

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, V Govender, 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

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



Municipal Manager

NJ Mdakane

24/01/2025

1.	Prayer		
2.	Notice of Meeting		
3.	Signing of Attendance		
4.	Declarations of Pecuniary Interest/ Other Forms of Interest a. Councillors: None b. Staff: None.		
5.	Apologies		
6.	Councilors Leave of Absence: a. Granted: b. Applications:		
7.	a. Official Announcements: b. Presentations:		
8	Attendance Record		
9.	Confirmation of Minutes: 9.1 28 NOVEMBER 2024 a). Correction of Minutes: b). Matters arising from the minutes: 9.2 12 DECEMBER 2024 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 146/2024- 2025	PERFORMANCE MANAGEMENT SYSTEMS STRATEGY IMPLEMENTATION PROGRESS REPORT FOR Q2/MID-YEAR – 2024/2025	01-12	OFFICE OF THE MUNICIPAL MANAGER

C 147/2024- 2025	TABLING OF KWADUKUZA MUNICIPALITY'S 2023/2024 ANNUAL REPORT	13-466	OFFICE OF THE MUNICIPAL MANAGER
C 148/2024- 2025	FILLING OF THE VACANT POSITION IN THE FINANCE AND CORPORATE SERVICES PORTFOLIO COMMITTEE	467-468	
C 149/2024- 2025	RESIGNATION FOR AFRICAN NATIONAL CONGRESS (ANC) COUNCILLOR, WARD 28 WARD COUNCILLOR	469-470	
C 150/2024- 2025	CORRECTION OF COUNCIL RESOLUTION C78/2024-2025 FOR EXTENSION OF PROVISION OF BANKING SERVICES FOR THE KWADUKUZA MUNICIPALITYSECTION 116 (3) MFMA	471-473	FINANCE
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C 155/2024- 2025	INVITATION TO THE BUILDING BETTER WORKPLACES CONFERENCE TO BE HELD AT RADISSON BLU GAUTRAIN IN SANDTON ON THE 19-20 FEBRUARY 2025	1215-1217	

KWADUKUZA MUNICIPALITY BUSINESS UNIT: OFFICE OF MUNICIPAL MANAGER	
C 148 /2024- 2025	Council: 30/01/2025
SUBJECT:	FILLING OF THE VACANT POSITION IN THE FINANCE AND CORPORATE SERVICES PORTFOLIO COMMITTEE

PURPOSE

To request Council to fill the vacant position in the Finance and Corporate Services Portfolio Committee that emanated from expulsion of Cllr SC Pandaram on the 14 October 2024.

BACKGROUND

Council at its meeting held on the 28 November 2024 resolved as follows:

“ C 105/ 2024-2025

COUNCIL: 28/11/2024

***REPLACEMENT OF INKATHA FREEDOM PARTY (IFP) PR COUNCILLOR
PANDARAM*****RESOLVED:**

- 1. That Council notes that with effect from 11 November 2024 Cllr Princess Sebenzile Sibiya is a Councillor of KwaDukuza Municipality.*
- 2. That Council notes that the Municipal Manager confirms that the swearing in of Cllr PS Sibiya has been officiated by the designated jury.*
- 3. That Council directs the Municipal Manager to ensure that all necessary councillor support package is provided to Cllr PS Sibiya.”*

Councillor SC Pandaram was expelled on the 14 October 2024 and Councillor PS Sibiya replaced him as per the abovementioned resolution (**Resolution C105/ 2024-2025**) . Council is required to appoint a Councillor to serve at Finance and Corporate Services Portfolio Committee as envisaged in Section 80 of the Municipal Structures Act 117 of 1998. Council must complete its process to appoint a Councillor to fill the vacancy that emanated from expulsion of Councillor SC Pandaram.

LEGAL IMPLICATIONS

To comply with Section 80 of the Local Government: Municipal Structures Act No. 117 of 1998.

RECOMMENDATIONS:

1. THAT Council fills the vacant position that exists in the Finance and Corporate Services Portfolio Committee that emanated from expulsion of Councillor SC Pandaram on the 14th October 2024.
2. That Council nominates Councillor Princess Sebenzile Sibiya to serve on the Finance and Corporate Services Portfolio Committee.

Author and Contact Person: NJ Mdakane
Municipal Manager

APPROVED / COMMENTS

NJ MDAKANE
MUNICIPAL MANAGER
DATE: 21/01/2025

KWADUKUZA MUNICIPALITY BUSINESS UNIT: CORPORATE SERVICES	
C 149/2024- 2025	Council: 30/01/2025
SUBJECT:	RESIGNATION FOR AFRICAN NATIONAL CONGRESS (ANC) COUNCILLOR, WARD 28 WARD COUNCILLOR

PURPOSE

To request Council to note the resignation letter received from African National Congress (ANC) Councillor, Councillor Vishnugopal Govender, Ward 28 Ward Councillor.

BACKGROUND

A letter dated 17 January 2025 has been received from Cllr Vishnugopal Govender, stating that he is resigning as an ANC Ward Councillor for Ward 28. He indicated that his resignation be accepted as of immediate effect. The IEC is expected to declare a vacancy to be filled accordingly.

LEGAL IMPLICATIONS

To comply with Local Government: Municipal Structures Act No. 117 of 1998.

RECOMMENDATIONS:

1. THAT the report regarding the resignation of African National Congress (ANC) Cllr Vishnugopal Govender from being a Ward 28 Ward Councillor for KwaDukuza Municipality be hereby NOTED.
2. That Council awaits IEC to declare the vacancy.

Author and Contact Person: NJ Mdakane
Municipal Manager

APPROVED / COMMENTS


NJ MDAKANE
MUNICIPAL MANAGER

Directed to: The Municipal Manager KDM
Subject: Resignation of Councilship

Date: 17 January 2025

Dear MM

I Vishnugopal Govender, would like to hereby place my resignation as the ANC ward councillor of ward 28. I seek that my resignation be accepted as of immediate effect. The reasoning is of personal choice and I prefer to not state "why".

Thank you
Cllr Vishnugopal Govender



01/17/2025

KWADUKUZA MUNICIPALITY BUSINESS UNIT: FINANCE BUSINESS UNIT	
C 150/2024-2025	COUNCIL : 30/01/2025
SUBJECT:	CORRECTION OF COUNCIL RESOLUTION C78/2024-2025 FOR EXTENSION OF PROVISION OF BANKING SERVICES FOR THE KWADUKUZA MUNICIPALITYSECTION 116 (3) MFMA

PURPOSE

To request Council to note the correction of Council Resolution C78/2024-2025 in respect of the extension of contract – MN 128/2013 - Provision of Banking Services Contract.

BACKGROUND AND DISCUSSION

To inform your office about an error in the council item about the notice published in terms of Section 116 (3) of the MFMA in respect of the extension of contract – MN 128/2013 - Provision of Banking Services Contract for a further six months and lapse at 30 June 2025.

It was reported that:

1. The requisite notice for extension of Contract MN 128/2013 - Provision of Banking Services was published on 06 November 2024.
2. The Public were to submit comments to the municipality by no later than 12 noon on 29 November 2024 and that no comments were received by the closing date and time.

Correction:

1. The requisite notice for extension of Contract MN 128/2013 - Provision of Banking Services was published on 06 January 2025.
2. The Public are to submit comments to the municipality by no later than 12 noon on 27 January 2025 and that no comments received to date.

CONSULTATION

Acting Chief Financial Officer
Head SCM

FINANCIAL IMPLICATIONS:

The municipality has sufficient funds allocated to the banking services contract.

Function	Banking Services
Item	Bank Charges and Card Fees : Bank Accounts
Project	Operational: Municipal Running Cost
Costing	Costing: Default
Funding	Property Rates: Levies3
Regional DC29 ILembe: Municipalities: KZN292 KwaDukuza: Ward: Whole of the Municipality	
Segment Description	Bank Charges

Multi / single year

Multi year

SegmentDesc	2024/25	2025/26
400260090 Bank Charges	2,310,000.00	2,425,500.00
215262042 Bank Charges Grants	2,079.00	2,183.00
215260090 Bank Charges	2,310,000.00	2,425,500.00
	4,622,079.00	4,853,183.00

RECOMMENDATIONS

1. The requisite notice for extension of Contract MN 128/2013 - Provision of Banking Services was published on 06 January 2025.
2. The Public are to submit comments to the municipality by no later than 12 noon on 27 January 2025 and that no comments received to date, 23 January 2025.

Contact Person: S.M RAJOOMAR (CHIEF FINANCIAL OFFICER)
Tel: (032-437 5505)

Author: M Nene (DIRECTOR REVENUE)
Tel: (032-437 5501)

Approved/ Comments:

M. Nene
Director Revenue

Approved/ Comments Chief Financial Officer

S.M RAJOOMAR
CHIEF FINANCIAL OFFICER
DATE: 11 DECEMBER 2024

Endorsed:



NJ MDAKANE
MUNICIPAL MANAGER

INDEPENDENT MEDIA

C

CLASSIFIEDS

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CONGRATULATIONS

KELVIN MARC ANDERSON
04/01/1989 - 26/11/2023

I think of my dear friend, Kelvin, today, and wish that he was here. A caring, kind, and gentle soul. May you rest in peace. Your family and friends.

LEGAL SERVICES

Khomo & Associates
Attorneys / Abanibi

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SALE IN EXECUTION

IN THE HIGH COURT OF SOUTH AFRICA
KNWAZULU-NATAL DIVISION
PIETERMARITZBURG CASE NO. 390223P

LAYKEA MOHAMMED DEFENDANT
Identify Number 890319 0191 087

NOTICE OF SALE

PLEASE TAKE NOTICE THAT the undermentioned property is to be sold by Public Auction to the highest bidder by the Sheriff for the High Court of Pietermaritzburg, in the matter between LAYKEA MOHAMMED DEFENDANT and IDENTIFY NUMBER 890319 0191 087.

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FINANCE BUSINESS UNIT

THIS NOTICE SERVES TO INFORM THE PUBLIC OF THE EXTENSION OF THE CONTRACT FOR TENDER M/N 128/2013 - PROVISION OF BANKING SERVICES FOR A PERIOD OF 36 MONTHS COMMENCING ON 01 JANUARY 2025 TO 30 JUNE 2025.

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CRICKET

Australia set a date with Proteas with BGT trophy

AFTER Australia secured a 3-1 victory over India to win the Border-Gavaskar Trophy for the first time in a decade, former cricketers shared their views on the contest, describing the series result as a cricketing spectacle of the highest quality.

After claiming a six-wicket victory over India in the fifth and final Border-Gavaskar Test, Australia also secured their place in the final at Lord's in June, where they will meet with the Proteas.

The win moved Australia to 63.73 point percentage of possible points, denying India (50.00 per cent) of the spot in their last Test match of the cycle.

"Rarely do iconic series live up to expectations; BGT is an exception that exceeds expectations every time. It is solely due to how much this trophy means to the players and how badly they want to win. The result is a cricketing spectacle of the highest order. Congratulations Australia, deserving winners," former India cricketer Wasim Jaffer posted on X.

India's senior players like Rohit Sharma, Virat Kohli, Ravindra Jadeja have failed to show magic with their bat but Jasprit Bumrah being the lone warrior for India throughout the series.

However, Bumrah, who was named Player of the Series for his 32 scalps, missed Australia's second batting innings at the Sydney Cricket Ground due to back spasm and Mohammed Siraj instead shared the new ball alongside Prashidh Krishna, who clinched three wickets in the

defense of 161.

"He was devastating at times, so it's no surprise to see Jasprit Bumrah named the Player of the Series," Cricket Australia posted on X.5th Test: We feel so privileged to have achieved what we have, says Cummins

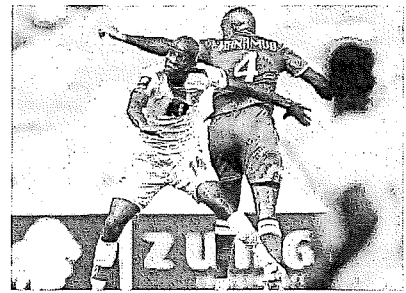
Australia captain Pat Cummins had never won a Border-Gavaskar Trophy before, but the 2024/25 season gave him and the hosts' the series after a decade. Reflecting on the 3-1 series win, Cummins said the team felt very privileged over winning the series on their home soil.

"It's unreal. It is the one that a few of us didn't have. The boys have had their eye on it and it has lived up to the hype. We were just clear with the plans," said Cummins

"We knew it was going to be a tricky wicket. The batters had a good method. Ultimately it worked out."

He also said playing this series is now one of his favourite while playing Test cricket for Australia, especially with 837,879 fans collectively attending all five matches. "I'll go down as one of my favourite series. Thanks to Rohit and Jasprit. The fans have made this series."

"It shows why Test cricket's the best format. Every venue was incredible - MCG was great, and three sellouts in Sydney. It is such a special day in the calendar (pink Test). It is something I grew up with. We are celebrating such a great cause." | IANS



ANGILO van Rooy of Lamontville Golden Arrows competes with Riaan Hanomub of Anzulu FC during the Betway Premiership match at Moss Mabodla Stadium on Saturday. | Backpagefix

BETWAY PREMIERSHIP

Zwane lauds players, despite blunt attack

MIHAILI BALEKA
mihaile@mi.co.za

ARTHUR Zwane is a players' coach. As such he's not faulting his AmaZulu troops for lack of effort after their goalless draw with Golden Arrows at the weekend.

AmaZulu have been on an upward trajectory since Zwane and fellow co-coach Vusumuzi Vilakazi took over the reins, winning four games out of nine.

The duo could have added to the team's resurgence when they faced Arrows as they were, arguably, the better side of the two. But they were let down by their poor finishing.

Usuthu was so good that they stuck the woodwork twice against their KZN arch-rivals, showing their intentions of wanting to build on the win over Cape Town City before the New Year.

However, "10111", as Zwane is affectionately known, didn't throw his players under the bus during his post-match reactions, saying they gave their all.

"I think they did everything that we planned for. It's just that their application here and there was not up to scratch," Zwane explained.

But as coaches, we always understand that players are human beings. So, they are bound to make mistakes.

"When you look at the chances that they created, on the front foot we were having the ball. Then all of the sudden we gave a wrong pass, and then we were wrong defending."

"It was a bit disappointing. But like I said, we can't fault the effort of the guys - they did very well, especially looking at the weather and humidity."

Indeed, it was always going to be difficult. So much so that Usuthu didn't only fail to convert their chances because they were playing alone.

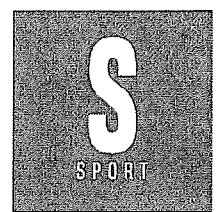
Arrows' goalkeeper Ismail Watenga ensured that he salvaged a point for his side as he made some daring saves which even surprised coach Musa Bilanhu.

"I believe that both teams wanted to win the game. I could see how the offensive play was," Bilanhu conceded.

"AmaZulu created a lot of chances, and I could say the same thing about us. Watenga was brilliant, and that's why he was voted the Player of the Match."

"Some of the saves he pulled off were unthinkable. But he kept us in the game, and it was important to go to half-time goalless."

"We knew they'd pose a threat with their fullbacks climbing high, and wingers coming inside. They also tried to overload the midfield as well."



TENNIS

Krejciikova pulls out of Oz Open

WIMBLEDON champion Barbora Krejciikova pulled out of this month's Australian Open due to a back problem, the Czech said yesterday, while Caroline Wozniacki and Karolina Pliskova will also miss the year's first Grand Slam.

World number 10 Krejciikova, a surprise winner at the All England Club last year, sustained the injury in the WTA Tour's Asian swing of tournaments and looked to be affected by it at the season-ending WTA Finals in Riyadh in November.

"I wanted to share a quick update regarding my withdrawal from the Australian Open," Krejciikova, last year's Australian Open quarter-finalist, said on social media platform X.

"Unfortunately, my back injury, which troubled me at the end of last season, is still not fully healed."

"It's disappointing because I love playing in Melbourne and have such great memories from reaching the quarter-finals last year... I'm working hard to get back to full health."

"I can't wait to see you on the court soon."

Nuria Parrizas Diaz will take Krejciikova's spot in the draw.

Former Melbourne champion Wozniacki was replaced in the draw by Yulia Starodubtseva, the Australian Open said. Pliskova will be replaced by Canada's Rebecca Marino.

The Australian Open runs from January 12-26.

Meanwhile, a dominant United States lifted their second United Cup mixed team tournament title in three years after they beat Poland 2-0 yesterday with Coco Gauff and Taylor Fritz both winning their singles matches.

The top seeds in the \$10 million tournament that began with 18 nations in contention clinched the trophy when Fritz defeated Hubert Hurkacz 6-4 5-7 7-6(4) after Coco Gauff outlasted Julia Swiatek 6-4 6-4 in Sydney.

The Americans had also won the 2023 title in the inaugural edition of the tournament, which serves as a tune-up event for the Australian Open Grand Slam. | Reuters

DAKAR RALLY

Defending champion Sainz flips his Ford

SPAIN'S defending Dakar Rally champion Carlos Sainz flipped his Ford Fiesta car in the Saudi desert dunes during the 48-hour Chrono Stage yesterday, spending more than 20 minutes at a standstill.

The four-times Dakar winner, now 62 and hoping to triumph with a fifth different manufacturer, got going again after the setback at the 327km mark of the 947km stage that started and finishes in the south-west town of Bisha.

The Spaniard, father of the Formula One driver of the same name, had started the day eighth overall and was 15th at the last checkpoint before the roll.

It was unclear how damaged the car was.

At the 413km fuel stop, Sainz's Ford teammate and compatriot Nani Roma was the virtual leader ahead of local hero Youssef Al Rajhi and Dakar's Omani five-time champion Nasser Al-Attiyah.

The two-week rally, staged entirely in Saudi Arabia, ends on January 17 at Shuqba in the eastern Emirate of Qatari.

After the dramatic rollover, Sainz managed to recover and complete the gruelling stage, though suffering significant time losses.

The Spanish veteran crossed the finish line in 17th position, dropping him to 11th in the overall standings. The incident cost him nearly an hour against stage winner Al-Attiyah, severely impacting his chances of defending his title.

Despite visible damage to the Ford Fiesta's bodywork, the team confirmed the car's core mechanics remained intact, allowing Sainz to continue in the rally, albeit with diminished victory prospects. | Reuters

KWADUKUZA MUNICIPALITY	
BUSINESS UNIT: FINANCE BUSINESS UNIT	
COUNCIL: 30/01/2025	C 151/2024-2025
SUBJECT:	MID-YEAR BUDGET & PERFORMANCE ASSESSMENT

PURPOSE:

To table the 2024/25 Mid-Year Operational and Capital Budget assessment covering the period July 2024 to December 2024.

DISCUSSION:

S 52(d) and S72 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, taking into account 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 is a high-level assessment based on revenue and expenditure recognised on the Municipal Financial System as at the 31st December 2024. There have been numerous consultation sessions in the development on the report as it is incumbent on the relevant business units and user departments 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 reviews are one of the sources of information that Council can consider to facilitate

such an oversight function, which is a requirement by the Municipal Finance Management Act.

CONSULTATIONS:

MUNICIPAL MANAGER

CHIEF FINANCIAL OFFICER

EXECUTIVE DIRECTORS / ACTING EXECUTIVE DIRECTORS

MANCO

BUDGET & TREASURY OFFICE

BUDGET STEERING COMMITTEE

RECOMMENDATIONS:

- **THAT** the December 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 December 2024/25 Section 71(1) Monthly Budget Assessment Statement be tabled before Council.
- **THAT** the report be tabled in terms of S72 of the MFMA, Act No. 56 of 2003
- **THAT** the transactions resulting in the understated Cash & Cash Equivalents closing balance on the Cash Flow Statement be timeously corrected by the Director Expenditure.

- **THAT** Council notes the withdrawals from bank account, attached under 'Supporting Documents' in the report, in terms of Municipal Finance Management Act, Sec 11 (4).
- **THAT** Management note and adhere to the timelines for the adjustment budget as detailed in the adjustment budget timetable, attached under 'Supporting Documents' in the report.

Contact Person : NJ MDAKANE (MUNICIPAL MANAGER)
 : SM RAJCOOMAR (CHIEF FINANCIAL OFFICER)
 : A NUNKUMAR (DIRECTOR BUDGET & COMPLIANCE)

Author : S CUNDASAMY (MANAGER: BUDGETS)

APPROVED / COMMENTS

S M RAJCOOMAR
 CHIEF FINANCIAL OFFICER
 24/01/2025

ENDORSED



NJ MDAKANE
 MUNICIPAL MANAGER
 24/01/2025



2024/2025

**MID-YEAR BUDGET AND
PERFORMANCE ASSESSMENT
REPORT**

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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

Mid-Year 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 December 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 December 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).
7. **THAT** Management note and adhere to the timelines for the adjustment budget as detailed in the adjustment budget timetable, attached under 'Supporting Documents' in the report.



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 December 2024. 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 YTD Budget R'000	Actuals As at 31/12/2024 R'000	Variance As at 31/12/2024 R'000
Total Revenue	2,716,201	1,325,529	1,312,326	(13,203)
Total Expenditure	2,716,137	1,358,069	1,303,256	54,813
Operating Surplus / (Deficit)	64	(32,540)	9,070	41,610
Transfers recognised – capital	79,300	39,650	181,058	141,408
Surplus /Deficit for the year	79,364	7,110	190,128	183,018

In terms of the Mid-Year assessment, the actual revenue billed and/or collected to date is R1,312bn. The negative variance of approximately R13,203m or -1% is realised at the end of December. The actual expenditure to date is R1,303bn. A negative variance of R54,813m or - 4% has resulted at the end of the mid-year 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	YTD - December 2024	YTD Budget	YTD Variance	YTD Variance %
Exchange Revenue	1,644,455,744	724,314,699	822,227,872	(97,913,173)	
Service charges - electricity revenue	1,398,776,342	586,109,166	699,388,171	(113,279,005)	-16%
Service charges - refuse revenue	103,073,780	54,174,544	51,536,890	2,637,654	5%
Agency Services	14,688,960	5,950,591	7,344,480	(1,393,889)	-19%
Interest earned - external investments	54,422,996	41,150,789	27,211,498	13,939,291	51%
Interest earned - outstanding debtors	11,000,000	5,329,604	5,500,000	(170,396)	-3%
Rental of facilities and equipment	3,027,707	1,604,040	1,513,854	90,187	6%
Other revenue	59,465,959	29,995,964	29,732,980	262,985	1%
Non - Exchange Revenue	1,071,745,749	588,011,672	503,301,241	84,710,431	
Property rates	731,911,715	346,474,537	333,384,224	13,090,313	4%
Fines, penalties and forfeits	33,514,844	24,876,994	16,757,422	8,119,572	48%
Licences and permits	976,440	727,524	488,220	239,304	49%
Transfers and subsidies - Operational	300,342,750	215,932,618	150,171,375	65,761,243	44%
Gains	5,000,000	-	2,500,000	(2,500,000)	-100%
Total Revenue (excluding capital transfers and contributions)	2,716,201,493	1,312,326,372	1,325,529,113	(13,202,741)	-1%
Expenditure By Type					
Employee related costs	597,944,347	281,137,637	298,972,174	(17,834,536)	-6%
Remuneration of councillors	37,823,274	14,575,384	18,911,637	(4,336,253)	-23%
Bulk purchases	1,238,435,507	640,502,865	619,217,754	21,285,111	3%
Other materials	26,356,706	13,862,363	13,178,353	684,010	5%
Debt impairment	27,848,232	-	13,924,116	(13,924,116)	-100%
Depreciation & asset impairment	170,888,318	67,696,250	85,444,159	(17,747,909)	-21%
Interest paid / finance charges	15,989,000	8,084,155	7,994,500	89,655	1%
Contracted services	400,317,066	200,329,351	200,158,533	170,818	0%
Transfers and Subsidies	27,350,882	6,603,864	13,675,441	(7,071,577)	-52%
Bad Debts Written Off	2,840,000	1,561,873	1,420,000	141,873	10%
Other expenditure	147,966,775	68,902,371	73,983,388	(5,081,017)	-7%
Loss on Disposal of Assets	8,250,000	-	4,125,000	(4,125,000)	-100%
Other Losses	14,127,000	-	7,063,500	(7,063,500)	-100%
Total Expenditure	2,716,137,107	1,303,256,113	1,358,068,554	(54,812,440)	-4%
Surplus/(Deficit)	64,386	9,070,258	(32,539,441)	41,609,699	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	79,299,550	180,832,373	39,649,775	141,182,598	356%
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		225,337	-	225,337	
	79,299,550	181,057,710	39,649,775	141,407,935	
Surplus/ (Deficit) for the year	79,363,936	190,127,968	7,110,335	183,017,634	

REVENUE

The reasons for the R 13,303m 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 R54,175m reflecting a positive variance of R2,638m. 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.
- The budget will be reviewed during the adjustment budget process to ensure that the budget is in line with the billing trend for the financial year.

Interest on External Investments

- Although the complete interest on External Investments for the month of December is yet to be captured onto the financial system, as bank statements are only received in the first week of the new month, a R13,939m 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 December is approximately R5,682m which has been posted in the 2nd week of January 2025 on the financial system.

Rental of Facilities and Equipment

- The Municipality has received R1,604m of the total revenue budget of R3,028m resulting in a positive variance of R90k at the end of December. Rental revenue relates to the hiring of halls, sporting facilities and leasing of municipal owned properties.
- Due to unmet rental revenue targets in the previous financial year, the rental budget for the current year was reduced. Revenue will be monitored to assess whether any upward adjustments are necessary during the Adjustment Budget process.

Rental From Fixed Assets	Total Budget	Total Actuals	Remaining Budget
026020140 Rent	(648,000)	(165,431)	(482,569)
180020140 Rent	(27,000)	(13,167)	(13,833)
020000160 Council Assets	(1,000,000)	(784,634)	(215,366)
Protea Heights 948520206	-	(12,411)	12,411
080020080 Park Rental	(872,707)	(432,237)	(440,470)
07520010 Hire of Grounds	(80,000)	(22,865)	(57,135)
Community Halls Hire Fees 16520000	(400,000)	(173,295)	(226,705)
	(3,027,707)	(1,604,040)	(1,423,667)

Property Rates

- Reflects a positive variance of R13,090m. 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.
- Council to however note, that the current Property Rates budget is based on the 2023/24 increased adjusted budget allocations, the targets of which were not met at year end. The revenue section increased the rates budget by R8m in the prior year to cater for new developments, however the timing of completion and registration of these new properties resulted in a R6,631m negative variance from the prior year budgeted revenue.
- Given that this additional revenue was not recognised during the 2023/24 financial year, this revenue stream will need to be carefully monitored as it may require reductions during the 2024/25 Adjusted Budget should the additional rates not materialise.

Fines, penalties, and forfeits

- Fines, Penalties and Forfeits reflect a positive variance of R8,120m at the end of December. However, as reflected in the table below, R6,849m relates to Collection Charges which is posted incorrectly on a line item with no budget allocation. This is related to admin charges billed for the capital rates outstanding as at 30th June 2024. The actual revenue recognised will need to be reallocated by the Revenue Department to the correct mSCOA data-string under Operational Revenue to ensure alignment with the budget.
- Once the error is corrected, a positive variance of R1,270m will be reflected under the category which is mainly due to the higher billing under *Illegal Unauthorised use of buildings*. This line

item will be reviewed to assess whether any upward adjustments are necessary during the Adjustment Budget process.

- A debit entry to the value of R87k has been incorrectly posted on the Vehicle Fees Testing line item as reflected below. The payment is for Driver Licence Cards. In consultation with the expenditure department, the payment will be journaled to the correct line item.

Fines, Penalties and Forfeits	Total Budget	Total Actuals	Remaining Budget
Illegal Unauthorised Use	(11,880,004)	(9,107,792)	(2,772,212)
400030020 Tampering Fees	(1,500,000)	(182,603)	(1,317,397)
Fines: Law Enforcement	-	102	(102)
041040010 Fines and Penalties	(3,000,000)	(2,035,484)	(964,516)
215000080 Collection Charges	-	(6,849,124)	6,849,124
Library - Lost/Damaged Items (030060125)	-	(1,965)	1,965
030040040 Fines	(10,440)	(2,830)	(7,610)
General Suspense - Contempt of Court (948520002)	(20,000)	(11,300)	(8,700)
042040030 Fire protection Fines	(104,400)	(594)	(103,806)
Vehicle Testing Fees Testing 04645110	-	87,295	(87,295)
215000090 Rates Penalties	(17,000,000)	(6,772,699)	(10,227,301)
	(33,514,844)	(24,876,994)	(8,637,850)

Transfers & Subsidies – Operational

- Transfers and Subsidies reflects a positive variance of R65,761m at the end of December. The transfer recognised – Operational, revealed a positive variance due to the anticipated timing of grant receipts with the two tranches of Equitable Share being received in July and December, respectively.
- 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 R113,279m. The variance in this revenue category is as a result of the December billing being processed onto the financial system

in the second week of January 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 December 2024 is R 98,846m which has been billed on the 7th of December 2024. However, if this billing were to be considered, there would be a negative variance in Electricity revenue of approximately R14,433m. No back billing has been done for this quarter.

Agency Services

- Reflects R1,394m 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 sited 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.
- A downward adjustment during the Adjustment Budget process will be necessary as revenue targets have not been met by end of December.

Gains

- Gains reflects a negative variance of R2,5m. 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.

Other Revenue

Other Revenue category consists of Municipal Operational Revenue and the Sale of Goods and Rendering of Services. An overall positive variance of R263k is reflected.

Operational Revenue

- A positive variance of R4,630m is reflected under Operational revenue, which is mainly due to the receipt of R8,952m of R10m budget allocation for Developers Contribution. However, Council to further note the incorrect posting of admin collection charges of R6,849m, as explained under the *Fines, Penalties and Forfeits* category.
- If the admin collection charges of R6,849m were to be correctly accounted for under this category, a positive variance of R11,479m would be reflected.

Sale of Goods and Rendering of Services

- A negative variance of R4,367m is reflected under 'Sale of Goods and Rendering of Services. Budget allocation of R10m has been provided for the receipt of revenue from the Department of Housing for the construction of Housing Projects. An identical construction contract expenditure budget has also been catered for. To date only R175k has been processed. A further R52k will be processed in January. The Department of Housing have taken over the processing of Housing Construction project payments with the Municipality currently only making payments related to planning and administration fees. The R10m budget will be reduced on both the revenue and expenditure section during the Adjustment budget process.
- *Legal Fees* revenue relate to legal fee recoveries. The receipts exceed the budget allocation and will be adjusted accordingly during the Adjustment Budget process. The legal fees collected is mainly for KwaDukuza Mall with the matter being heard at the High Court. The EDP business unit ensures that all council money is collected from all cases won in court.
- Minimal revenue reflected under *Management Fees* which relate to call outs and non-standard connection fees under the Electrical business unit. *Parking Fees* revenue is allocated for the collection of Parking Reserve funds.

- *Sale of Goods* relates to the sale of redundant stock, maps, and tender documents.

