policy, and should, therefore, follow a municipality's typical budget process. The following minimum steps are relevant to consider as part of a full-cycle section 67 transfer process.

Figure 1: Steps in a typical section 67 transfer full-cycle process:



11. Conclusion

The municipality's accounting officer must ensure that this Circular, including the Annexure to this Circular, are tabled in the next available Municipal Council meeting by submitting the Circular to the municipality's Speaker as an Annexure to a Council item. The contemplated Council item should explain the Circular and the impact of the Circular on the municipality's operations and policies. The Circular must also be brought to the attention of officials within the municipality, including the municipality's disciplinary board and the audit committee.

All clarification requests concerning this Circular should be emailed to mfma@treasury.gov.za.

Contact



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Post Private Bag X115, Pretoria 0001
Email – General mfma@treasury.gov.za
Website www.treasury.gov.za/mfma

Mr W McComans
Chief Director: MFMA Implementation
31 March 2025

Annexure: Examples of NGO payments that do not qualify as section 67 transfers

Annexure: Examples of NGO payments that do not qualify as section 67 transfers

The National Treasury has observed certain payments made to NGOs in terms of section 67 of the MFMA for goods and services provided to municipalities by the NGO. Below are examples of section 67 payments that should have been subjected to a proper supply chain management process.

The following examples are covered in this Annexure:

- Payments to NGOs providing local tourism promotion/ facilities for the accommodation, care and burial of animal services for which municipalities are responsible;
- Payments to NGOs in the furtherance of crime prevention, including initiatives to support the South African Police Service;
- Sponsorships to sports teams;
- Payments to NGOs/ NPOs operating special rating areas/ City Improvement Districts (CIDs);
- Ward projects; and
- Festivals/ events.

Payments to NGOs providing local tourism promotion/ facilities for the accommodation, care and burial of animal services for which municipalities are responsible

Municipalities have a constitutional mandate to promote local tourism (Schedule 4B) and to provide facilities for the accommodation, care, and burial of animals (Schedule 5B). The National Treasury has noted that some municipalities outsource these services to NGOs in terms of section 67 of the MFMA instead of following a procurement process as required by section 217 of the Constitution. Where tourism promotion and animal care functions are outsourced in this manner, any expenditure incurred should be disclosed as irregular expenditure if not procured through the prescribed supply chain management processes.

Payments to NGOs in the furtherance of crime prevention, including initiatives to support the South African Police Service

Where provincial and national functions have not been assigned to municipalities, such as crime prevention services, and a municipality partners with security firms to procure, maintain, and operate cameras under crime prevention objectives (mandated to the South African Police Services), these services must be procured through a procurement process. Paying any service provider in terms of section 67 of the MFMA without following the legally required procurement process—constitutes non-compliance and must be disclosed as irregular expenditure.

Sponsorships to sports teams or sports organisers

National Treasury has observed that municipalities sponsor sports teams in terms of section 67 of the MFMA for various reasons, including promoting local economic development and tourism. In some instances, irrespective of whether the sports team uses municipal facilities or its own, in order to receive a sponsorship, there will be an obligation to advertise and market the municipality. This is the procurement of a service, and it must follow the necessary procurement process.

When a municipality sponsors a sports team, the sports team or sports organiser's may provide complimentary tickets (including food and beverages) to councillors and officials, which constitutes fringe benefits not covered by the upper limits of councillor remuneration or salary agreements. This non-compliance triggers irregular expenditure and contravenes Regulation 10 of the Municipal Cost Containment Regulations, 2019.

Payments to NGOs/ NPOs operating special rating areas/ City Improvement Districts (CIDs)

Section 22 of the Municipal Property Rates Act 6 of 2004 allows municipalities to designate special rating areas and levy additional rates to fund extra services exceeding the standard level of service in a specific municipal area. Once a special rating area is established, the municipality collects additional rates from property owners in that area. It then pays the collected additional rate over to a nonprofit company (NPC) managing the area.

Payments to the NPC are not section 67 transfers as such payments are made in the normal course of business, e.g. paying a service provider for municipal waste collection or paying a security firm to provide security services for residents/organisations in the special rating area from the additional rates charged. As a result, the payment to the NPC is part of a standard business transaction, much like any other municipal service arrangement.

Ward projects

The basis of budgeting for ward projects lies in the municipality's Integrated Development Plan (IDP), with each ward identifying and prioritising local needs through its ward committee and councillor. These needs, such as youth camps, outreach programmes, and events for the elderly, are communicated to the municipal council as part of the budgeting process. Once the budget is approved, resources are allocated based on overall budgetary constraints, project priorities, and equitable distribution across the municipality.

Where the municipality appoints an NGO to implement ward projects, the required procurement processes must be followed to appoint the NGO. However, if the municipality donates funds to an organisation whose primary objective is to pursue social purposes, compliance with section 67 of the MFMA is required.

Festivals/ events

It has been observed that municipalities host annual events, such as festivals of lights and other cultural and heritage celebrations. Where a municipality appoints an NGO to execute the event, the NGO must be appointed via a procurement process before any payment is made to the NGO for the event services rendered. The municipality cannot simply pay the NGO via section 67 of the MFMA.

Where a municipality procures artists' or bands' services to perform at the festival or event, the artists or bands must be procured following a procurement process before any payment is made to the artist or band for the event services rendered. The municipality cannot simply pay the artist or band via section 67 of the MFMA.



CLOSE OUT REPORT: REVIEW OF THE MUNICIPAL ANNUAL FINANCIAL STATEMENTS.

The following report is based on the draft 2023/2024 AFS. This is part of the quality assurance processes undertaken by the municipality to ensure the credibility of the AFS. These processes have resulted in an unqualified audit opinion with no material changes to the AFS. Where relevant the underlying factors have been incorporated into the 2024/2025 AFS Project Plan.

**KWAZULU-NATAL PROVINCE****TREASURY
REPUBLIC OF SOUTH AFRICA**

MUNICIPAL ACCOUNTING & REPORTING

CLOSE OUT REPORT

REVIEW OF MUNICIPAL ANNUAL

FINANCIAL STATEMENTS

INITIATIVE

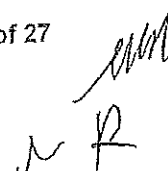
KWADUKUZA MUNICIPALITY

JULY 2024 TO JANUARY 2025**Disclaimer:**

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In the accounting records, registers, schedules, reports, reconciliations, documentation, processes and controls reviewed, there may be weaknesses, gaps or errors over and above those identified and which may also be included in information that was not provided to KZN Provincial Treasury. The observations, findings and recommendations were based on interviews and meetings with the relevant officials and information submitted by the municipality to KZN Provincial Treasury. The municipality needs to review all available information, applicable processes and controls, noting that the responsibility lies with the Chief Financial Officer and Municipal Manager to ensure the accuracy, validity and completeness of the accounting records including the general ledger and trial balance, registers, schedules, reconciliations, adjusting journal entries, annual financial statements, financial reports and relevant processes and controls.

AGSA	Auditor General of South Africa
COAF	Communication of Audit findings
MSCOA	Municipal Standard Chart of Accounts
MS Teams	Microsoft Teams
SOFPER	Statement of Financial Performance
SOFPOS	Statement of Financial Position
CFS	Cash flow statement
SOCNA	Statement of changes in Net Assets

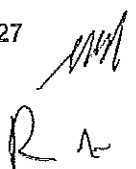
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3. Scope of the Project

The deliverables of the project are as follows:

- 3.1 Conduct a technical assessment of the draft pre-audited 2023/24 annual financial statements and related supporting working papers, utilizing the KZN PT AFS review checklist and NT GRAP disclosure checklist to ensure compliance with the GRAP and MFMA disclosure requirements;
- 3.2 High level review of the key registers, reconciliations, schedules and working papers e.g. fixed assets register, grants register, retentions schedule/register etc. to ensure compliance with the GRAP standards and MFMA disclosure requirements (Risk based approach);
- 3.3 Provide technical assistance in addressing financial statement review queries as required including queries from the Auditor-General on key financial statement matters having an impact on fair presentation; and
- 3.4 Provide skills transfer to the internal audit component and/or relevant finance officials of the municipality, by providing training on the process of reviewing the financial statements and working papers as well as managing the audit queries.

This report is aimed at summarising the achievement or otherwise of the deliverables in respect of the above initiative and identifying what needs to be done to sustain the improvements instituted.

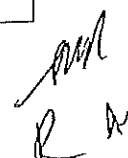
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- All feedback reports were prepared, and discrepancies were shared with the Municipality. The final set of AFS was submitted to us on the 31 August 2024. This was reviewed to confirm whether the key recommendations made to the Municipality have been affected correctly.
- **Work performed on Opening Balances and Comparatives and Current Balances**
 - A comparison between the prior year (2022/23 audited AFS) figures and comparative 2023/23 figures in the 2023/24 AFS was performed.
 - The closing balances in the 2022/23 AFS (Final Trial Balance) were compared to the respective opening balances in the 2023/24 Trial Balance.
 - A comparison between the 2023/24 financial system Trial Balance and Mapped Trial Balance used for the AFS preparation and the AFS was performed.
 - The closing balances as per 2023/24 Trial Balance were traced to the respective items in the Statement of Financial Performance, Statement of Financial Position and the Statement of Changes in Net Assets.
 - Performed the cast and cross cast of current and prior year figures on the AFS.
 - Reviewed the new mSCOA segments and allocations for 2023/24 financial year with reference to the latest National Treasury MFMA Circulars issued on the subject matter i.e. Circular 98.
- **Work performed on Statement of Comparison of Budget and Actual Amounts**
 - A review of the Statement of Comparison of Budget and Actual amounts was performed to ensure that disclosure of budget amounts in the AFS agreed to the approved budget and is supported by a council resolution.
 - The actual amounts in the Statement of Comparison of Budget and Actual amounts were traced to the respective amounts reflected in the face of the AFS.
 - An assessment of the reasonableness of variance explanations arising from the comparison of the budget and actual amounts was performed.
- **Work performed on Statement of Financial Performance**
 - A review of the Statement of Financial Performance was performed to ensure that all material amounts were accurately disclosed in the AFS, agreed with the respective notes to the AFS as well as supporting relevant schedules / registers / reconciliations and the Trial Balance / General Ledger and that variances identified during the review were investigated and corrected.
- **Work performed on Statement of Financial Position**
 - A review of the Statement of Financial Position was performed to ensure that all material amounts were accurately disclosed in the AFS, agreed with the respective notes to the AFS as well as relevant schedules / registers / reconciliations and the Trial Balance / General Ledger and that variances identified during the review were investigated and corrected.
- **Work performed on Cash Flow Statement**
 - The 2023/24 cash flow statement together with the comparative figures was tested for arithmetical accuracy.
 - A comparison between the closing balance as per the cash flow statement and the respective balance in the Statement of Financial Position as well as notes to the AFS was performed.
 - A comparison between the relevant line items in the cash flow statement under net cash flows from operating activities, net cash flows from investing activities and net cash flows from

The findings below were identified as part of the AFS review process and these were subsequently addressed prior to the final submission of AFS to the Auditor General.

Findings	Recommendations	Action Plan
Comparative Amounts		
Obtained the audited 2022/23 AFS and the 2023/24 Draft AFS and compared the 2022/23 figures to the comparative 2022/23 figures in the 2023/24 AFS. Differences were identified. A comparison of the AFS found that the prior year comparative amounts on the Statement of Financial Position and Statement of Financial Performance did not agree back to the final set of AFS as at 30 June 2023. Differences were reconciled back to the Note 41- Correction of error; however, the note was found to be incomplete as the narrations were not in sufficient detail as required by GRAP 3 as it omitted the nature of the prior period error.	It is recommended that the municipality review the annual financial statements to confirm the accuracy of the adjustments made to the comparative amounts and update the prior period error note according to general ledger adjustment made with detailed narrations. It is further recommended that the municipality comply with GRAP 3 paragraph 51, which states, in applying paragraph .44, an entity shall disclose the following: a. the nature of the prior period error; b. for each prior period presented, to the extent practicable, the amount of the correction for each financial statement line item affected; c. the amount of the correction at the beginning of the earliest prior period presented; and if retrospective restatement is impracticable for a particular prior period, the circumstances that led to the existence of that condition and a description of how and	Inclusion of prior period adjustments note checks for accuracy and completeness and alignment to GRAP 3 included in the AFS Plan. A tracker or schedule of accounts that have been restated from prior year must be maintained throughout the year and journal adjustments to opening balances and comparatives must be tracked with the nature and amount of the change as well as the effect.

Findings	Recommendations	Action Plan
This finding was subsequently resolved on the final AFS submitted on the 31 August 2024. The municipality updated the cash flow statement to include a more detailed presentation of receipts and payments in line with GRAP 2.	payments are disclosed. The municipality is required to reconsider its current disclosure of receipts and payments to accord with current presentation prescribed by GRAP 2. To enable the municipality and preparer of the cash flow statement to have reliable records of the various categories of receipts and payments, the municipality must continue to ensure that a monthly report is generated and categorised per nature and class of receipt and payment. To achieve the split of cash receipts, the municipality will also need to disclose items such as bad debts written-off split between exchange and non-exchange receivables as well as advance payments, which must also be split between exchange and non-exchange receivables. This will allow easier consolidation and allocation between material classes of receipts and payments at year end.	
A small variance was reported between the 2022/23 closing cash balance presented under the comparatives of the 2023/24 CFS received	Monthly reconciliations should be performed in respect of receipts and	N/A.



Findings	Recommendations	Action Plan				
Donations – Note 3						
The SOFPERF included in the Draft AFS submitted for review did not include an amount for Donations as reported in the final 2022/23 Audited AFS. Donations <table><tr><td>As per 2022/23 AFS</td><td>R856 064</td></tr><tr><td>As per Draft 2023/24 AFS</td><td>RNIL</td></tr></table> This finding was subsequently resolved and the final AFS submitted on the 31 August 2024 included the correct amount as reported in prior year AFS. The description of the line item was revised from "<i>Donations</i>" to "<i>Transfers and subsidies – Capital (In-kind)</i>".	As per 2022/23 AFS	R856 064	As per Draft 2023/24 AFS	RNIL	The Municipality should ensure that all donations received during the year, i.e. In-kind and cash must be separately disclosed on the face of SOFPERF and a supporting note to enable the users of the financial information to understand the nature of the transaction.	N/A
As per 2022/23 AFS	R856 064					
As per Draft 2023/24 AFS	RNIL					
Debt impairment and write offs (Note 33)						
The SOFPERF included in the Draft AFS submitted for review reflected a consolidated amount in respect to the Provision for impairment and the actual write-offs of irrecoverable debtors. The line-item amount of R20 325 003 was disclosed as "<i>Debt impairment and write offs.</i>" The corresponding note 33 did not reflect the breakdown of the categories of debtors to which the debt write off and impairment relates. Note 33 did not include a split of the debt impairment and bad debt write off between Receivables from exchange transactions and Receivables from non-exchange transactions. This finding was subsequently resolved on the final AFS submitted on the 31 August 2024. The Note included the split between Receivables from exchange transactions and Receivables from non-exchange transactions.	The Debt impairment and write offs for the amount of R20 325 003 must be split into the various Trading service and Consumer services debtors. The split must be between Receivables from exchange and Receivables from non-exchange transactions. Irrecoverable debtors must also have a separate breakdown of the categories e.g. Electricity, Service charges, Property rates, Traffic fines. The Municipality must always ensure that all key disclosures in line with the relevant GRAP	ASB GRAP Disclosure Checklist should be utilised as part of AFS Preparation process and included in the AFS Plan				

Findings	Recommendations	Action Plan
as the amounts were not updated to reflect budget information for the period 30 June 2024. This finding was subsequently resolved on the final AFS submitted on the 31 August 2024.	On finalisation of the AFS, the municipality should always ensure that final and accurate amounts are presented and reported on the Statement of Comparison of Budget to Actual. Material variances must be validated and clearly explained under the corresponding note to the statement.	
Unaudited Reportable Segments		
In the Draft AFS submitted for review, the total and subtotal amounts presented on the Statement of Segment information did not reconcile back to the SOFPER and SOFPOS. The line-item information on cash flows from operating, investing and financing activities was not updated as these amounts did not agree back to the CFS presented in the Draft AFS. This finding was subsequently resolved on the final AFS submitted on the 31 August 2024.	The municipality should ensure that figures presented in the Segment report statement are updated once the AFS is finalised prior to submission to the KZN PT and AGSA.	N/A
Statement of Financial Position / Notes to the Annual financial statements		
Investment property – Note 2		
Included in the Draft AFS submitted for review, it was noted that an amount of R11,170,000 was transferred out of Investment property to PP&E (Land). The Municipality did not include a note indicating the nature and reason for the change of recognition or change of use in asset.	The Municipality should ensure that the Investment Property note clearly indicates the reason for the reclassification or change. The disclosure must provide information on the reason and nature of the reclassification of the assets from IP to PP&E. This will enable users of the information to understand the context of	N/A

Findings	Recommendations	Action Plan				
Upon further enquiry and inspection, it was found that the amount was not correct and required to be corrected upon finalisation of the Trade receivables balance (Gross and net amounts). This finding was subsequently resolved on the final AFS submitted on the 31 August 2024.	and/or correctly computed.					
Included in the Draft AFS submitted for review, Credit balances totalling R10 534 111 was incorrectly presented. The "add back" of credit balances which should normally increase the closing receivables balance, was presented to reduce the overall receivables balance. This finding was subsequently resolved on the final AFS submitted on the 31 August 2024.	The municipality should review the balances presented to ensure correct classification, presentation and disclosure of the amounts within each debtor's category. The reallocation of "credit" receivables balances to payable, should be presented without brackets in the note.	N/A				
VAT on Consumer Debtors - Statutory Receivables (Note 9)						
Included in the Draft AFS submitted for review, it was noted that VAT on consumer debtors greater than 120 days was incorrectly presented as R57,988. Furthermore, the overall reduction in the balance from 2022/23 to 2023/24 was 48.5% which was also inaccurately presented. The VAT portion on Consumer debtors was inconsistent with the Net Consumer debtors (statutory receivables) balance. Consumer debtors balance: <table><tr><td>Misstated balance:</td><td>R16 779 445</td></tr><tr><td>Revised balance:</td><td>R36 891 496</td></tr></table> This finding was subsequently resolved on the final AFS submitted on the 31 August 2024.	Misstated balance:	R16 779 445	Revised balance:	R36 891 496	The municipality is recommended to review the balances presented to ensure correct classification, presentation and disclosure of amounts.	N/A
Misstated balance:	R16 779 445					
Revised balance:	R36 891 496					
Leases -- Note 16						
Included in the draft AFS, note 16, the Minimum Finance lease payments due was incorrect and	The discount rate used in calculating the present	N/A				

B. Implementation**B.1 AFS Checklist**

- AFS Review Checklist_2023-24
- B.1.1.1 – B.1.1.3: <TAB A Opening balance comparative procedures>
- B.1.1.4 – B.1.1.13: <TAB C SOFPER procedures>
- B.1.1.18 <TAB B Statement of Actual and Budget>
- B.1.1.19 – B.1.1.22 <TAB D SOFPOS procedures>
- B.1.1.30 <TAB E CFS procedures>

Annexures A – H included in the AFS review checklist sets out the various AFS review procedures as well as the supporting evidence, conclusions drawn and municipality working papers reviewed.

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b) Challenges

There were no pertinent challenges and risks identified from the execution procedures, and review of the AFS plan. The following was identified and brought to our attention by the Municipality on the 30 August 2024:

- A review was undertaken of the final draft version of AFS and comments were shared with the Municipality on the 29 August 2024.
- On the 30 August 2024, the Municipality identified further adjustments and prior year entries to the Trial balance that required to be processed. These adjustments were in respect to the Housing component.
- Arising from the late entries to the system, the Trial balance required to be reimported, and final checks needed to be performed to the updated version of the AFS.

c) Findings, Recommendations and Action Plan

The findings below were identified as part of the AFS review process and these were subsequently addressed prior to the final submission of AFS to the Auditor General.