OTHER REVENUE	TOTAL BUDGET	TOTAL ACTUALS	AVAILABLE BUDGET
Operational Revenue	-22,090,391	-15,675,021	-6,415,370
Administrative Handling Fees	-2,401,000	-351,767	-2,049,233
Collection Charges	-7,799,996	-1,332,672	-6,467,324
Commission	-	-1,005,451	1,005,451
Development Charges	-10,000,000	-12,570,686	2,570,686
Incidental Cash Surpluses	-1,680,000	-2,050	-1,677,950
Insurance Refund	-209,395	-10,155	-199,240
Training Refund	-	-402,240	402,240
Sales of Goods and Rendering of Services	-37,375,568	-14,320,944	-23,054,624
Advertisements	-6,100,000	-3,111,097	-2,988,903
Building Plan Approval	-11,500,000	-6,171,840	-5,328,160
Cemetery and Burial	-800,000	-433,294	-366,706
Cleaning and Removal	-80,000	-	-80,000
Clearance Certificates	-550,000	-349,598	-200,402
Computer Services	-14,000	-9,683	-4,317
Construction Contract Revenue	-10,000,000	-175,349	-9,824,652
Encroachment Fees	-350,000	-288,987	-61,013
Entrance Fees	-50,000	-3,152	-46,848
Fire Services	-80,000	77,093	-157,093
Legal Fees	-583,500	-1,329,891	746,391
Library Fees	-50,000	-	-50,000
Management Fees	-1,500,000	-382,693	-1,117,307
Membership Fees	-2,500	-13	-2,487
Parking Fees	-600,000	-	-600,000
Photo copies; Faxes and Telephone charges	-130,568	-78,960	-51,608
Sale of Goods	-1,625,000	-648,902	-976,098
Town Planning and Servitudes	-3,350,000	-1,409,205	-1,940,795
Valuation Services	-10,000	-5,374	-4,626
TOTAL OTHER REVENUE	-59,465,959	-29,995,964	-29,469,995

EXPENDITURE

The Mid-Year Budgeted Operating Expenditure was R1,358bn. The actual expenditure recognised was R1,303bn which implies that the municipality has realised a negative variance of approximately R54,812m 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 R17,835m at end of December. The variance is as a result of the timing of the filling of vacant positions, 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 total employee related budget allocation will be spent by year-end.
- 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 43% of the allocation utilized by the 3rd of December. Overtime costs for December will be catered for in the January salary payment. Business units will need to closely monitor their overtime requests to ensure they do not exceed their allocated budgets.
- The table below reflects overtime costs per business unit. All departments under the Office of the Municipal Manager have exceeded the overtime budget allocation.

OVERTIME COSTS			
BUSINESS UNIT	APPROVED BUDGET	YTD EXP - 3rd December	AVAILABLE BALANCE
OFFICE OF THE MUNICIPAL MANAGER	444,853	605,084	(160,231)
CORPORATE SERVICES	450,934	152,765	298,169
FINANCE	794,133	565,943	228,190
EDP	859,821	212,820	647,001
COMMUNITY SERVICES & PUBLIC AMENITIES	8,891,078	2,751,602	6,139,476
COMMUNITY SAFETY	25,576,917	10,814,929	14,761,988
CIVIL ENGINEERING	2,143,727	1,447,514	696,213
ELECTRICAL ENGINEERING	14,996,799	6,837,612	8,159,187
YOUTH DEVELOPMENT	389,472	279,516	109,956
TOTAL	54,547,734	23,667,785	30,879,949

43%

57%

- 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 R4,336m which is attributable to the budget provision for the annual increments to Councilors and Political Office Bearers. The increments of which is guided by the Government Gazette on the determination of upper limits for Councilors. The final gazette was issued in December and the back pay, to the value of R452k for Councilors was processed, however the journal posting onto the MUNSOFT financial system will come through in January. Also, the variance is a result of savings on the previously vacant post of Deputy Mayor. The budget will be reviewed for any downward adjustments during the Adjustment budget process.

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 2 is R11,319,763.07

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. R1,562m has been written off mid-year.

Depreciation

- Depreciation and asset impairment reflects a negative variance of R17,748m. 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.

Bulk purchases

- Reflects over-expenditure of R21,285m with the payment for December still to be processed on the financial system. The R640,5m relates to payments for July and November, being higher which is due to seasonal increase in demand.

- The Eskom invoice for December is R108,461m. If the invoice is considered, the variance results in over expenditure of approximately R129,746m. Council to note that in the four prior financial years, the Bulk Purchases expenditure has exceeded the budget and resulted in unauthorised expenditure.
- Cumulative energy loss as at 31st December 2024 was R215,787,716 at 102,856,112 kwh with total losses of 28.43% on electricity purchases. The cumulative energy loss at the end of December in the 2023/24 financial year was R175,374,142 at 92,736,197 kwh with total losses of 26.47 % electricity purchases. The industry norm for energy losses is 6-12%. The municipal energy loss is therefore more than twice the industry norm and significantly threatens the financial viability of the council as such losses are not sustainable. The effect of the above is clearly noted in the mid-year billing whereby the total electricity billing was R586,109m whilst the Eskom Bulk invoices total R640,503m.

Transfers and subsidies

- Negative variance of R7,072m reflected which relates to the R10m budget allocation under DOHS Construction expenditure. Journals are processed as and when expenditure incurs with a R10m identical revenue stream being budgeted for. To date only R175k has been processed. The Department of Human Settlements has changed the payment terms of contractors, as they pay directly to the Implementing Agents. This has a direct impact on the budget performance related to Human Settlements. The R10m budget will be reduced on both the revenue and expenditure section during the Adjustment budget process.
- 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, Back to School Programme (i.e. Bursaries and Dress a Child Programme). As the year progresses, the variance is expected to decrease.

Loss on Disposal of Assets

- Reflects a negative variance of R4,125m. 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.

- The Municipality held an auction on the 1st November, the proceeds of approximately R2m are still be processed via SCM on the financial system.

Other Losses

- Reflects a negative variance of R7,064m. 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.

Contracted services

- Reflects no underspending, however various contractual expenditure for the month of December is still to be processed on the financial system as well as line items highlighted in the table below reflect higher expenditure than budgeted for at mid-year. The spending under this expenditure category is R200,329m as reflected in the table below.

CONTRACTED SERVICES	TOTAL BUDGET	TOTAL ACTUALS	AVAILABLE BUDGET	PRO RATA BUDGET	VARIANCE
Consultants and Professional Services	39,496,699	7,865,671	31,631,028	19,748,350	-11,882,679
Business and Advisory	30,728,083	3,881,937	26,846,146	15,364,042	-11,482,104
Infrastructure and Planning	1,668,616	553,743	1,114,873	834,308	-280,565
Legal Cost	7,100,000	3,429,991	3,670,010	3,550,000	-120,010
Contractors	127,132,683	74,863,721	52,268,962	63,566,342	11,297,379
Building	2,640,000	1,425,967	1,214,033	1,320,000	105,967
Electrical	6,239,545	1,963,742	4,275,803	3,119,773	-1,156,031
Event Promoters	10,000,000	10,477,963	-477,963	5,000,000	5,477,963
First Aid	42,747	-	42,747	21,374	-21,374
Maintenance of Buildings and Facilities	9,393,475	3,474,914	5,918,561	4,696,738	-1,221,824
Maintenance of Equipment	21,335,779	8,302,441	13,033,338	10,667,890	-2,365,449
Maintenance of Unspecified Assets	24,182,732	19,896,467	4,286,265	12,091,366	7,805,101
Pest Control and Fumigation	19,542	12,000	7,542	9,771	2,229
Safeguard and Security	46,439,137	26,531,046	19,908,091	23,219,569	3,311,477
Shark Nets	5,349,534	2,251,485	3,098,049	2,674,767	-423,282
Traffic and Street Lights	1,419,659	501,698	917,961	709,830	-208,132
Transportation	70,533	26,000	44,533	35,267	-9,267
Outsourced Services	235,327,686	117,599,960	117,727,726	117,663,843	-63,883
Administrative and Support Staff	50,000	6,480	43,520	25,000	-18,520
Animal Care	63,986	18,447	45,539	31,993	-13,546
Burial Services	167,421	7,714	159,707	83,711	-75,997
Business and Advisory	8,188,508	576,573	7,611,935	4,094,254	-3,517,681
Cleaning Services	128,942	47,663	81,280	64,471	-16,809
Clearing and Grass Cutting Services	39,584,849	17,583,896	22,000,953	19,792,425	-2,208,528
Connection/Dis-connection	58,054	-	58,054	29,027	-29,027
Electrical	19,177,332	13,410,251	5,767,081	9,588,666	3,821,585
Illegal Dumping	200,000	-	200,000	100,000	-100,000
Personnel and Labour	1,395,144	156,963	1,238,181	697,572	-540,609
Professional Staff	29,785,544	14,376,605	15,408,939	14,892,772	-516,167
Refuse Removal	136,527,906	71,415,368	65,112,538	68,263,953	3,151,415
TOTAL CONTRACTED SERVICES	401,957,068	200,329,351	201,627,717	200,978,534	-649,183

Consultants and Professional Services

- ***Business and Advisory*** – The following line items reflect minimal to no expenditure at the end of the Mid-Year:-
 - R12m 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.
 - R5,463m budget for Integrated Energy Resource Plan. The project was rolled over into the current financial year as there were no successful bidders. The tender has since been cancelled and considered for re-advertising.
 - R4m budget for the Valuation Roll with expenditure of R295k. The budget was increased to cater for the general valuation to take place in January 2025. The project is currently at TEC.
 - R1,5m 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 the vehicle testing grounds.

Contractors

- By mid-year, R74,864m of the R127,133m has been spent, leading to an over-expenditure of approximately R11,297m. 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.
 - R17,180m of the R19,100m 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. R2,154m of the R3,051m budget for Street Light Maintenance has been spent to date. Business units are urged to closely monitor their maintenance contracts to ensure that the remaining budget will be sufficient for the rest of the financial year as no additional funding is available currently.
 - The expenditure under Event Promoters relate to the Ballito Pro event which is held at the end of June running into July. Expenditure is therefore split over 2 financial years. The budget has currently been exceeded by R478k; however, the business unit may require a further top

up during the Adjustment budget process to cater for expenditure to come through in the month of June 2025.

- Safeguard and Security relate to the security costs of the Municipality which reflects higher expenditure than budgeted for. The pro-rata budget by mid-year has been exceeded by R3,311m.

Outsourced Services

- ***Business and Advisory*** – The following line items reflect no expenditure at the end of the Mid-Year:-
 - The EDTEA funded Vuthela Project with a budget allocation of R6,265m was rolled over from the previous financial year. A service provider has been appointed with R390,7k payment coming through by end of December.
 - R1,130m has been provided for Year-end Specialists for Finance, Workshops for Risk and Internal Audit and System Implementation. Expenditure for this will occur at year-end during the preparation of the Annual Financial Statements, when technical specialists are engaged. Year-end specialists are used for the following :-
 - ✓ Report on the Provision for the rehabilitation of the Shakaville Landfill site in terms of GRAP 19 as regulated by the Waste Act.
 - ✓ Report on the provision for post-employment medical aid benefits and long service awards in terms of GRAP 25
 - ✓ Valuation certificates for investment properties in terms of GRAP 16.
- ***Professional Staff*** - These are consultants engaged by business units across the Municipality to assist with the planning and implementation of various projects. Reflects under spending of approximately R516k by mid-year.
 - The variance is due to the timing of project implementation, as 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.
- Also, various programmes have been finalised with majority expenditure going through by end of December, such as SALGA Games, sports development, and artist development programmes.
- **Refuse Removal** – R71,415m is reflected as expenditure by the end of December with R69,883m related to Refuse Removal Services and R1,517m for Refuse Bags contract. The payment for December has been processed on the financial system.

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 ACTUALS	AVAILABLE BUDGET
255261030 Refuse Bags Contract	3,655,620	1,516,522	2,139,098
255260260 Dump Charges	17,417,989	7,978,772	9,439,217
255250001 Consultants	77,111,706	39,898,675	37,213,031
Indigent Support South	27,072,095	14,785,623	12,286,472
Indigent Support South	10,703,005	7,219,878	3,483,127
	136,527,906	71,415,368	65,112,538

- 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.

Other expenditure

- Expenditure of R68,902m for Operating Leases and Operational Costs as reflected in the table below:-

OTHER EXPENDITURE	TOTAL BUDGET	TOTAL ACTUALS	AVAILABLE BUDGET	PRO RATA BUDGET	VARIANCE
Operating Leases	4,584,316	2,590,178	1,994,138	2,292,158	298,020
Community Assets	1,255,240	1,090,157	165,083	627,620	462,537
Furniture and Office Equipment	2,308,686	1,256,639	1,052,047	1,154,343	102,296
Machinery and Equipment	1,020,390	243,382	777,008	510,195	-266,813
Operational Cost	143,792,457	66,312,193	77,480,264	71,896,229	-5,584,036
Achievements and Awards	1,450,000	53,686	1,396,314	725,000	-671,314
Advertising; Publicity and Marketing	10,375,586	4,079,203	6,296,383	5,187,793	-1,108,590
Bank Charges; Facility and Card Fees	4,943,305	1,210,645	3,732,660	2,471,653	-1,261,007
Bursaries (Employees)	900,000	405,621	494,379	450,000	-44,379
Commission	4,400,000	1,826,115	2,573,885	2,200,000	-373,885
Communication	3,600,739	2,265,019	1,335,720	1,800,370	464,650
Contribution to Provisions	1,683,396	-	1,683,396	841,698	-841,698
Entertainment	412,208	148,834	263,374	206,104	-57,270
External Audit Fees	5,909,716	4,823,228	1,086,488	2,954,858	1,868,370
External Computer Service	15,934,956	8,973,939	6,961,017	7,967,478	1,006,461
Indigent Relief	4,803,656	2,114,851	2,688,805	2,401,828	-286,977
Insurance Underwriting	5,930,146	8,126,753	-2,196,607	2,965,073	5,161,680
Licences	76,702	15,519	61,183	38,351	-22,832
Management Fee	15,335,778	4,987,154	10,348,624	7,667,889	-2,680,735
Municipal Services	11,404,116	4,901,970	6,502,146	5,702,058	-800,088
Printing; Publications and Books	4,997,424	1,627,930	3,369,494	2,498,712	-870,782
Professional Bodies; Membership and Subscription	6,524,555	3,356,223	3,168,332	3,262,278	93,945
Registration Fees	4,939,879	2,711,104	2,228,775	2,469,940	241,164
Skills Development Fund Levy	4,515,526	2,815,571	1,699,955	2,257,763	557,808
Travel and Subsistence	3,281,257	1,870,850	1,410,407	1,640,629	230,222
Vehicle Tracking	600,518	119,924	480,594	300,259	-180,335
Ward Committees	5,390,000	2,484,000	2,906,000	2,695,000	-211,000
Wet Fuel	22,443,393	7,394,054	15,049,339	11,221,697	-3,827,642
Workmen's Compensation Fund	3,939,601	-	3,939,601	1,969,801	-1,969,801
TOTAL OTHER EXPENDITURE	148,376,773	68,902,371	79,474,402	74,188,387	-5,286,016

- 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. The expenditure for the mid-year Lekogtla, that will be taking place from the 20th to 24th January, will be paid from the Events vote.
- 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. R1,129m of R1,5m budget has been spent on 3G with R948k of R1m budget being spent on telephone calls. Approximately R190k monthly payment is currently being made on 3G usage. The business unit will need to review their current expenditure and identify savings to adjust accordingly during the Adjustment budget process as the budget for telephone calls and 3G will not be sufficient till year end.
- **Contribution to Provisions** – will be accounted for during the finalisation of the AFS.
- **Indigent Relief** – reflects expenditure of R2,115m as reflected in the table below:

INDIGENT RELIEF	TOTAL BUDGET	TOTAL ACTUALS	AVAILABLE BUDGET
400286252 ESKOM FBE	1,423,656	561,026	862,630
026260800 Subsidies Selling Schemes	300,000	13,146	286,854
044260380 Indigent Support	2,000,000	1,130,040	869,960
215262048 Indigent Verification	800,000	174,019	625,981
056260380 Indigent Support	280,000	236,621	43,379
	4,803,656	2,114,851	2,688,805

- Approximately R700k reduced budget allocation for Subsidy Selling Schemes as previous years reflected minimal expenditure.
- **Insurance Underwriting** – the payments for Insurance premiums have exceeded the current total budget allocation by R2,196m.
- **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 R6,515m revenue collection.
- **Wet Fuel** – expenditure relates to Sundry Oils and Fuels, Gas for the Crematorium as well as Diesel for Generators. Expenditure is below the mid-year budget projections and will need to be closely monitored to ascertain if all fuel usage to date has been captured onto the financial system.
- **Workers' 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 allow the municipality 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 at KwaDukuza municipality 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 repairs and maintenance undertaken by the municipality
- A widening gap between full cost and current expenditure will result in huge tariff increases 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 nine 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
- Youth Development

After an extensive consultation processes, Council has approved R 328,573m 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 will be catered for during the February Adjustment Budget process.

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 26% expenditure being reflected. R13,254m has been spent to date.
- 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 100k for the procurement of Furniture, Tools, and Equipment for the Housing section. R2k expenditure reflected to date.
- Municipal Disaster Response Grant – R338,048m of the R1,2bn disaster response grant will be catered for during the February adjustment budget. The Finance is awaiting final budget allocations per disaster project from the Civil business unit. To date R145,8m has been spent.
- 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. R5,076m has been on the 2019 disaster grant with R4,104m 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. The projects will be considered during the Adjustment Budget.
- EDTEA funding - R212,8k unspent funds for the Transformative Riverine Management programme – Mavivane River, which the business unit are awaiting to award the CQ after the adjustment budget has been considered. A waste litter boom will be procured.

Council Funding

- There is 15% under-spending relating to Council funded projects. Various projects reflected minimal, to no expenditure at the end of December.

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 R280,192m which includes R155,016m disaster grant funded expenditure. The payments for the disaster projects were authorized by Council under council resolution C40 to fulfil the Municipality's contractual obligations. The roll-over was formally approved on the 22nd of October 2024 and will be catered for through an adjustment budget process. Based on the R328,573m approved capital budget only, the Municipality spent R125,176m by mid-year.

KZN292 KwaDukuza - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 - December

Vote Description R thousands	Ref 1	2023/24	Budget Year 2024/25						
		Audited	Original	Monthly	YearTD	YearTD	YTD	YTD	Full Year
Capital Expenditure - Functional Classification									
<i>Governance and administration</i>		20.942	44.051	6.916	13.631	27.731	(14.100)	-51%	44.051
Executive and council		5.175	24.296	4.304	9.799	16.296	(6.497)	-40%	24.296
Finance and administration		15,767	19,755	2,612	3,833	11,435	(7,602)	-66%	19,755
Internal audit		-	-	-	-	-	-	-	-
<i>Community and public safety</i>		36.072	50.277	9.110	18.387	30.607	(12.220)	-40%	50.277
Community and social services		6.367	10.311	1.203	3.083	6.991	(3.908)	-56%	10.311
Sport and recreation		20.576	17.486	1.901	2.713	8.236	(5.523)	-67%	17.486
Public safety		10.652	13.680	5.409	11.992	13.280	(1.288)	-10%	13.680
Housing		(1,523)	8,800	597	599	2,100	(1,501)	-71%	8,800
Health		-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		566.571	106.037	39.816	171.546	45.182	126.364	280%	106.037
Planning and development		2.167	14.933	24	31	8.445	(8.414)	-100%	14.933
Road transport		564,405	91,104	39,792	171,514	36,737	134,778	367%	91,104
Environmental protection		-	-	-	-	-	-	-	-
<i>Trading services</i>		134.964	128.207	17.701	76.627	48.730	27.897	57%	128.207
Energy sources		129.585	125.522	17.561	75.790	48.045	27.745	58%	125.522
Water management		-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-
Waste management		5.379	2.685	140	837	685	152	22%	2.685
<i>Other</i>		-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	758.550	328.573	73.543	280.192	152.250	127.942	84%	328.573
Funded by:									
National Government		574.081	66.126	37.012	178.425	29.481	148.944	505%	66.126
Provincial Government		7	3.255	-	2	3.255	(3.253)	-100%	3.255
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov		224	-	-	-	-	-	-	-
Departm Agencies,		-	-	-	-	-	-	-	-
Transfers recognised - capital		574.312	69.381	37.012	178.427	32.736	145.691	445%	69.381
Borrowing	6	-	-	-	-	-	-	-	-
Internally generated funds		181.078	259.192	36.530	101.765	119.514	(17.749)	-15%	259.192
Total Capital Funding		755.390	328.573	73.543	280.192	152.250	127.942	84%	328.573

Governance and Administration – Finance & Admin

In terms of Functional classification, the R13,631m expenditure reflected is from the following departments within the respective business units: -

Executive and Council – budget allocation of R24,296m, as outlined under departments 065 and 022 in the table below. An amount of R9,799m has been spent on the refurbishment of the KwaDukuza Taxi Rank and upgrades to the Ballito Taxi Rank. The Community Services Business Unit provided the following explanation for the variance in the Ballito Taxi Rank upgrade project: *The contractor delayed site establishment after the project handover on June 25, 2024, due to high turnover within the construction team. However, the Department had since intervened, and the project is now back on track and will be completed on schedule. Contractors were requested to submit an accelerated recovery plan to catch-up on the outstanding works.*

Executive and Council	Total Budget	Total Actual	Remaining Budget
Refurbishment of KwaDukuza Taxi rank	17,706,619	6,442,586	11,264,033
Upgrade of Ballito Taxi Rank	6,579,563	3,356,137	3,223,426
Risk Management Projector	10,000	-	10,000
	24,296,182	9,798,723	14,497,459

Finance & Administration – Expenditure of R3,383m is reflected under the following departments.

Corporate Services Business Unit

➤ Expenditure of R1,373m as reflected in the table below:

Corporate Services	Total Budget	Total Actual	Remaining Budget	Pending
Network Upgrade WIP	500,000	-	500,000	-
Upgrade to Council Chambers	3,500,000	-	3,500,000	-
Upgrade to Blythedale Offices	100,000	100,000	-	-
NV Info Tech PC Printers Upgrades 210414504	1,500,000	687,818	812,182	739,506
Office Furn & Equipment 025400013	1,000,000	261,635	738,365	220,573
KDM Wi-Fi Network	1,000,000	-	1,000,000	-
Elec Staff Attendance Register 021419516	560,000	86,798	473,202	-
Print room Vehicle	270,000	236,388	33,612	1
22 Seater Bus	900,000	-	900,000	-
	9,330,000	1,372,639	7,957,361	960,080

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 specifications. The business unit anticipate a delay in current year implementation and a request for roll-over is expected.
- **Electronic Staff Attendance Register:** A budget of R500k was rolled over for the project, however the project was completed, and payments finalized in the 13th period of the 2023/24 financial year. Payment of R86k has been made in the current financial year with the R473k to be accordingly adjusted for during the adjustment budget process.
- **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 tender has closed and is to be evaluated at the next committee meeting.

- **22 Seater Bus** – The R900k budget allocation is insufficient to procure the 22 seater bus for council use. The request for additional funds will be catered for during the Adjustment Budget process.

Finance Business Unit

- R7k spent on the procurement of Office Furniture & Equipment from a budget allocation of R100k. A budget of R2m for the upgrade of the Finance Building will be reallocated to SCM during the adjustment budget to fund the upgrade of the stores building. The project specifications have been finalized, and the upgrade is expected to begin at the end of the 3rd quarter of the financial year.

Property Services

- A budget allocation of R3,225m has been set aside for the procurement of engineering tools, equipment, and a grader. R356k has been spent on engineering equipment. The grader with a budget allocation of R2,5m will be procured in the next quarter through a transversal contract.

Fleet Management

- Budget allocation of R2,350m under the workshop with expenditure of R2,008m as reflected in the table below.

Mid-Year Budget and Performance Assessment

Mechanical Workshop	Total Budget	Total Actual	Remaining Budget
360 Furniture and Equipment	150,000	9,614	140,386
Mechanical Workshop Tools Equipment 360400027	200,000	-	200,000
Municipal Fleet	2,000,000	1,998,693	1,307
	2,350,000	2,008,307	341,693

Community & Public Safety

In terms of Functional classification, the R18,387m expenditure reflected is from the following departments within the respective business units: -

Community & Social Services

The following departments fall under the Community & Social Services:-

- **056 Cemeteries** –Expenditure of R2,262m out of a total budget allocation of R9,071m is reflected in the table below. The Community Services Business Unit has provided the following reasons for the slower-than-expected expenditure on the rehabilitation of the parking area at Vlakspruit Cemetery: *delays in finalizing procurement processes due to the slow turnaround time by the Tender Evaluation Committee in addressing agenda items. The business unit have since submitted a memo to the Municipal Manager requesting an intervention for committees to be scheduled and sit at least twice a week to consider long overdue items of the agenda.*

Cemeteries	Total Budget	Total Actual	Remaining Budget	Pending
Rehab. of access road to Vlakspruit cemetery	317,583	813,253	-495,670	-
Rehab. parking area in Vlakspruit cemetery	6,430,000	-	6,430,000	-
Refurbish changerooms in Vlakspruit Cemetery	1,323,825	832,090	491,735	-
Fencing of the crematorium - Fencing of cemeteries	1,000,000	617,030	382,970	188,545
	9,071,408	2,262,373	6,809,035	188,545

- **165 Community Halls** – R730k allocation for Fencing, Security Gates, and Furniture. Expenditure of R471k 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** – R309,8k of the R350k budget allocation has been spent on the procurement of Library Furniture, Tools & Equipment.

- **031 Museum** – A budget of R60k has been allocated for the floor polishing machine, with expenditure of R40k coming through in October. The business unit has attributed the lack of expenditure on Museum Artifacts and Specialized Furniture & Fittings to the underperformance of the service provider in the previous financial year. However, the budget was not rolled over into the current financial year. The business unit's request for these funds will be addressed during the adjustment budget process.

Sports & Recreation

The sports & recreation section reflects a total budget allocation of R17,486m with the following breakdown by business unit:-

- **070 Parks & Gardens** – R2m for the Upgrade to the ablution facility and a guard house at KwaDukuza Park. R129k expenditure reflected. An award has been made which is currently in the appeal period. Project implementation will begin in the 3rd quarter.
- **075 Sports & Recreation** – R10m budget allocation with R2m for Upgrade to Beach Facilities and R8m for the Upgrade to Darnal Sports field. Expenditure of R489,4k for consultant fees under the Upgrade to Darnal Sports field and R382k 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.
- **045 Marine Safety** - R5,486m with R1,712m 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, expenditure should incur in the 3rd quarter of the financial year.

Marine Safety	Total Budget	Total Actual	Remaining Budget	Pending
Upgrade to Salt Rock Offices WIP	3,000,000.00	-	3,000,000.00	-
Rescue Surfboards	216,000.00	210,583.32	5,416.68	1.00
045 6 x Boat Safety Equipment Kits	15,000.00	-	15,000.00	1.00
045 5 x PTT Radios	25,000.00	-	25,000.00	-
045 5 x Shark Pods	25,000.00	-	25,000.00	-
045 1 x Motor Stand	5,000.00	-	5,000.00	-
045 10 x Sets Bathing Beacons	50,000.00	-	50,000.00	-
045 Nonoti Beach Equipment	200,000.00	27,543.00	172,457.00	1.00
Marine Safety Fleet	1,750,000.00	1,473,880.66	276,119.34	2.00
045 Quad Bikes	200,000.00	-	200,000.00	4,002.00
	5,486,000.00	1,712,006.98	3,773,993.02	4,007.00

Public Safety

- Reflects expenditure of R11,991m of a budget allocation of R13,680m 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

- R8,8m budget allocation with R599k expenditure on Tools and Equipment. Variance of R1,501m reflected in terms of mid-year SDBIP with anticipated expenditure for the Relocation to Offices, Office improvements and Renovation to Compounds projects which were set to completed by mid-year. *It must be noted that the SCM processes relating to the Compounds project is being finalised and an appointment is expected in the third quarter. 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 will commence in the 3rd quarter of the financial year. *There is an expected improvement of expenditure overall within the BU.*

Housing	Total Budget	Total Actual	Remaining Budget	Pending
Renov to Compounds 026414505 WIP	2,000,000	-	2,000,000	-
Relocation of infrastructure services	500,000	-	500,000	-
Office Internal Improvements	500,000	-	500,000	90,005
Etete Housing Retaining Walls and Access Roads(Ward 7	2,000,000	-	2,000,000	-
Steve Biko Housing Retaining Walls and Access Roads(Ward 13	2,000,000	-	2,000,000	-
Ablution Facilities (VIP)	1,700,000	597,035	1,102,965	-
Office Furn & Equipment	50,000	2,000	48,000	2
Tools & Equipment	50,000	-	50,000	-
	8,800,000	599,035	8,200,965	90,007

Economic & Environmental Services

In terms of Functional classification, the R171,546m expenditure reflected is from the following departments within the respective business units: -

Planning & Development - R14,933m budget with R31k expenditure reflected in the table below. There is currently a budget shortfall for the IDP Bakkie. The pricing for the request is R800k and the business unit will be sourcing additional funds to top off the budget during the Adjustment Budget process. 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 is still under consideration vide TAC 037.*

Planning & Development	Total Budget	Total Actual	Remaining Budget	Department
ABM Infrastructure Upgrades	12,338,355	-	12,338,355	Intergrated Development Plan (Dept 028)
IDP Bakkie	500,000	-	500,000	Intergrated Development Plan (Dept 028)
IDP Electronic Equipment	70,000	23,600	46,400	Intergrated Development Plan (Dept 028)
Informal Traders Facilities WIP	2,000,000	-	2,000,000	Economic Development and Planning (Dept 032)
LED Unit projector	15,000	7,825	7,175	Economic Development and Planning (Dept 032)
Digital cameras	10,000	-	10,000	Economic Development and Planning (Dept 032)
	14,933,355	31,425	14,901,930	

Road Transport - Civil Engineering Roads - Reflects expenditure of R171,514m. Council to note that R16,498m is expenditure spent on capital budget allocation and R155,016m relates to the Disaster grant projects for which have not been budgeted. The payments for the disaster projects were authorized by Council under council resolution C40 to fulfil the Municipality's contractual obligations. The roll-over has been formally approved on the 22nd October and the Municipality will cater for these grant funds through an adjustment budget process.

Civil Engineering Capital Budget Funding	Total Budget	Total Actual	Remaining Budget
Fund:Capital:Transfer from Operational Revenue	40,674,997	3,244,168	37,430,829
Fund:Capital:Transfers and Subsidies:Monetary Allocations:National Government:Municipal Disaster Recovery Grant	-	9,179,635	-9,179,635
Fund:Capital:Transfers and Subsidies:Monetary Allocations:National Government:Municipal Disaster Response Grant	-	145,836,615	-145,836,615
Fund:Capital:Transfers and Subsidies:Monetary Allocations:National Government:Municipal Infrastructure Grant	50,018,740	13,253,967	36,764,773
Total Civil Engineering Funding	90,693,737	171,514,386	-80,820,649

- **MIG funded projects** – R13,254m has been spent on MIG funded projects. The table below reflects expenditure and status per project at the end of the December.

MIG Funded Projects	Total Budget	Total Actual	Remaining Budget	Status per Project
Groutville Surface Roads and Stormwater MIG in Ward 12 WIP	3,022,070	-	3,022,070	Delays due to SCM processes as the project was deferred to TEC after the appeals period as the recommended bidder had defaulted on the 215 panel. The intent to appoint has been issued and awaiting the end of appeals period. The appointment should be issued in Q3 and the project is still in line to achieve the target as per the end of financial year.
Melville Hall MIG - WIP	12,585,904	2,970,689	9,615,215	Currently at construction phase with 25% completion for the 700 seater Hall.
Sokesimbone Access Road & Stormwater (Ward 1) - WIP	5,635,000	2,316,472	3,318,528	Practical completion certificate. Delays due to stoppages due to subcontracting issues. Contractor has put in the request for extension of time and it has been approved. Practical completion to be done in Q3.
Nsiken Community Hall	5,732,879	150,000	5,582,879	TAC resolved to cancel the tender as the responsive bids exceeded the budget allocation and that the Business Unit embark upon a new tender process
Lindelani Creche 170461933 MIG	2,676,522	-	2,676,522	Land issues delaying implementation of project as they are challenges in moving small businesses.
Ward 3 Nonoti Beach Road Access - WIP	12,006,918	3,643,712	8,363,206	Progress report indicating 25% construction works done and signed off by the Consultant dated 09 December 2024.
Charlotdale Community Hall - WIP	5,231,104	3,348,441	1,882,663	59% Construction Complete. Target date for Handover of the 300 seat hall is 12th February 2025.
Rehabilitation of Kenny Khanyayo Street and Pigogo Street	3,128,343	824,654	2,303,689	Project was cancelled at TAC as there was no responsive bidder that was within budget available.
	50,018,740	13,253,967	36,764,773	

- Expenditure of R145,837m for the Disaster Response Grant Expenditure is attached under 'Supporting Documentation.' A further R9,180m has been processed under the Disaster Recovery unspent grant allocations as reflected in the table below.