Findings	Recommendations	Action Plan
Government Grants and Subsidies (Note 26)		
<u>MIG Grant</u> A comparison was performed between the MIG Mvt Sch and the Draft AFS reviewed. A variance was identified as follows: Opening balance per MIG Mvt Schedule R4,940,242.85 Opening balance per AFS R148,755.00 Variance R4 791 487.85 The relevant schedules were adjusted and clarity provided.	All reports and supporting schedules should be reviewed so that they are reconciled to the AFS. There should be detailed reconciliations that reflect the movements between various sources of information to enable the user to clearly understand the nature.	N/A
<u>Community Library services grant</u> A comparison was performed between the MIG Mvt Sch and the Draft AFS reviewed. A variance was identified as follows: <u>Opening Balance:</u> • Community Library Services Grant per AFS Note R508,000 • Community Library Services Grant per Community Lib Ser Mvt Sch R16,678.02 <u>Closing Balance:</u>	All reports and supporting schedules should be reviewed so that they are reconciled to the AFS. There should be detailed reconciliations that reflect the movements between various sources of information to enable the user to clearly understand the nature.	N/A

F.1.5 KDM AFS DRAFT VERSION 3

F.2.1 Mapped TB for Internal Audit and PT

F.2.2 mSCOA_TB_2024_POO_20240814_081607

F.3.1 Municipality working papers and reconciliations

Included herein are various reports and reconciliations viz (Asset register, Property rates reconciliation, valuation roll, investment register, valuation reports, schedule of receivables, Grant registers, age analysis, creditors and retentions)

KZN PT Working paper Reference (For KZN PT use only)

The following working papers were completed and formed part of the AFS review prior to submission of the AFS and during the audit process:

B. Implementation**B.1 AFS Checklist**

- AFS Review Checklist_2023-24
- B.1.1.1 – B.1.1.3: <TAB A Opening balance comparative procedures>
- B.1.1.4 – B.1.1.13: <TAB C SOFPER procedures>
- B.1.1.18 <TAB B Statement of Actual and Budget>
- B.1.1.19 – B.1.1.22 <TAB D SOFPOS procedures>
- B.1.1.30 <TAB E CFS procedures>

Annexures A – H included in the AFS review checklist sets out the various AFS review procedures as well as the supporting evidence, conclusions drawn and municipality working papers reviewed.

4.3 Provide technical assistance and audit support (risk based approach)**a) Work performed against deliverables**

As the nature of the majority of Audit findings received from the AGSA were outside the scope of the AFSR support initiative, the technical assistance provided to the municipality was limited to the review of some of the key management responses to the communication of audit findings (COMMAFs) received from the AGSA. Communications of Audit findings were shared with us as they were received.

The majority of findings received from the AGSA included the following amongst others and these were outside the scope of the AFSR support initiative:

- Performance audit related issues on projects
- Procurement and contract management
- Performance information
- UIF&W compliance
- Project Management and infrastructure
- Material losses on electricity
- Non-compliance
- Scope limitation arising from the non-submission of documentation requested by the AG

An RFI tracker schedule was prepared setting out details of the information requested, and the timeframe within which to submit this information.



4.4 Skills Transfer and Capacity Building

a) Work performed against deliverables

- Engaged with the respective directors regarding the nature of the training to be conducted for municipal officials. The training was informed by the audit outcomes from the previous reporting period as well as challenges faced by staff at the municipality in preparation of reconciliations and registers.
- The training areas were also informed by the key focus areas identified during the 2022/23 AFS review support initiative as well as the training needs identified during the 2023/24 AFS review support initiative and feedback received from the respective directors on the training.
- Training was provided on the following:
 - Training session Part I: Guidance on Preparation of key reconciliations and Guidance on Preparation and review of registers.
 - Training session Part II: Guidance on compilation of retention registers, creditors reconciliations including Practical examples.
- The content of the Guidance on preparation of key reconciliations included the following key focus areas:
 - Basic principles of a reconciliation
 - How to perform a reconciliation
 - Reconciliation timeframes
 - Examples of reconciliations within Finance
 - Common reasons for reconciliation variances
 - Practical examples
 - Basic reconciliation checklist

b) Challenges

- There were no pertinent challenges noted during the execution of this deliverable. The overall feedback and level of engagement and interaction demonstrated by the officials responsible for financials and related sections was good.

c) Findings, Recommendations and Action Plan

- We recommend that the municipal officials keep abreast of GRAP updates. Information is available on the Accounting Standards Board (ASB) website: <https://www.asb.co.za/grap/> and includes the Standards, Guidelines, Directives, Frequently Asked Questions on the Standards of GRAP as well as Fact Sheets.
- The ASB publishes Directive 5 on their website annually, which lists the standards and pronouncements that form the GRAP Reporting Framework. The appendices will be updated on an annual basis to recognise new Standards of GRAP that have become effective, and standards and pronouncements issued by other standard setters.
- We also recommend that municipal officials attend training initiatives offered by the ASB (GRAP Updates), National Treasury (Masterclasses) and KZN Provincial Treasury (CFO Forums and Training Seminars).

6. Acknowledgement By KZN PT

I have completed the prescribed procedures for the review of the 2023/24 AFS and I hereby certify that the close out report represents a true and fair reflection of the work performed by myself, is supported by the relevant evidence/working papers and is in accordance with the AFS Review Framework and Terms of Reference.

Shameema Ismail

31 January 2025

Name & Signature of Team Member

Date

I confirm that the deliverables required in the Terms of Reference have been achieved and the above work has been carried out to the desired quality in terms of accuracy and presentation.

Sulliman Chohan

Name & Signature of KZN PT Project Manager

Date

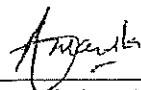
7. Acknowledgement By Municipality

I have reviewed the work performed relating to the project (including findings, challenges, recommendations and action plan) as stated above and I am satisfied that the above represents a true and fair view of the outcome of the 2023/24 AFS review initiative conducted at Kwadukuza Local Municipality for the period from July 2024 to January 2025 and I will continue to implement the improvements introduced by KZN PT.

I also note that in terms of Section 62(1)(b) of the MFMA, the Accounting Officer of a municipality is responsible for managing the financial administration of the municipality and for this purpose must take all reasonable steps to ensure that full and proper records of the financial affairs of the municipality are kept in accordance with any prescribed norms and standards.

Further, I acknowledge that in terms of Section 122 of the MFMA, every municipality must for each financial year prepare annual financial statements which fairly presents the state of affairs of the municipality, its performance against its budget, its management of revenue, expenditure, assets and liabilities, its business activities, its financial results and its financial position as at the end of the financial year and disclose the information required in terms of sections 123, 124 and 125 of the MFMA respectively.

I fully commit to ensure that the close out report and action plan with the findings and recommendations are presented and tabled to Council.


Name and signature of CEO

Or MM

Date 18/02/2025





The table is a summary of the:

- Key areas that the Municipality must focus on to ensure sustainability of the improvements introduced by the KwaZulu-Natal Provincial Treasury and
- Activities / Processes / Controls that must be introduced by the Municipality to ensure sound financial management capability.

No.	Key Findings/ Issues and Weaknesses in processes & controls	Recommendations	Action Plan	Responsible Person	Timeframe	Achieved/ Addressed
Comparative Amounts						
1.	Obtained the audited 2022/23 AFS and the 2023/24 Draft AFS and compared the 2022/23 figures to the comparative 2022/23 figures in the 2023/24 AFS. Differences were identified. A comparison of the AFS found that the prior year comparative amounts on the Statement of Financial Position and Statement of Financial Performance did not agree back to the final set of AFS as at 30 June 2023. Differences were reconciled back to the Note 41- Correction of error; however, the note was found to be incomplete as the narrations were not in sufficient detail as required by GRAP 3 as it omitted the nature of the prior period error.	It is recommended that the municipality review the annual financial statements to confirm the accuracy of the adjustments made to the comparative amounts and update the prior period error note according to general ledger adjustment made with detailed narrations. It is further recommended that the municipality comply with GRAP 3 paragraph 51, which states, in applying paragraph 44, an entity shall disclose the following: a. the nature of the prior period error; b. for each prior period presented, to the extent practicable, the amount of the correction for each financial statement line item affected; c. the amount of the correction at the beginning of the earliest prior period presented; and	Inclusion of prior period adjustments note checks for accuracy and completeness and alignment to GRAP 3 included in the AFS Plan. A tracker or schedule of accounts that have been restated from prior year must be maintained throughout the year and journal adjustments to opening balances and comparatives must be tracked with the nature and amount of the change as well as the effect.	CFO Deputy Manager: Finance Director: Budget and Compliance	February 2025	Achieved

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KWAZULU-NATAL PROVINCE

TREASURY
REPUBLIC OF SOUTH AFRICA

KWADUKZUA LOCAL MUNICIPALITY

ACTION PLAN

AFS REVIEW INITIATIVE

ANNEXURE B

297

Handwritten initials and signature

No.	Key Findings/ Issues and Weaknesses in processes & controls	Recommendations	Action Plan	Responsible Person	Timeframe	Achieved/ Addressed												
Statement of Financial Performance - Gain on Disposal Of PP&E – Note 3																		
2.	Gain on disposal of PP&E presented in the SOFPERF were still in draft at the time of submission of version 1, version 2 and version 3 of the AFS. The corresponding note to confirm the accuracy of the calculation and the nature of the underlying transaction could not be confirmed with sufficient reliability due to the incomplete disclosure and limited narration on the breakdown of the transaction. The variance noted based on the comparison of the AFS reviewed on the 29th of August 2024 was as follows: <table><tr><td colspan="2">Loss on Disposal</td><td></td></tr><tr><td>As per SOFPERF</td><td></td><td>R583 412</td></tr><tr><td>As per Note 3</td><td></td><td>R9 301 591</td></tr><tr><td>Variance</td><td></td><td>R8 718 179</td></tr></table>	Loss on Disposal			As per SOFPERF		R583 412	As per Note 3		R9 301 591	Variance		R8 718 179	The final working papers, fixed asset register, and calculations provided for review must support the numbers presented in the AFS. All reconciling items must be clearly documented to enable a user to reperform the calculations and amounts presented in the SOFPERF. The Municipality should ensure that the Assets note (Intangible assets, PPE) reconcile back to the face of AFS and SOFPERF. The municipality should maintain accurate reconciliations between internal sources of information to ensure reliability of financial information and accurate reporting.	The Municipality should ensure that the Asset notes (Intangible assets, PPE) are valid, accurate and complete and processes/checks are included in the AFS Plan	CFO Deputy Manager: Finance Director: Budget and Compliance	February 2025	Addressed Ongoing Year End Process Plan Updated
Loss on Disposal																		
As per SOFPERF		R583 412																
As per Note 3		R9 301 591																
Variance		R8 718 179																
Debt Impairment and Write Offs (Note 33)																		
3.	The SOFPER included in the Draft AFS submitted for review reflected a consolidated	The Debt impairment and write offs for the amount of R20 325 003 must	ASB GRAP Disclosure Checklist should be utilised	CFO	February 2025													

B2



KWAZULU-NATAL PROVINCE

TREASURY
REPUBLIC OF SOUTH AFRICA

KWADUKZUA LOCAL MUNICIPALITY

ACTION PLAN

AFS REVIEW INITIATIVE

ANNEXURE B

298

No.	Key Findings/ Issues and Weaknesses in processes & controls	Recommendations	Action Plan	Responsible Person	Timeframe	Achieved/ Addressed
	amount in respect to the Provision for impairment and the actual write-offs of irrecoverable debtors. The line-item amount of R20 325 003 was disclosed as "Debt impairment and write offs." The corresponding note 33 did not reflect the breakdown of the categories of debtors to which the debt write off and impairment relates. Note 33 did not include a split of the debt impairment and bad debt write off between Receivables from exchange transactions and Receivables from non-exchange transactions. This finding was subsequently resolved on the final AFS submitted on the 31 August 2024. The Note included the split between Receivables from exchange transactions and Receivables from non-exchange transactions.	be split into the various Trading service and Consumer services debtors. The split must be between Receivables from exchange and Receivables from non-exchange transactions. Irrecoverable debtors must also have a separate breakdown of the categories e.g. Electricity, Service charges, Property rates, Traffic fines. The Municipality must always ensure that all key disclosures in line with the relevant GRAP standards are maintained by the Municipality and serve as a check against all AFS presentation and disclosures to ensure that the disclosure aligns with the recommended standards.	as part of AFS Preparation process and included in the AFS Plan	Deputy Manager: Finance Director: Budget and Compliance		Achieved Ongoing AFS Process Plan Updated
Transfers & subsidiaries - (Note 26 & 27)						
4.	On the Draft AFS submitted for review, it was noted that the Transfers and Subsidiaries line item appeared below the Surplus for the year and was not supported by a corresponding note reference. Furthermore, this line item was disclosed as Capital in nature, yet it was also incorporated	The note to Transfers and subsidiaries should have a clear separation between: Operational • Allocations In-kind • Monetary Allocations	Review of Grant disclosures included in the AFS Plan.	CFO Deputy Manager: Finance Director: Budget and Compliance	February 2025	Achieved

B3

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KWAZULU-NATAL PROVINCE

TREASURY
REPUBLIC OF SOUTH AFRICA

KWADUKZUA LOCAL MUNICIPALITY

ACTION PLAN

AFS REVIEW INITIATIVE

ANNEXURE B

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No.	Key Findings/ Issues and Weaknesses in processes & controls	Recommendations	Action Plan	Responsible Person	Timeframe	Achieved/ Addressed
	under Note 26 which was presented as "Operating grants". Note 26 Government Grants and Subsidies, reflected a presentation of all grants being "Operating Grants". It was therefore unclear under the note, as to the split between operating and capital on the face of the SOPPERF. This finding was subsequently resolved on the final AFS submitted on the 31 August 2024.	Capital • Allocations In-kind • Monetary Allocations The sum of the above must reconcile back to the line item/s presented under the SOPPER. The municipality should always ensure that reports are reviewed and detailed reconciliations reflecting the movement are clearly presented in the notes to the AFS with a clear split between Operational and Capital Grants.				
Unaudited Statement of Comparison of Budget & Actual Amounts						
5.	In the Draft AFS submitted for review, the Statement of Comparison of Budget and Actual Amounts did not refer to any corresponding note which sets out the variances. On the statement, reference was also incorrectly made to 30 June 2023 Final Budget as the amounts were not updated to reflect budget information for the period 30 June 2024. This finding was subsequently resolved on the final AFS submitted on the 31 August 2024.	Material variances between actual and budget must be referenced clearly to the corresponding note number for further explanation. On finalisation of the AFS, the municipality should always ensure that final and accurate amounts are presented and reported on the Statement of Comparison of Budget to Actual. Material variances must be validated and clearly explained under the corresponding note to the statement.	Budget vs Actual Statement checks included in the AFS Plan.	CFO Deputy Manager: Finance Director: Budget and Compliance	February 2025	Achieved



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No.	Key Findings/ Issues and Weaknesses in processes & controls	Recommendations	Action Plan	Responsible Person	Timeframe	Achieved/ Addressed
Property, plant and equipment – Note 3						
6.	Included in the Draft AFS submitted for review, note 3 – PP&E referred to the Finalisation of land acquisition processes and Disclosure of Slow-Moving Assets under Construction. However, there was no detailed or clear disclosure about the delays.	Where development / construction activities are taking significantly longer than expected or have halted, the Municipality must include reasons for such. In addition, it should include whether any impairment losses have been recognised in relation to any activities that have halted.	Delayed disclosures include in the AFS Plan. Construction disclosures include in the AFS Plan.	CFO Deputy Manager: Finance Director: Budget and Compliance	February 2025	Achieved AFS Process Plan Updated
Intangible Assets – Note 4						
7.	During our review of the Comparative figures presented in the Draft AFS and the 2023 Intangible assets reconciliation note, it was noted that additions for the amount of R15 650 266 was recognised and capitalised to "Intangible assets under development" during the 2023 financial year. This narration and amount agreed back to the 2023 final audited AFS. A review of the final version of 2023/24 AFS available on the 31 August 2024, found that this addition was subsequently transferred out of IA to PP&E and this change was made retrospectively. The Intangible assets disclosure note as well as the PP&E disclosure note did not include a narration about the reason and nature of	The Municipality should ensure that the Intangible Assets note clearly indicates the reason for the reclassification or change. The disclosure must provide information on the reason and nature of the reclassification of the assets from IA to PP&E. This will enable users of the information to understand the context of the underlying transactions.	Reclassification disclosures should be included in the AFS Plan.	CFO Deputy Manager: Finance Director: Budget and Compliance	February 2025	Achieved AFS Process Plan Updated



KWAZULU-NATAL PROVINCE
TREASURY
REPUBLIC OF SOUTH AFRICA

KWADUKZUA LOCAL MUNICIPALITY
ACTION PLAN
AFS REVIEW INITIATIVE

ANNEXURE B

No.	Key Findings/ Issues and Weaknesses in processes & controls	Recommendations	Action Plan	Responsible Person	Timeframe	Achieved/ Addressed
	this change to enable a user to understand the underlying transaction.					
Trade and other payables – Note 20						
8.	Our review and final comparison of the 2023/24 AFS submitted on 31 August 2024 and the creditors reconciliation submitted to KZNPT during August for review found variances between the opening and closing balance of creditors. There was no adequate or clear reconciliation to explain the reasons for the variance or how the amounts presented therein reconciled back to the AFS disclosure note 20. The variance identified was as follows: <u>Creditors balance:</u> 2023 closing balance: As per creditors reconciliation: R358 922 790 As per Note 20: R358 895 998 2024 closing balance: As per creditors reconciliation: R335 464 870.85 As per Note 20: R347 289 773	Management should review the supporting reconciliations for trade payables to ensure it aligns accurately with the AFS for both the current (2024) and prior (2023) reporting period. All differences must be clearly reconciled to enable a reviewer to reperform the calculation/s.	Review of Trade and other payable included in the AFS Plan.	CFO Deputy Manager: Finance Director: Budget and Compliance	February 2025	Achieved

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KWAZULU-NATAL PROVINCE

TREASURY
REPUBLIC OF SOUTH AFRICA

KWADUKZUA LOCAL MUNICIPALITY

ACTION PLAN

AFS REVIEW INITIATIVE

ANNEXURE B

DECLARATION

The Responsible Municipal Officials of KwaDukuza Local Municipality acknowledge and agree to implement the recommendations and action plan within the timeframes prescribed by KwaZulu-Natal Provincial Treasury in consultation with the Municipality.

Name of Responsible Manager/ Official	Designation	Signature	Date
Mr. Nhlanhla Mdakane	Municipal Manager		30.03.2023
Mr. Shamir Rajcoomar	Chief Financial Officer		31-01-2023
Mr. Adil Nundkumar	Director: Budget and Compliance		14/12/24
Mr. Poobalan Murugan	Manager: AFS and Compliance		31-01-2023



**PT HIGH LEVEL ASSESSMENT OF
THE 2024/25 ADJUSTMENTS
BUDGET APPROVED**


KWAZULU-NATAL PROVINCE

TREASURY
REPUBLIC OF SOUTH AFRICA

DIRECTORATE: MUNICIPAL FINANCE MANAGEMENT

P. O. Box 3613, Pietermaritzburg, 3200
Treasury House, 145 Chief Albert Luthuli Street, Pietermaritzburg, 3201
Tel: 033 897 4541 Fax: 033 342 4662
Website: www.kzntreasury.gov.za
E-mail address: farhad.cassimjee@kzntreasury.gov.za

Reference: 11/6/13/1(KZN-292)2025
Enquiries: Mr. A. Soopal
Date: 09 April 2025

**THE MUNICIPAL MANAGER
KWADUKUZA LOCAL MUNICIPALITY
PO BOX 72
KWADUKZA
4450**

Email: municipalmanager@kwadukuza.gov.za

Dear Mr. N.J Mdakane

**HIGH LEVEL ASSESSMENT OF THE 2024/25 ADJUSTMENTS BUDGET APPROVED IN TERMS
OF SECTION 28 OF THE MUNICIPAL FINANCE MANAGEMENT ACT, ACT NO. 56 OF 2003 (MFMA)**

1. Your Adjustments Budget for the 2024/25 financial year submitted to Provincial Treasury in accordance with Section 28(7) read in conjunction with Section 22(b) of the MFMA and Regulation 21 of the Municipal Budget and Reporting Regulations (MBRR) refers.
2. A general Compliance assessment was conducted on the 2024/25 Adjustments Budget that was approved by Council (Schedule B) and is set out in Annexure A.
3. Provincial Treasury also conducted a high level assessment of your 2024/25 Adjustments Budget with a view of assessing whether the municipality has adjusted their 2024/25 Original Budget to account for the revised National and Provincial funding allocations that were made available, where applicable, and has approved a funded 2024/25 Adjustments Budget.
4. It should be noted that the funding position of your 2024/25 Adjustments Budget was determined based on the Adjustments Budget data string (ADJB) that was submitted to the National Treasury GoMuni Upload Portal together with your 2024/25 Adjustments Budget which reflects the figures that the municipality has on their financial system. The assessment considered the cash flow impact of the budgeted Operating revenue and expenditure (Table B4) as well as the Capital revenue and expenditure (Table B5) as reflected in the Adjustments Budget data string (ADJB).