Disaster Recovery Funded Projects	Total Actual
Replacement of Hullete Bridge WIP	4,103,988
G46247 Retaining walls & foundation underpinning - WIP	846,011
G46247 Rehab. of Stormwater culverts in Mfacane road - WIP	2,727,273
G46247 Rehab. of damaged road/s.t management - WIP	1,371,018
G46247 Resealing & S.T mngnt of Usangoma Street- WIP	131,345
	9,179,635

- **Internally Funded Civil Engineering Projects** – R40,675m budget allocation with R3,244m expenditure to date.

Internal Funding	Total Budget	Total Actual	Remaining Budget	Status per Project
Melville Hall - WIP	2,080,064	-	2,080,064	Currently at construction phase with 25% completion for the 700 seater Hall.
NV Roads Stormwater Traffic Calming Measures 170461528 WIP	1,000,000	-	1,000,000	To commence in Q3
Ward 14 Retaining of lloyds Housing Pr(Walls (Gabion Guard) WIP	5,400,000	1,342,568	4,057,432	Project on Target.
Ballito Office Parking	1,000,000	-	1,000,000	Project is currently at the planning stage, layout has been produced. The target has been moved to Q3 for implementation.
Ward 3 Nonoti Beach Road Access - WIP	2,190,354	-	2,190,354	Progress report indicating 25% construction works done and signed off by the Consultant dated 09 December 2024.
Lindelani Creche 170461933 Council Funds	1,739,130	-	1,739,130	Comments provided above.
Chris Hani Sport field - WIP	3,000,000	-	3,000,000	Target not met. Draft evaluation has been submitted to TEC. The initial scope had to be amended as there was more vandalism on the asset. SCM processes to be concluded in Q3 and the project targeted completion to be adjusted.
REHABILITATION OF NEWTOWN ROADS - JONES STREET	8,500,000	761,476	7,738,524	Target not met. Appointment letter dated 30/09/2024, however the approach has since been changed as there is a need to involve consultant as the project is going to be registered with MIG. The consultant has been appointed and currently finalising the scope of work.
REHABILITATION OF NEWTOWN ROADS - FIFTH STREET	6,000,000	-	6,000,000	Target not met. A consultant was appointed in the first quarter and has now done a draft design report. Geotechnical investigation has been done. The project is to be registered with MIG as budget available is not sufficient. Appointment on the available budget will be made in Q3.
REINSTATING SALT ROCK BRIDGE WARD 2	4,000,000	200,645	3,799,355	Target not met- Temporary works done while waiting for finalisation of EIA and WULA. Section 30A for temporal has been approved and works have been completed. Currently working on EIA and WULA and the scope finalisation.
Charlottesville Community Hall - WIP	721,768	-	721,768	59% Construction Complete. Target date for Handover of the 300 seat hall is 12th February 2025.
WOODMEAD TAXI RANK	4,000,000	852,725	3,147,275	Target Met. No consultant utilised for project. Progress reports signed off by ED: Civil
OHLANGA HALL	1,043,681	86,755	956,926	KDM appointed Vijay Ori and Associates on the 30th September 2024 to provide professional services for the assessment and refurbishment of Ohlanga Hall. Contract period is 5 months.
	40,674,997	3,244,168	37,430,829	

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 R75,790m resulting in a positive variance of R27,745m. The table below reflects the expenditure per project under the business unit. Although positive variance from budget is noted, there are various projects that reflect no expenditure to date as highlighted in the table below.

ELECTRICAL CAPITAL PROJECTS	Total Budget	Total Actual	Remaining Budget	Pending
NV Street Lights Refurbishment Cluster A WIP	1,000,000	890,143	109,857	-
NV Street Lights Refurbishment Cluster B WIP	1,000,000	944,293	55,707	-
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	1,773,903	-673,903	-
LV Network Upgrades Cluster B WIP	1,300,000	1,300,000	-	-
LV Network Upgrades Cluster C WIP	550,000	270,526	279,474	-
LV Network Upgrades Cluster D WIP	750,000	749,999	1	-
LV Network Upgrades Cluster E WIP	750,000	522,485	227,515	-
LV Network Upgrades Cluster F WIP	750,000	647,008	102,992	-
Electricity Admin New Dukuza 80MVA Bulk 400452153 WIP	5,000,000	1,125,729	3,874,271	-
MV Network Upgrades Cluster F WIP	1,950,000	1,950,000	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	2,904,737	1,595,263	-
MV Substations Upgrades and Refurbishment: Glenhills Substat WIP	2,000,000	-	2,000,000	-
MV Substations Rebuild: SAPPI Substations - KDM WIP	10,000,000	6,305,016	3,694,984	-
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	1,000,000	798,447	201,553	-
MV Substations Upgrades and Refurbishment: Ballito Substatio WIP	2,000,000	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	458,616	41,384	-
NV Street Lights Cluster B 37SL 400452123 WIP	750,000	744,697	5,303	-
NV Street Lights Cluster C 100SL 400452124 WIP	1,000,000	951,962	48,038	-
NV Street Lights Cluster D 100SL 400452125 WIP	1,250,000	1,239,614	10,386	-
NV Street Lights Cluster E 100 SL 400452126 WIP	1,000,000	946,796	53,204	-
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	-
LV Network Upgrades Cluster G WIP	750,000	671,235	78,765	-
MV Network Upgrades Cluster A WIP	750,000	750,000	-	-
MV Network Upgrades Cluster B WIP	2,500,000	2,500,000	-	-

ELECTRICAL CAPITAL PROJECTS	Total Budget	Total Actual	Remaining Budget	Pending
MV Network Upgrades Cluster C WIP	750,000	750,000	-	-
MV Network Upgrades Cluster D WIP	2,000,000	1,996,085	3,915	-
MV Network Upgrades Cluster E WIP	2,500,000	2,399,941	100,059	-
NV Street Lights Refurbishment Cluster C WIP	1,600,000	1,535,870	64,130	-
NV Street Lights Refurbishment Cluster D WIP	1,600,000	1,486,131	113,869	-
NV Street Lights Refurbishment Cluster E WIP	1,600,000	1,360,769	239,231	-
NV Street Lights Refurbishment Cluster F WIP	1,600,000	2,372,511	-772,511	-
NV Street Lights Refurbishment Cluster G WIP	1,600,000	1,544,857	55,143	-
Simbiti Infrastructure Refurbishment	4,000,000	3,481,020	518,980	-
Zimbali Infrastructure Refurbishment	4,000,000	-	4,000,000	-
Public building services electrical infrastructure refurbish	3,000,000	2,641,970	358,030	-
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	-
MV Substations New Lavoupiere Subst WIP	5,952,247	-	5,952,247	-
Implementation of Energy Efficiency on Buildings	1,500,000	-	1,500,000	-
Metering Kiosk - WIP	3,155,000	-	3,155,000	-
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	1,501,953	8,498,047	4
400 Furniture and Equipment	300,000	35,008	264,992	7
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	2
	125,521,958	75,790,220	49,731,738	6,016

60%

Waste Management

- R2,685m budget allocation for Machinery & Equipment and 2 x1 Ton Refuse Bakkies.
- The business unit have provided the following reason for the variance in terms of the R2m budget allocation for Machinery & Equipment:- *The development of the tender specification took longer than expected due to the fact that we had to separate works into two distinct technical streams namely: mechanical repairs and compactor bin replacement. As a result, the aforementioned process delayed the presentation of the tender to the bid committee, advertisement and tender closure. The item was sent to SCM for inclusion in the TEC agenda. However, due to construction break, the Committee will resume after the 15th of January 2025.*
- R697k spent on procurement of 1-ton Bakkie, the vehicles have been procured and delivered in October.

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

2024/2025 CAPITAL EXPENDITURE (including disaster grant expenditure)										
BUSINESS UNIT	APPROVED BUDGET	JULY EXP	AUG EXP	SEPT EXP	OCT EXP	NOV EXP	DEC EXP	YTD EXP.	YTD %	AVAILABLE BALANCE
OFFICE OF THE MUNICIPAL MANAGER	13,578,355	-	-	-	-	-	111,336	111,336	1%	13,467,019
CORPORATE SERVICES	9,330,000	-	10,776	528,968	341,859	244,838	246,198	1,372,639	15%	7,957,361
FINANCE	4,190,000	-	-	7,265	-	650	-	7,915	0%	4,182,085
EDP	10,885,000	2,000	-	-	47,810	-	597,035	646,845	6%	10,238,155
COMMUNITY SERVICES & PUBLIC AMENITIES	49,122,590	-	621,254	2,323,904	2,303,690	3,594,852	5,836,591	14,680,292	30%	34,442,298
COMMUNITY SAFETY	19,676,000	-	172,810	(16,907)	5,890,639	536,530	7,120,621	13,703,692	70%	5,972,308
CIVIL ENGINEERING	93,918,737	900,960	21,010,953	47,127,116	32,692,912	30,076,560	40,062,003	171,870,504	183%	(77,951,767)
ELECTRICAL ENGINEERING	127,871,958	-	12,859,820	15,356,470	13,618,767	16,394,505	19,568,964	77,798,527	61%	50,073,431
YOUTH DEVELOPMENT	-	-	-	-	-	-	-	-	0%	-
TOTAL	328,572,640	902,960	34,675,613	65,326,816	54,895,678	50,847,935	73,542,750	280,191,751		48,380,889
		0.3%	10.6%	19.9%	16.7%	15%	22%	85%		15%

2024/2025 CAPITAL EXPENDITURE (excluding disaster grant expenditure)										
BUSINESS UNIT	APPROVED BUDGET	JULY EXP	AUG EXP	SEPT EXP	OCT EXP	NOV EXP	DEC EXP	YTD EXP.	YTD %	AVAILABLE BALANCE
OFFICE OF THE MUNICIPAL MANAGER	13,578,355	-	-	-	-	-	111,336	111,336	1%	13,467,019
CORPORATE SERVICES	9,330,000	-	10,776	528,968	341,859	244,838	246,198	1,372,639	15%	7,957,361
FINANCE	4,190,000	-	-	7,265	-	650	-	7,915	0%	4,182,085
EDP	10,885,000	2,000	-	-	47,810	-	597,035	646,845	6%	10,238,155
COMMUNITY SERVICES & PUBLIC AMENITIES	49,122,590	-	621,254	2,323,904	2,303,690	3,594,852	5,836,591	14,680,292	30%	34,442,298
COMMUNITY SAFETY	19,676,000	-	172,810	(16,907)	5,890,639	536,530	7,120,621	13,703,692	70%	5,972,308
CIVIL ENGINEERING	93,918,737	900,960	791,573	3,054,625	3,008,782	4,192,786	4,905,527	16,854,254	18%	77,064,483
ELECTRICAL ENGINEERING	127,871,958	-	12,859,820	15,356,470	13,618,767	16,394,505	19,568,964	77,798,527	61%	50,073,431
YOUTH DEVELOPMENT	-	-	-	-	-	-	-	-	0%	-
TOTAL	328,572,640	902,960	14,456,234	21,254,326	25,211,548	24,964,160	38,386,274	125,175,500		203,397,140

0.3% 4.4% 6.5% 7.7% 8% 12% 38% 62%

REVENUE & EXPENDITURE INCLUDING "ACCRUALS"

FINANCIAL PERFORMANCE (REVENUE & EXPENDITURE)

Revenue By Source	Approved Budget	YTD - December 2024	Accruals - 8th January 2025	YTD Budget	YTD Variance	YTD Variance %
Exchange Revenue	1,644,455,744	724,314,699	104,528,316	822,227,872	6,615,143	1%
Service charges - electricity revenue	1,398,776,342	586,109,166	98,846,319	699,388,171	(14,432,686)	-2%
Service charges - refuse revenue	103,073,780	54,174,544		51,536,890	2,637,654	5%
Agency Services	14,688,960	5,950,591		7,344,480	(1,393,889)	-19%
Interest earned - external investments	54,422,996	41,150,789	5,681,997	27,211,498	19,621,288	72%
Interest earned - outstanding debtors	11,000,000	5,329,604		5,500,000	(170,396)	-3%
Rental of facilities and equipment	3,027,707	1,604,040		1,513,854	90,187	6%
Other revenue	59,465,959	29,995,964		29,732,980	262,985	1%
Non - Exchange Revenue	1,071,745,749	588,011,672	-	503,301,241	84,710,431	17%
Property rates	731,911,715	346,474,537		333,384,224	13,090,313	4%
Fines, penalties and forfeits	33,514,844	24,876,994		16,757,422	8,119,572	48%
Licences and permits	976,440	727,524		488,220	239,304	49%
Transfers and subsidies - Operational	300,342,750	215,932,618		150,171,375	65,761,243	44%
Gains	5,000,000	-		2,500,000	(2,500,000)	-100%
Total Revenue (excluding capital transfers and contributions)	2,716,201,493	1,312,326,372	104,528,316	1,325,529,113	91,325,574	7%
Expenditure By Type						
Employee related costs	597,944,347	281,137,637		298,972,174	(17,834,536)	-6%
Remuneration of councillors	37,823,274	14,575,384		18,911,637	(4,336,253)	-23%
Bulk purchases	1,238,435,507	640,502,865	108,461,161	619,217,754	129,746,273	21%
Other materials	26,356,706	13,862,363		13,178,353	684,010	5%
Debt impairment	27,848,232	-		13,924,116	(13,924,116)	-100%
Depreciation & asset impairment	170,888,318	67,696,250		85,444,159	(17,747,909)	-21%
Interest paid / finance charges	15,989,000	8,084,155		7,994,500	89,655	1%
Contracted services	400,317,066	200,329,351		200,158,533	170,818	0%
Transfers and Subsidies	27,350,882	6,603,864		13,675,441	(7,071,577)	-52%
Bad Debts Written Off	2,840,000	1,561,873		1,420,000	141,873	10%
Other expenditure	147,966,775	68,902,371		73,983,388	(5,081,017)	-7%
Loss on Disposal of Assets	8,250,000	-		4,125,000	(4,125,000)	-100%
Other Losses	14,127,000	-		7,063,500	(7,063,500)	-100%
Total Expenditure	2,716,137,107	1,303,256,113	108,461,161	1,358,068,554	53,648,721	4%
Surplus/(Deficit)	64,386	9,070,258	(3,932,846)	(32,539,441)	37,676,853	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	79,299,550	180,832,373		39,649,775	141,182,598	356%
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		225,337		-	225,337	
	79,299,550	181,057,710	-	39,649,775	141,407,935	
Surplus/ (Deficit) for the year	79,363,936	190,127,968	(3,932,846)	7,110,335	179,084,788	
Surplus/ (Deficit) for the year including estimated Accruals			186,195,122			

SUMMARY CAPITAL BUDGET INCLUDING ACCRUALS

SUMMARY CAPITAL EXPENDITURE 2024/25 (including disaster grant expenditure)												
BUSINESS UNIT	APPROVED BUDGET	JULY EXP	AUG EXP	SEPT EXP	OCT EXP	NOV EXP.	DEC EXP.	PENDINGS	YTD EXP. INCL. PENDINGS	YTD %	AVAILABLE BALANCE	
OFFICE OF THE MUNICIPAL MANAGER	13,578,355	-	-	-	-	-	111,336	34,502	145,838	1.1%	13,432,517	
CORPORATE SERVICES	9,330,000	-	10,776	528,968	341,859	244,838	246,198	960,079	2,332,717	25.0%	6,997,283	
FINANCE	4,190,000	-	-	7,265	-	650	-	3,903	11,818	0.3%	4,178,182	
EDP	10,885,000	2,000	-	-	47,810	-	597,035	90,005	736,850	6.8%	10,148,150	
COMMUNITY SERVICES & PUBLIC AMENITIES	49,122,590	-	621,254	2,323,904	2,303,690	3,594,852	5,836,591	421,601	15,101,893	30.7%	34,020,697	
COMMUNITY SAFETY	19,676,000	-	172,810	(16,907)	5,890,639	536,530	7,120,621	21,254	13,724,946	69.8%	5,951,054	
CIVIL ENGINEERING	93,918,737	900,960	21,010,953	47,127,116	32,692,912	30,076,560	40,062,003	-	171,870,504	183.0%	(77,951,767)	
ELECTRICAL ENGINEERING	127,871,958	-	12,859,820	15,356,470	13,618,767	16,394,505	19,568,964	6,010	77,804,537	60.8%	50,067,421	
YOUTH DEVELOPMENT	-	-	-	-	-	-	-	-	-	0.0%	-	
TOTAL	328,572,640	902,960	34,675,613	65,326,816	54,895,678	50,847,935	73,542,750	1,537,353	281,729,104	85.7%	46,843,536	

0.3% 10.6% 19.9% 16.7% 15.5% 22.4% 0.5% 85.7% 14.3%

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 R1,880bn. The actual cash closing balance inclusive of Investments at the end of December is R 1,026bn.

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 - M06 - December

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	680,882	680,882	66,661	329,426	680,882	(351,456)	-52%	680,882
Service charges		1,521,420	1,480,829	1,480,829	153,962	826,017	1,032,987	(206,970)	-20%	1,480,829
Other revenue		266,021	187,919	187,919	23,024	130,372	153,834	(23,462)	-15%	187,919
Transfers and Subsidies - Operational		300,115	304,077	304,077	92,221	223,009	160,704	62,304	39%	304,077
Transfers and Subsidies - Capital		93,033	76,145	76,145	15,138	42,902	76,145	(33,243)	-44%	76,145
Interest		133,339	54,423	54,423	6,401	43,107	27,212	15,895	58%	54,423
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(1,601,506)	(2,762,806)	(2,762,806)	(204,465)	(818,498)	(2,760,334)	1,941,635	-70%	(2,762,806)
Interest		(16,843)	(15,989)	15,989	(7,846)	(8,084)	(15,989)	7,905	-49%	(15,989)
Transfers and Subsidies		-	(17,351)	17,351	-	-	(17,351)	17,351	-100%	(17,351)
NET CASH FROM/(USED) OPERATING ACTIVITIES		1,379,130	(11,870)	54,810	145,096	768,249	(661,910)	(1,430,159)	216%	(11,870)
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)	(328,573)	(81,540)	(324,449)	(328,573)	4,124	-1%	(328,573)
NET CASH FROM/(USED) INVESTING ACTIVITIES		724,422	(328,573)	(328,573)	(81,540)	(324,449)	(328,573)	(4,124)	1%	(328,573)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/financing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		53	333	333	8	27	333	(305)	-92%	333
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		53	333	333	8	27	333	305	92%	333
NET INCREASE/(DECREASE) IN CASH HELD		2,103,604	(340,110)	(273,430)	63,564	443,828	(990,150)			(340,110)
Cash/cash equivalents at beginning:		1,668,359	1,142,916	1,142,916		1,435,729	1,142,916			1,435,729
Cash/cash equivalents at month/year end:		3,971,963	802,806	669,485		1,879,557	152,766			1,095,619



1.4 IN YEAR BUDGET STATEMENT TABLES

In year budget statement tables

Due to the legislated formats required for the Mid-Year Budget and Performance Assessment, these tables have been included on the attached excel spread sheet.

The following tables are included as part of the Mid- Year 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 - M06 - December

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									
<u>Financial Performance</u>									
Property rates	690,235	731,912	—	66,445	346,475	333,384	13,090	4%	731,912
Service charges	1,334,608	1,501,850	—	128,440	640,284	750,925	(110,641)	-15%	1,501,850
Investment revenue	142,348	54,423	—	6,846	41,151	27,212	13,939	51%	54,423
Transfers and subsidies - Operational	293,790	300,343	—	93,082	215,933	150,171	65,761	44%	300,343
Other own revenue	147,376	127,674	—	17,415	68,485	63,837	4,648	7%	—
Total Revenue (excluding capital transfers and contributions)	2,608,356	2,716,201	—	312,228	1,312,326	1,325,529	(13,203)	-1%	2,716,201
Employee costs	550,825	597,944	—	51,276	281,138	298,972	(17,835)	-6%	597,944
Remuneration of Councillors	30,667	37,823	—	2,619	14,575	18,912	(4,336)	-23%	37,823
Depreciation and amortisation	122,081	170,888	—	10,854	67,696	85,444	(17,748)	-21%	170,888
Interest	16,843	15,989	—	7,846	8,084	7,995	90	1%	15,989
Inventory consumed and bulk purchases	1,257,298	1,264,792	—	106,478	654,365	632,396	21,969	3%	1,264,792
Transfers and subsidies	19,094	27,351	—	1,317	6,604	13,675	(7,072)	-52%	27,351
Other expenditure	550,717	601,349	—	73,094	270,794	300,675	(29,881)	-10%	601,349
Total Expenditure	2,547,525	2,716,137	—	253,485	1,303,256	1,358,069	(54,813)	-4%	2,716,137
Surplus/(Deficit)	60,831	64	—	58,743	9,070	(32,540)	41,610	-128%	64
Transfers and subsidies - capital (monetary allocations)	662,163	79,300	—	37,178	180,832	39,650	141,183	356%	79,300
Transfers and subsidies - capital (in-kind)	76,730	—	—	—	225	—	225	#DIV/0!	—
Surplus/(Deficit) after capital transfers &	799,723	79,364	—	95,921	190,128	7,110	183,018	2574%	79,364
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	799,723	79,364	—	95,921	190,128	7,110	183,018	2574%	79,364
<u>Capital expenditure & funds sources</u>									
Capital expenditure	758,550	328,573	—	73,543	280,192	152,250	127,942	84%	328,573
Capital transfers recognised	574,312	69,381	—	37,012	178,427	32,736	145,691	445%	69,381
Borrowing	—	—	—	—	—	—	—	—	—
Internally generated funds	181,078	259,192	—	36,530	101,765	119,514	(17,749)	-15%	259,192
Total sources of capital funds	755,390	328,573	—	73,543	280,192	152,250	127,942	84%	328,573
<u>Financial position</u>									
Total current assets	1,968,894	1,985,283	—	—	1,474,586	—	—	—	1,985,283
Total non current assets	3,888,078	4,106,122	—	—	4,101,186	—	—	—	4,106,122
Total current liabilities	1,170,262	1,115,933	—	—	692,405	—	—	—	1,115,933
Total non current liabilities	266,507	257,132	—	—	273,037	—	—	—	257,132
Community wealth/Equity	4,421,878	4,718,339	—	—	4,610,330	—	—	—	4,718,339
<u>Cash flows</u>									
Net cash from (used) operating	1,379,130	(11,870)	54,810	145,096	768,249	(661,910)	(1,430,159)	216%	(11,870)
Net cash from (used) investing	724,422	(328,573)	(328,573)	(81,540)	(324,449)	(328,573)	(4,124)	1%	(328,573)
Net cash from (used) financing	53	333	333	8	27	333	305	92%	333
Cash/cash equivalents at the month/year end	3,971,963	802,806	869,485	—	1,879,557	152,766	(1,726,791)	-1130%	1,095,619
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
<u>Debtors Age Analysis</u>									
Total By Income Source	111,807	29,634	18,527	14,368	27,669	8,938	11,182	286,857	508,982
<u>Creditors Age Analysis</u>									
Total Creditors	9,235	2,784	533	47	3	10	42	113	12,767

KZN292 KwaDukuza - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 - December

Description	Ref	2023/24	Budget Year 2024/25							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Revenue - Functional										
Governance and administration		1,049,243	921,514	-	105,322	478,967	428,185	50,782	12%	921,514
Executive and council		88,720	87,050	-	26,712	62,263	43,525	18,738	43%	87,050
Finance and administration		959,553	833,494	-	78,258	415,745	384,175	31,569	8%	833,494
Internal audit		970	970	-	352	959	485	474	98%	970
Community and public safety		109,296	109,401	-	27,274	67,917	54,701	13,217	24%	109,401
Community and social services		23,059	25,955	-	5,807	14,885	12,977	1,907	15%	25,955
Sport and recreation		58,299	61,239	-	19,997	45,407	30,620	14,787	48%	61,239
Public safety		15,227	4,315	-	280	2,840	2,158	683	32%	4,315
Housing		12,712	17,892	-	1,190	4,785	8,946	(4,160)	-47%	17,892
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		733,847	150,716	-	55,174	228,830	75,358	153,472	204%	150,716
Planning and development		72,411	58,279	-	12,663	38,139	29,140	9,000	31%	58,279
Road transport		659,354	90,355	-	41,821	189,133	45,177	143,956	319%	90,355
Environmental protection		2,082	2,082	-	690	1,558	1,041	517	50%	2,082
Trading services		1,454,862	1,613,870	-	161,636	717,670	806,935	(89,265)	-11%	1,613,870
Energy sources		1,328,563	1,469,919	-	138,885	632,932	734,960	(102,028)	-14%	1,469,919
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		126,299	143,950	-	22,751	84,738	71,975	12,763	18%	143,950
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	3,347,249	2,795,501	-	349,406	1,493,384	1,365,179	128,205	9%	2,795,501
Expenditure - Functional										
Governance and administration		359,870	383,305	-	37,982	176,665	191,652	(14,987)	-8%	383,305
Executive and council		116,326	115,192	-	10,492	53,284	57,596	(4,312)	-7%	115,192
Finance and administration		237,459	260,765	-	26,974	119,924	130,383	(10,459)	-8%	260,765
Internal audit		5,885	7,347	-	516	3,458	3,674	(216)	-6%	7,347
Community and public safety		335,746	374,113	-	30,219	160,756	187,056	(26,300)	-14%	374,113
Community and social services		60,611	75,533	-	6,424	32,711	37,767	(5,056)	-13%	75,533
Sport and recreation		111,545	128,024	-	10,858	53,455	64,012	(10,557)	-16%	128,024
Public safety		142,525	141,217	-	11,900	66,563	70,609	(4,046)	-6%	141,217
Housing		21,065	29,338	-	1,037	8,027	14,669	(6,642)	-45%	29,338
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		226,938	280,801	-	24,679	124,357	140,400	(16,043)	-11%	280,801
Planning and development		82,085	115,144	-	8,667	46,149	57,572	(11,423)	-20%	115,144
Road transport		141,752	161,596	-	15,813	76,966	80,798	(3,833)	-5%	161,596
Environmental protection		3,100	4,061	-	199	1,243	2,031	(788)	-39%	4,061
Trading services		1,625,172	1,677,919	-	160,605	841,477	838,960	2,518	0%	1,677,919
Energy sources		1,452,705	1,490,148	-	132,604	748,616	745,074	3,542	0%	1,490,148
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		172,467	187,771	-	28,001	92,861	93,886	(1,025)	-1%	187,771
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	2,547,525	2,716,137	-	253,485	1,303,256	1,358,069	(54,813)	-4%	2,716,137
Surplus/ (Deficit) for the year		799,723	79,364	-	95,921	190,128	7,110	183,018	2574%	79,364

KZN292 KwaDukuza - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 - December

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Municipal governance and administration		1,049,243	921,514	-	105,322	478,967	428,185	50,782	12%	921,514
Executive and council		88,720	87,050	-	26,712	62,263	43,525	18,738	43%	87,050
Mayor and Council		83,619	81,949	-	25,021	58,447	40,975	17,472	43%	81,949
Municipal Manager, Town Secretary and Chief Executive		5,101	5,101	-	1,691	3,817	2,550	1,266	50%	5,101
Finance and administration		959,553	833,494	-	78,258	415,745	384,175	31,569	8%	833,494
Administrative and Corporate Support		76,730	-	-	-	-	-	-	-	-
Asset Management		-	-	-	-	-	-	-	-	-
Finance		872,576	823,332	-	75,959	409,620	379,094	30,526	8%	823,332
Fleet Management		2,537	-	-	-	-	-	-	-	-
Human Resources		2,982	2,602	-	863	2,349	1,301	1,048	81%	2,602
Information Technology		-	-	-	-	-	-	-	-	-
Legal Services		-	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-		4,233	4,233	-	1,404	3,167	2,117	1,051	50%	4,233
Property Services		26	27	-	2	13	14	(0)	-2%	27
Risk Management		-	-	-	-	-	-	-	-	-
Security Services		-	-	-	-	-	-	-	-	-
Supply Chain Management		470	3,300	-	30	595	1,650	(1,055)	-64%	3,300
Valuation Service		-	-	-	-	-	-	-	-	-
Internal audit		970	970	-	352	959	485	474	98%	970
Governance Function		970	970	-	352	959	485	474	98%	970
Community and public safety		109,296	109,401	-	27,274	67,917	54,701	13,217	24%	109,401
Community and social services		23,059	25,955	-	5,807	14,885	12,977	1,907	15%	25,955
Aged Care		-	-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		3,155	3,091	-	833	2,148	1,546	602	39%	3,091
Child Care Facilities		7,788	8,788	-	2,914	6,576	4,394	2,182	50%	8,788
Community Halls and Facilities		274	400	-	10	173	200	(27)	-13%	400
Consumer Protection		-	-	-	-	-	-	-	-	-
Cultural Matters		-	-	-	-	-	-	-	-	-
Disaster Management		4,279	5,279	-	1,750	3,950	2,639	1,310	50%	5,279
Education		-	-	-	-	-	-	-	-	-
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-
Industrial Promotion		-	-	-	-	-	-	-	-	-
Language Policy		-	-	-	-	-	-	-	-	-
Libraries and Archives		7,314	8,137	-	236	1,728	4,068	(2,340)	-58%	8,137
Literacy Programmes		-	-	-	-	-	-	-	-	-
Media Services		-	-	-	-	-	-	-	-	-
Museums and Art Galleries		249	260	-	63	310	130	180	138%	260
Population Development		-	-	-	-	-	-	-	-	-
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Zoo's		-	-	-	-	-	-	-	-	-
Sport and recreation		58,299	61,239	-	19,997	45,407	30,620	14,787	48%	61,239
Beaches and Jetties		-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)		57,110	60,119	-	19,918	44,947	30,059	14,887	50%	60,119
Recreational Facilities		1,189	1,121	-	79	461	560	(100)	-18%	1,121
Sports Grounds and Stadiums		-	-	-	-	-	-	-	-	-
Public safety		15,227	4,315	-	280	2,840	2,158	683	32%	4,315
Civil Defence		-	-	-	-	-	-	-	-	-
Cleansing		-	-	-	-	-	-	-	-	-
Control of Public Nuisances		-	-	-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-	-	-
Fire Fighting and Protection		350	393	-	17	52	197	(145)	-73%	393
Licensing and Control of Animals		-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control		14,877	3,922	-	263	2,788	1,961	827	42%	3,922
Pounds		-	-	-	-	-	-	-	-	-
Housing		12,712	17,892	-	1,190	4,785	8,946	(4,160)	-47%	17,892
Housing		12,712	17,892	-	1,190	4,785	8,946	(4,160)	-47%	17,892
Informal Settlements		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Health Services		-	-	-	-	-	-	-	-	-
Laboratory Services		-	-	-	-	-	-	-	-	-
Food Control		-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable		-	-	-	-	-	-	-	-	-
Vector Control		-	-	-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-	-	-
Economic and environmental services		733,847	150,716	-	55,174	228,830	75,358	153,472	204%	150,716
Planning and development		72,411	58,279	-	12,663	38,139	29,140	9,000	31%	58,279
Billboards		-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)		2,428	2,428	-	805	1,817	1,214	603	50%	2,428
Central City Improvement District		-	-	-	-	-	-	-	-	-
Development Facilitation		1,599	2,378	-	388	1,461	1,189	272	23%	2,378
Economic Development/Planning		26,795	12,982	-	4,011	9,059	6,491	2,568	40%	12,982
Regional Planning and Development		-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement,		41,588	40,492	-	7,459	25,803	20,246	5,557	27%	40,492
Project Management Unit		-	-	-	-	-	-	-	-	-
Provincial Planning		-	-	-	-	-	-	-	-	-
Support to Local Municipalities		-	-	-	-	-	-	-	-	-
Road transport		659,354	90,355	-	41,821	189,133	45,177	143,956	319%	90,355

KZN292 KwaDukuza - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 - December

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									
Public Transport		-	-	-	-	-	-	-	-	-
Road and Traffic Regulation		12,505	14,689	-	504	5,863	7,344	(1,481)	-20%	14,689
Roads		646,850	75,666	-	41,317	163,270	37,833	145,437	364%	75,666
Taxi Ranks		-	-	-	-	-	-	-	-	-
Environmental protection		2,082	2,082	-	690	1,558	1,041	517	50%	2,082
Biodiversity and Landscape		2,082	2,082	-	690	1,558	1,041	517	50%	2,082
Coastal Protection		-	-	-	-	-	-	-	-	-
Indigenous Forests		-	-	-	-	-	-	-	-	-
Nature Conservation		-	-	-	-	-	-	-	-	-
Pollution Control		-	-	-	-	-	-	-	-	-
Soil Conservation		-	-	-	-	-	-	-	-	-
Trading services		1,454,862	1,613,870	-	161,636	717,670	806,935	(89,265)	-11%	1,613,870
Energy sources		1,328,563	1,469,919	-	138,885	632,932	734,960	(102,028)	-14%	1,469,919
Electricity		1,328,563	1,469,919	-	138,885	632,932	734,960	(102,028)	-14%	1,469,919
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	-	22,751	84,738	71,975	12,763	18%	143,950
Recycling		-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-	-	-
Solid Waste Removal		126,299	143,950	-	22,751	84,738	71,975	12,763	18%	143,950
Street Cleaning		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Licensing and Regulation		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	3,347,249	2,795,501	-	349,406	1,493,384	1,365,179	128,205	9%	2,795,501
Expenditure - Functional										
Municipal governance and administration		359,670	383,305	-	37,982	176,665	191,652	(14,987)	-8%	383,305
Executive and council		116,326	115,192	-	10,492	53,284	57,696	(4,312)	-7%	115,192
Mayor and Council		70,208	69,712	-	5,899	30,659	34,856	(4,197)	-12%	69,712
Municipal Manager, Town Secretary and Chief Executive		46,117	45,480	-	4,593	22,625	22,740	(115)	-1%	45,480
Finance and administration		237,459	260,765	-	26,974	119,924	130,383	(10,459)	-8%	260,765
Administrative and Corporate Support		33,572	41,308	-	3,686	18,918	20,654	(1,737)	-8%	41,308
Asset Management		-	-	-	-	-	-	-	-	-
Finance		73,502	84,549	-	5,580	30,457	42,274	(11,818)	-28%	84,549
Fleet Management		18,875	17,019	-	1,507	9,779	8,509	1,270	15%	17,019
Human Resources		20,684	18,432	-	1,223	9,256	9,216	40	0%	18,432
Information Technology		25,303	28,348	-	6,304	15,863	14,174	1,689	12%	28,348
Legal Services		-	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-		10,951	12,510	-	1,563	5,689	6,255	(566)	-9%	12,510
Property Services		11,593	14,920	-	1,132	6,495	7,460	(965)	-13%	14,920
Risk Management		-	-	-	-	-	-	-	-	-
Security Services		32,022	31,572	-	4,984	17,682	15,786	1,896	12%	31,572
Supply Chain Management		10,955	12,107	-	995	5,785	6,054	(268)	-4%	12,107
Valuation Service		-	-	-	-	-	-	-	-	-
Internal audit		5,885	7,347	-	516	3,458	3,674	(216)	-6%	7,347
Governance Function		5,885	7,347	-	516	3,458	3,674	(216)	-6%	7,347
Community and public safety		335,748	374,113	-	30,219	160,756	167,056	(6,300)	-4%	374,113
Community and social services		60,611	75,533	-	6,424	32,711	37,767	(5,056)	-13%	75,533
Aged Care		-	-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		12,589	15,900	-	1,074	6,113	7,950	(1,837)	-23%	15,900
Child Care Facilities		13,308	15,911	-	2,087	8,331	7,956	375	5%	15,911
Community Halls and Facilities		10,571	14,747	-	1,086	5,792	7,373	(1,581)	-21%	14,747
Consumer Protection		-	-	-	-	-	-	-	-	-
Cultural Matters		-	-	-	-	-	-	-	-	-
Disaster Management		7,267	8,775	-	365	3,194	4,388	(1,194)	-27%	8,775
Education		-	-	-	-	-	-	-	-	-
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-
Industrial Promotion		-	-	-	-	-	-	-	-	-
Language Policy		-	-	-	-	-	-	-	-	-
Libraries and Archives		15,251	18,457	-	1,618	8,450	9,228	(779)	-8%	18,457
Literacy Programmes		-	-	-	-	-	-	-	-	-
Media Services		-	-	-	-	-	-	-	-	-
Museums and Art Galleries		1,625	1,743	-	194	831	872	(40)	-5%	1,743
Population Development		-	-	-	-	-	-	-	-	-
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Zoo's		-	-	-	-	-	-	-	-	-

KZN292 KwaDukuza - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 - December

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									
Sport and recreation		111,545	128,024	-	10,858	53,455	64,012	(10,557)	-16%	128,024
Beaches and Jetties		-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)		65,525	72,483	-	6,264	31,023	36,242	(5,218)	-14%	72,483
Recreational Facilities		46,021	55,541	-	4,594	22,432	27,771	(5,339)	-19%	55,541
Sports Grounds and Stadiums		-	-	-	-	-	-	-	-	-
Public safety		142,525	141,217	-	11,900	66,563	70,609	(4,046)	-6%	141,217
Civil Defence		-	-	-	-	-	-	-	-	-
Cleansing		-	-	-	-	-	-	-	-	-
Control of Public Nuisances		-	-	-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-	-	-
Fire Fighting and Protection		50,000	50,705	-	4,571	24,778	25,352	(574)	-2%	50,705
Licensing and Control of Animals		-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control		92,525	90,512	-	7,329	41,785	45,256	(3,471)	-8%	90,512
Pounds		-	-	-	-	-	-	-	-	-
Housing		21,065	29,338	-	1,037	8,027	14,669	(6,642)	-45%	29,338
Housing		21,065	29,338	-	1,037	8,027	14,669	(6,642)	-45%	29,338
Informal Settlements		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Health Services		-	-	-	-	-	-	-	-	-
Laboratory Services		-	-	-	-	-	-	-	-	-
Food Control		-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable Diseases including immunizations		-	-	-	-	-	-	-	-	-
Vector Control		-	-	-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-	-	-
Economic and environmental services		226,938	280,801	-	24,679	124,357	140,400	(16,043)	-11%	280,801
Planning and development		82,085	115,144	-	8,667	46,149	57,572	(11,423)	-20%	115,144
Billboards		-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDS)		16,905	38,506	-	1,491	8,369	19,253	(10,885)	-57%	38,506
Central City Improvement District		-	-	-	-	-	-	-	-	-
Development Facilitation		13,567	16,655	-	1,210	6,986	8,328	(1,341)	-16%	16,655
Economic Development/Planning		28,052	30,260	-	3,464	18,984	15,130	3,854	25%	30,260
Regional Planning and Development		-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, Project Management Unit		23,561	29,722	-	2,502	11,810	14,861	(3,051)	-21%	29,722
Provincial Planning		-	-	-	-	-	-	-	-	-
Support to Local Municipalities		-	-	-	-	-	-	-	-	-
Road transport		141,752	161,596	-	15,813	76,966	80,798	(3,833)	-5%	161,596
Public Transport		-	-	-	-	-	-	-	-	-
Road and Traffic Regulation		14,214	18,702	-	1,434	7,461	9,351	(1,890)	-20%	18,702
Roads		127,538	142,894	-	14,379	69,505	71,447	(1,942)	-3%	142,894
Taxi Ranks		-	-	-	-	-	-	-	-	-
Environmental protection		3,100	4,061	-	199	1,243	2,031	(788)	-39%	4,061
Biodiversity and Landscape		3,100	4,061	-	199	1,243	2,031	(788)	-39%	4,061
Coastal Protection		-	-	-	-	-	-	-	-	-
Indigenous Forests		-	-	-	-	-	-	-	-	-
Nature Conservation		-	-	-	-	-	-	-	-	-
Pollution Control		-	-	-	-	-	-	-	-	-
Soil Conservation		-	-	-	-	-	-	-	-	-
Trading services		1,625,172	1,677,919	-	160,605	841,477	838,960	2,518	0%	1,677,919
Energy sources		1,452,705	1,490,148	-	132,604	748,616	745,074	3,542	0%	1,490,148
Electricity		1,438,347	1,483,898	-	131,200	745,297	741,949	3,348	0%	1,483,898
Street Lighting and Signal Systems		14,358	6,250	-	1,404	3,319	3,125	194	6%	6,250
Nonelectric Energy		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Water Treatment		-	-	-	-	-	-	-	-	-
Water Distribution		-	-	-	-	-	-	-	-	-
Water Storage		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Public Toilets		-	-	-	-	-	-	-	-	-
Sewerage		-	-	-	-	-	-	-	-	-
Storm Water Management		-	-	-	-	-	-	-	-	-
Waste Water Treatment		-	-	-	-	-	-	-	-	-
Waste management		172,467	187,771	-	28,001	92,861	93,886	(1,025)	-1%	187,771
Recycling		-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-	-	-
Solid Waste Removal		161,499	175,144	-	26,919	87,195	87,572	(377)	0%	175,144
Street Cleaning		10,969	12,627	-	1,082	5,666	6,314	(647)	-10%	12,627
Other		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Licensing and Regulation		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	2,547,525	2,716,137	-	253,485	1,303,256	1,358,069	(54,813)	-4%	2,716,137
Surplus/ (Deficit) for the year		799,723	79,364	-	95,921	190,128	7,110	183,018	2574%	79,364

KZN292 KwaDukuza - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 - December

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands										
Revenue by Vote	1									
Vote 1 - Chief Operations Officer Business Unit		12,732	12,732	-	4,252	9,760	6,366	3,394	53.3%	12,732
Vote 2 - Corporate Services Business Unit		163,331	84,551	-	25,883	60,796	42,276	18,520	43.8%	84,551
Vote 3 - Finance Business Unit		867,766	826,632	-	75,989	410,215	380,744	29,471	7.7%	826,632
Vote 4 - Economic Development Planning Business Unit		85,026	76,085	-	13,802	42,975	38,042	4,933	13.0%	76,085
Vote 5 - Community Services and Public Amenities Business Unit		195,237	216,650	-	43,825	134,189	108,325	25,864	23.9%	216,650
Vote 6 - Community Safety Business Unit		32,114	24,451	-	2,536	12,659	12,225	433	3.5%	24,451
Vote 7 - Civil Engineering and Human Settlement Business Unit		646,876	75,693	-	41,319	183,283	37,847	145,437	384.3%	75,693
Vote 8 - Electrical Engineering Business Unit		1,331,100	1,469,919	-	138,885	632,932	734,960	(102,028)	-13.9%	1,469,919
Vote 9 - Youth Development Business Unit		7,788	8,788	-	2,914	6,576	4,394	2,182	49.6%	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	3,341,968	2,795,501	-	349,406	1,493,384	1,365,179	128,205	9.4%	2,795,501
Expenditure by Vote	1									
Vote 1 - Chief Operations Officer Business Unit		71,869	94,229	-	7,426	36,061	47,114	(11,053)	-23.5%	94,229
Vote 2 - Corporate Services Business Unit		149,768	157,801	-	17,112	74,696	78,901	(4,205)	-5.3%	157,801
Vote 3 - Finance Business Unit		84,458	96,656	-	6,575	36,242	48,328	(12,086)	-25.0%	96,656
Vote 4 - Economic Development Planning Business Unit		90,970	111,780	-	8,606	47,881	55,890	(8,008)	-14.3%	111,780
Vote 5 - Community Services and Public Amenities Business Unit		305,129	348,739	-	41,166	159,059	174,370	(15,311)	-8.8%	348,739
Vote 6 - Community Safety Business Unit		221,277	226,041	-	20,892	106,591	113,021	(6,429)	-5.7%	226,041
Vote 7 - Civil Engineering and Human Settlement Business Unit		139,131	157,814	-	15,511	75,999	78,907	(2,908)	-3.7%	157,814
Vote 8 - Electrical Engineering Business Unit		1,471,580	1,507,166	-	134,111	758,395	753,583	4,812	0.6%	1,507,166
Vote 9 - Youth Development Business Unit		13,345	15,911	-	2,087	8,331	7,956	375	4.7%	15,911
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	-	253,485	1,303,256	1,358,069	(54,813)	-4.0%	2,716,137
Surplus/ (Deficit) for the year	2	794,443	79,364	-	95,921	190,128	7,110	183,018	2574.1%	79,364

KZN292 KwaDukuza - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M06 - December

Vote Description	Ref	2023/24	Budget Year 2024/25							
			Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousand										Full Year
Revenue by Vote	1									
Vote 1 - Chief Operations Officer Business Unit		12,732	12,732	-	4,252	9,760	6,366	3,394	53%	12,732
1.1 - Municipal Managers Office		5,101	5,101	-	1,691	3,817	2,550	1,266	50%	5,101
1.2 - Internal Audit		970	970	-	352	959	485	474	98%	970
1.3 - Corporate Communications		4,233	4,233	-	1,404	3,167	2,117	1,051	50%	4,233
1.4 - IDP		935	935	-	310	689	467	232	50%	935
1.5 - PMS		475	475	-	158	356	238	118	50%	475
1.6 - Public Participation		1,018	1,018	-	338	762	509	253	50%	1,018
1.7 - Null		-	-	-	-	-	-	-	-	-
1.8 - Null		-	-	-	-	-	-	-	-	-
1.9 - Null		-	-	-	-	-	-	-	-	-
1.10 - Null		-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services Business Unit		163,331	84,551	-	25,883	60,796	42,276	18,520	44%	84,551
2.1 - Council General Expenses		83,619	81,949	-	25,021	58,447	40,975	17,472	43%	81,949
2.2 - Human Resources - Admin		2,982	2,602	-	863	2,349	1,301	1,048	81%	2,602
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		867,766	826,632	-	75,989	410,215	380,744	29,471	8%	826,632
3.1 - Assessment Rates		690,235	731,912	-	66,445	346,475	333,384	13,090	4%	731,912
3.2 - Budget and Treasury Office		177,061	91,420	-	9,514	63,145	45,710	17,435	38%	91,420
3.3 - Supply Chain Management		470	3,300	-	30	585	1,650	(1,055)	-64%	3,300
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		85,026	76,085	-	13,802	42,975	38,042	4,933	13%	76,085
4.1 - Museum		249	260	-	63	310	130	180	138%	260
4.2 - Economic Develop. & Planning		26,795	12,982	-	4,011	9,059	6,491	2,568	40%	12,982
4.3 - Environment & Management		2,082	2,082	-	690	1,558	1,041	517	50%	2,082
4.4 - Development Control		1,599	2,378	-	388	1,461	1,189	272	23%	2,378
4.5 - Town Planning		24,199	24,241	-	5,098	16,862	12,121	4,741	39%	24,241
4.6 - Building Control		17,389	16,250	-	2,361	8,941	8,125	816	10%	16,250
4.7 - Human Settlements		12,712	17,892	-	1,190	4,785	8,946	(4,160)	-47%	17,892
4.8 - Null		-	-	-	-	-	-	-	-	-
4.9 - Null		-	-	-	-	-	-	-	-	-
4.10 - Null		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services and Public Amenities Business Unit		195,237	216,650	-	43,825	134,189	108,325	25,864	24%	216,650
5.1 - Beach Amenities		-	-	-	-	-	-	-	-	-
5.2 - Library		7,314	8,137	-	236	1,728	4,068	(2,340)	-58%	8,137
5.3 - Cemetery		3,155	3,091	-	833	2,148	1,546	602	39%	3,091
5.4 - Admin General		-	-	-	-	-	-	-	-	-
5.5 - Parks and Gardens		57,110	60,119	-	19,918	44,947	30,059	14,887	50%	60,119
5.6 - Sport and Recreation		561	80	-	5	23	40	(17)	-43%	80
5.7 - Dolphin Park		524	873	-	72	432	436	(4)	-1%	873
5.8 - Community Halls		274	400	-	10	173	200	(27)	-13%	400
5.9 - Street Sweeping		-	-	-	-	-	-	-	-	-
5.10 - Refuse Removal		128,299	143,950	-	22,751	84,738	71,975	12,763	18%	143,950
Vote 6 - Community Safety Business Unit		32,114	24,451	-	2,536	12,659	12,225	433	4%	24,451
6.1 - Law Enforcement Administration		-	-	-	-	-	-	-	-	-
6.2 - Security Services		-	-	-	-	-	-	-	-	-
6.3 - Law Enforcement		14,877	3,922	-	263	2,788	1,961	827	42%	3,922
6.4 - Fire and Emergency		350	393	-	17	52	197	(145)	-73%	393
6.5 - Disaster Management		4,279	5,279	-	1,750	3,950	2,639	1,310	50%	5,279
6.6 - Marine Safety		104	168	-	1	5	84	(78)	-93%	168
6.7 - Vehicle Testing		5,006	6,677	-	504	2,683	3,338	(655)	-20%	6,677
6.8 - Vehicle Licensing		7,498	8,012	-	-	3,180	4,006	(826)	-21%	8,012
6.9 - Null		-	-	-	-	-	-	-	-	-
6.10 - Null		-	-	-	-	-	-	-	-	-
Vote 7 - Civil Engineering and Human Settlement Business Unit		646,876	75,693	-	41,319	183,283	37,847	145,437	384%	75,693
7.1 - Null		-	-	-	-	-	-	-	-	-
7.2 - Civil Admin		4,689	4,616	-	369	3,428	2,308	1,119	48%	4,616
7.3 - Civil Buildings		-	-	-	-	-	-	-	-	-
7.4 - Road and Stormwater		642,161	71,050	-	40,948	179,842	35,525	144,318	406%	71,050
7.5 - Staff Housing		26	27	-	2	13	14	(0)	-2%	27
7.6 - Null		-	-	-	-	-	-	-	-	-
7.7 - Null		-	-	-	-	-	-	-	-	-
7.8 - Null		-	-	-	-	-	-	-	-	-
7.9 - Null		-	-	-	-	-	-	-	-	-
7.10 - Null		-	-	-	-	-	-	-	-	-
Vote 8 - Electrical Engineering Business Unit		1,331,100	1,469,919	-	138,885	632,932	734,960	(102,028)	-14%	1,469,919
8.1 - Street Lights		-	-	-	-	-	-	-	-	-
8.2 - Vehicle and Plant-Electricity		-	-	-	-	-	-	-	-	-
8.3 - Mechanical Workshop		2,537	-	-	-	-	-	-	-	-

KZN292 KwaDukuza - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M06 - December

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year
R thousand										
8.4 - Electricity: Administration		1,073,281	1,166,712	-	119,088	513,069	583,356	(70,287)	-12%	1,166,712
8.5 - Electricity: Urban South		317	411	-	34	168	205	(37)	-18%	411
8.6 - Electricity: Rural North		-	-	-	-	-	-	-	-	-
8.7 - Electricity: SAPPI		254,965	302,797	-	19,763	119,694	151,398	(31,704)	-21%	302,797
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	-	2,914	6,576	4,394	2,182	50%	8,788
9.1 - Youth Development		7,788	8,788	-	2,914	6,576	4,394	2,182	50%	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		-	-	-	-	-	-	-	-	-
15.1 - Null		-	-	-	-	-	-	-	-	-
15.2 - Null		-	-	-	-	-	-	-	-	-
15.3 - Null		-	-	-	-	-	-	-	-	-
15.4 - Null		-	-	-	-	-	-	-	-	-
15.5 - Null		-	-	-	-	-	-	-	-	-
15.6 - Null		-	-	-	-	-	-	-	-	-
15.7 - Null		-	-	-	-	-	-	-	-	-
15.8 - Null		-	-	-	-	-	-	-	-	-

KZN292 KwaDukuza - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M06 - December

Vote Description	Ref	2023/24	Budget Year 2024/25						
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousand									Full Year
15.9 - Null		-	-	-	-	-	-	-	-
15.10 - Null		-	-	-	-	-	-	-	-
Total Revenue by Vote	2	3,341,968	2,795,501	-	349,406	1,493,384	1,365,179	128,205	9%
Expenditure by Vote	1								
Vote 1 - Chief Operations Officer Business Unit		71,869	94,229	-	7,426	36,061	47,114	(11,053)	-23%
1.1 - Municipal Managers Office		38,127	35,865	-	3,856	18,545	17,932	613	3%
1.2 - Internal Audit		5,885	7,347	-	516	3,458	3,674	(216)	-6%
1.3 - Corporate Communications		10,951	12,510	-	1,563	5,689	6,255	(566)	-9%
1.4 - IDP		2,315	22,096	-	177	1,020	11,048	(10,028)	-91%
1.5 - PMS		4,627	5,139	-	346	2,212	2,570	(357)	-14%
1.6 - Public Participation		9,963	11,271	-	968	5,136	5,636	(499)	-9%
1.7 - Null		-	-	-	-	-	-	-	-
1.8 - Null		-	-	-	-	-	-	-	-
1.9 - Null		-	-	-	-	-	-	-	-
1.10 - Null		-	-	-	-	-	-	-	-
Vote 2 - Corporate Services Business Unit		149,768	157,801	-	17,112	74,696	78,901	(4,205)	-5%
2.1 - Council General Expenses		70,208	69,712	-	5,899	30,659	34,856	(4,197)	-12%
2.2 - Human Resources - Admin		20,684	18,432	-	1,223	9,256	9,216	40	0%
2.3 - Administration: General		33,572	41,308	-	3,686	18,918	20,654	(1,737)	-8%
2.4 - Information Technology		25,303	28,348	-	6,304	15,863	14,174	1,689	12%
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	-	6,575	36,242	48,328	(12,086)	-25%
3.1 - Assessment Rates		14,890	15,336	-	1,139	4,987	7,668	(2,681)	-35%
3.2 - Budget and Treasury Office		58,612	69,213	-	4,442	25,470	34,606	(9,137)	-26%
3.3 - Supply Chain Management		10,955	12,107	-	995	5,785	6,054	(268)	-4%
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		90,970	111,780	-	8,606	47,881	55,890	(8,008)	-14%
4.1 - Museum		1,625	1,743	-	194	831	872	(40)	-5%
4.2 - Economic Develop. & Planning		28,052	30,260	-	3,464	18,984	15,130	3,854	26%
4.3 - Environment & Management		3,100	4,061	-	199	1,243	2,031	(788)	-39%
4.4 - Development Control		13,567	16,655	-	1,210	6,986	8,328	(1,341)	-16%
4.5 - Town Planning		8,863	12,044	-	1,289	4,707	6,022	(1,315)	-22%
4.6 - Building Control		14,698	17,677	-	1,213	7,103	8,839	(1,736)	-20%
4.7 - Human Settlements		21,065	29,338	-	1,037	8,027	14,669	(6,642)	-45%
4.8 - Null		-	-	-	-	-	-	-	-
4.9 - Null		-	-	-	-	-	-	-	-
4.10 - Null		-	-	-	-	-	-	-	-
Vote 5 - Community Services and Public Amenities Business Unit		305,129	348,739	-	41,166	159,059	174,370	(15,311)	-9%
5.1 - Beach Amenities		12,384	16,867	-	1,415	6,366	8,433	(2,067)	-25%
5.2 - Library		15,251	18,457	-	1,618	8,450	9,228	(779)	-8%
5.3 - Cemetery		12,589	15,900	-	1,074	6,113	7,950	(1,837)	-23%
5.4 - Admin General		7,990	9,615	-	738	4,079	4,808	(728)	-15%
5.5 - Parks and Gardens		65,525	72,483	-	6,264	31,023	36,242	(5,218)	-14%
5.6 - Sport and Recreation		8,351	12,900	-	970	4,374	6,450	(2,076)	-32%
5.7 - Dolphin Park		-	-	-	-	-	-	-	-
5.8 - Community Halls		10,571	14,747	-	1,086	5,792	7,373	(1,581)	-21%
5.9 - Street Sweeping		10,969	12,627	-	1,082	5,666	6,314	(647)	-10%
5.10 - Refuse Removal		161,499	175,144	-	26,919	87,195	87,572	(377)	0%
Vote 6 - Community Safety Business Unit		221,277	226,041	-	20,892	106,591	113,021	(6,429)	-6%
6.1 - Law Enforcement Administration		17,199	12,380	-	858	5,286	6,190	(905)	-15%
6.2 - Security Services		32,022	31,572	-	4,984	17,682	15,786	1,896	12%
6.3 - Law Enforcement		75,326	78,132	-	6,471	36,499	39,066	(2,567)	-7%
6.4 - Fire and Emergency		50,000	50,705	-	4,571	24,778	25,352	(574)	-2%
6.5 - Disaster Management		7,267	8,775	-	365	3,194	4,388	(1,194)	-27%
6.6 - Marine Safety		25,249	25,775	-	2,209	11,692	12,887	(1,196)	-9%
6.7 - Vehicle Testing		9,225	12,507	-	954	4,777	6,253	(1,476)	-24%
6.8 - Vehicle Licensing		4,989	6,196	-	480	2,684	3,098	(414)	-13%
6.9 - Null		-	-	-	-	-	-	-	-
6.10 - Null		-	-	-	-	-	-	-	-
Vote 7 - Civil Engineering and Human Settlement Business Unit		139,131	157,814	-	15,511	75,999	78,907	(2,908)	-4%
7.1 - Null		-	-	-	-	-	-	-	-
7.2 - Civil Admin		16,312	18,983	-	1,244	8,270	9,342	(1,072)	-11%
7.3 - Civil Buildings		11,570	14,901	-	1,132	6,470	7,450	(981)	-13%
7.4 - Road and Stormwater		111,226	124,211	-	13,135	61,235	62,105	(870)	-1%
7.5 - Staff Housing		22	19	-	0	25	10	15	161%
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	-	134,111	758,395	753,583	4,812	1%

KZN292 KwaDukuza - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M06 - December

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year
R thousand										
8.1 - Street Lights		14,358	6,250	-	1,404	3,319	3,125	194	6%	6,250
8.2 - Vehicle and Plant-Electricity		5,135	2,798	-	483	3,010	1,399	1,611	115%	2,798
8.3 - Mechanical Workshop		13,740	14,221	-	1,025	6,770	7,110	(341)	-5%	14,221
8.4 - Electricity: Administration		1,364,210	1,406,313	-	125,048	699,722	703,156	(3,434)	0%	1,406,313
8.5 - Electricity: Urban South		6,629	16,389	-	427	5,246	8,195	(2,949)	-36%	16,389
8.6 - Electricity: Rural North		6,797	22,437	-	434	5,691	11,219	(5,528)	-49%	22,437
8.7 - Electricity: SAPPI		601	1,746	-	-	56	873	(817)	-94%	1,746
8.8 - Electricity: Urban North		8,220	15,250	-	219	4,671	7,625	(2,954)	-39%	15,250
8.9 - Electricity: Rural South		6,185	11,970	-	287	3,822	5,985	(2,163)	-36%	11,970
8.10 - Electricity Salaries Dist.Acc.		45,704	9,792	-	4,786	26,089	4,896	21,193	433%	9,792
Vote 9 - Youth Development Business Unit		13,345	15,911	-	2,087	8,331	7,956	375	5%	15,911
9.1 - Youth Development		13,345	15,911	-	2,087	8,331	7,956	375	5%	15,911
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		-	-	-	-	-	-	-	-	-

KZN292 KwaDukuza - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M06 - December

Vote Description R thousand	Ref	2023/24	Budget Year 2024/25							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year
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	-	253,485	1,303,256	1,358,069	(54,813)	-4%	2,716,137
Surplus/ (Deficit) for the year	2	794,443	79,364	-	95,921	190,128	7,110	183,018	2574%	79,364

KZN292 KwaDukuza - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 - December

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	-	119,233	586,109	699,388	(113,279)	-16%	1,398,776
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		97,659	103,074	-	9,207	54,175	51,537	2,638	5%	103,074
Sale of Goods and Rendering of Services		29,840	37,376	-	2,790	14,321	18,688	(4,367)	-23%	37,376
Agency services		12,505	14,689	-	504	5,951	7,344	(1,394)	-19%	14,689
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		9,572	11,000	-	923	5,330	5,500	(170)	-3%	11,000
Interest from Current and Non Current Assets		142,348	54,423	-	6,846	41,151	27,212	13,939	51%	54,423
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		2,342	3,028	-	176	1,604	1,514	90	6%	3,028
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		40,868	22,090	-	10,620	15,675	11,045	4,630	42%	22,090
Non-Exchange Revenue										
Property rates		690,235	731,912	-	66,445	346,475	333,384	13,090	4%	731,912
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		44,532	33,515	-	2,136	24,877	16,757	8,120	48%	33,515
Licence and permits		886	976	-	266	728	488	239	49%	976
Transfers and subsidies - Operational		293,790	300,343	-	93,082	215,933	150,171	65,761	44%	300,343
Interest		-	-	-	(0)	(0)	-	(0)	#DIV/0!	-
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		6,831	5,000	-	-	-	2,500	(2,500)	-100%	5,000
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		2,608,356	2,716,201	-	312,228	1,312,326	1,325,529	(13,203)	-1%	2,716,201
Expenditure By Type										
Employee related costs		550,825	597,944	-	51,276	281,138	298,972	(17,835)	-6%	597,944
Remuneration of councillors		30,667	37,823	-	2,619	14,575	18,912	(4,336)	-23%	37,823
Bulk purchases - electricity		1,240,643	1,238,436	-	104,067	640,503	619,218	21,285	3%	1,238,436
Inventory consumed		16,655	26,357	-	2,411	13,862	13,178	684	5%	26,357
Debt impairment		15,312	27,848	-	-	-	13,924	(13,924)	-100%	27,848
Depreciation and amortisation		122,081	170,888	-	10,854	67,696	85,444	(17,748)	-21%	170,888
Interest		16,843	15,989	-	7,846	8,084	7,995	90	1%	15,989
Contracted services		364,231	400,317	-	54,268	200,329	200,159	171	0%	400,317
Transfers and subsidies		19,094	27,351	-	1,317	6,604	13,675	(7,072)	-52%	27,351
Irrecoverable debts written off		5,013	2,840	-	368	1,562	1,420	142	10%	2,840
Operational costs		134,686	147,967	-	18,458	68,902	73,983	(5,081)	-7%	147,967
Losses on Disposal of Assets		9,302	8,250	-	-	-	4,125	(4,125)	-100%	8,250
Other Losses		22,173	14,127	-	-	-	7,064	(7,064)	-100%	14,127
Total Expenditure		2,547,525	2,716,137	-	253,485	1,303,256	1,358,069	(54,813)	-4%	2,716,137
Surplus/(Deficit)		60,831	64	-	58,743	9,070	(32,540)	41,610	-128%	64
Transfers and subsidies - capital (monetary allocations)		662,163	79,300	-	37,178	180,832	39,650	141,183	356%	79,300
Transfers and subsidies - capital (in-kind)		76,730	-	-	-	225	-	225	#DIV/0!	-
Surplus/(Deficit) after capital transfers & contributions		799,723	79,364	-	95,921	190,128	7,110	-	-	79,364
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		799,723	79,364	-	95,921	190,128	7,110	-	-	79,364
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		799,723	79,364	-	95,921	190,128	7,110	-	-	79,364
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		799,723	79,364	-	95,921	190,128	7,110	-	-	79,364