KWAZULU-NATAL PROVINCE

TREASURY
REPUBLIC OF SOUTH AFRICA

5. Based on a recalculation of the Cash/Cash equivalents at the year-end as per Table B7: Budgeted cash flows and the Surplus/(shortfall) as per Table B8: Cash backed reserves/accumulated surplus reconciliation of your 2024/25 Adjustments Budget in line with the National Treasury Budget funding assessment framework using the audited 2023/24 Annual Financial Statements and the Adjustments Budget data string (ADJB) figures from Tables B4 and B5 that were uploaded to the National Treasury GoMuni Upload Portal and downloaded by Provincial Treasury from the portal on 04 March 2025, your municipality's 2023/24 2024/25 Adjustments Budget appears to be **funded** in terms of Section 18 of the MFMA read together with MFMA Circular No. 55 and Regulation 22 of the MBRR which states that *an Adjustments Budget of a municipality must be appropriately funded*. The following findings are highlighted for your attention, amongst others:
- Operating performance

- Operational revenue

In the 2024/25 Adjustments budget, the municipality increased the budget for Operational revenue from R22.1 million in the 2024/25 Original budget to R28.7 million. In the Adjustments budget narrative report, the municipality reflected a detailed breakdown of the revenue sources which constitute the budget for Operational revenue. As per the table, the bulk of the increase relates to an increase of R6 million for Developers contributions.

Notwithstanding the increase in the budget for Operational revenue, the municipality reported performance of R28.1 million against Operational revenue as at the Month 08 (February 2025) in the Section 71 report which represents revenue generation of 97.7 against the 2024/25 Adjustments budget. Should the reported revenue be accurate, the 2024/25 Adjustments budget for Operational revenue may be understated when considering that 4 months still remain until the end of the 2024/25 financial year.

- Fines, penalties and forfeits

As per Table B4: Financial Performance - Operating Revenue and Expenditure, the municipality increased the budget for Fines, penalties and forfeits from R33.5 million in the 2024/25 Original budget to R40.95 million. In the Adjustments budget narrative report, the municipality reflected a detailed breakdown of the revenue sources which constitutes the budget for Fines, penalties and forfeits. As per the table, the bulk of the increase relates to an increase of R8 million for illegal/Unauthorised use of buildings and R1 million for Tampering fees which was offset by minor decreases in other sources of Fines, penalties and forfeits.

Notwithstanding the above, the municipality reported performance of only R22.4 million against Fines, penalties and forfeits as at the Month 08 (February 2025) in the Section 71 report. Should the reported revenue be accurate, the 2024/25 Adjustments budget for Fines, penalties and forfeits may be overstated if current revenue generation trends continue in the remainder of the 2024/25 financial year.



KWAZULU-NATAL PROVINCE

TREASURY
REPUBLIC OF SOUTH AFRICA

- Operating Expenditure and Operating deficit

The municipality budgeted for an Operating deficit of R231.7 million in the 2024/25 financial year. As per National Treasury's MFMA Circular No. 126, municipalities are encouraged to budget for surplus to avoid placing the municipality's resources in financial difficulties. The adoption of a credible budget starts with the preparation of a surplus budget. With effect from 01 July 2024, all municipal Councils were advised not to approve a deficit budget therefore, Mayors who table budgets to Council must be aware of the implications of a deficit budget. A budgeted Operating deficit implies that reserves accumulated by the municipality will be depleted.

As per MFMA Circular No. 71, an Operating deficit is indicative that there are financial imbalances that need to be addressed by the municipality. These problems may be related to a failure to collect revenues, tariffs that are too low or expenditures that are too high. Whatever the main cause of the deficit, the municipality needs to put in place appropriate strategies to address the problem.

In the 2024/25 Adjustments budget, the increased budgeted amount for Bulk purchases from by R211 million from R1.238 billion in the 2024/25 Original budget to R1.449 billion (increase of 17 percent) was the main reason for the municipality moving from a small surplus of R64 000 in the 2024/25 Original budget to a deficit position in the 2024/25 Adjustments budget. As per the municipality, the increase was due to the material energy losses. In the adjustments budget narrative report, the municipality indicated that a drastic action plan to reduce non-technical energy losses would have to be introduced, however no details were provided.

In the preparation of the 2025/26 Annual Budget, the municipality is required to develop an action plan to reduce non-technical energy losses in order to ensure that the municipality reflects a credible Operating surplus in Table A4. MFMA Circular No. 126 further states that Accounting Officers and their Chief Financial Officers are responsible for preparing budgets and accordingly are tasked with ensuring that the Mayor is guarded against submitting a deficit budget to Council for adoption. Failure to do so may result in Councils implementing Section 171 of the MFMA to both the Accounting Officer and the Chief Financial Officer.

It is of further concern that the budgeted amount for Repairs and maintenance (R113.1 million) represents only 3.1 percent of the Property, Plant and Equipment (PPE) value of R3.7 billion reflected in the 2023/24 Audited AFS, which is below the National Treasury guideline of 8 percent as stipulated in MFMA Circular 55 and may not be sufficient to address the energy losses being experienced by the municipality.

Capital budget

In the 2024/25 Adjustments budget, the municipality increased the budget for Transfers and subsidies - capital from National Government from R66.1 million in the 2024/25 Original budget to R377.7 million in Table B5: Adjustments Capital Expenditure Budget by vote and funding. The significant increase from the 2024/25 Original budget is due to the municipality budgeting for approved rollovers for the 2022/23 Municipal Disaster Recovery Grant: R338 million; 2023/24 Municipal Disaster Recovery Grant: R9.9 million; and 2022/23 Municipal Disaster Response Grant R10.4 million.

As per the Month 08 Section 71 report (February 2025) Section 71 report, the municipality reported revenue generation of only R199.6 million or 52.9 percent against the 2024/25 Adjustments budget of R377.7 million for Transfers and subsidies - capital from National Government which is far below a straight-line projection of around 67 percent as at the end of Month 08.



KWAZULU-NATAL PROVINCE
TREASURY
REPUBLIC OF SOUTH AFRICA

The low expenditure noted as at Month 08 is of significant concern and is an indication that the municipality may not fully implement projects funded from National allocations. The municipality runs the risk of surrendering of funds to the National Revenue Fund (NRF) should funds not be fully spent by financial year as evidenced by the fact that the municipality has already been impacted by latest Adjustments DoRA which reflected a decrease in the MIG allocation due to low expenditure (See point 6 below).

The municipality is requested to ensure that an action plan is developed in order to fully implement projects funded from National Government when considering that the majority of the budget relates to approved rollovers from prior periods. The rollover of an approved rollover to the 2025/26 financial may not be considered by National Treasury and the municipality runs the risk of surrendering even more funds to the NRF.

Budgeted cash flows

- Other revenue

Provincial Treasury was unable to comment on the reasonableness of budgeted collections per revenue source due to Table SB15: Adjustments Budget - monthly cash flow reflecting a different closing cash and cash equivalents balance of R2.1 billion which did not agree to the closing cash and cash equivalents balance of R974.6 million reflected in Table B7.

At the engagement on the Section 72 report, the municipality confirmed that the net impact of VAT are budgeted for against Other revenue. The municipality was requested to justify any anticipated receipts in respect of VAT (budgeted for against Other revenue) in the Adjustments budget narrative report. Despite the request, the municipality did not provide any explanation regarding VAT in the Adjustments budget narrative report. As per Table B7, budgeted cash inflows in respect of Other revenue amounted to R237.9 million and exceed corresponding sources of revenue of R123.6 million. As a result of the circumstances above, Provincial Treasury was unable to comment on the reasonableness of the budgeted cash inflow

- Transfers and subsidies – operational

As noted in Provincial Treasury's assessment of the 2024/25 Original budget, the municipality reflected an amount of R300.3 million in respect of Transfers and subsidies – Operational (Table A4). The budgeted amount included the National allocations as per the Division of Revenue Bill 50099 dated 8 February 2024 amounting to R283.2 million and R10 million as reflected in Provincial Gazette No. 2666 dated 14 March 2024. In addition, the municipality budgeted for an amount of R7.3 million ((EDTEA- Vuthela Funding: R6.3 million and CETA Candidacy: R1 million) which were not reflected in the gazette.

In the 2024/25 Adjustments budget, the municipality increased the revenue budget for Transfers and subsidies to R303.9 million. As per the Adjustments budget narrative report, the municipality indicated that the bulk of the increase relates to an increase in respect of the Housing accreditation grant from the Department of Human settlements from R1.8 million to R3.8 million as reflected in Provincial Gazette No. 2762 dated 12 December 2024.

As per the Adjustments budget narrative report, other minor increases were noted for EDTEA Prize Money (Operational): R158 500, Municipal Employment Initiative Grant (EDTEA): R77 900; Housing Accreditation Grant rollover: R15 400 and EDTEA - Natural Resource Management Project Phase 3: R1.2 million. Provincial Treasury is unable to comment on the reasonableness of the amounts budgeted in Table B4 the absence of supporting documentation.



KWAZULU-NATAL PROVINCE

TREASURY
REPUBLIC OF SOUTH AFRICA

In Table B7, the municipality budgeted for a cash inflow of R298.6 million against Transfers and subsidies - operational which is less than the budgeted revenue of R303.9 million in Table B4. As a result of the concerns raised on the budgeted revenue, Provincial Treasury is unable to comment on the budgeted cash inflow.