KZN292 KwaDukuza - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 - December

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
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	-	-	-	-	-		4,000
Vote 4 - Economic Development Planning Business Unit		1,316	2,000	-	-	-	1,000	(1,000)	-100%	2,000
Vote 5 - Community Services and Public Amenities Business Unit		9,449	2,650	-	546	774	2,150	(1,376)	-64%	2,650
Vote 6 - Community Safety Business Unit		-	3,040	-	-	-	40	(40)	-100%	3,040
Vote 7 - Civil Engineering and Human Settlement Business Unit		12,861	39,403	-	1,662	7,463	17,914	(10,461)	-58%	39,403
Vote 8 - Electrical Engineering Business Unit		88,062	70,055	-	8,655	59,631	22,401	37,230	166%	70,055
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	-	10,864	67,858	43,505	24,353	56%	121,148
Single Year expenditure appropriation	2									
Vote 1 - Chief Operations Officer Business Unit		1,457	13,578	-	111	111	7,090	(6,979)	-98%	13,578
Vote 2 - Corporate Services Business Unit		7,774	9,330	-	246	1,373	5,030	(3,657)	-73%	9,330
Vote 3 - Finance Business Unit		194	190	-	-	8	190	(182)	-96%	190
Vote 4 - Economic Development Planning Business Unit		(1,352)	8,885	-	597	647	3,185	(2,538)	-80%	8,885
Vote 5 - Community Services and Public Amenities Business Unit		25,193	46,473	-	5,290	13,906	28,153	(14,246)	-51%	46,473
Vote 6 - Community Safety Business Unit		12,754	16,636	-	7,121	13,704	15,486	(1,782)	-12%	16,636
Vote 7 - Civil Engineering and Human Settlement Business Unit		551,997	54,516	-	38,400	164,418	21,617	142,800	661%	54,516
Vote 8 - Electrical Engineering Business Unit		48,845	57,817	-	10,914	18,167	27,994	(9,827)	-35%	57,817
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	-	62,679	212,334	108,745	103,589	95%	207,425
Total Capital Expenditure		758,550	328,573	-	73,543	280,192	152,250	127,942	84%	328,573
Capital Expenditure - Functional Classification										
Governance and administration		20,942	44,051	-	6,916	13,631	27,731	(14,100)	-51%	44,051
Executive and council		5,175	24,296	-	4,304	9,799	16,296	(6,497)	-40%	24,296
Finance and administration		15,767	19,755	-	2,612	3,833	11,435	(7,602)	-66%	19,755
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		36,072	50,277	-	9,110	18,387	30,607	(12,220)	-40%	50,277
Community and social services		6,367	10,311	-	1,203	3,083	6,991	(3,908)	-56%	10,311
Sport and recreation		20,576	17,486	-	1,901	2,713	8,236	(5,523)	-67%	17,486
Public safety		10,652	13,680	-	5,409	11,992	13,280	(1,288)	-10%	13,680
Housing		(1,523)	8,800	-	597	599	2,100	(1,501)	-71%	8,800
Health		-	-	-	-	-	-	-		-
Economic and environmental services		566,571	106,037	-	39,816	171,546	45,182	126,364	280%	106,037
Planning and development		2,167	14,933	-	24	31	8,445	(8,414)	-100%	14,933
Road transport		564,405	91,104	-	39,792	171,514	36,737	134,778	367%	91,104
Environmental protection		-	-	-	-	-	-	-		-
Trading services		134,964	128,207	-	17,701	76,627	48,730	27,897	57%	128,207
Energy sources		129,585	125,522	-	17,561	75,790	48,045	27,745	58%	125,522
Water management		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		5,379	2,685	-	140	837	685	152	22%	2,685
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	758,550	328,573	-	73,543	280,192	152,250	127,942	84%	328,573
Funded by:										
National Government		574,081	66,126	-	37,012	178,425	29,481	148,944	505%	66,126
Provincial Government		7	3,255	-	-	2	3,255	(3,253)	-100%	3,255
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		224	-	-	-	-	-	-		-
Transfers recognised - capital		574,312	69,381	-	37,012	178,427	32,736	145,691	445%	69,381
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		181,078	259,192	-	36,530	101,765	119,514	(17,749)	-15%	259,192
Total Capital Funding		755,390	328,573	-	73,543	280,192	152,250	127,942	84%	328,573

KZN292 KwaDukuza - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M06 - December

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year
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	-	-	-	-	-	-	4,000
3.1 - Assessment Rates		-	-	-	-	-	-	-	-	-
3.2 - Budget and Treasury Office		-	2,000	-	-	-	-	-	-	2,000
3.3 - Supply Chain Management		-	2,000	-	-	-	-	-	-	2,000
3.4 - Null		-	-	-	-	-	-	-	-	-
3.5 - Null		-	-	-	-	-	-	-	-	-
3.6 - Null		-	-	-	-	-	-	-	-	-
3.7 - Null		-	-	-	-	-	-	-	-	-
3.8 - Null		-	-	-	-	-	-	-	-	-
3.9 - Null		-	-	-	-	-	-	-	-	-
3.10 - Null		-	-	-	-	-	-	-	-	-
Vote 4 - Economic Development Planning Business Unit		1,316	2,000	-	-	-	1,000	(1,000)	-100%	2,000
4.1 - Museum		777	-	-	-	-	-	-	-	-
4.2 - Economic Develop. & Planning		539	-	-	-	-	-	-	-	-
4.3 - Environment & Management		-	-	-	-	-	-	-	-	-
4.4 - Development Control		-	-	-	-	-	-	-	-	-
4.5 - Town Planning		-	-	-	-	-	-	-	-	-
4.6 - Building Control		-	-	-	-	-	-	-	-	-
4.7 - Human Settlements		-	2,000	-	-	-	1,000	(1,000)	-100%	2,000
4.8 - Null		-	-	-	-	-	-	-	-	-
4.9 - Null		-	-	-	-	-	-	-	-	-
4.10 - Null		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services and Public Amenities Business		9,449	2,650	-	546	774	2,150	(1,376)	-64%	2,650
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	-	189	382	1,500	(1,118)	-75%	2,000
5.7 - Dolphin Park		-	-	-	-	-	-	-	-	-
5.8 - Community Halls		1,297	650	-	357	392	650	(258)	-40%	650
5.9 - Street Sweeping		-	-	-	-	-	-	-	-	-
5.10 - Refuse Removal		-	-	-	-	-	-	-	-	-
Vote 6 - Community Safety Business Unit		-	3,040	-	-	-	40	(40)	-100%	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)	-100%	40
6.6 - Marine Safety		-	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		12,861	39,403	-	1,662	7,453	17,914	(10,461)	-58%	39,403
7.1 - Null		-	-	-	-	-	-	-	-	-
7.2 - Civil Admin		-	-	-	-	-	-	-	-	-
7.3 - Civil Buildings		-	-	-	-	-	-	-	-	-
7.4 - Road and Stormwater		12,861	39,403	-	1,662	7,453	17,914	(10,461)	-58%	39,403
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	-	8,655	59,631	22,401	37,230	166%	70,055
8.1 - Street Lights		-	-	-	-	-	-	-	-	-
8.2 - Vehicle and Plant-Electricity		-	-	-	-	-	-	-	-	-
8.3 - Mechanical Workshop		-	-	-	-	-	-	-	-	-

KZN292 KwaDukuza - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M06 - December

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year
R thousand										
8.4 - Electricity: Administration		74,667	68,055	-	6,655	59,631	22,401	37,230	166%	68,055
8.5 - Electricity: Urban South		-	-	-	-	-	-	-	-	-
8.6 - Electricity: Rural North		9,998	2,000	-	-	-	-	-	-	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		-	-	-	-	-	-	-	-	-
15.4 - Null		-	-	-	-	-	-	-	-	-
15.5 - Null		-	-	-	-	-	-	-	-	-
15.6 - Null		-	-	-	-	-	-	-	-	-
15.7 - Null		-	-	-	-	-	-	-	-	-
15.8 - Null		-	-	-	-	-	-	-	-	-
15.9 - Null		-	-	-	-	-	-	-	-	-

KZN292 KwaDukuza - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M06 - December

Vote Description		Ref	2023/24	Budget Year 2024/25							
R thousand			Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year
15.10 - Null			-	-	-	-	-	-	-	-	-
Total multi-year capital expenditure			111,687	121,148	-	10,864	67,858	43,505	24,353	56%	121,148
Capital expenditure - Municipal Vote	1										
Expenditure of single-year capital appropriation											
Vote 1 - Chief Operations Officer Business Unit		1,457	13,578	-	111	111	7,090	(6,979)	-98%	13,578	
1.1 - Municipal Managers Office		-	10	-	-	-	10	(10)	-100%	10	
1.2 - Internal Audit		-	-	-	-	-	-	-	-	-	
1.3 - Corporate Communications		-	660	-	88	88	660	(572)	-87%	660	
1.4 - IDP		1,382	12,908	-	24	24	6,420	(6,396)	-100%	12,908	
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	-	246	1,373	5,030	(3,657)	-73%	9,330	
2.1 - Council General Expenses		-	-	-	-	-	-	-	-	-	
2.2 - Human Resources - Admin		406	560	-	-	87	560	(473)	-85%	560	
2.3 - Administration: General		4,356	5,770	-	70	598	1,770	(1,172)	-66%	5,770	
2.4 - Information Technology		3,012	3,000	-	176	688	2,700	(2,012)	-75%	3,000	
2.5 - Null		-	-	-	-	-	-	-	-	-	
2.6 - Null		-	-	-	-	-	-	-	-	-	
2.7 - Null		-	-	-	-	-	-	-	-	-	
2.8 - Null		-	-	-	-	-	-	-	-	-	
2.9 - Null		-	-	-	-	-	-	-	-	-	
2.10 - Null		-	-	-	-	-	-	-	-	-	
Vote 3 - Finance Business Unit		194	190	-	-	8	190	(182)	-96%	190	
3.1 - Assessment Rates		-	-	-	-	-	-	-	-	-	
3.2 - Budget and Treasury Office		194	100	-	-	8	100	(92)	-92%	100	
3.3 - Supply Chain Management		-	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		(1,352)	8,885	-	597	647	3,185	(2,538)	-80%	8,885	
4.1 - Museum		-	60	-	-	40	60	(20)	-33%	60	
4.2 - Economic Develop. & Planning		43	2,025	-	-	8	2,025	(2,017)	-100%	2,025	
4.3 - Environment & Management		-	-	-	-	-	-	-	-	-	
4.4 - Development Control		-	-	-	-	-	-	-	-	-	
4.5 - Town Planning		128	-	-	-	-	-	-	-	-	
4.6 - Building Control		-	-	-	-	-	-	-	-	-	
4.7 - Human Settlements		(1,523)	6,800	-	597	599	1,100	(501)	-46%	6,800	
4.8 - Null		-	-	-	-	-	-	-	-	-	
4.9 - Null		-	-	-	-	-	-	-	-	-	
4.10 - Null		-	-	-	-	-	-	-	-	-	
Vote 5 - Community Services and Public Amenities Business		25,193	46,473	-	5,280	13,906	28,153	(14,246)	-51%	46,473	
5.1 - Beach Amenities		31	-	-	-	-	-	-	-	-	
5.2 - Library		984	350	-	14	310	350	(40)	-11%	350	
5.3 - Cemetery		372	9,071	-	832	2,262	5,771	(3,509)	-61%	9,071	
5.4 - Admin General		5,175	24,286	-	4,304	9,799	16,286	(6,487)	-40%	24,286	
5.5 - Parks and Gardens	1,192	2,000	-	-	129	2,000	(1,871)	-94%	2,000		
5.6 - Sport and Recreation	10,624	8,000	-	-	489	3,000	(2,511)	-84%	8,000		
5.7 - Dolphin Park	-	-	-	-	-	-	-	-	-		
5.8 - Community Halls	1,437	80	-	-	79	60	19	32%	80		
5.9 - Street Sweeping	-	-	-	-	-	-	-	-	-		
5.10 - Refuse Removal	5,379	2,685	-	140	837	685	152	22%	2,685		
Vote 6 - Community Safety Business Unit	12,754	16,636	-	7,121	13,704	15,486	(1,782)	-12%	16,636		
6.1 - Law Enforcement Administration	54	-	-	-	-	-	-	-	-		
6.2 - Security Services	-	-	-	-	-	-	-	-	-		
6.3 - Law Enforcement	421	5,580	-	-	4,205	5,180	(975)	-19%	5,580		
6.4 - Fire and Emergency	10,177	8,100	-	5,409	7,787	8,100	(313)	-4%	8,100		
6.5 - Disaster Management	579	60	-	-	-	60	(60)	-100%	60		
6.6 - Marine Safety	1,499	2,486	-	1,712	1,712	1,736	(24)	-1%	2,486		
6.7 - Vehicle Testing	24	410	-	-	-	410	(410)	-100%	410		
6.8 - Vehicle Licensing	-	-	-	-	-	-	-	-	-		
6.9 - Null	-	-	-	-	-	-	-	-	-		
6.10 - Null	-	-	-	-	-	-	-	-	-		
Vote 7 - Civil Engineering and Human Settlement Business Unit	551,997	54,516	-	38,400	164,418	21,617	142,800	661%	54,516		
7.1 - Null	-	-	-	-	-	-	-	-	-		
7.2 - Civil Admin	-	-	-	-	-	-	-	-	-		
7.3 - Civil Buildings	476	3,225	-	270	356	3,205	(2,849)	-89%	3,225		
7.4 - Road and Stormwater	551,520	51,291	-	38,130	164,052	18,412	145,649	791%	51,291		
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	-	10,914	18,167	27,994	(9,827)	-35%	57,817		
8.1 - Street Lights	-	-	-	-	-	-	-	-	-		

KZN292 KwaDukuza - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M06 - December

Vote Description	Ref	2023/24	Budget Year 2024/25						
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousand									Full Year
8.2 - Vehicle and Plant-Electricity		-	-	-	-	-	-	-	-
8.3 - Mechanical Workshop		7,323	2,350	-	2,008	2,008	2,350	(342)	-15%
8.4 - Electricity: Administration		41,523	55,467	-	8,905	16,159	25,644	(9,485)	-37%
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		-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-

KZN292 KwaDukuza - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M06 - December

Vote Description	Ref	2023/24	Budget Year 2024/25							Full Year
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousand										
15.8 - Null		-	-	-	-	-	-	-		-
15.9 - Null		-	-	-	-	-	-	-		-
15.10 - Null		-	-	-	-	-	-	-		-
Total single-year capital expenditure		646,862	207,425	-	62,679	212,334	108,745	103,589	95%	207,425
Total Capital Expenditure		758,550	328,573	-	73,543	280,192	152,250	127,942	84%	328,573

KZN292 KwaDukuza - Table C6 Monthly Budget Statement - Financial Position - M06 - December

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	-	1,026,001	1,081,007
Trade and other receivables from exchange transactions		165,285	385,179	-	39,173	385,179
Receivables from non-exchange transactions		261,274	300,772	-	284,424	300,772
Current portion of non-current receivables		258	258	-	258	258
Inventory		18,164	33,444	-	23,432	33,444
VAT		80,293	182,498	-	97,874	182,498
Other current assets		7,891	2,125	-	3,424	2,125
Total current assets		1,968,894	1,985,283	-	1,474,586	1,985,283
Non current assets						
Investments		-	-	-	-	-
Investment property		180,940	194,816	-	180,940	194,816
Property, plant and equipment		3,706,184	3,887,739	-	3,913,970	3,887,739
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		105	555	-	105	555
Intangible assets		848	23,012	-	6,171	23,012
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	-	4,101,186	4,106,122
TOTAL ASSETS		5,856,972	6,091,405	-	5,575,772	6,091,405
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		15,727	12,830	-	1,852	12,830
Consumer deposits		43,888	44,536	-	45,691	44,536
Trade and other payables from exchange transactions		546,009	661,452	-	188,795	661,452
Trade and other payables from non-exchange transactions		433,421	49,430	-	299,262	49,430
Provision		66,404	108,418	-	95,335	108,418
VAT		35,881	239,268	-	61,470	239,268
Other current liabilities		28,931	-	-	-	-
Total current liabilities		1,170,262	1,115,933	-	692,405	1,115,933
Non current liabilities						
Financial liabilities		149,349	136,747	-	155,879	136,747
Provision		23,042	26,270	-	23,042	26,270
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		94,116	94,116	-	94,116	94,116
Total non current liabilities		266,507	257,132	-	273,037	257,132
TOTAL LIABILITIES		1,436,769	1,373,065	-	965,442	1,373,065
NET ASSETS	2	4,420,202	4,718,339	-	4,610,330	4,718,339
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		4,394,837	4,691,298	-	4,583,289	4,691,298
Reserves and funds		27,041	27,041	-	27,041	27,041
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	4,421,878	4,718,339	-	4,610,330	4,718,339

KZN292 KwaDukuza - Table C7 Monthly Budget Statement - Cash Flow - M06 - December

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	680,882	680,882	66,661	329,426	680,882	(351,456)	-52%	680,882
Service charges		1,521,420	1,480,829	1,480,829	153,962	826,017	1,032,987	(206,970)	-20%	1,480,829
Other revenue		266,021	187,919	187,919	23,024	130,372	153,834	(23,462)	-15%	187,919
Transfers and Subsidies - Operational		300,115	304,077	304,077	92,221	223,009	160,704	62,304	39%	304,077
Transfers and Subsidies - Capital		93,033	76,145	76,145	15,138	42,902	76,145	(33,243)	-44%	76,145
Interest		133,339	54,423	54,423	6,401	43,107	27,212	15,895	58%	54,423
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(1,601,506)	(2,762,806)	(2,762,806)	(204,465)	(818,498)	(2,760,334)	1,941,835	-70%	(2,762,806)
Interest		(16,843)	(15,989)	15,989	(7,846)	(8,084)	(15,989)	7,905	-49%	(15,989)
Transfers and Subsidies		-	(17,351)	17,351	-	-	(17,351)	17,351	-100%	(17,351)
NET CASH FROM/(USED) OPERATING ACTIVITIES		1,379,130	(11,870)	54,810	145,096	768,249	(661,910)	(1,430,159)	216%	(11,870)
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)	(328,573)	(81,540)	(324,449)	(328,573)	4,124	-1%	(328,573)
NET CASH FROM/(USED) INVESTING ACTIVITIES		724,422	(328,573)	(328,573)	(81,540)	(324,449)	(328,573)	(4,124)	1%	(328,573)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		53	333	333	8	27	333	(305)	-92%	333
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		53	333	333	8	27	333	305	92%	333
NET INCREASE/(DECREASE) IN CASH HELD		2,103,604	(340,110)	(273,430)	63,564	443,828	(990,150)			(340,110)
Cash/cash equivalents at beginning:		1,868,359	1,142,916	1,142,916		1,435,729	1,142,916			1,435,729
Cash/cash equivalents at month/year end:		3,971,963	802,806	869,485		1,879,557	152,766			1,095,619

KZN292 KwaDukuza - Supporting Table SC1 Material variance explanations - M06 - December

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<u>Revenue</u>			
	Service charges - electricity revenue	- 113,279	The billing for December 2024 will go through on the 7th of January 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
	Interest Earned - external investments	13,939	Interest being processed at the beginning of December 2024 and interest for the disaster grant was not budgeted for and 4m was received for the disaster grant interest.	
	Transfers and Subsidies	65,761	Equitable share tranche received in December 2024	
2	<u>Expenditure By Type</u>			
	Employee related costs	- 17,835	The variance is attributable to timing of service related benefit payments.	
	Debt Impairment	- 13,924	Journals are done at year end. This is a non-cash provision that is normally calculated at the year end.	
	Depreciation & asset impairment	- 17,748	Included in the budget for depreciation is a budget for asset impairment which is calculated at year end.	
	Bulk purchases	21,285	Timing of paying eskom invoices.	
	Contracted services	171	Timing of payments to service providers	
3	<u>Capital Expenditure</u>			
	Finance and Administration	- 7,602	R 2,6m spent on acquiring various assets and R998k committed.	
	Community and public safety	- 1,288	R 5,4m spent as at end December 2024 on various projects.	
	Energy Sources	27,745	R 17,5m spent on various projects as at end of December 2024.	
	Housing	1,501	Spent R597k in the Ablution Facilities as at the end of December	
	Planning and Development	- 8,414	Spent R23,6k on IDP Electronic Equipment	
			R 39,792m spent as at the end of December 2024 on various projects, the major reason for the positive variance is due to the payments made on the disaster projects that are not budgeted	
	Road Transport	134,778	Spent R1,9m for the acquisition of various assets including marine Safety Fleet.	
	Sport and Recreation	- 5,523		
	Executive & Council	- 6,497	Spent R4,303mil on the Refurbishment of KwaDukuza Taxi rank	
4	<u>Financial Position</u>			
	Total Assets	5,575,772	The municipal FTE is R 3,913,970 and Cash & cash equivalents of R 1,026,001	
	Total current liabilities	692,405	The Municipality reflects R 488,057 for Trade & Other Payables	
	Total non current liabilities	273,037	Borrowings of R 155,879 reflected	
	Total Equity	4,583,289	R 27m reserves and R 4,4b Accumulated surplus.	
5	<u>Cash Flow</u>			
	Cash flow from Operating Activities	768,249	The municipality needs to review the manner in which payments are processed 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	- 324,449	Capital Asset payments of R 81,540m for the month of December 2024	
6	<u>Measureable performance</u>			
7	<u>Municipal Entities</u>			

KZN292 KwaDukuza - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 - December

Description of financial indicator	Basis of calculation	Ref	2023/24	Budget Year 2024/25			
			Approved Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.7%	6.9%	0.0%	0.6%	2.0%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/		28.0%	20.2%	0.0%	16.0%	20.2%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	168.2%	177.9%	0.0%	213.0%	177.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		122.7%	96.9%	0.0%	148.2%	96.9%
<u>Revenue Management</u>							
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%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
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%	0.0%	21.4%	22.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		3.5%	3.1%	0.0%	3.9%	3.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		5.3%	6.9%	0.0%	0.6%	2.0%
<u>IDP regulation financial viability indicators</u>							
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.

<u>Calculations</u>				
Financial liabilities	149,349	136,747	155,879	
Total Assets	5,856,972	6,091,405	5,575,772	6,091,405
Employee related costs	550,825	597,944	281,138	597,944
Repairs & Maintenance	90,714	85,078	51,352	85,078
Interest (finance charges)	16,843	15,989	8,084	15,989
Principal paid				
Depreciation	122,081	170,888		37,823
Operating expenditure	2,547,525	2,716,137	1,303,256	2,716,137
Total Capital Expenditure	758,550	328,573	73,543	280,192
Borrowed funding for capital				
Debt	1,238,623	954,575	739,904	954,575
Equity	4,421,878	4,718,339	4,610,330	4,718,339
Reserves and funds				
Borrowing	149,349	136,747	155,879	136,747
Current assets	1,968,894	1,985,283	1,474,586	1,985,283
Current liabilities	1,170,262	1,115,933	692,405	1,115,933
Monetary assets	1,435,729	1,081,007	1,026,001	1,081,007
Total Revenue (excluding capital transfers and contributions)	2,608,356	2,716,201	1,312,326	2,716,201
Transfers and subsidies - Operational	293,790			
Transfers and subsidies - capital (monetary allocations)	662,163	79,300	180,832	79,300
Debt service payments	133,339	54,423	54,423	(8,084)
Outstanding debtors (receivables)	434,708			(15,989)
Annual services revenue	2,024,843	2,233,762	194,885	986,758
Cash + investments	1,435,729	1,081,007	1,026,001	1,081,007
Fixed operational expend. (monthly)				
Longstanding debtors outstanding				
Longstanding debtors recovered				
Attorney collections				

KZN292 KwaDukuza - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 - December

R24N25Z R24B000024 - Supporting Table 000 monthly Budget Statement - Age Debtors - 2024/25															
Description		NT Code	Budget Year 2024/25										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.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				
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	71,530	11,944	6,255	3,331	3,061	1,552	3,097	55,782	156,552	66,823	-	-	-
Receivables from Non-exchange Transactions - Property Rates		1400	33,450	12,961	8,745	7,946	21,003	4,620	5,567	117,648	211,941	156,785	-	-	-
Receivables from Exchange Transactions - Waste Water Management		1500	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management		1600	4,646	1,884	1,182	1,060	1,663	883	778	17,880	29,975	22,263	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors		1700	56	25	24	23	22	22	22	2,568	2,760	2,656	-	-	-
Interest on Arrear Debtor Accounts		1810	993	2,245	2,129	1,931	1,728	1,721	1,642	55,975	68,364	62,997	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure		1820	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		1900	1,133	576	192	77	192	139	76	37,005	39,390	37,488	-	-	-
Total By Income Source		2000	111,807	29,634	18,527	14,368	27,669	8,938	11,182	286,857	508,982	349,013	-	-	-
2023/24 - totals only			-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group															
Organs of State		2200	3,410	2,639	551	393	14,621	169	187	14,499	36,468	29,868	-	-	-
Commercial		2300	42,593	5,014	3,245	3,363	2,222	1,165	1,392	77,993	136,985	86,134	-	-	-
Households		2400	65,805	21,981	14,732	10,612	10,826	7,604	9,603	194,365	335,528	233,011	-	-	-
Other		2500	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group		2600	111,807	29,634	18,527	14,368	27,669	8,938	11,182	286,857	508,982	349,013	-	-	-
															545

KZN292 KwaDukuza - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 - December

Budget statement - Investment portfolio - Nov - Dec 2021															
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 ^a	Commission Paid (Rands)	Commission Recipient	Expiry date of Investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yr	Months												
R thousands															
Municipality															
ABSA Bank (0892)		DAILY		LIQUIDITY PLUS			7.70%			Daily	1,281	8			1,288
ABSA Bank (3433)		DAILY		MONEY MKT			7.70%			Daily	3,723	23			3,746
ABSA Bank (6707)		DAILY		MONEY MKT			7.80%			Daily	15,759	97			15,855
INVEST ELECTRICITY RESERVE		Daily		MONEY MKT			6.65%			Daily	774	4			778
INVEST ELECTRICITY ACCOUNT		Daily		MONEY MKT			6.65%			Daily	385	2			387
ABSA HOUSING PROJECT		MONTHLY		LIQUIDITY PLUS			7.70%			Daily	4,956	30			4,986
ABSA GROUTVILLE PRIORITY		MONTHLY		LIQUIDITY PLUS			7.70%			Daily	338	2			340
ABSA SHAYAMOYA		MONTHLY		LIQUIDITY PLUS			7.70%			Daily	979	6			985
ABSA DUBE VILLAGE		MONTHLY		LIQUIDITY PLUS			7.70%			Daily	294	2			295
ABSA STEVE BIKO		MONTHLY		LIQUIDITY PLUS			7.70%			Daily	1,086	7			1,093
Nedbank Treasury 166		32 DAY NOTICE CALL ACCOUNT					8.00%			32 DAYS	77,701	490			78,191
ABSA (5911)		12 MTH		FIXED			7.70%			365 DAYS	7,657	46			7,703
ABSA (Liquidity 2)		MONTHLY		LIQUIDITY PLUS			6.60%			Daily	43,733	270			44,004
ABSA (2759)		MONTHLY		LIQUIDITY PLUS			7.70%			Daily	3,137	19			3,156
ABSA (6273)		MONTHLY		LIQUIDITY PLUS			7.80%			Daily	17,165	105			17,270
ABSA (4472)		MONTHLY		LIQUIDITY PLUS			5.75%			Daily	174,868	1,079	(401,000)	243,973	18,920
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	61,315	410			61,725
Investec Eskom Investment Account Deposits		32 DAY NOTICE CALL ACCOUNT					8.85%			32 DAYS	52,423	367			52,790
Investec Call Deposit Account		32 DAY NOTICE CALL ACCOUNT					8.75%			32 DAYS	21,213	149			21,361
Standard Bank Salary Clearing Account		32 DAY NOTICE CALL ACCOUNT					8.45%			32 DAYS	52,298	350			52,647
Nedbank KDM Mail		12 mth		FIXED			8.55%			365 DAYS	10,862				10,862
ABSA KDM PC Bailito Junction		6 MONTHS		FIXED			9.62%			180 DAYS	10,000				10,000
ABSA KDM PC - KZN EDTEA		32 DAY NOTICE CALL ACCOUNT					8.50%			32 DAYS	-				-
Nedbank		12 MONTHS		FIXED			9.63%			365 DAYS	27,000				27,000
Municipality sub-total											621,456		(401,000)	243,973	467,895
Entities															
Entities sub-total											-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2										621,456		(401,000)	243,973	467,895

KZN292 KwaDukuza - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 - December

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	-	91,764	213,015	144,789	68,226	47.1%	283,162
Expanded Public Works Programme Integrated Grant		1,624	1,589	-	-	1,113	1,589	(476)	-30.0%	1,589
Local Government Financial Management Grant		1,750	1,800	-	-	1,800	1,800	-		1,800
Municipal Infrastructure Grant		3,065	3,027	-	-	3,027	3,027	-		3,027
Neighbourhood Development Partnership Grant		12,478	-	-	-	-	-	-		-
Equitable Share		259,016	276,746	-	91,764	207,075	138,373	68,702	49.6%	276,746
Provincial Government:		26,190	10,915	-	750	11,560	10,915	645	5.9%	10,915
Specify (Add grant description)		-	1,000	-	-	792	1,000	(208)	-20.8%	1,000
Specify (Add grant description)		762	1,834	-	-	1,834	1,834	-		1,834
Specify (Add grant description)		1,500	-	-	-	-	-	-		-
Specify (Add grant description)		0	-	-	-	-	-	-		-
Specify (Add grant description)		5,890	6,149	-	-	6,149	6,149	-		6,149
Specify (Add grant description)		249	260	-	-	-	260	(260)	-100.0%	260
Specify (Add grant description)		9,420	-	-	-	-	-	-		-
Specify (Add grant description)		8,368	-	-	750	2,785	-	2,785	#DIV/0!	-
Specify (Add grant description)		(0)	1,672	-	-	-	1,672	(1,672)	-100.0%	1,672
Specify (Add grant description)		(0)	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	0	-	0	#DIV/0!	-
Unspecified		-	-	-	-	0	-	0	#DIV/0!	-
Total Operating Transfers and Grants		304,122	294,077	-	92,514	224,576	155,704	68,871	44.2%	294,077
Capital Transfers and Grants										
National Government:		93,033	76,045	-	15,138	42,902	76,045	(33,143)	-43.6%	76,045
Energy Efficiency and Demand Side Management Grant		7,000	-	-	-	-	-	-		-
Neighbourhood Development Partnership Grant		15,630	-	-	-	-	-	-		-
Municipal Infrastructure Grant		37,576	57,522	-	15,138	33,302	57,522	(24,220)	-42.1%	57,522
Integrated National Electrification Programme Grant		10,800	18,523	-	-	9,600	18,523	(8,923)	-48.2%	18,523
Municipal Disaster Recovery Grant		22,027	-	-	-	-	-	-		-
Provincial Government:		-	100	-	-	(4)	100	(104)	-104.3%	100
Specify (Add grant description)		-	100	-	-	-	100	(100)	-100.0%	100
Specify (Add grant description)		-	-	-	-	(4)	-	(4)	#DIV/0!	-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants		93,033	76,145	-	15,138	42,897	76,145	(33,247)	-43.7%	76,145
TOTAL RECEIPTS OF TRANSFERS & GRANTS		397,155	370,222	-	107,652	267,473	231,849	35,624	15.4%	370,222

KZN292 KwaDukuza - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 - December

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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		18,916	6,416	-	447	4,126	3,208	918	28.6%	6,416
Expanded Public Works Programme Integrated Grant		1,624	1,589	-	-	1,436	795	641	80.7%	1,589
Local Government Financial Management Grant		1,750	1,800	-	78	523	900	(377)	-41.9%	1,800
Municipal Infrastructure Grant		3,065	3,027	-	369	1,992	1,514	478	31.6%	3,027
Neighbourhood Development Partnership Grant		12,478	-	-	-	175	-	175	#DIV/0!	-
Provincial Government:		18,026	17,180	-	872	9,599	8,590	1,009	11.7%	17,180
Specify (Add grant description)		-	1,000	-	-	1	500	(499)	-99.8%	1,000
Specify (Add grant description)		-	1,834	-	223	1,413	917	496	54.1%	1,834
Specify (Add grant description)		2,402	-	-	142	391	-	391	#DIV/0!	-
Specify (Add grant description)		1,270	-	-	443	2,617	-	2,617	#DIV/0!	-
Specify (Add grant description)		5,890	260	-	63	310	130	180	138.2%	260
Specify (Add grant description)		249	6,149	-	-	-	3,075	(3,075)	-100.0%	6,149
Specify (Add grant description)		-	6,265	-	-	-	3,133	(3,133)	-100.0%	6,265
Specify (Add grant description)		4,930	-	-	1	4,867	-	4,867	#DIV/0!	-
Specify (Add grant description)		3,286	1,672	-	-	-	836	(836)	-100.0%	1,672
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants		36,942	23,597	-	1,319	13,725	11,798	1,927	16.3%	23,597
Capital Transfers and Grants										
National Government:		662,018	76,045	-	37,177	180,830	38,022	142,808	375.6%	76,045
Municipal Disaster Relief Grant		561,672	-	-	32,698	146,824	-	146,824	#DIV/0!	-
Energy Efficiency and Demand Side Management Grant		6,999	-	-	-	-	-	-		-
Neighbourhood Development Partnership Grant		15,630	-	-	-	(5)	-	(5)	#DIV/0!	-
Municipal Infrastructure Grant		37,724	57,522	-	1,599	14,091	28,761	(14,670)	-51.0%	57,522
Integrated National Electrification Programme Grant		11,460	18,523	-	549	10,741	9,261	1,479	16.0%	18,523
Municipal Disaster Recovery Grant		28,532	-	-	2,331	9,180	-	9,180	#DIV/0!	-
Provincial Government:		-	3,255	-	-	2	1,628	(1,626)	-99.9%	3,255
Specify (Add grant description)		-	-	-	-	2	-	2	#DIV/0!	-
Specify (Add grant description)		-	3,155	-	-	-	1,578	(1,578)	-100.0%	3,155
Specify (Add grant description)		-	100	-	-	-	50	(50)	-100.0%	100
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		523	-	-	-	-	-	-		-
Specify (Replace with the name of the Entity)		523	-	-	-	-	-	-		-
Total Capital Transfers and Grants		662,541	79,300	-	37,177	180,832	39,650	141,182	356.1%	79,300
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		699,483	102,896	-	38,496	194,557	51,448	143,109	278.2%	102,896

KZN292 KwaDukuza - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers -
M06 - December

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 - M06 - December

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	23,599	1,577	8,730	11,799	(3,069)	-26%	23,599
Pension and UIF Contributions		2,640	3,470	3,470	226	1,266	1,735	(469)	-27%	3,470
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		6,990	7,836	7,836	603	3,328	3,918	(590)	-15%	7,836
Cellphone Allowance		2,671	2,918	2,918	212	1,251	1,459	(208)	-14%	2,918
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		30,667	37,823	37,823	2,619	14,575	18,912	(4,336)	-23%	37,823
% increase	4		23.3%	23.3%						23.3%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		12,239	12,570	12,570	931	4,949	6,285	(1,336)	-21%	12,570
Pension and UIF Contributions		1,408	1,950	1,950	117	726	975	(249)	-26%	1,950
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		863	1,168	1,168	-	177	584	(407)	-70%	1,168
Motor Vehicle Allowance		1,649	1,786	1,786	155	880	893	(13)	-1%	1,786
Cellphone Allowance		228	137	137	10	58	68	(10)	-15%	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	17,612	1,213	6,791	8,806	(2,015)	-23%	17,612
% increase	4		7.5%	7.5%						7.5%
Other Municipal Staff										
Basic Salaries and Wages		297,874	346,849	346,849	29,720	165,459	173,424	(7,966)	-5%	346,849
Pension and UIF Contributions		59,083	68,332	68,332	5,183	31,284	34,166	(2,882)	-8%	68,332
Medical Aid Contributions		26,028	28,230	28,230	2,265	13,703	14,115	(411)	-3%	28,230
Overtime		76,485	54,548	54,548	2,361	23,668	27,274	(3,606)	-13%	54,548
Performance Bonus		23,646	25,711	25,711	2,445	13,184	12,855	329	3%	25,711
Motor Vehicle Allowance		16,579	18,335	18,335	1,452	8,753	9,167	(415)	-5%	18,335
Cellphone Allowance		1,320	1,509	1,509	118	720	754	(35)	-5%	1,509
Housing Allowances		1,208	1,342	1,342	103	626	671	(45)	-7%	1,342
Other benefits and allowances		17,922	11,753	11,753	1,144	7,772	5,877	1,895	32%	11,753
Payments in lieu of leave		9,318	15,108	15,108	4,874	6,979	7,554	(575)	-8%	15,108
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	4,974	8,616	8,616	398	2,199	4,308	(2,109)	-49%	8,616
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		534,438	580,332	580,332	50,063	274,347	290,166	(15,819)	-5%	580,332
% increase	4		8.6%	8.6%						8.6%
Total Parent Municipality		581,492	635,768	635,768	53,896	295,713	317,884	(22,171)	-7%	635,768
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Board Fees	5	-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-

KZN292 KwaDukuza - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 - December

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
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	635,768	53,896	295,713	317,884	(22,171)	-7%	635,768
% increase	4		9.3%	9.3%						9.3%
TOTAL MANAGERS AND STAFF		550,825	597,944	597,944	51,276	281,138	298,972	(17,835)	-6%	597,944

KZN292 KwaDukuza - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 - December

Description	Ref	Budget Year 2024/25												2023/24 Medium Term Revenue & Expenditure Framework			
		Budget Year 2024/25												Budget Year 2023/24			
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2023/24	Budget Year 2023/24	Budget Year 2023/24	Budget Year 2023/24
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget				
Cash Receipts By Source																	
Property rates		26,677	46,310	61,280	68,418	60,080	66,661	74,639	74,639	74,639	74,639	74,639	74,639	680,882	721,968	765,530	
Service charges - Electricity revenue		95,209	138,728	144,072	133,229	110,641	143,517	74,639	74,639	74,639	74,639	74,639	74,639	1,382,406	1,457,653	1,559,598	
Service charges - Water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management		9,196	10,936	9,832	11,178	9,032	10,444	1	1	1	1	1	1	98,423	104,321	111,659	
Rental of facilities and equipment		1,165	562	1,057	539	496	860	252	252	252	252	252	252	3,180	3,363	3,564	
Interest earned - external investments		4,807	9,319	8,477	7,308	6,794	6,401	4,635	4,635	4,635	4,635	4,635	4,635	54,423	54,834	57,576	
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		1,222	1,172	1,692	1,707	1,370	1,564	1	1	1	1	1	1	32,175	33,213	34,304	
Licences and permits		85	66	59	94	223	305	81	81	81	81	81	81	976	1,025	1,077	
Agency services		1,181	1,404	1,416	524	2,558	580	1,224	1,224	1,224	1,224	1,224	1,224	14,689	15,570	16,505	
Transfers and Subsidies - Operational		115,311	2,198	1,553	11,010	715	92,221	23,895	23,895	23,895	23,895	23,895	23,895	304,077	313,885	327,024	
Other revenue		8,954	10,028	38,368	22,211	9,174	19,715	4,122	4,122	4,122	4,122	4,122	4,122	136,898	129,795	127,711	
Cash Receipts by Source		263,809	220,743	267,808	255,219	201,093	342,269	108,752	108,752	108,752	108,752	108,752	108,752	2,708,131	2,835,627	3,004,547	
Other Cash Flows by Source																	
Transfers and subsidies - capital (monetary allocations) (National /		17,410	-	-	6,054	4,300	15,138	-	-	-	-	-	-	76,145	70,626	74,763	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Departm 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		1	1	5	10	3	8	-	-	-	-	-	-	333	352	333	
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source		281,220	220,744	267,812	265,282	205,386	357,415	108,752	108,752	108,752	108,752	108,752	108,752	2,784,608	2,906,605	3,079,642	
Cash Payments by Type																	
Employee related costs		947	504	744	2,285	942	1,505	-	-	-	-	-	-	598,430	626,104	657,323	
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	-	37,823	39,714	41,700	
Interest		-	-	236	-	-	7,846	-	-	-	-	-	-	15,989	15,294	14,446	
Bulk purchases - Electricity		-	7	176,708	118,367	120,485	119,678	-	-	-	-	-	-	1,238,436	1,417,796	1,417,796	
Acquisitions - water & other inventory		-	-	-	-	-	-	-	-	-	-	-	-	45,000	30,000	30,000	
Contracted services		5,821	22,369	29,094	27,050	25,401	48,275	-	-	-	-	-	-	701,349	631,934	557,656	
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	17,351	14,460	14,983	
Other expenditure		12,960	18,595	16,300	12,891	19,902	35,008	412	412	412	412	412	412	141,768	158,376	166,673	
Cash Payments by Type		19,729	41,504	225,084	160,593	166,729	212,311	412	412	412	412	412	412	2,796,145	2,795,363	2,900,576	
Other Cash Flows/Payments by Type																	
Capital assets		14,851	40,802	69,495	52,598	65,165	81,540	-	-	-	-	-	-	328,573	218,585	152,501	
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Cash Flows/Payments		-	-	-	833	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type		34,580	82,306	294,578	213,924	231,893	293,851	412	412	412	412	412	412	3,124,718	3,013,948	3,053,077	
NET INCREASE/(DECREASE) IN CASH HELD		246,640	138,438	(26,766)	48,459	(26,509)	63,564	108,340	108,340	108,340	108,340	108,340	108,340	(107,342)	(340,110)	26,565	
Cash/cash equivalents at the month/year beginning:		1,435,729	1,682,369	1,820,808	1,794,042	1,842,500	1,815,993	1,879,557	1,887,897	2,096,237	2,204,576	2,312,916	2,421,256	1,435,729	1,095,619	988,277	
Cash/cash equivalents at the month/year end:		1,682,369	1,820,808	1,794,042	1,842,500	1,815,993	1,879,557	1,887,897	2,096,237	2,204,576	2,312,916	2,421,256	2,529,596	1,095,619	988,277	1,014,842	

KZN292 KwaDukuza - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M06 - December

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 - M06 - December

[illegible]

KZN292 KwaDukuza - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 - December

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	-	903	903	7,137	6,234	87.3%	0%
August	14,424	20,391	-	34,676	35,579	27,528	(8,050)	-29.2%	11%
September	39,517	25,987	-	65,327	100,905	53,515	(47,390)	-88.6%	31%
October	48,622	30,308	-	54,896	155,801	83,823	(71,978)	-85.9%	47%
November	104,501	32,918	-	50,848	206,649	116,741	(89,908)	-77.0%	63%
December	94,987	35,509	-	73,543	280,192	152,250	(127,942)	-84.0%	85%
January	36,604	39,499	-	-	-	191,749	-	-	-
February	71,181	30,762	-	-	-	222,512	-	-	-
March	65,301	34,469	-	-	-	256,981	-	-	-
April	65,436	32,400	-	-	-	289,381	-	-	-
May	55,777	21,563	-	-	-	310,944	-	-	-
June	154,370	17,629	-	-	-	328,573	-	-	-
Total Capital expenditure	758,550	328,573	-	280,192					

KZN292 KwaDukuza - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 - December

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	-	9,242	64,197	46,277	(17,920)	-38.7%	85,855
Roads Infrastructure		115,913	47,593	-	7,791	44,902	24,622	(20,280)	-82.4%	47,593
Roads		81,054	22,854	-	2,666	19,733	14,022	5,711	0	22,854
Road Structures		22,346	18,738	-	5,030	19,327	8,850	10,477	0	18,738
Road Furniture		12,513	6,000	-	94	5,842	1,750	4,092	0	6,000
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		2,986	-	-	481	5,014	-	(5,014)	#DIV/0!	-
Drainage Collection		2,986	-	-	481	5,014	-	5,014	#DIV/0!	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		48,542	37,262	-	971	14,280	20,555	6,375	30.9%	37,262
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		6,201	5,000	-	-	1,126	4,000	(2,874)	(0)	5,000
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		6,294	5,952	-	-	-	1,899	(1,899)	(0)	5,952
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		2,395	-	-	-	-	-	-	-	-
LV Networks		17,056	16,310	-	971	11,653	9,756	1,897	0	16,310
Capital Spares		16,594	10,000	-	-	1,502	5,000	(3,498)	(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		-	-	-	-	-	-	-	-	-
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		-	1,000	-	-	-	1,000	1,000	100.0%	1,000
Data Centres		-	-	-	-	-	-	-	-	-

KZN292 KwaDukuza - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 - December

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									
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	1,000	-	-	-	1,000	(1,000)	(0)	1,000
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		13,095	39,217	-	2,026	8,075	19,011	10,935	57.5%	39,217
Community Facilities		6,942	36,217	-	2,026	8,075	16,011	7,935	49.6%	36,217
Halls		5,614	27,002	-	1,429	6,861	12,019	(5,157)	(0)	27,002
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	4,416	-	-	-	892	(892)	(0)	4,416
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		777	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		539	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		(239)	1,000	-	-	617	1,000	(383)	(0)	1,000
Police		28	100	-	-	-	100	(100)	(0)	100
Purfs		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	1,700	-	597	597	-	597	#DIV/0!	1,700
Markets		-	-	-	-	-	-	-	-	-
Stalls		224	2,000	-	-	-	2,000	(2,000)	(0)	2,000
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		6,153	3,000	-	-	-	3,000	3,000	100.0%	3,000
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		6,153	3,000	-	-	-	3,000	(3,000)	(0)	3,000
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		587	310	-	-	-	310	310	100.0%	310
Operational Buildings		587	310	-	-	-	310	310	100.0%	310
Municipal Offices		-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		323	310	-	-	-	310	(310)	(0)	310
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		264	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		6,544	10,000	-	2,426	5,378	8,000	2,622	32.8%	10,000

KZN292 KwaDukuza - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 - December

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>Servitudes</u>		-	-	-	-	-	-	-	-	-
<u>Licences and Rights</u>		6,544	10,000	-	2,426	5,378	8,000	2,622	32.8%	10,000
<u>Water Rights</u>		-	-	-	-	-	-	-	-	-
<u>Effluent Licenses</u>		-	-	-	-	-	-	-	-	-
<u>Solid Waste Licenses</u>		-	-	-	-	-	-	-	-	-
<u>Computer Software and Applications</u>		-	-	-	-	-	-	-	-	-
<u>Load Settlement Software Applications</u>		-	-	-	-	-	-	-	-	-
<u>Unspecified</u>		6,544	10,000	-	2,426	5,378	8,000	(2,622)	(0)	10,000
<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		-	-	-	-	-	-	-	-	-
<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	1	187,668	135,382	-	13,694	77,650	73,598	(4,053)	-5.5%	135,382

KZN292 KwaDukuza - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06 - December

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		7,593	40,376	-	(1,212)	(5,381)	5,948	11,328	190.5%	40,376
Roads Infrastructure		7,593	38,376	-	(1,212)	(5,381)	5,948	11,328	190.5%	38,376
Roads		7,593	24,376	-	(1,212)	(5,381)	5,948	(11,328)	(0)	24,376
Road Structures		-	4,000	-	-	-	-	-	-	4,000
Road Furniture		-	10,000	-	-	-	-	-	-	10,000
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	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
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		101	20,750	-	-	-	14,750	14,750	100.0%	20,750
Community Facilities		101	20,750	-	-	-	14,750	14,750	100.0%	20,750
Halls		-	1,044	-	-	-	1,044	(1,044)	(0)	1,044

KZN292 KwaDukuza - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06 - December

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									
Centres		-	-	-	-	-	-	-		-
Crèches		-	-	-	-	-	-	-		-
Clinics/Care Centres		-	-	-	-	-	-	-		-
Fire/Ambulance Stations		-	-	-	-	-	-	-		-
Testing Stations		-	-	-	-	-	-	-		-
Museums		-	-	-	-	-	-	-		-
Galleries		-	-	-	-	-	-	-		-
Theatres		-	-	-	-	-	-	-		-
Libraries		101	-	-	-	-	-	-		-
Cemeteries/Crematoria		-	-	-	-	-	-	-		-
Police		-	-	-	-	-	-	-		-
Parks		-	-	-	-	-	-	-		-
Public Open Space		-	-	-	-	-	-	-		-
Nature Reserves		-	-	-	-	-	-	-		-
Public Ablution Facilities		-	2,000	-	-	-	2,000	(2,000)	(0)	2,000
Markets		-	-	-	-	-	-	-		-
Stalls		-	-	-	-	-	-	-		-
Abattoirs		-	-	-	-	-	-	-		-
Airports		-	-	-	-	-	-	-		-
Taxi Ranks/Bus Terminals		-	17,707	-	-	-	11,707	(11,707)	(0)	17,707
Capital Spares		-	-	-	-	-	-	-		-
Sport and Recreation Facilities		-	-	-	-	-	-	-		-
Indoor Facilities		-	-	-	-	-	-	-		-
Outdoor Facilities		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Heritage assets		(261,578)	-	-	230	(412,192)	-	412,192	#DIV/0!	-
Monuments		(261,578)	-	-	230	(412,192)	-	(412,192)	#DIV/0!	-
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		(61)	3,324	-	-	-	2,324	2,324	100.0%	3,324
Operational Buildings		(61)	1,324	-	-	-	1,324	1,324	100.0%	1,324
Municipal Offices		(61)	1,324	-	-	-	1,324	(1,324)	(0)	1,324
Pay/Enquiry Points		-	-	-	-	-	-	-		-
Building Plan Offices		-	-	-	-	-	-	-		-
Workshops		-	-	-	-	-	-	-		-
Yards		-	-	-	-	-	-	-		-
Stores		-	-	-	-	-	-	-		-
Laboratories		-	-	-	-	-	-	-		-
Training Centres		-	-	-	-	-	-	-		-
Manufacturing Plant		-	-	-	-	-	-	-		-
Depots		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Housing		-	2,000	-	-	-	1,000	1,000	100.0%	2,000
Staff Housing		-	-	-	-	-	-	-		-
Social Housing		-	2,000	-	-	-	1,000	(1,000)	(0)	2,000
Capital Spares		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Intangible Assets		-	-	-	-	-	-	-		-
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		-	-	-	-	-	-	-		-
Water Rights		-	-	-	-	-	-	-		-
Effluent Licenses		-	-	-	-	-	-	-		-
Solid Waste Licenses		-	-	-	-	-	-	-		-
Computer Software and Applications		-	-	-	-	-	-	-		-
Local Settlement Software Applications		-	-	-	-	-	-	-		-
Unspecified		-	-	-	-	-	-	-		-
Computer Equipment		-	-	-	-	-	-	-		-
Computer Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-

KZN292 KwaDukuza - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06 - December

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>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	(253,946)	64,450	-	(982)	(417,573)	23,022	440,595	1913.8%	64,450

KZN292 KwaDukuza - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 - December

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	-	5,950	39,968	27,008	(12,960)	-48.0%	54,016
Roads Infrastructure		29,042	18,164	-	2,694	14,296	9,082	(5,214)	-57.4%	18,164
Roads		15,554	13,061	-	1,358	11,297	6,530	4,767	0	13,061
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		13,488	5,103	-	1,335	2,999	2,552	448	0	5,103
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		9,706	6,500	-	1,951	6,231	3,250	(2,981)	-91.7%	6,500
Drainage Collection		9,706	6,500	-	1,951	6,231	3,250	2,981	0	6,500
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		28,378	29,263	-	1,305	19,368	14,632	(4,736)	-32.4%	29,263
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		2,332	2,174	-	155	864	1,087	(223)	(0)	2,174
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		26,046	27,090	-	1,150	18,504	13,545	4,959	0	27,090
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		-	-	-	-	-	-	-	-	-
Reticalation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		82	89	-	-	72	44	(28)	-63.0%	89
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		82	89	-	-	72	44	28	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		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		1,765	2,452	-	374	1,136	1,226	90	7.4%	2,452
Community Facilities		1,458	1,976	-	308	1,003	988	(15)	-1.6%	1,976
Halls		1,458	1,976	-	308	1,003	988	15	0	1,976

KZN292 KwaDukuza - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 - December

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									
Centres		-	-	-	-	-	-	-		-
Crèches		-	-	-	-	-	-	-		-
Clinics/Care Centres		-	-	-	-	-	-	-		-
Fire/Ambulance Stations		-	-	-	-	-	-	-		-
Testing Stations		-	-	-	-	-	-	-		-
Museums		-	-	-	-	-	-	-		-
Galleries		-	-	-	-	-	-	-		-
Theatres		-	-	-	-	-	-	-		-
Libraries		-	-	-	-	-	-	-		-
Cemeteries/Crematoria		-	-	-	-	-	-	-		-
Police		-	-	-	-	-	-	-		-
Parks		-	-	-	-	-	-	-		-
Public Open Space		-	-	-	-	-	-	-		-
Nature Reserves		-	-	-	-	-	-	-		-
Public Ablution Facilities		-	-	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Stalls		-	-	-	-	-	-	-		-
Abattoirs		-	-	-	-	-	-	-		-
Airports		-	-	-	-	-	-	-		-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sport and Recreation Facilities		306	477	-	66	133	238	106	44.4%	477
Indoor Facilities		-	-	-	-	-	-	-		-
Outdoor Facilities		306	477	-	66	133	238	(106)	(0)	477
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>		3,986	6,562	-	726	1,995	3,281	1,286	39.2%	6,562
Operational Buildings		3,986	6,562	-	726	1,995	3,281	1,286	39.2%	6,562
Municipal Offices		3,986	6,562	-	726	1,995	3,281	(1,286)	(0)	6,562
Pay/Enquiry Points		-	-	-	-	-	-	-		-
Building Plan Offices		-	-	-	-	-	-	-		-
Workshops		-	-	-	-	-	-	-		-
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		-	-	-	-	-	-	-		-
Local Settlement Software Applications		-	-	-	-	-	-	-		-
Unspecified		-	-	-	-	-	-	-		-
<u>Computer Equipment</u>		182	320	-	5	45	160	115	72.1%	320
Computer Equipment		182	320	-	5	45	160	(115)	(0)	320
<u>Furniture and Office Equipment</u>		79	290	-	-	4	145	141	97.2%	290
Furniture and Office Equipment		79	290	-	-	4	145	(141)	(0)	290

KZN292 KwaDukuza - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 - December

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>Machinery and Equipment</u>		2,823	3,660	-	56	1,179	1,830	651	35.6%	3,660
Machinery and Equipment		2,823	3,660	-	56	1,179	1,830	(651)	(0)	3,660
<u>Transport Assets</u>		14,671	17,778	-	1,058	7,025	8,889	1,864	21.0%	17,778
Transport Assets		14,671	17,778	-	1,058	7,025	8,889	(1,864)	(0)	17,778
<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 Repairs and Maintenance Expenditure	1	90,714	85,078	-	8,170	51,352	42,539	(8,813)	-20.7%	85,078

KZN292 KwaDukuza - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 - December

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	-	7,157	46,238	51,924	5,686	10.9%	103,848
Roads Infrastructure		51,726	63,996	-	4,514	28,698	31,998	3,300	10.3%	63,996
Roads		50,360	63,996	-	4,336	28,347	31,998	(3,651)	(0)	63,996
Road Structures		1,318	-	-	174	343	-	343	#DIV/0!	-
Road Furniture		45	-	-	4	7	-	7	#DIV/0!	-
Capital Spares		3	-	-	0	0	-	0	#DIV/0!	-
Storm water Infrastructure		2,616	5,085	-	107	2,498	2,543	45	1.8%	5,085
Drainage Collection		150	-	-	14	28	-	28	#DIV/0!	-
Storm water Conveyance		2,466	5,085	-	92	2,470	2,543	(72)	(0)	5,085
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		28,177	34,323	-	2,506	14,869	17,161	2,293	13.4%	34,323
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		6,977	8,612	-	589	3,550	4,306	(756)	(0)	8,612
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		225	-	-	53	104	-	104	#DIV/0!	-
MV Switching Stations		120	133	-	10	61	67	(6)	(0)	133
MV Networks		8,168	10,731	-	723	4,447	5,366	(918)	(0)	10,731
LV Networks		4,682	5,886	-	417	2,478	2,943	(465)	(0)	5,886
Capital Spares		8,006	8,960	-	714	4,229	4,480	(251)	(0)	8,960
Water Supply Infrastructure		11	14	-	1	5	7	2	23.3%	14
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		11	14	-	1	5	7	(2)	(0)	14
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 Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		335	429	-	28	168	215	46	21.5%	429
Landfill Sites		255	337	-	22	129	169	(40)	(0)	337
Waste Transfer Stations		10	13	-	1	4	6	(2)	(0)	13
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		70	79	-	6	35	40	(4)	(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		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		14,020	22,475	-	1,282	7,608	11,238	3,630	32.3%	22,475
Community Facilities		11,417	18,554	-	1,062	6,326	9,277	2,951	31.8%	18,554
Halls		827	939	-	75	436	470	(34)	(0)	939

KZN292 KwaDukuza - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 - December

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									
Centres		2,562	4,300	-	216	1,342	2,150	(808)	(0)	4,300
Crèches		646	876	-	55	325	438	(113)	(0)	876
Clinics/Care Centres		6	7	-	0	3	4	(1)	(0)	7
Fire/Ambulance Stations		21	27	-	2	10	13	(3)	(0)	27
Testing Stations		38	48	-	3	19	24	(5)	(0)	48
Museums		28	-	-	7	15	-	15	#DIV/0!	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		86	48	-	18	101	24	77	0	48
Libraries		464	750	-	39	233	375	(142)	(0)	750
Cemeteries/Crematoria		1,084	785	-	106	626	393	234	0	785
Police		2	9	-	0	1	5	(4)	(0)	9
Parks		29	80	-	2	14	40	(25)	(0)	80
Public Open Space		3,574	7,672	-	302	1,811	3,836	(2,025)	(0)	7,672
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		1,922	2,879	-	225	1,333	1,439	(106)	(0)	2,879
Markets		95	128	-	8	48	64	(16)	(0)	128
Stalls		0	-	-	1	1	-	1	#DIV/0!	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		30	5	-	3	6	2	4	0	5
Capital Spares		3	-	-	0	1	-	1	#DIV/0!	-
Sport and Recreation Facilities		2,602	3,921	-	219	1,282	1,961	679	34.6%	3,921
Indoor Facilities		61	-	-	5	10	-	10	#DIV/0!	-
Outdoor Facilities		2,542	3,921	-	214	1,271	1,961	(689)	(0)	3,921
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>		5,139	7,383	-	490	2,911	3,691	781	21.2%	7,383
Operational Buildings		4,766	6,647	-	459	2,707	3,324	618	18.5%	6,647
Municipal Offices		3,743	5,367	-	372	2,192	2,683	(491)	(0)	5,367
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		879	1,095	-	75	442	548	(105)	(0)	1,095
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		145	185	-	12	73	93	(20)	(0)	185
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		373	735	-	32	203	368	164	44.7%	735
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		373	735	-	32	203	368	(164)	(0)	735
Capital Spares		-	-	-	-	-	-	-	-	-
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<u>Intangible Assets</u>		107	1,008	-	9	56	504	448	89.0%	1,008
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		107	1,008	-	9	56	504	448	89.0%	1,008
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licences		-	-	-	-	-	-	-	-	-
Solid Waste Licences		-	-	-	-	-	-	-	-	-
Computer Software and Applications		107	1,008	-	9	56	504	(448)	(0)	1,008
Local Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
<u>Computer Equipment</u>		2,168	4,763	-	249	1,418	2,381	963	40.4%	4,763
Computer Equipment		2,168	4,763	-	249	1,418	2,381	(963)	(0)	4,763
<u>Furniture and Office Equipment</u>		2,437	2,963	-	255	1,492	1,482	(11)	-0.7%	2,963
Furniture and Office Equipment		2,437	2,963	-	255	1,492	1,482	11	0	2,963

KZN292 KwaDukuza - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 - December

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>Machinery and Equipment</u>		3,690	6,478	–	387	2,261	3,239	978	30.2%	6,478
Machinery and Equipment		3,690	6,478	–	387	2,261	3,239	(978)	(0)	6,478
<u>Transport Assets</u>		9,406	10,471	–	1,024	5,712	5,236	(476)	-9.1%	10,471
Transport Assets		9,406	10,471	–	1,024	5,712	5,236	476	0	10,471
<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 Depreciation	1	119,831	159,388	–	10,854	67,696	79,694	11,998	15.1%	159,388

KZN292 KwaDukuza - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M06 - December

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		(23,664)	58,400	-	1,321	2,291	16,050	13,759	85.7%	58,400
Roads Infrastructure		(8,488)	-	-	(405)	(1,401)	-	1,401	#DIV/0!	-
Roads		(8,488)	-	-	(405)	(1,401)	-	(1,401)	#DIV/0!	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		(19,029)	-	-	1,726	3,983	-	(3,983)	#DIV/0!	-
Drainage Collection		(18,858)	-	-	1,726	3,983	-	3,983	#DIV/0!	-
Storm water Conveyance		(171)	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,853	58,400	-	-	(291)	16,050	16,341	101.8%	58,400
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		2,181	35,500	-	-	(291)	4,500	(4,791)	(0)	35,500
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		1,672	13,950	-	-	-	6,200	(6,200)	(0)	13,950
LV Networks		-	8,950	-	-	-	5,350	(6,350)	(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		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	20,580	-	-	-	9,080	9,080	100.0%	20,580
Community Facilities		-	10,580	-	-	-	4,580	4,580	100.0%	10,580
Halls		-	-	-	-	-	-	-	-	-

KZN292 KwaDukuza - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M06 - December

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									
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		-	10,580	-	-	-	4,580	(4,580)	(0)	10,580
Capital Spares		-	-	-	-	-	-	-		-
Sport and Recreation Facilities		-	10,000	-	-	-	4,500	4,500	100.0%	10,000
Indoor Facilities		-	-	-	-	-	-	-		-
Outdoor Facilities		-	10,000	-	-	-	4,500	(4,500)	(0)	10,000
Capital Spares		-	-	-	-	-	-	-		-
Heritage assets		(254,181)	-	-	(3,651)	110,601	-	(110,601)	#DIV/0!	-
Monuments		(254,181)	-	-	(3,651)	110,601	-	110,601	#DIV/0!	-
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		-	13,580	-	-	-	2,480	2,480	100.0%	13,580
Operational Buildings		-	13,580	-	-	-	2,480	2,480	100.0%	13,580
Municipal Offices		-	12,800	-	-	-	1,700	(1,700)	(0)	12,800
Pay/Enquiry Points		-	-	-	-	-	-	-		-
Building Plan Offices		-	-	-	-	-	-	-		-
Workshops		-	780	-	-	-	780	(780)	(0)	780
Yards		-	-	-	-	-	-	-		-
Stores		-	-	-	-	-	-	-		-
Laboratories		-	-	-	-	-	-	-		-
Training Centres		-	-	-	-	-	-	-		-
Manufacturing Plant		-	-	-	-	-	-	-		-
Depots		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Staff Housing		-	-	-	-	-	-	-		-
Social Housing		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Intangible Assets		-	-	-	-	-	-	-		-
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		-	-	-	-	-	-	-		-
Water Rights		-	-	-	-	-	-	-		-
Effluent Licenses		-	-	-	-	-	-	-		-
Solid Waste Licenses		-	-	-	-	-	-	-		-
Computer Software and Applications		-	-	-	-	-	-	-		-
Local Settlement Software Applications		-	-	-	-	-	-	-		-
Unspecified		-	-	-	-	-	-	-		-
Computer Equipment		-	-	-	-	-	-	-		-
Computer Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-

KZN292 KwaDukuza - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M06 - December

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>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	(277,845)	92,560	-	(2,329)	112,891	27,610	(85,282)	-308.9%	92,560



2.1 DEBTOR'S ANALYSIS

KZN292 KwaDukuza - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 - December

Description		NT Code	Budget Year 2024/25								
			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
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	71,530	11,944	6,255	3,331	3,061	1,552	3,097	55,782	156,552	66,823
Receivables from Non-exchange Transactions - Property Rates	1400	33,450	12,961	8,745	7,946	21,003	4,620	5,567	117,648	211,941	156,785
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	4,646	1,884	1,182	1,060	1,663	883	778	17,880	29,975	22,263
Receivables from Exchange Transactions - Property Rental Debtors	1700	56	25	24	23	22	22	22	2,568	2,760	2,656
Interest on Arrear Debtor Accounts	1810	993	2,245	2,129	1,931	1,728	1,721	1,642	55,975	68,364	62,997
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-
Other	1900	1,133	576	192	77	192	139	76	37,005	39,390	37,488
Total By Income Source	2000	111,807	29,634	18,527	14,368	27,669	8,938	11,182	286,857	508,982	349,013
2023/24 - totals only			-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group											
Organs of State	2200	3,410	2,639	951	393	14,621	169	187	14,499	36,468	29,868
Commercial	2300	42,583	5,014	3,245	3,363	2,222	1,165	1,392	77,993	136,985	86,134
Households	2400	65,605	21,981	14,732	10,612	10,826	7,604	9,603	194,365	335,526	233,011
Other	2500	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	111,807	29,634	18,527	14,368	27,669	8,938	11,182	286,857	508,982	349,013

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 December 2024						
Rates and Services Debtors						
	30 days	60 days	90 days	120 days	Over 150 days	Total
Rates	27,256,578.66	12,500,691.37	8,636,066.41	7,698,845.28	134,742,065.95	190,834,247.67
Refuse	3,413,646.05	1,518,582.50	1,003,086.13	901,936.01	17,544,593.79	24,381,844.48
Electricity	33,703,650.20	9,845,308.94	5,136,232.96	2,767,853.46	50,692,950.56	102,145,996.12
Interest/Collection/Sund/Vat	3,060,060.98	2,023,727.50	1,579,701.83	1,030,443.44	71,538,482.07	73,112,293.88
	61,313,813.93	25,888,310.32	16,355,087.34	12,399,078.19	274,518,092.37	390,474,382.15
	16%	7%	4%	3%	70%	100%

Consumer Debtors as at 30 June 2024						
Rates and Services Debtors						
	30 days	60 days	90 days	120 days	Over 150 days	Total
Rates	27,142,240.39	12,985,336.37	10,717,105.48	7,333,113.63	115,780,053.72	173,957,849.59
Refuse	3,741,495.38	1,233,108.93	1,161,325.44	979,437.97	16,565,294.54	23,680,662.26
Electricity	41,782,204.23	9,787,676.46	3,822,137.77	2,515,348.09	47,230,818.10	105,138,184.65
Interest/Collection/Sund/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 R390,474,382.15 as at 31 December 2024. This indicates an increase of five (5) 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 December 2024 is 98%. The collection rate for the 2023/24 financial year was 98%.