- Proceeds on disposal of PPE

In Table B4 of the Council Approved B Schedule, the municipality budgeted for a Loss of disposal of PPE of R8.3 million. Despite this fact, the municipality did not reflect any Proceeds on disposal of PPE in Table B7 which appears unreasonable.

Cash backed reserves/accumulated surplus reconciliation

In the 2024/25 Adjustments budget, the municipality budgeted for a cash surplus of R477.3 million in Table B8: Adjustments Budget Cash backed reserves/accumulated surplus reconciliation which may be impacted by the following findings:

- Cash and investments available

As per Table B6: Adjustments Budget Financial Position of the Council B Schedule, the municipality budgeted for a Closing cash and cash equivalents balance of R972.6 million which do not agree to the Closing cash and cash equivalents balance of R974.6 million reflected in Table B7. The formula in Table B8 recalculates the difference in the Cash and cash equivalents balance reflected in Table B7 to the amounts reflected in Table B6, thus a negative amount of R2 million is reflected against Other current investments > 90 days. As a result, the Cash and investments available reflected in Table A8 agree to the Closing cash and cash equivalents balance reflected in Table B6. Consequently, the Cash and investments available as reflected in Table B8 is understated by R2 million should the closing cash and cash equivalents reflected in Table B7 be accurate.

- Unspent Conditional transfers, Statutory requirements and Other provisions

In Table B8, the municipality budgeted for an amount of R64.8 million against Unspent conditional transfers, R61.4 million against Statutory requirements and R120.4 million against Other provisions with no justification in the Adjustments budget narrative report. As a result, Provincial Treasury was unable to comment on the reasonableness of the budgeted amounts in respect of Unspent Conditional transfers, Statutory requirements and Other provisions. As a result of the basis of calculation not being provided in the Adjustments budget narrative report, Provincial Treasury is unable to comment on the reasonableness of the Total Application of cash and investments of R261.8 million reflected in Table B8.

6. As per the Adjusted DoRB Gazette No.52381 dated 25 March 2025, the municipality's Municipal Infrastructure grant (MIG) allocation was decreased by R8.9 million from R60.5 million to R51.6 million. As such, the municipality is reminded to table an Adjustment budget within 60 days in terms of Regulation 23(3) of the MBRR.
7. Provincial Treasury Circular PT/MF 06 of 2024/25 dated 17 December 2024 required municipalities to ensure that the 2024/25 Adjustments Budget (Schedule B) approved by Council and the Adjustments Budget mSCOA data string (ADJB) are both produced directly from the financial system to eliminate the possibility of any differences and/or misalignments. In this regard, Provincial Treasury noted that all the figures reflected in the 2024/25 Schedule B approved by the Council align to the figures reflected in the ADJB.

**KWAZULU-NATAL PROVINCE**TREASURY
REPUBLIC OF SOUTH AFRICA

8. The municipality is requested to table this correspondence as Provincial Treasury's comments on your 2024/25 Adjustments Budget at the next Council meeting and provide Provincial Treasury with a copy of the Council resolution and the minutes thereof.

Yours faithfully

A handwritten signature in black ink, appearing to read 'F. Cassimjee'.

Mr. F. Cassimjee
Chief Director: Municipal Finance Management

cc. Mayor
Deputy Mayor
Speaker
Chief Financial Officer
Audit Committee Chairperson
Ms. C. Coetzee – Provincial Treasury
Mr. J. Hattingh – National Treasury

General Compliance - Adjustments Budget

Municipality:

Annexure A: High level Assessment of the Adjustments Budget: 2024/25

Table 1: 2024/25 Adjustments Budget

No.	Key Focus Areas	Yes/No / N/A	Comments (If required)
1	Has the Adjustments Budget been tabled and submitted using: - MBRR - Schedule B Version 6.8? - ADJB mSCOA data string?	Yes Yes	
2	Has the municipality prepared the Adjustments Budget in the prescribed format and included the content as stipulated in the MBRR - Schedule B? Part 1 – Adjustments Budget - Mayors report - Resolutions - Executive summary - Adjustments budget tables (Fully completed as per the prescribed Schedule B format)	Yes Yes Yes No	The following tables were incomplete in the B Schedule submitted to Provincial Treasury: - Table B10 Basic service delivery measurement; - Table SB3 Adjustments to the SDBIP - performance objectives; - Table SB4 Adjustments to budgeted performance indicators and benchmarks; - Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions; and - Table SB6 Adjustments Budget - funding measurement. Furthermore, as noted throughout the report, a number of tables contained numerous gaps and incomplete information. It should be noted that incomplete budget tables limited the extent of Provincial Treasury's assessment of the 2024/25 Adjustments budget.
	Part 2 – Supporting Documentation - Adjustments to budget assumptions - Adjustments to budget funding - Adjustments to expenditure on allocations and grant programmes - Adjustments to allocations and grants made by the municipality - Adjustments to councillors and board member allowances and employee benefits - Adjustments to Service Delivery and Budget Implementation Plan - Adjustments to capital expenditure - Other supporting documentation - Budget locking certificate - Municipal Manager's quality certification	Yes Yes Yes N/A Yes Yes Yes Yes Yes	
3	Does the ADJB mSCOA data string that was uploaded to the GoMuni Upload Portal reconcile to the Council Approved Adjustments Budget (Schedule B)?	Yes	
4	Has the municipality published the Adjustments Budget on the municipal website in accordance with MFMA Section 75(1)(a)?	Yes	
5	Have all new / adjusted allocations as per Adjusted DoRB Gazette No. 51233 dated 12 September 2024, Adjusted DoRB Gazette No. 51428 dated 24 October 2024, Adjusted DoRB Gazette No. 52142 dated 19 February 2025 and Provincial Gazette No. 2762 of 12 December 2024 been included in the Adjustments Budget?	Yes	Subsequent to the tabling of the 2024/25 Adjustments budget, an Adjusted DoRB Gazette No. 52381 was issued on 25 March 2025 and reflected a decrease of R8.9 million in the Municipal Infrastructure grant (MIG) allocation from R60.5 million to R51.6 million. As such, the municipality is reminded to adjust for the decrease in the MIG allocation within 60 days in terms of Regulation 23(3) of the MBRR.
6	Has the municipality included all approved rollovers in the Adjustments Budget?	Yes	
7	Have the major errors and issues identified in the assessments of the 2024/25 Original Budget and the 2024/25 Mid-Year Budget Performance and Assessment Report by Provincial Treasury been corrected/addressed in the Adjustments Budget? (Including addressing funding position concerns raised on the 2024/25 Original Budget).	Yes	
8	Is the 2024/25 Adjustments Budget Funded according to Regulation 22 of the MBRR based on ADJB data string (Tables B4 and B5) and the audited 2023/24 Annual Financial Statements (AFS) /or pre-audited 2023/24 AFS?	Yes	
9	For a municipality whose 2024/25 Annual Budget was assessed as Unfunded by Provincial Treasury, has the municipality submitted an updated/amended credible Budget funding plan that was tabled to Council together with their 2024/25 Adjustments Budget?	N/A	



DISASTER RESPONSE GRANT FUNDED PROJECTS

FINANCIAL YEAR	WARD	PROJECT	TOTAL BUDGET	TOTAL ACTUALS	REMAINING BUDGET	PENDING
2025	Ward 9	G46247 Road & Stormwater Upgrade in Khanyile in Ward 9(WIP)	1 008 535.00	783 644.00	224 891.00	-
2025	Ward 9	G46247 Road & Stormwater Upgrade in Nthethwa Road in Ward 9	1 814 735.00	1 771 172.51	43 562.49	-
2025	Ward 9	G46247 Road & Stormwater Upgrade in Zikhali Road in Ward 9 (	663 024.00	456 825.21	206 198.79	-
2025	Ward 9	G46247 Road & Stormwater Upgrade in Nzoneli in Ward 9 (WIP)	654 053.00	370 477.50	283 575.50	-
2025	Ward 4	G46247 Rehab. & Const. of St. Infrastructure in Lot 867 in	176 578.00	27 596.80	148 981.20	-
2025	Ward 5	G46247 Mfecane Road link Riverside Drive at Doesburg Ward 5	1 579 639.00	1 825 406.62	245 767.62	-
2025	Ward 5	G46247 C-Section (Pedestrian Bridge) in Shakaville in Ward 5	1 086 571.00	998 283.03	88 287.97	-
2025	Ward 5	G46247 Emarasteni (St. Const. & Ret. Structure) in Ward 5 (W	1 516 640.00	1 392 658.34	123 981.66	-
2025	Ward 5	G46247 Mfecane Rd. btw Riverside Drive & Mbozamo Hall Ward 5	1 036 356.00	852 720.52	183 635.48	-
2025	Ward 13	G46247 St. Improvement in Steve Biko road in Glenhills Ward	2 995 022.00	1 546 111.00	1 448 911.00	-
2025	Ward 25	G46247 Const. & upsizing of Mdebeni Low-level Culvert Cross	1 658 847.00	944 779.69	714 067.31	-
2025	Ward 25	G46247 Const. & upsizing of Hlalankosi Low-level Culvert Cro	1 205 760.00	1 171 209.50	34 550.50	-
2025	Ward 25	G46247 ReConst. of Vullingqondo Asphalt Road in Gungu in Ward	2 367 686.00	2 227 910.67	139 775.33	-
2025	Ward 25	G46247 Re-Const. of Hlalankosi Asphalt Road in Gungu in Ward	-	1 210 000.00	1 210 000.00	-
2025	Ward 25	G46247 Rehab. of Mdebeni Concrete Road in Ward 25 (WIP)	101 217.00	101 216.44	0.56	-
2025	Ward 26	G46247 Const. in Memory culvert in Ward 26 (003) (WIP)	3 060 719.00	2 288 839.41	771 879.59	-
2025	Ward 26	G46247 Rehab. of Ezinsimbini Road in Ward 26 (001) (WIP)	3 812 313.00	628 664.50	3 183 648.50	-
2025	Ward 9	G46247 Road & Stormwater Upgrade at Old Railway Road in Ward	4 055 978.00	4 167 999.74	112 021.74	-
2025	Ward 9	G46247 Road & Stormwater Upgrade at Nduhi Road in Ward 9 (WI	4 089 591.00	4 093 574.94	3 983.94	-
2025	Ward 9	G46247 Road & Stormwater Upgrade in Sondweni in Ward 9 (WIP)	421 645.00	383 523.67	38 121.33	-
2025	Ward 9	G46247 Stormwater Upgrade in Sofaya Road in Ward 9 (WIP)	1 928 643.00	1 583 179.20	345 463.80	-
2025	Ward 10	G46247 Road & Stormwater Upgrade in Mhlongo & Mphenyane in W	1 269 295.00	323 746.01	945 548.99	-
2025	Ward 10	G46247 Road & Stormwater Upgrade at Alderville Luke Road in	203 727.00	156 837.80	46 889.20	-
2025	Ward 10	G46247 Road & Stormwater Upgrade in Alderville Hall Road in	5 620.00	5 620.00	-	-
2025	Ward 10	G46247 Road & Stormwater Upgrade in Alderville Stend Road in	3 900.00	49 499.80	45 599.80	-
2025	Ward 10	G46247 Road & Stormwater Upgrade in AldervilleRoad Zoh Salon	1 751 113.00	422 146.26	1 328 966.74	-
2025	Ward 10	G46247 Road & Stormwater Upgrade in Alderville Community Hal	1 950 837.00	246 876.06	1 703 960.94	-
2025	Ward 24	G46247 Upgrade Mlambo main road (Mphithiza) in Ward 24 (022)	495 816.00	318 250.90	177 565.10	-
2025	Ward 24	G46247 Upgrade Mlambo main road (Mphithiza) in Ward 24 (023)	1 150 309.00	514 043.75	636 265.25	-
2025	Ward 24	G46247 Const. in Hlalankosi 40 60 in Ward 24 (007) (WIP)	1 216 170.00	977 157.48	239 012.52	-
2025	Ward 24	G46247 Rehab of roads in Hlalankosi main road in Ward 24 (02	1 204 962.00	190 000.80	1 014 961.20	-
2025	Ward 24	G46247 Rehab of roads in Hlalankosi road 4 in Ward 24 (084)	-	229 460.00	229 460.00	-
2025	Ward 24	G46247 Rehab of roads in Hlalankosi 2nd stop in Ward 24 (005	1 473 307.00	974 598.00	498 709.00	-
2025	Ward 24	G46247 Rehab of roads in Melville school road in Ward 24 (05	199 424.00	43 028.14	156 395.86	-
2025	Ward 10	G46247 Road & Stormwater Upgrade in Diphini Road in Ward 10	462 152.00	330 318.79	131 833.21	-
2025	Ward 11	G46247 Stormwater Upgrade in Mjoza Road in Ward 11 (WIP)	1 239 537.00	1 239 536.54	0.46	-
2025	Ward 11	G46247 Road & Stormwater Upgrade in Njekane Road in Ward 11	1 497 904.00	1 200 493.46	297 410.54	-
2025	Ward 6	G46247 Upgrade of St. pipeline in Jacqueline /Zen Drive in	5 552 727.00	4 826 866.90	725 860.10	-
2025	Ward 6	G46247 Upgrade of St. pipeline in Gillian/ Zen Road in Ward	2 939 058.00	2 543 339.49	395 718.51	-