Sundry Debtors

Sundry Debtors amounts to R 34,957,554.51 with the majority in the 150 days and over category.

KwaDukuza Municipality							
Sundry Debtors Age Analysis							
31 December 2024							
By Function	Current	30 Days	60 Days	90 Days	120 Days	150+ Days	Totals
Housing	-	98,095.27	94,941.67	92,312.46	91,409.02	10,322,437.91	10,699,196.33
Electricity	-	-97,867.78	-5,886,028.57	3,300.83	69,852.73	254,581.05	-5,656,161.74
Other							
101 Accounts (Rates and General)	-	403,220.80	35,618.35	4,024.70	3,942.14	24,102,523.46	24,549,329.45
103 Accounts (Fire & Rescue)	-	42,112.45	41,764.43	41,419.25	41,076.96	5,048,495.21	5,214,868.30
105 Accounts (Staff Accounts)	-	823.65	816.85	810.10	803.41	133,241.75	136,495.76
106 Accounts (Medical Aid)	-	3,380.09	4,794.07	2,837.85	2,814.40	-	13,826.41
	-	449,764.48	-5,708,093.20	144,705.19	209,898.66	39,861,279.38	34,957,554.51

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 which debt is currently sitting at R4,439m at the end of December 2024. 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 - M06 - December

Description	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	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	39	39	-
Pensions / Retirement deductions	0500	111	2	-	0	-	-	7	7	127	295
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	9,124	2,782	533	47	3	10	34	67	12,601	12,679
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	9,235	2,784	533	47	3	10	42	113	12,767	12,974

The creditors aging reflects a total of R 12,974m outstanding payments at the end December as per the financial system. The table is however understated due to the accrual payments in the month of January 2025 for payments incurred in December 2024. Upon analysis, the total creditors outstanding as at 31st December 2024 amounts to R144,757m to date. All payments are inclusive of vat. The breakdown is as follows:

- R12,974m as per the ageing creditors, made up of trade creditors and other creditors as per above total outstanding, 71% relates to creditor payments that were captured in December and therefore are due within 30 days.
- R7,053m for accrual invoices inclusive of capital project and operational, where invoices were approved for work done in December but submitted to Finance by end of December.
- R124,730m for December 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 January 2024.

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 - M06 - December

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 (0992)		DAILY		LIQUIDITY PLUS			7.70%			Daily	1,281	8			1,288
ABSA Bank (3433)		DAILY		MONEY MKT			7.70%			Daily	3,723	23			3,746
ABSA Bank (6707)		DAILY		MONEY MKT			7.80%			Daily	15,758	97			15,855
INVEST ELECTRICITY RESERVE		Daily		MONEY MKT			6.85%			Daily	774	4			778
INVEST ELECTRICITY ACCOUNT		Daily		MONEY MKT			6.85%			Daily	385	2			387
ABSA HOUSING PROJECT		MONTHLY		LIQUIDITY PLUS			7.70%			Daily	4,956	30			4,986
ABSA GROUTVILLE PRIORITY		MONTHLY		LIQUIDITY PLUS			7.70%			Daily	338	2			340
ABSA SHAYAMOYA		MONTHLY		LIQUIDITY PLUS			7.70%			Daily	979	6			985
ABSA DURE VILLAGE		MONTHLY		LIQUIDITY PLUS			7.70%			Daily	294	2			295
ABSA STEVE BHO		MONTHLY		LIQUIDITY PLUS			7.70%			Daily	1,086	7			1,093
Nedbank Treasury 166		32 DAY NOTICE CALL ACCOUNT					8.00%			32 DAYS	77,701	490			78,191
ABSA (5911)		12 MTH		FIXED			7.70%			365 DAYS	7,657	46			7,703
ABSA (Liquidity 2)		MONTHLY		LIQUIDITY PLUS			6.60%			Daily	43,733	270			44,004
ABSA (2759)		MONTHLY		LIQUIDITY PLUS			7.70%			Daily	3,137	19			3,156
ABSA (6273)		MONTHLY		LIQUIDITY PLUS			7.80%			Daily	17,165	105			17,270
ABSA (4472)		MONTHLY		LIQUIDITY PLUS			5.75%			Daily	174,868	1,079	(401,000)	243,973	18,920
ABSA developers Contribution 2		12 mth		FIXED			7.51%			365 DAYS	32,513				32,513
Standard Bank Fixed Odds Clearing Account		32 DAY NOTICE CALL ACCOUNT					8.45%			32 DAYS	61,315	410			61,725
Investec Eskom Investment Account Deposits		32 DAY NOTICE CALL ACCOUNT					8.85%			32 DAYS	52,423	367			52,790
Investec Call Deposit Account		32 DAY NOTICE CALL ACCOUNT					8.75%			32 DAYS	21,213	149			21,361
Standard Bank Salary Clearing Account		32 DAY NOTICE CALL ACCOUNT					8.45%			32 DAYS	52,298	350			52,647
Nedbank KDM Mail		12 mth		FIXED			8.55%			365 DAYS	10,862				10,862
ABSA KDM PC Buffalo Junction		6 MONTHS		FIXED			9.62%			180 DAYS	10,000				10,000
ABSA KDM PC - KZN EDTEA		32 DAY NOTICE CALL ACCOUNT					8.50%			32 DAYS	-				-
Nedbank		12 MONTHS		FIXED			9.63%			365 DAYS	27,000				27,000
Municipality sub-total											621,436		(401,000)	243,973	467,855

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 December 2024, the municipality had R 467,895m 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 88,078m in the table above relates to investments that are over 3 months.
- KwaDukuza Municipality's reserves are approximately 1,23 month cash availability as at the end of December 2024 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.
- 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 370,222m for the 2024/25 financial year which is inclusive of Equitable Share funding. R265,453m has been received by the Municipality by mid-year. The Municipality received correspondence on the 13th November to repay the unspent 2023/24 INEP grant as no roll-over application was done for the unspent conditional grant. The unspent INEP funds of R485k was repaid to the National revenue fund by the 18th November.

KZN292 KWADUKUZA MUNICIPALITY GRANT REGISTER					
Name of grant	Funder	Opening Balance	Allocation for the year	Receipts	Closing Balance
Operational Grants		9,205,360	294,077,450	222,551,715	71,525,735
Equitable Share	NATIONAL		276,746,000	207,075,000	69,671,000
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	1,672,000	761,265	910,735
DOHS Receipts	PROVINCIAL				-
Community Library Services Grant	PROVINCIAL		1,834,000	1,834,000	-
EPWP	PROVINCIAL		1,589,000	1,113,000	476,000
Provincialisation - Library Services	PROVINCIAL		6,149,000	6,149,000	-
CETA Candidacy	PROVINCIAL		1,000,000	792,000	208,000
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	76,144,550	42,901,550	33,243,000
Municipal Infrastructure Grant (MIG)	NATIONAL		57,521,550	33,301,550	24,220,000
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	9,600,000	8,923,000
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		100,000		100,000
EDTEA Prize Money (Capex)	PROVINCIAL	276,000			-
		371,216,185	370,222,000	265,453,265	104,768,735

The table below reflects expenditure per grant funding. To date, 65% of the grant opening balances together with the receipts for mid-year have been spent.

KZN292 KWADUKUZA MUNICIPALITY GRANT REGISTER					
Name of grant	Funder	Opening Balance	Allocation for the year	Expenditure	Closing Balance
Operational Grants		9,418,228	294,077,450	216,001,779	87,493,899
Equitable Share	NATIONAL		276,746,000	207,075,000	69,671,000
Financial Management Grant (FMG)	NATIONAL		1,800,000	516,278	1,283,722
Municipal Infrastructure Grant (PMU Operations)	NATIONAL		3,027,450	1,991,928	1,035,522
Title Deeds Restoration Grant	PROVINCIAL	2,688,225			2,688,225
Natural Resource Management Project Grant (EDTEA)	PROVINCIAL	212,868			212,868
Municipal Employment Initiative Grant - Revenue	PROVINCIAL	77,913			77,913
Housing Accreditation	PROVINCIAL	15,467	1,672,000	2,617,196	- 929,729
Community Library Services Grant	PROVINCIAL		1,834,000	894,583	939,417
EPWP	PROVINCIAL		1,589,000	1,435,614	153,386
Provincialisation - Library Services	PROVINCIAL		6,149,000	518,125	5,630,875
CETA Candidacy	PROVINCIAL		1,000,000	194,043	805,957
EDTEA Vuthela Funding	PROVINCIAL	6,265,300		449,340	5,815,961
EDTEA Prize Money	PROVINCIAL	158,455			158,455
NDPG Ease of Doing Business	PROVINCIAL				-
Museum Subsidies	PROVINCIAL		260,000	309,673	- 49,673
Capital Grants		361,797,957	76,144,550	196,053,781	241,888,726
Municipal Infrastructure Grant (MIG)	NATIONAL		57,521,550	14,707,116	42,814,434
Municipal Disaster Recovery Grant	NATIONAL	20,317,734		10,327,929	9,989,805
Municipal Disaster Response Grant	NATIONAL	338,048,171		159,338,818	178,709,353
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
NDPG SCADA Project	NATIONAL				-
Financial Management Grant (FMG)	NATIONAL				-
EDTEA Vuthela Funding	PROVINCIAL	3,155,000			3,155,000
Housing Accreditation	PROVINCIAL		100,000	2,000	98,000
EDTEA Prize Money (Capex)	NATIONAL	276,000			276,000
		371,216,185	370,222,000	412,055,560	329,382,624

Total Grants (Opening Balance+ Receipts)

636,669,450

65%



2.5 COUNCILOR ALLOWANCES AND EMPLOYEE BENEFITS

KZN292 KwaDukuza - Supporting Table SC6 Monthly Budget Statement - councillor and staff benefits - M06 - December

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
<u>Councillors (Political Office Bearers plus Other)</u>										
Basic Salaries and Wages		18 367	23 599	23 599	1 577	8 730	11 799	(3 069)	-26%	23 599
Pension and UIF Contributions		2 640	3 470	3 470	226	1 266	1 735	(469)	-27%	3 470
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		6 996	7 836	7 836	603	3 328	3 918	(590)	-15%	7 836
Cellphone Allowance		2 671	2 918	2 918	212	1 251	1 459	(208)	-14%	2 918
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		30 667	37 823	37 823	2 619	14 575	18 912	(4 336)	-23%	37 823
% increase	4		23.3%	23.3%						23.3%
<u>Senior Managers of the Municipality</u>	3									
Basic Salaries and Wages		12 239	12 570	12 570	931	4 649	6 285	(1 636)	-21%	12 570
Pension and UIF Contributions		1 406	1 950	1 950	117	726	975	(249)	-26%	1 950
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		863	1 168	1 168	-	177	584	(407)	-70%	1 168
Motor Vehicle Allowance		1 649	1 786	1 786	155	680	693	(13)	-1%	1 786
Cellphone Allowance		228	137	137	10	58	68	(10)	-15%	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	17 612	1 213	6 791	8 806	(2 015)	-23%	17 612
% increase	4		7.5%	7.5%						7.5%
<u>Other Municipal Staff</u>										
Basic Salaries and Wages		297 874	346 849	346 849	29 720	166 459	173 424	(7 966)	-5%	346 849
Pension and UIF Contributions		69 083	68 332	68 332	5 183	31 284	34 166	(2 882)	-6%	68 332
Medical Aid Contributions		26 028	28 230	28 230	2 265	10 709	14 115	(4 411)	-3%	28 230
Overtime		76 465	54 548	54 548	2 361	23 668	27 274	(3 606)	-13%	54 548
Performance Bonus		23 646	25 711	25 711	2 445	13 184	12 855	329	3%	25 711
Motor Vehicle Allowance		16 579	18 335	18 335	1 452	8 753	9 167	(415)	-5%	18 335
Cellphone Allowance		1 320	1 509	1 509	118	720	754	(33)	-5%	1 509
Housing Allowances		1 206	1 342	1 342	103	626	671	(45)	-7%	1 342
Other benefits and allowances		17 922	11 753	11 753	1 144	7 772	5 877	1 895	32%	11 753
Payments in lieu of leave		9 318	15 108	15 108	4 874	6 979	7 554	(575)	-8%	15 108
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	4 974	8 616	8 616	368	2 199	4 308	(2 109)	-45%	8 616
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		534 438	580 332	580 332	50 063	274 347	290 166	(15 819)	-5%	580 332
% increase	4		8.6%	8.6%						8.6%
Total Parent Municipality		581 492	635 768	635 768	53 895	295 713	317 884	(22 171)	-7%	635 768



2.6 MATERIAL VARIANCES TO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

KZN292 KwaDukuza - Supporting Table SC1 Material variance explanations - M06 - December

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue			
	Service charges - electricity revenue	113,279	The billing for December 2024 will go through on the 10th of January 2025 hence the variance. Interest being processed at the beginning of December 2024 and	There was a due in every month due to the number of meters that need to be read and, more importantly, the bulk meters are only
	Interest Earned - external investments	13,639	Interest for the disaster grant was not budgeted for and 4m was receipted for the disaster grant interest.	
	Transfers and Subsidies	65,761	Equitable share tranche received in December 2024	
2	Expenditure By Type			
	Employee related costs	17,635	The variance is attributable to timing of service related benefit payments.	
	Debt impairment	13,924	Journals are done at year end. This is a non-cash provision that is normally calculated at the year end.	
	Depreciation & asset impairment	17,749	Included in the budget for depreciation is a budget for asset impairment which is calculated at year end.	
	Bulk purchases	21,285	Timing of paying eskom invoices.	
	Contracted services	171	Timing of payments to service providers	
3	Capital Expenditure			
	Finance and Administration	7,602	R 2.6m spent on acquiring various assets and R990k committed	
	Community and public safety	1,288	R 5.4m spent as at end December 2024 on various projects.	
	Energy Sources	27,745	R 17.5m spent on various projects as at end of December 2024.	
	Housing	1,501	Spent R597k in the Abulungu Facilities as at the end of December	
	Planning and Development	6,414	Spent R23.6k on IDP Electronic Equipment	
	Road Transport	134,778	R 39,792m spent as at the end of December 2024 on various projects. the major reason for the positive variance is due to the payments made on the disaster projects that are not budgeted	
	Sport and Recreation	5,523	Spent R1.9m for the acquisition of various assets including marine Safety Fleet	
	Executive & Council	6,497	Spent R4,303mil on the Refurbishment of KwaDukuza Taxi rank	
4	Financial Position			
	Total Assets	5,575,772	The Municipal FTE is R 3,913,810 and Cash & cash equivalents of R 1,626,001	
	Total current liabilities	692,405	The Municipality reflects R 488,057 for Trade & Other Payables	
	Total non-current liabilities	273,037	Borrowings of R 155,879 reflected	
	Total Equity	4,583,289	R 27m reserves and R 4,46 Accumulated surplus.	
5	Cash Flow			
	Cash flow from Operating Activities	768,249	The municipality needs to review the manner in which payments are processed 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	324,449	Capital Asset payments of R 81,540m for the month of December 2024	



2.7 CAPITAL PROGRAMME PERFORMANCE

KZN292 KwaDukuza - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 - December

Month	2023/24	Budget Year 2024/25						% spend of Original Budget	
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD Budget	YTD variance		YTD variance %
R thousands									
Monthly expenditure performance trend									
July	7,828	7,437	-	903	903	7,137	6,234	87.3%	0%
August	14,424	20,391	-	34,576	35,579	27,528	(8,050)	-23.2%	1%
September	39,517	25,997	-	65,327	100,305	53,515	(47,390)	-83.6%	3%
October	48,822	30,308	-	54,896	155,601	63,623	(71,978)	-85.9%	47%
November	104,501	32,910	-	50,848	206,649	116,741	(89,908)	-77.0%	63%
December	94,987	35,509	-	73,543	280,192	152,250	(127,942)	-84.0%	85%
January	36,604	39,499	-	-	-	191,749	-	-	-
February	71,181	30,762	-	-	-	222,512	-	-	-
March	65,301	34,459	-	-	-	256,981	-	-	-
April	65,436	32,400	-	-	-	269,381	-	-	-
May	55,777	21,563	-	-	-	310,944	-	-	-
June	154,370	17,629	-	-	-	328,573	-	-	-
Total Capital expenditure	758,550	328,573	-	280,192					



2.8 OTHER SUPPORTING DOCUMENTATION

2.8.1. MFMA S11(4) - Bank Account Withdrawals

2.8.2. Virement Report from the 1st July 2024 to 31st December 2024

2.8.3. mSCOA Road Map

**2.8.4. National Treasury – MFMA Circular 129 – Municipal Budget Circular for the
2025/26 MTREF**

2.8.5. Capital Expenditure on the Disaster Response Grant Projects as at 17th January

2.8.6. Adjusted Budget Timetable



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 01/10/2024 to 31/12/2024



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		R235,136	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	YES / NO
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


CHIEF FINANCIAL OFFICER


MUNICIPAL MANAGER

Instructions for completing this report:

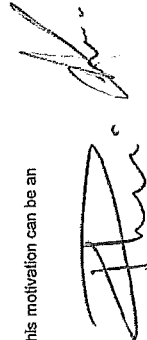
The Accounting Officer must include information motivating the non-budgeted withdrawals, action taken to rectify the breach and identify how funding will be sourced through an Adjustments Budget. This motivation can be an additional report to council or incorporated into the table above by inserting 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


03/01/2025
Ann



VIREMENT REPORT FOR JULY 2024 TO DECEMBER 2024

QUARTER TWO: VIREMENT REPORT

PERIOD	JOURNAL	ENTRY DATE	TRANSACTION DATE	FISCAL	UPDATED	CAPTURING_OPERATOR	POSTING_OPR	REMARKS	AMOUNT	SEGMENT_DESCRIPTION
202409	000042412	2024/09/03	2024/09/03	202409	Y	BAN - BANELE MSOMI	SBU - SBUISO CELE	TRF OF FUNDS	-360,000	025261981 Conveyancing Fees
202409	000042412	2024/09/03	2024/09/03	202409	Y	BAN - BANELE MSOMI	SBU - SBUISO CELE	TRF OF FUNDS	-	Diesel for generators
202409	000042412	2024/09/03	2024/09/03	202409	Y	BAN - BANELE MSOMI	SBU - SBUISO CELE	TRF OF FUNDS	-500,000	Diesel for generators
202409	000042412	2024/09/03	2024/09/03	202409	Y	BAN - BANELE MSOMI	SBU - SBUISO CELE	TRF OF FUNDS	860,000	021260650 Rent of Property
202409	000042413	2024/09/16	2024/09/16	202409	Y	SBU - SBUISO CELE	BAN - BANELE MSOMI	TRANSFER OF FUNDS	-100,000	Network and Server
202409	000042413	2024/09/16	2024/09/16	202409	Y	SBU - SBUISO CELE	BAN - BANELE MSOMI	TRANSFER OF FUNDS	100,000	210260900 Travel and Subistence
202409	000042413	2024/09/18	2024/09/18	202409	Y	SBU - SBUISO CELE	AKH - AKHONA BANGISO	TRANSFER OF FUNDS	-20,000	045261100 Protective Clothing
202409	000042414	2024/09/18	2024/09/18	202409	Y	SBU - SBUISO CELE	AKH - AKHONA BANGISO	TRANSFER OF FUNDS	20,000	041260900 Travel and Subistence
202410	000042415	2024/10/24	2024/10/24	202410	Y	PUN - SINDISIWE MPUNGUSE	AKH - AKHONA BANGISO	TRF FUNDS	-38,000	New Traffic vehicles
202410	000042415	2024/10/24	2024/10/24	202410	Y	PUN - SINDISIWE MPUNGUSE	AKH - AKHONA BANGISO	TRF FUNDS	-180,000	021260880 Training for Staff
202410	000042417	2024/10/28	2024/10/28	202410	Y	PUN - SINDISIWE MPUNGUSE	AKH - AKHONA BANGISO	TRF FUNDS	180,000	021 Medical Examinations
202411	000042418	2024/11/04	2024/11/04	202411	Y	SBU - SBUISO CELE	SIV - SIVAGAMI CUNDASAMY	TRANSFER FUNDS	-12,266	255 Machinery & Equipment
202411	000042418	2024/11/04	2024/11/04	202411	Y	SBU - SBUISO CELE	SIV - SIVAGAMI CUNDASAMY	TRANSFER FUNDS	12,266	1 Ton Bakkie
202411	000042419	2024/11/07	2024/11/07	202411	Y	SBU - SBUISO CELE	SIV - SIVAGAMI CUNDASAMY	TRANSFER OF FUNDS	-150,000	SALGA GAMES APPAREL
202411	000042419	2024/11/07	2024/11/07	202411	Y	SBU - SBUISO CELE	SIV - SIVAGAMI CUNDASAMY	TRANSFER OF FUNDS	150,000	027261992 SALGA Games
202411	000042420	2024/11/13	2024/11/13	202411	Y	SBU - SBUISO CELE	SIV - SIVAGAMI CUNDASAMY	TRANSFER OF FUNDS	-60,000	Enforcement Policies Review
202411	000042420	2024/11/13	2024/11/13	202411	Y	SBU - SBUISO CELE	SIV - SIVAGAMI CUNDASAMY	TRANSFER OF FUNDS	60,000	154260160 Conferences and Workshops
202411	000042421	2024/11/21	2024/11/21	202411	Y	SBU - SBUISO CELE	SIV - SIVAGAMI CUNDASAMY	TRANSFER OF FUNDS	-200,000	400260830 Non Standard Services Connections
202411	000042422	2024/11/21	2024/11/21	202411	Y	SBU - SBUISO CELE	SIV - SIVAGAMI CUNDASAMY	TRANSFER OF FUNDS	200,000	400261215 Recoverable Consumer Call Outs (Traffic lights)
202411	000042422	2024/11/21	2024/11/21	202411	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	TRANSFER OF FUNDS	-10,000	042261689 Fire Fighting Foam
202411	000042422	2024/11/21	2024/11/21	202411	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	TRANSFER OF FUNDS	10,000	042261100 Protective Clothing
202411	000042423	2024/11/21	2024/11/21	202411	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	TRANSFER OF FUNDS	-60,000	042260810 Sundry Oils and fuel
202411	000042423	2024/11/21	2024/11/21	202411	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	TRANSFER OF FUNDS	60,000	042261100 Protective Clothing
202411	000042423	2024/11/21	2024/11/21	202411	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	TRANSFER OF FUNDS	-10,000	042260100 Printing and Stationery
202411	000042425	2024/11/21	2024/11/21	202411	Y	BAN - BANELE MSOMI	SIV - SIVAGAMI CUNDASAMY	TRANSFER OF FUNDS	10,000	042261100 Protective Clothing
202411	000042427	2024/11/29	2024/11/29	202411	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGISO	TRANSFER OF FUNDS	-450,000	SALGA GAMES APPAREL
202411	000042427	2024/11/29	2024/11/29	202411	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGISO	TRANSFER OF FUNDS	-200,000	027261719 Sport Development Mass Sport Mobilisation
202412	000042429	2024/12/05	2024/12/05	202412	Y	AKH - AKHONA BANGISO	SIV - SIVAGAMI CUNDASAMY	TRF OF FUNDS	650,000	027261992 SALGA Games
202412	000042430	2024/12/10	2024/12/10	202412	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGISO	TRANSFER OF FUNDS	-99,998	156260540 Professional Fees
202412	000042430	2024/12/10	2024/12/10	202412	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGISO	TRANSFER OF FUNDS	99,998	156260100 Printing and Stationery
202412	000042431	2024/12/10	2024/12/10	202412	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGISO	TRANSFER OF FUNDS	-800,000	490235480 Mains Repairs (Materials)
202412	000042431	2024/12/10	2024/12/10	202412	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGISO	TRANSFER OF FUNDS	800,000	490235480 Mains Repairs (Contractors)
202412	000042432	2024/12/10	2024/12/10	202412	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGISO	TRANSFER OF FUNDS	-700,000	420235480 Mains Repairs (Materials)
202412	000042432	2024/12/10	2024/12/10	202412	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGISO	TRANSFER OF FUNDS	700,000	420235480 Mains Repairs (Contractors)
202412	000042433	2024/12/11	2024/12/11	202412	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGISO	TRANSFER OF FUNDS	-300,000	171260850 Street Lights - Consumption
202412	000042433	2024/12/11	2024/12/11	202412	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGISO	TRANSFER OF FUNDS	300,000	171235185 Traffic lights (Contractors)
202412	000042433	2024/12/11	2024/12/11	202412	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGISO	TRANSFER OF FUNDS	-40,000	022261766 Operation Sukuma Sakhe
202412	000042440	2024/12/19	2024/12/19	202412	Y	INI - ZININGI MBANIWA	AKH - AKHONA BANGISO	TRANSFER OF FUNDS	40,000	Older persons Aid
202412	000042440	2024/12/19	2024/12/19	202412	Y	INI - ZININGI MBANIWA	AKH - AKHONA BANGISO	TRANSFER OF FUNDS	-20,000	215250001 Consultants and Outsourced
202412	000042440	2024/12/19	2024/12/19	202412	Y	INI - ZININGI MBANIWA	AKH - AKHONA BANGISO	TRANSFER OF FUNDS	20,000	215260900 Travel and Subistence



MSCOA ROAD MAP

MSCOA ACTION PLAN - ROAD MAP

Note : National Treasury has undertaken a system review at Kwadukuza as at September 2024. 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		Jan-25			
Sub-Process	Legislative or Business Requirement	System / Applications minimum functionality	Action Plan	Responsibility Owner	Timeframe
Document Management	Document Management to ensure that all municipal documents are secured and if possible electronically received to achieve the lowest possible foot print. National Archives of South Africa Act, 1996.	Support secure and reliable document management including, but not limited to: Document sharing; Dedicated registry for document filing; Document tracking; Secure access to documents.	There is an approved file plan in place and KZN Archives and Records Services conduct records management practices inspection on annual basis outcome of which is made available to the municipality	Director : Property Admin	Awaiting formal correspondence from KZN Archives confirming that KDM is not due for the annual inspection. A tender for the Electronic Document Management System was advertised by IT and is due for presentation at TEC.
Reporting mechanisms	National Treasury Portal and other statutory submissions	The annual procurement plan - actual versus budget;	Munsoft system to be investigated. Workflows to be linked to activities and used to inform high level cash flows.	Head : SCM	Timeframes to be re-aligned
Reporting mechanisms	National Treasury Portal and other statutory submissions	The asset maintenance plan - actual versus budget;	No submission requirement exists. To be followed up with Munsoft / NT.	Manager : Assets	Currently under review
Main Budget	In terms of Section 25 of the Municipal Systems Act, 2000 each municipal council must, within a prescribed period after the start of its elected term, adopt a single, inclusive and strategic plan (the integrated development plan (IDP)) for the development of the municipality which must inform the municipal budget to be mutually credible and reliable and should include the following functionality:	Enable users with budget and management information to determine funding adequacy of the budget to ensure the budget is funded. (Municipal Budget and Reporting Regulations, 2009 (MBRR)).	Munsoft is making more dashboards available to assist with the funding of budgets - driven by the funding segment.	Munsoft	To be reviewed with current NT rules on the chart.
Human Resources (HR) /Payroll	A Human Resource (HR) budget/ payroll module that as a minimum:	Allow the municipality to budget for its full organogram (organisational structure).	Upgrade to SAGE people 300	Director : HR/ Director : Expenditure	The budget for the upgrade to SAGE people 300 could not be prioritized during the 2024/25 financial year.
Human Resources (HR) /Payroll	A Human Resource (HR) budget/ payroll module that as a minimum:	Ensure that the planned positions is budgeted for pro-rata to when the expected appointment can be done.	Upgrade to SAGE people 300	Director : HR	The budget for the upgrade to SAGE people 300 could not be prioritized during the 2024/25 financial year.
Human Resources (HR) /Payroll	A Human Resource (HR) budget/ payroll module that as a minimum:	Supply the general ledger's main budget module with counts of the actual and planned positions (organogram) budgets for the full MSCOA segments as a budget line. The functionality should be able to provide this for both expenditure and balance sheet items.	Upgrade to SAGE people 300	Director : HR/ Director : Expenditure	The budget for the upgrade to SAGE people 300 could not be prioritized during the 2024/25 financial year.
General Ledger (Core Financials)	General Ledger (GL) that as a minimum	Drill down to transactions from the general ledger (GL) to the sub-ledger or 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 2024/25 financial year.