FINANCIAL YEAR	WARD	PROJECT	TOTAL BUDGET	TOTAL ACTUALS	REMAINING BUDGET	PENDING
2025	Ward 6	G46247 Road Rehab. of Michele Street in Ward 6 (WIP)	50 542.00	25 098.00	25 444.00	-
2025	Ward 28	G46247 Valley Lane Culvert bridge & St. upgrade in Shakaskra	752 326.00	510 201.97	242 124.03	-
2025	Ward 28	G46247 Rehab. of Firewood Place & St. upgrade in Shakaskraal	58 319.00	18 970.00	39 349.00	-
2025	Ward 28	G46247 Rehab. of Mpangele Road & St. upgrade in Shakaskraal	62 275.00	54 139.66	8 135.34	-
2025	Ward 28	G46247 Rehab. of Cemetery Lane & St. upgrade in Shakaskraal	786 690.00	684 074.00	102 616.00	-
2025	Ward 29	G46247 Road & Stormwater Upgrade in Kheswa Road in Ward 29 (	3 485 379.00	2 707 027.78	778 351.22	-
2025	Ward 26	G46247 Const. in Ezihlabathini in Ward 26 (047) (WIP)	167 707.00	123 849.00	43 858.00	-
2025	Ward 9	G46247 Rehab. of Road & Stormwater in Xezon Rd in Ward 9 (WIP)	418 310.00	299 341.48	118 968.52	-
2025	Ward 9	G46247 Road & Stormwater Upgrade in Khwanini W9 (WIP)	67 551.00	67 550.95	0.05	-
2025	Ward 9	G46247 Road & Stormwater Upgrade in Hangeos in Ward 9 (WIP)	496 482.00	394 041.82	102 440.18	-
2025	Ward 14	G46247 Rehab. of Road in Mashaba Area in Ward 14 (010) (WIP)	3 527 884.00	2 803 053.39	724 830.61	-
2025	Ward 27	G46247 St. improvement in Mabodweni in Ward 27 (WIP)	3 770 249.00	1 869 525.93	1 900 723.07	-
2025	Ward 27	G46247 Const. of Asherville road in Ward 27 (WIP)	7 500 361.00	3 006 731.47	4 493 629.53	-
2025	Ward 27	G46247 Road Const. of Gcugcwa road in Ward 27 (WIP)	1 337 310.00	1 365 838.00	28 528.00	-
2025	Ward 27	G46247 Road Const. of Mgwaba road in Ward 27 (WIP)	920 787.00	583 862.33	336 924.67	-
2025	Ward 11	G46247 Retaining Wall in KwaDukuza in Ward 11	1 264 712.00	956 304.34	308 407.66	-
2025	Ward 12	G46247 Stormwater Upgrade in Langa & Maputo Road in Ward 12	2 065 722.00	1 586 131.00	479 591.00	201 098.34
2025	Ward 12	G46247 Stormwater Upgrade at Mthethwa Road in Ward 12 (WIP)	869 848.00	667 876.87	201 971.13	-
2025	Ward 12	G46247 Stormwater Upgrade in Mpunzana Road in Ward 12 (WIP)	3 171 215.00	2 544 960.59	626 254.41	-
2025	Ward 12	G46247 Stormwater Upgrade in Cemetery Road in Ward 12 (WIP)	2 131 138.00	537 183.97	1 593 954.03	-
2025	Ward 29	G46247 Rehab. of Rusta Road in Ward 29 (WIP)	7 094 496.00	4 686 284.17	2 408 211.83	-
2025	Ward 29	G46247 Road & Stormwater Upgrade in Cemetery Crossing in War	2 203 013.00	2 028 188.62	174 824.38	-
2025	Ward 15	G46247 Const. in Kwakhoza road (Mzimela store) in Ward 15 (0	161 627.00	125 493.89	36 133.11	-
2025	Ward 15	G46247 Const. in Ntabanengi in Ward 15 (080) (WIP)	359 421.00	131 904.00	227 517.00	-
2025	Ward 29	G46247 Road & Stormwater Upgrade in Community Hall Road in W	1 103 312.00	404 586.95	698 725.05	-
2025	Ward 29	G46247 Stormwater Upgrade in Village Main Road in Ward 29 (W	6 300 289.00	3 876 959.51	2 423 329.49	-
2025	Ward 29	G46247 Road & Stormwater Upgrade in Bhuzu Road in Ward 29 (W	3 090 266.00	2 097 303.86	992 962.14	-
2025	Ward 29	G46247 Road & Stormwater Upgrade in Mthethwa Road in Ward 29	2 077 380.00	1 610 931.92	466 448.08	-
2025	Ward 29	G46247 Causeway Bridge Stormwater Upgrade in Myeza Road in Wa	4 060 111.00	3 940 023.10	120 087.90	-
2025	Ward 13	G46247 Road Rehab. Aries Crescent road in Glenhills in Ward	494 397.00	174 535.63	319 861.37	-
2025	Ward 13	G46247 Retaining wall in Glenhills drive in Ward 13 (WIP)	469 219.00	179 185.85	290 033.15	-
2025	Ward 14	G46247 St. Upgrade in Ward 14 (027) (WIP)	225 695.00	103 716.01	121 978.99	-
2025	Ward 9	G46247 Road & Stormwater Upgrade in Zilungisele in Ward 9 (W	2 499 316.00	2 051 164.85	448 151.15	-
2025	Ward 9	G46247 Road Rehab in Mnyundini in Ward 9 (WIP)	-	6 711 325.07	6 711 325.07	-
2025	Ward 9	G46247 Stormwater Upgrade in Twice in Ward 9 (WIP)	2 988 830.00	2 708 011.08	280 818.92	-
2025	Ward 9	G46247 Road & Stormwater Upgrade in Khumalo Road in Ward 9 (	783 252.00	783 251.77	0.23	-
2025	Ward 21	G46247 Rehab. of gravel roadway & St. infrastructure upgrade	172 205.00	85 996.00	86 209.00	-
2025	Ward 22	G46247 Road Rehab. & St. upgrade in Hugh dent Drive in Ward	65 365.00	8 398.39	56 966.61	-
2025	Ward 22	G46247 Rehab. of road in Ward 22 (WIP)	39 140.00	34 026.00	5 114.00	-

FINANCIAL YEAR	WARD	PROJECT	TOTAL BUDGET	TOTAL ACTUALS	REMAINING BUDGET	PENDING
2025	Ward 22	G46247 Road Rehab. & St. Infrastructure in Gifford Crescent	-	46 494.00	-	46 494.00
2025	Ward 22	G46247 Road Rehab. of Murray crescent in Ward 22 (WIP)	278 983.00	271 811.51	7 171.49	-
2025	Ward 21	G46247 St. Infrastructure & gabion retaining wall in eyinkon	23 495.00	20 393.60	3 101.40	-
2025	Ward 21	G46247 St. Infrastructure & gabion retaining wall in Snenhla	10 468.00	9 096.80	1 371.20	-
2025	Ward 21	G46247 Road & Stormwater Upgrade in Mthombeni Area in Ward 2	10 233.00	8 896.80	1 336.20	-
2025	Ward 21	G46247 Road & Stormwater Upgrade in Ward 21 S1 (WIP)	2 802 661.00	2 094 196.77	708 464.23	-
2025	Ward 21	G46247 Upgrade of St. Infrastructure in Maguyane Area in Wa	9 195.00	7 993.60	1 201.40	-
2025	Ward 21	G46247 Road Rehab. of Asifunde creche in Ward 21 (WIP)	2 051.00	996.80	1 054.20	-
2025	Ward 21	G46247 Road & Stormwater Upgrade in Ward 21 S2(WIP)	35 679.00	30 990.40	4 688.60	-
2025	Ward 21	G46247 Rehab of Rd with new sidewalk in emzin kababa store	283 220.00	140 680.00	142 540.00	-
2025	Ward 21	G46247 Rehab of Rd with new sidewalk in Ward 21 S1 (WIP)	245 015.00	123 624.00	121 391.00	-
2025	Ward 21	G46247 Rehab of Rd in Taxi Rank Area in Ward 21 S2 (WIP)	173 381.00	114 273.70	59 107.30	-
2025	Ward 21	G46247 Road & Stormwater Upgrade with sidewalk in Ward 21 S3	119 562.00	62 376.00	57 186.00	-
2025	Ward 18	G46247 D Section / Mbozamo in Shakaville in Ward 18 St. Impr	1 005 864.00	600 941.00	404 923.00	-
2025	Ward 18	G46247 D Section / Mbozamo (Culvert Crossing near Mbozamo Ha	1 531 003.00	953 340.73	577 662.27	-
2025	Ward 18	G46247 Extension of Nokhenke to link Lindelani in Lindelani	968 491.00	744 718.67	223 772.33	-
2025	Ward 18	G46247 Const. of St. channel in Mbonokuhle in Shakaville in	5 045 399.00	3 747 109.50	1 298 289.50	-
2025	Ward 19	G46247 Retaining of Chief Albert road in Ward 19 (WIP)	3 939 736.00	1 890 278.92	2 049 457.08	-
2025	Ward 19	G46247 ReConst. of Riverside bridge in Ward 19 (WIP)	10 263 044.00	5 121 520.30	5 141 523.70	-
2025	Ward 26	G46247 Upgrade in Glenhills MPC road in Ward 26 (051) (WIP)	1 967 995.00	1 571 690.61	396 304.39	-
2025	Ward 26	G46247 Const. in Ezilabathini road 2 in Ward 26 (020) (WIP)	789 589.00	627 675.52	161 913.48	-
2025	Ward 17	G46247 Retaining wall & St. Improvement in Manor drive in Wa	1 539 471.00	1 298 966.88	240 504.12	-
2025	Ward 18	G46247 Mfecane Street (Near Mbozamo Hall) in Shakaville Wa	1 311 341.00	1 046 147.94	265 193.06	-
2025	Ward 18	G46247 Ngulube Stret Const. of a new pedestrian bridge in L	1 194 101.00	1 381 938.00	-	187 837.00
2025	Ward 29	G46247 Road & Stormwater Upgrade in Chibini Road in Ward 29	8 397 276.00	8 396 687.28	-	588.72
2025	Ward 4	G46247 Const. of Gabion Ret. Wall & St. Upgrade in Ward 4 (W	25 699.00	3 164.00	22 535.00	-
2025	Ward 4	G46247 Upgrade of St. in Shakashead in Ward 4 (WIP)	32 846.00	4 198.40	28 647.60	-
2025	Ward 4	G46247 Road Rehab. of Ward 4 S3 (WIP)	879 572.00	17 014.80	862 557.20	-
2025	Ward 1	G46247 Uguqu Low-level Culvert Crossing Ward 1 (WIP)	2 283 498.00	2 245 730.18	37 767.82	-
2025	Ward 2	G46247 Ingwe Road Upgrade in Zamani in Ward 2 (WIP)	2 409 772.00	500 551.69	1 909 220.31	-
2025	Ward 2	G46247 Road & St. Upgrade at Old Main in Darnall in Ward 2 (	-	34 072.22	-	34 072.22
2025	Ward 2	G46247 Rd. & St. Upgrade at Nkwazi Road in Darnall in Ward 2	3 460 086.00	2 794 656.04	665 429.96	-
2025	Ward 24	G46247 Const. of Rd in Mphithiza circle Rd in Ward 24 (006)	1 031 382.00	854 697.67	176 684.33	-
2025	Ward 22	G46247 Road Rehab. & upgrade of St. infrastructure in Dunki	28 388.00	24 494.00	3 894.00	-
2025	Ward 22	G46247 Road Rehab. of Gifford in Ward 22 (Section 2) (WIP)	35 992.00	35 992.00	-	-
2025	Ward 29	G46247 Road & Stormwater Upgrade in Mlungana Street in Ward	3 748 059.00	2 487 462.63	1 260 596.37	-
2025	Ward 29	G46247 Road & Stormwater Upgrade in Mthethwa Road in Ward 29	6 850 562.00	6 980 551.05	-	129 989.05
2025	Ward 27	G46247 Road Const. in Nsikeni road Ward 27 (WIP)	1 699 270.00	883 327.84	815 942.16	-
2025	Ward 27	G46247 Road Const. of Maphophoma road in Ward 27 (WIP)	-	152 579.50	-	152 579.50

FINANCIAL YEAR	WARD	PROJECT	TOTAL BUDGET	TOTAL ACTUALS	REMAINING BUDGET	PENDING
2025	Ward 27	G46247 Const. of road in Mbhobhoni road in Ward 27 (WIP)	2 972 657.00	953 959.15	2 018 697.85	-
2025	Ward 27	G46247 Road Const. of Shonalanga road in Ward 27 (WIP)	2 483 312.00	1 232 849.84	1 250 462.16	-
2025	Ward 27	G46247 Road Const. in Nyongo road in Ward 27 (WIP)	3 406 855.00	1 902 443.30	1 504 411.70	-
2025	Ward 28	G46247 Rehab. of Rosehill Road & St. upgrade in Shakaskraal	-	19 158.69	19 158.69	-
2025	Ward 21	G46247 Rehab. of gravel roadway & stormwater in Rain farm Eb	119 480.00	59 384.00	60 096.00	-
2025	Ward 21	G46247 Road & footpath Rehab. St. infrastructure upgrade in	7 594.00	6 596.80	997.20	-
2025	Ward 2	G46247 Rd. & St. Upgrade at Saddle lane in Damall in Ward 2	-	-	-	-
2025	Ward 3	G46247 Holumbush Road Culvert Crossings Ward 3 (WIP)	3 538 040.00	2 981 922.00	556 118.00	-
2025	Ward 4	G46247 Upgrade of St. in Ward 4 S4 (WIP)	19 582.00	17 024.97	2 557.03	-
2025	Ward 4	G46247 Rd. & St. Upgrade in School Road Ward 4 (WIP)	223 872.00	44 462.40	179 409.60	-
2025	Ward 22	G46247 St. upgrade in Ward 22 (WIP)	3 465.00	1 352.20	2 112.80	-
2025	Ward 22	G46247 Road Rehab. on Osbourne drive in Ward 22 (WIP)	36 683.00	31 887.36	4 795.64	-
2025	Ward 22	G46247 Road Rehab. & St. improvement in Ralphs place/George	3 394 216.00	2 131 916.11	1 262 299.89	-
2025	Ward 22	G46247 Road Rehab. & upgrade of St. infrastructure in Fayle	45 773.00	22 717.12	23 055.88	-
2025	Ward 22	G46247 Road Rehab. & upgrade of St. infrastructure in Hotel	90 364.00	54 593.60	35 770.40	-
2025	Ward 22	G46247 Road Rehab. & upgrade of St. infrastructure in Peter	-	116 187.20	116 187.20	-
2025	Ward 22	G46247 Road Rehab. on Little Maritzburg road in Ward 22 (WIP)	64 821.00	40 593.59	24 227.41	-
2025	Ward 22	G46247 Road Rehab. of Ward 22 (WIP)	2 328 695.00	2 058 862.93	269 832.07	-
2025	Ward 22	G46247 Road Rehab. & upgrade of St. infrastructure in Garl&	90 530.00	48 590.40	41 939.60	-
2025	Ward 22	G46247 Road Rehab. & upgrade of St. infrastructure in Shad	26 470.00	16 595.20	9 874.80	-
2025	Ward 21	G46247 Road and stormwater Upgrade Estheni Ward 21	36 954.00	18 328.00	18 626.00	-
2025	Ward 6	G46247 Road Rehab. of Lorna Avenue in Ward 6 (WIP)	54 990.00	27 131.19	27 858.81	-
2025	Ward 6	G46247 Const. of Retaining Wall in Ward 6 (WIP)	59 943.00	59 942.68	0.32	-
2025	Ward 6	G46247 St. System Upgrade in Dolphin cres in Ward 6 (WIP)	5 602.00	2 748.96	2 853.04	-
2025	Ward 6	G46247 Upgrade of St. infrastructure in Ocean Drive (aruba)	21 992.00	19 117.12	2 874.88	-
2025	Ward 6	G46247 Upgrade of St. pipeline & Rd Rehab. of Shakas Road Ma	566 131.00	287 352.24	278 778.76	-
2025	Ward 19	G46247 Upgrade of St. improvement of Haysom in Ward 19 (WIP)	2 122 267.00	1 236 635.00	885 632.00	-
2025	Ward 15	G46247 Upgrade & Const. in Mbekaphezulu in Ward 15 (081) (WI	2 135 246.00	1 386 128.48	749 117.52	-
2025	Ward 16	G46247 Upgrade of Yellow wood road Culvert 2 in Ward 16 (WI	6 674 531.00	2 440 575.48	4 233 955.52	-
2025	Ward 5	Municipal Disaster Response Grant (Balance)	49 927 287.00	-	49 927 287.00	-
2025	Ward 9	Upgrade of Mnyundwini culvert bridge WIP	24 123 649.00	3 602 667.00	20 520 982.00	-
			293 954 931.00	164 117 717.05	129 837 213.95	201 098.34



2.9 MUNICIPAL MANAGER'S QUALITY CERTIFICATE



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

I, Mr NJ Mdakane, Municipal Manager of KwaDukuza Municipality, hereby certify that the Third 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: _____

Third Quarter Budget and Performance Assessment