MSCOA ACTION PLAN - ROAD MAP

Note : National Treasury has undertaken a system review at Kwadukuza as at September 2024. 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		Jan-25	
Sub-Process	Legislative or Business Requirement	System / Applications minimum functionality	
Accounts Receivable	Transactions in debtors must reflect in the AR in mSCOA segmentation	Drill down to transactions from the general ledger (GL) to the sub-ledger or 3rd party systems.	Action Plan Timeframe
Accounts Payable	Supplier maintenance	Creating a supplier database.	Completed Done
Accounts Payable	Accounts Payable (AP)	Direct invoice payment such as Eskom;	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).	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 : February 2025
Accounts Payable	Tax & VAT	Interface to SARS e-filing for automated reconciliations and submissions of disclosures.	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.
		This is currently undertaken manually. Munsoft to be engaged further.	Head : SCM Timeframes to be re-aligned

MSCOA ACTION PLAN - ROAD MAP

Note : National Treasury has undertaken a system review at Kwadukuza as at September 2024. 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		Jan-25			
Sub-Process	Legislative or Business Requirement	System / Applications minimum functionality	Action Plan	Responsibility Owner	Timeframe
Supply Chain Management (SCM)	A Supply chain management system that give effect to section 11 of the Municipal Finance Management Act, 2003 (MFMA), the Municipal Supply Chain Management Regulations and council's approved SCM policy	Supply Chain Deviation Management Facility in terms of legislation;			
Supply Chain Management (SCM)	A Supply chain management system that give effect to section 11 of the Municipal Finance Management Act, 2003 (MFMA), the Municipal Supply Chain Management Regulations and council's approved SCM policy	Electronically validate against the National Treasury database for prohibited employees of state and related parties and invite tenders based preferential procurement principals;	This is a manual book. No Deviations are currently approved hence no need to explore this functionality further.	Head : SCM	Timeframes to be re-aligned
Supply Chain Management (SCM)	A Supply chain management system that give effect to section 11 of the Municipal Finance Management Act, 2003 (MFMA), the Municipal Supply Chain Management Regulations and council's approved SCM policy	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	<i>Normal functions should be included as standard best practice and should include but not be limited to:</i> 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
Subsidies	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
			Director SCM/Head SCM to activate the contracts/creditors module to link up to Asset Module.	Head :SCM , Director:Expenditure	Oct-24

MSCOA ACTION PLAN - ROAD MAP

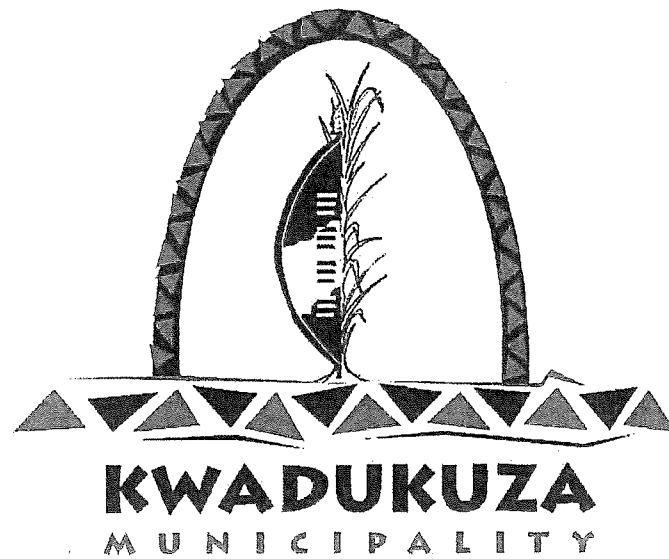
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Municipal Demarcation Code B2		Jan-25			
Sub-Process	Legislative or Business Requirement	System / Applications minimum functionality	Action Plan	Responsibility Owner	Timeframe
Asset Management	Subject to the existing legislative and generally recognised 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
Human Resources (HR)	A Human Resource (HR) payroll module that as a minimum (in addition to the normal payroll calculation):	Organisation Management.	Upgrade to SAGE people 300	Director : HR	Timeframes to be re-aligned
Human Resources (HR)	A Human Resource (HR) payroll module that as a minimum (in addition to the normal payroll calculation):	Employee Records Management.	Upgrade to SAGE people 300	Director : HR	Timeframes to be re-aligned
Human Resources (HR)	A Human Resource (HR) payroll module that as a minimum (in addition to the normal payroll calculation):	Leave Records Management.	Upgrade to SAGE people 300	Director : HR	Timeframes to be re-aligned
Human Resources (HR)	A Human Resource (HR) payroll module that as a minimum (in addition to the normal payroll calculation):	Training and Development Management.	Upgrade to SAGE people 300	Director : HR	Timeframes to be re-aligned
Human Resources (HR)	A Human Resource (HR) payroll module that as a minimum (in addition to the normal payroll calculation):	Recruitment and Selection Management.	Upgrade to SAGE people 300	Director : HR	Timeframes to be re-aligned
Human Resources (HR)	A Human Resource (HR) payroll module that as a minimum (in addition to the normal payroll calculation):	Performance Management.	Upgrade to SAGE people 300	Director : HR	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 arrears 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
Human Resources (HR)	A Human Resource (HR) payroll module that as a minimum (in addition to the normal payroll calculation):	Integration has commenced from November 2023. Final testing is underway		Assistant Director : Expenditure	Timeframes to be re-aligned

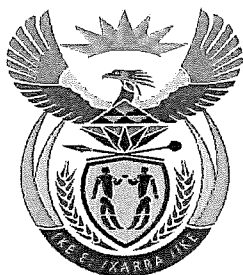
MSCOA ACTION PLAN - ROAD MAP

Note : National Treasury has undertaken a system review at Kwadukuza as at September 2024. 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			Jan-25	
Sub-Process	Legislative or Business Requirement	System / Applications minimum functionality		
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.	Action Plan	Responsibility Owner
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.	No functionality exists. VIP 300 will be consulted to confirm development timeframes. Engagements have commenced with Munsoft on implementation , user access , training and programmatic changes required.	Assistant Director : Expenditure Manager : Income
Credit Control	Arrear Arrangements	Irrecoverable Debt Write Off process;	A portion of the process shall always remain manual , however arrear arrangements and debt recovery system enhancements have commenced with Munsoft.	The automated Credit Control Revenue enhancement tool that forms part of Munsoft has been considered for implementation in 2024/2025. Budget to cover the module has been requested.
Credit Control	Legal Process	Councillor Arrear Management.	To be investigated with VIP 300 after Implementation.	Manager : Income
Land use	Property maintenance	Property register providing for all land in the municipal area.	Engagements are underway between GIS and Munsoft towards finalisation of integration of the valuation roll.	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;	Methodology provided to Munsoft. Changes required to system parameters are currently being finalised with Munsoft.	Director : Development Planning
				Manager : Income
				Timeframes to be re-aligned Done. Provisions are calculated monthly using the Munsoft Debtors Age Analysis report.



**National Treasury MFMA Circular
129 - Municipal Budget Circular for
the 2025/26 MTREF**



Municipal Budget Circular for the 2025/26 MTREF

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Introduction

This budget circular provides guidance to municipalities with their compilation of the 2025/26 Medium Term Revenue and Expenditure Framework (MTREF). It is linked to the Municipal Budget and Reporting Regulations (MBRR) and the Municipal Standard Chart of Accounts (mSCOA) and strives to support municipalities' budget preparation processes so that the minimum requirements are achieved.

Among the objectives of this budget circular is to demonstrate how municipalities should undertake annual budget preparation in accordance with the budget and financial management reform agenda by focussing on key "game changers". These game-changers include ensuring that municipal budgets are funded, revenue management is optimised, assets are managed efficiently, supply chain management processes are adhered to, mSCOA is implemented correctly and that audit findings are addressed. Municipalities are reminded to refer to the annual budget circulars of the previous years for guidance in areas of the budget preparation that are not covered in this circular.

1. The South African economy and inflation targets

The National Treasury has lowered its 2024 economic growth forecast to 1.1 per cent, from the 1.3 per cent projected in the 2024 Budget Review, weighed down by stop-start economic growth and stubborn inflation in the first half of the year. The economy has since strengthened in response to the suspension of power cuts since March 2024, improved confidence following the formation of the government of national unity in June, better than-expected inflation outcomes in recent months and reduced borrowing costs. All these factors are expected to continue to support the economy over the period ahead.

GDP growth is projected to average 1.8 per cent from 2025 to 2027, up from 1.2 per cent in the preceding three years. The pace of growth is still being limited by persistent – though gradually easing – constraints, particularly in logistics infrastructure. Faster growth depends largely on maintaining macroeconomic stability, the continued implementation of structural economic reforms, improving state capabilities and supporting higher infrastructure investment.

The following macro-economic forecasts must be considered when preparing the 2025/26 MTREF municipal budgets.

Table 1: Macroeconomic performance and projections, 2023 - 2027

Fiscal year	2023/24	2024/25	2025/26	2026/27	2027/28
	Actual	Estimate	Forecast		
CPI Inflation	5.9%	4.6%	4.4%	4.5%	2.5%

Source: Medium Term Budget Policy Statement 2024.

Note: the fiscal year referred to is the national fiscal year (April to March) which is more closely aligned to the municipal fiscal year (July to June) than the calendar year inflation.

Growth in household consumption expenditure is expected to improve to 1.2 per cent in 2024, up from 0.7 per cent in 2023. Households have seen growth in real incomes as this year progressed and inflation has cooled, while consumer confidence has been buoyed by several factors, including stable electricity supply and expectations of improving financial conditions following a September cut in interest rates. Real purchasing power is expected to be bolstered by a further moderation in inflation and lower interest rates supporting household balance sheets. The newly implemented two-pot retirement system, which allows consumers to withdraw a portion of their savings before retirement, may also boost household consumption over the next few years depending on the eventual use of the withdrawn funds.

During 2024, headline inflation has cooled to its lowest rate in over three years, supported by lower food and transport prices. Underlying inflation – measured by the core inflation rate, which excludes volatile items such as food, non-alcoholic beverages, fuels, and energy – has also moderated to two-year lows, supported by lower imported inflation. Headline inflation is projected to stabilise around the midpoint of the 3–6 per cent inflation target range in the medium term. Lower food prices, a stronger rand and comparatively low oil prices present favourable risks. Meanwhile, unfavourable risks to the outlook include higher administered prices and unfavourable weather conditions for agriculture.

Even though confidence of the consumers has been uplifted by the improved economy, households are still struggling to pay municipal accounts and that has a negative impact on municipal own revenues. It is therefore noted that variations in regional specifics are possible, however, any variation of assumptions must be explicitly set out and well explained in the budget narratives, in the absence of which the Treasuries will refer the budget back to council for alignment to the macroeconomic performance projections.

2. Key focus areas for the 2025/26 budget process

2.1 Local government conditional grants allocations

Over the 2025 Medium-Term Expenditure Framework (MTEF), the government proposes an allocation of 9.8 per cent to local government. Local government funding is projected to increase from R184.8 billion in 2025/26 to R197.9 billion in 2027/28. In 2025/26, this comprises R106.1 billion for the local government equitable share, R16.8 billion from the general fuel levy sharing with metros, and R61.8 billion for both direct and indirect conditional grants. The increased allocations to local government reflect the government's commitment to social protection as a cornerstone of its fiscal strategy, ensuring ongoing support for indigent populations and the expansion of critical infrastructure through conditional grants. These figures represent the preliminary fiscal framework outlined in the 2024 Medium Term Budget Policy Statement. The final details will be provided in the 2025 Budget Review.

Notable changes to the conditional grants system

Government has finalised its review of the conditional grant system and developed a range of reforms based on the results. These reforms are aimed to rationalise conditional grants and enhance their effectiveness and will be implemented from 2025/26.

In the metro space, National Treasury remain committed to consolidating grants to improve efficiency and effectiveness. Starting with the 2025 Budget, the Neighbourhood Development Partnership Grant (NDPG direct) and the Programme and Project Preparation Support Grant (PPPSG) will be consolidated. Over the 2025 Medium-Term Revenue and Expenditure Framework (MTREF), further reforms will include integrating the Municipal Systems Improvement Grant (MSIG) and the Neighbourhood Development Partnership Grant (NDPG indirect) into the budget baselines of the Department of Cooperative Governance and the National Treasury, respectively. Both departments will still earmark these to ensure that these allocations are used for their original purposes.

Additionally, the non-metro components of the NDPG direct will be merged with a portion of the PPPSG, and the grant will be redesigned to better serve its objectives. Most of other proposed reforms being discussed currently are planned for medium- to long-term implementation.

NT advise municipalities to utilise the indicative numbers that were presented in the 2024 Division of Revenue Act when developing the 2025/26 MTREF calculations. It is crucial to also consider the

proposed changes to baselines that were presented in the 2024 MTBPS, as they may have an impact. NT recommend this must be prioritised in all budgetary planning for the upcoming fiscal year. In terms of the outer year allocations (2027/28 financial year), it is proposed that municipalities conservatively limit funding allocations to the indicative numbers as presented in the 2024 Division of Revenue Act for 2025/26. The Division of Revenue Bill, 2024, which includes the annexures outlining allocations to each municipality is available at:

<https://www.treasury.gov.za/documents/national%20budget/2024/default.aspx>

Division Of Revenue Amendment Bill, 2024 (DoRAB)

Additional funding to the Municipal Disaster Recovery Grant – R684 million is added to the Municipal Disaster Recovery Grant (MDRG – Recovery) to fund the reconstruction and rehabilitation of municipal infrastructure damaged by the flood and storm surges that occurred in various parts of the country between December 2023 and July 2024. This will benefit several municipalities in five provinces with the following breakdown: Eastern Cape municipalities (10): R319 million; Free State municipalities (4): R48 million; KwaZulu-Natal municipalities (7): R152 million; Limpopo municipalities (4): R88 million; and Mpumalanga municipalities (4): R77 million.

Reprioritisation from the Public Transport Network Grant – R300 million is shifted from the Public Transport Network Grant (PTNG) to the Taxi Relief Fund to fund the extension of the programme. While the fund was introduced as a relief measure during the height of the COVID- 19 pandemic, it has been extended and forms part of the work that the Department of Transport is undertaking in the formalisation of the taxi industry.

Rescheduling of BFI funding in the Regional Bulk Infrastructure Grant – reduction of R225 million to the allocation of Drakenstein Local Municipality in the Regional Bulk Infrastructure Grant (RBIG) to align to the revised implementation plan and cashflow projections for the sanitation infrastructure upgrade project funded through the BFI.

Roll-over – R29 million is rolled over in the MSIG to complete projects related to the development of the Smart Cities Framework, Capital Expenditure Framework, Data Management Project, and Records Management Project.

Changes to conditional grant frameworks and allocations

The framework of the MDRG – recovery will be amended to ring-fence the additional funds for the repair and reconstruction of municipal infrastructure damaged by the disasters that occurred between December 2023 and June 2024.

The framework of the RBIG will be updated to amend the ring-fenced BFI amount for Drakenstein Local Municipality's sanitation infrastructure upgrade project.

The framework of the PTNG is amended to reflect the revised 2024/25 baseline following the reprioritisation towards the Taxi Relief Fund.

The framework of the MSIG is amended to account for the approved roll-over in the 2024/25 financial year.

Details per municipality, of the changes to allocations for the municipal disaster recovery grant, municipal systems improvement grant, public transport network grant and regional bulk infrastructure grant that have been described in Part 2 of the explanatory memorandum to the DoRAB will be gazetted. These changes per municipality are shown in **Annexures D to E and Appendix A** of the DoRAB.

All amended frameworks will be gazetted in terms of section 15(2) of the 2024 DoRA, after consulting Parliament.

2.2 Metropolitan Municipalities Trading Services Reform performance incentive

The provision of water, sanitation, electricity, and solid waste management are in a significant decline, resulting in poor reliability, safety, and accessibility of these services. The immediate cause of service decline is long-term and systemic underinvestment in maintaining, rehabilitating, and expanding infrastructure assets. Fundamental weaknesses in the structure and management of trading services underpin and exacerbate underinvestment in trading services infrastructure and assets. Currently, trading services face negative cash flows, placing at risk overall metropolitan municipalities (refers herein as metros)'s finances and their ability to support the necessary investments and contribute to the financial health of the entire municipality. Thus, there is a growing risk to municipal finances from the impact of failing trading services and an urgent need to incentivise the turnaround of trading services/ utilities to improve performance and increase investment in infrastructure.

A new feature of the conditional grant structure from 2024/25 is a performance incentive for metros who agree to embark upon specific trading services reforms, subject to performance on accountability, financial and operational performance metrics. The purpose of the Metro Trading Services performance incentive is to support and incentivise the turnaround of metro trading services to functional utilities that can access loan finance.

The incentive programme is currently planned to run over six years, from 2024/25 to 2030/31, and will cover water and sanitation (W&S), electricity and energy (E&E), and solid waste management (SWM). Maximum performance incentive amounts will be allocated to metros through the annual Division of Revenue Act, based on household and poverty indices. The envisaged scale of the incentive is such that, with commensurate internally generated funding, metro trading services capital expenditure can more than double compared to the current baseline.

To access the performance incentive, most metros have already developed Trading Services Reform Strategies, with two annexures (A1: Institutional Road Map, and A2: Business and Investment Plans) for their Water and Sanitation and Electricity and Energy Trading Services. (See Guidance Note 2: Assessment Criteria, Process and Timeframes, Metro preparations for the introduction of trading services infrastructure financing reforms). The date for submission of Solid Waste Management A, A1 and A2s is 31 July 2025. The guidance note is accessible [at this link on the National Treasury website](#).

Metros with acceptable reform strategies for W&S and E&E will need to develop a third Annexure to their sector-specific Trading Services Reform Strategies, namely Annexure 3: Performance Improvement Action Plan (PIAP). Each A3: PIAP will have approximately 40 indicators across three performance areas (Accountability, Financial and Operational (W&S or E&E or SWM)).

For each indicator, metros will specify their starting points, ambitions, programmes to accomplish the ambitions, and annual targets for the six years of the programme. The A3: PIAP as agreed to by National Treasury and passed by the metro council will become the metro's trading service **performance contract** against which incentive allocations are confirmed or adjusted, through the Division of Revenue Act. The Council-approved sector-specific A3: PIAP must be submitted to National Treasury as part of the metro's submission of budget documentation.

Metros are currently receiving formal feedback on submissions already made. Workshop briefings, a Guidance Note, and direct support will be provided to enable metros to complete the A3: PIAP template.

For metros seeking to access the incentive, the second day of the Mid-year Budget and Performance Review (MYBR) engagements will be dedicated in assessing the readiness for trading services reform and the details of A3: PIAP. Metros should submit a complete first draft A3: PIAP prior to the MYBR engagement.

Similarly, for metros seeking to access the incentive, the Budget and Benchmark engagements will devote time to assess investment plans, commercial initiatives, of trading services. Metros should be ready for the meeting with a final A3: PIAP.

Metros who have been or are unable to generate satisfactory Trading Services Reform Strategy documents will have further opportunities (with assistance of NT) to join the programme in future.

2.3. Reporting requirements for Disaster Allocations

National Treasury has in the previous circular (MFMA Circular No. 126 dated 07 December 2023) indicated that municipalities that receive their disaster funding before the start of the municipal year, i.e., 01 July, but after the end of the national financial year, 31 March, do not need to request a rollover as any deemed unspent disaster fund transferred to municipalities during that period (01 April to 30 June) will be regarded as an automatic rollover. This consideration is done because funding for this form of a disaster would have been transferred from the new year's allocation. Therefore, National Treasury will support that these unspent monies be carried over into the new municipal year's budget. The contents of MFMA Circular No 126 are not repeated here as the position still holds.

Disaster response funding for local government is provided for in the Division of Revenue Act, 2024 (Act No. 24 of 2024) (DoRA) through the Municipal Disaster Response Grant schedule 7B (MDRG 7B); and the Municipal Recovery Grant schedule 5B (MDRG 5B).

Funds from the MDRG 7B allocations are unallocated until a classification of a disaster by the Head of National Disaster Management Centre (NDMC) in terms of Section 23(1)(b) of the Disaster Management Act, 2002 (Act No. 57 of 2002). This grant provides for the immediate release of funds for disaster response if an occurrence cannot be adequately addressed in line with section 2(1)(b) of the Disaster Management Act, 2002 (Act No. 57 of 2002).

The MDRG 5B funds longer-term rehabilitation and reconstruction of municipal infrastructure damaged by a disaster.

Section 25 of the 2024 DoRA provides that:

- (3) (a) The transferring officer may, with the approval of the National Treasury, make one or more transfers of a Schedule 7 allocation to a province or municipality for a classified disaster, within 100 days after the date of the classification of the disaster.*
- (c) The National Treasury must, within 21 days after the end of the 100-day period envisaged in paragraph (a), by notice in the Gazette, publish all transfers of a Schedule 7 allocations made for a classified disaster.*
- (f) The funds approved in terms of paragraph (a) must be included in municipal adjustments budgets.*

Any additional disaster funding that may be approved by the National Treasury through section 19 (6) of the DoRA which states that "On a joint request by the transferring officer and the National Disaster Management Centre (NDMC), the National Treasury may approve that a conditional allocation in Schedule 4, 5 or 6, or a portion thereof, be reallocated to pay for the alleviation of the impact of a classified disaster or the reconstruction or rehabilitation of infrastructure damage caused by a classified disaster", must comply with all the reporting requirements in the DoRA. Before the National Treasury approves a reallocation, the receiving officer of the conditional allocation in Schedule 4 or 5 or the transferring officer of a Schedule 6

allocation must confirm that the affected funds are not committed in terms of any statutory or contractual obligation". These funds upon approval constitute a part of the total disaster allocation for that financial year and must comply with the framework conditions of the disaster funding.

Upon approval by the National Treasury either through section 25(3)(a) or section 19(6), municipalities are required to follow all reporting prescripts in terms of the DoRA. In terms of the duties of receiving officer in respect of schedule 5 or 7 allocations, section 12 requires municipalities to report expenditure and transfers received monthly, not later than 10 working days after the end of each month. Further, a municipality must submit a quarterly non-financial performance report within 30 days after the end of each quarter. Lastly, municipalities must evaluate the financial and non-financial performance of the municipality, in respect of programmes partially or fully funded by a schedule 5 allocation and submit such evaluation to the transferring officer and the relevant provincial treasury within two months after the end of the 2024/25 financial year applicable to a municipality. The reporting must also comply with the framework of the Disaster grant.

In addition to the reporting requirements outlined in section 12 of the DoRA, municipalities must adhere to the reporting guidelines specified in the disaster management frameworks. Municipalities are required to implement all approved projects and ensure that allocated funds are used for their intended purposes. Municipalities should submit disaster assessment reports and funding requests, signed by the Accounting Officer, to the Provincial Disaster Management Centre (PDMC) within 14 days of the disaster classification. Additionally, municipalities must provide a performance report, including supporting evidence (such as payment certificates, photographs, and invoices) demonstrating the progress of project implementation, to the PDMC within 30 days after the end of the quarter in which the funds were utilised. National Treasury may withhold and / or stop any funds due to the municipality that does not adhere to the reporting requirements in the DoRA.

In terms of any disaster funding that municipalities receive between 01 July and 31 March and have not been spent by the end of the municipal year, 30 June, a request for a rollover is required and it is not deemed automatic. This is slightly different from an instance wherein disaster response funds are transferred to municipalities after the end of the national financial year, 31 March.

2.4. Budgeting and reporting of the Integrated National Electrification Programme (INEP)

The DoRA provides for the allocation to ensure access to electricity through provision of capital subsidies to Eskom and municipalities for the eradication of the household's electrification backlogs and to ensure universal access to electricity.

These allocations are made to Eskom for the Eskom areas of supply and to municipalities for their areas of supply. This allocation criteria on the electrification programme follows the powers and functions (licensed and unlicensed) to both municipalities and Eskom. However, there are instances where some allocations that are within the Eskom areas of supply, are made to municipalities. This is done to accelerate the delivery of the electrification services and the eradication of backlogs.

National Treasury has therefore issued the *mSCOA Circular No. 16* dated 16 October 2024 to provide more detailed guidance on the budgeting for these forms of funding. Municipalities are therefore requested to follow the *mSCOA Circular No. 16*.

2.5. Stopping and reallocation guidelines

The Division of Revenue Act provides that in instances where municipalities reflect a serious or persistent material breach of the Act (DoRA and MFMA), i.e., non-compliance against the provisions of the Acts, non-compliance against grant framework and significant under-expenditure, National Treasury may at its discretion or at the request of the transferring officer stop and reallocate the conditional grants from non-complying municipalities to best performing municipalities.

Following the 2024/25 mid-year expenditure reports (second quarter report) in terms of section 10 of the 2024 DoRA and sections 71 and 72 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA), National Treasury annually considers invoking sections 18 and 19 of DoRA.

In terms of DoRA, National Treasury utilises the reported information from both municipalities and the transferring officers in terms of section 10 and section 71 of the DoRA and MFMA, respectively. The second quarter reports dated 31 December annually is targeted as a benchmark to determine whether municipalities have adequately performed against the total allocations made. Various conditional grant frameworks give guide on the conditions required for compliance and as a measure of the performance of the municipalities.

Transferring officers are required as part of section 12 of DoRA (duties of the transferring officer) to assess and monitor the performance of the municipalities against the conditional grants and recommend to National Treasury that underperforming municipalities should be considered for stopping, while best performing municipalities are considered for additional funding in terms of sections 18 and 19 of DoRA (stopping and reallocation). In terms of section 18(2) of DoRA, a request by a transferring officer or a receiving officer to stop the transfer of a schedule 4B or 5B allocation, or a portion thereof must be submitted to the National Treasury by **31 January 2025**.

National Treasury is required in terms of sections 17, 18 and 19 of DoRA and section 38 of the MFMA to consult municipalities and afford them an opportunity to make a written representation as to why their conditional grants should not be stopped. Only after National Treasury has consulted and engaged municipalities on this intention (stopping), would the Treasury decide to either stop or not stop. Therefore, the stopping and reallocation process is a consultative "process" for which National Treasury must decide on. Recommendations from all relevant stakeholders, i.e., transferring officers and provincial treasuries are considered before the National Treasury decides.

The following questions form part of the decision when National Treasury writes to municipalities to consider stopping the allocation due to persistent underspending and non-compliance against the provisions of the legislations:

- Why expenditure reported as at 31 December 2024 is below 40 per cent;
- Progress report against approved projections (provide list/ names of approved projects);
- Representation on the cash coverage for grants transferred (Liquidity ratio) and all committed unspent funds must be ringfenced;
- Representation on the initial cash flow projections against actual performance;
- Progress report on any approved rolled over for 2023/24 financial year;
- Commitment that the allocated funds are committed and that they will be fully spent by the end of the financial year, 30 June 2025, i.e., commitment that the municipality will not request rollover against the funds proposed to be stopped;
- Representation on all projects awarded after the second quarter of the municipal financial year as at 31 December 2024;

- Representation on any commitments made against Supply Chain Management Regulation 32 projects in terms of the Supply Chain Management policy and chapter 11 of the MFMA and progress made against these projects;
- Declaration by the municipality on the amount that should be stopped by National Treasury;
- All reporting must be accurate and aligned to *mSCOA* system and
- An acceleration plan against the 2024/25 approved implementation plan.

According to section 19 of DoRA, when a schedule 4B or 5B allocation, or a portion thereof, is stopped in terms of section 18, the National Treasury may, after consultation with the transferring officer and the relevant provincial treasury, determine the portion of the allocation to be reallocated, as the same type of allocation as it was allocated originally, to one or more provinces or municipalities, on condition that the allocation must be spent by the end of the 2024/25 financial year.

Reallocation is therefore based on availability of funding, with priority being reallocation of funds within the same district or a province. Priority is also given to the best performing municipalities, municipalities with ready projects for implementation, committed multi-projects that could be brought forward, etc i.e., A maximum expenditure of 70 per cent against original allocation is used as an indicator for reallocation. In terms of stopping of the allocations against slow spending municipalities, a 40 per cent benchmark is used to engage municipalities whether their funds should be stopped or not. It is important to note that a representation from municipalities in terms of section 38(2) (a) of the MFMA and a recommendation from the transferring officer/provincial treasury is considered before National Treasury can stop the funds.

3. Revenue Management

The weak economic growth continues to impact municipal finances, and this has strained consumers' ability to pay for services as communicated in MFMA Circular No. 89. Coupled with this conundrum is the marginal growth in national transfers as compared to the past. These two critical factors necessitate municipalities to function optimally, suggesting that municipal operations, processes, and procedures must be efficient. Inefficiencies in this space are guaranteed to manifest on municipal finances. Although some municipalities have managed these challenges well, others have fallen into financial distress and face liquidity challenges. Subsequently, municipalities are unable to meet their payment obligations to Eskom, water boards and other creditors. Therefore, municipalities must maximise their revenue generating potential and collect what is due to them and concurrently, eliminate wasteful and non-core spending. Municipal budgets will be scrutinised to ensure that municipalities adequately provide for their core mandate and to service their debt obligations. Municipalities must ensure that expenditure is limited to the maximum revenue collected and not spend money that they do not have.

National Treasury encourages municipalities to maintain tariff increases at levels that reflect an appropriate balance between the affordability to poorer households and other customers while ensuring that the tariffs are cost reflective for the financial sustainability of the municipality. The Consumer Price Index (CPI) inflation is forecasted to be 4.4 per cent; therefore, municipalities are required to justify all increases more than the projected inflation target for 2025/26 in their budget narratives and pay careful attention to the differential incidence of tariff increases across all consumer groups. In addition, municipalities should include details of their revenue growth assumptions for the different service charges in the budget narrative.

3.1 Revenue enhancement and Improved debt collection

Although different methods and tools are available to municipalities for improving revenue and debt collection through external sources, National Treasury would like to encourage municipalities to productively make use of the available revenue tools developed and available.

A useful method to ensure that all properties in the municipality are levied as per the 2014 Amended Property Rates Act and the municipality's tariffs and rates policies, is the correct use of the **National Treasury Valuation Roll Reconciliation Tool**. Except for property rates, other statistical data of consumers, like the number of users for different services (although it will not perfectly match) can also be benchmarked against.

The correct use of **National Treasury Cost Reflective Tariff** and **Valuation Roll Reconciliation Tools**, together with the statistical data from the municipal billing system, must be utilised to ensure the maximum levying of revenue. Unfortunately, these tools cannot be used successfully if the input data is not correct and / or output is not correctly interpreted.

The **Smart Meters Grant Roll-Out and RT29-2024** Transversal Tender (available to all government institutions) are both useful not only to improve revenue in municipalities, but also to assist in improving debt collection. Not only can water and electricity losses be reduced, but cash can be generated up front.

By making use of the available tools and smart metering systems, municipalities will be in a better position to prepare cost-reflective tariffs and credible funded budgets, budgets that align with actual revenues and expenditures.

Municipalities must focus on increasing collection rates, curbing material losses, and aligning their budgets with actual financial realities.

3.2 Maximising the revenue generation of the municipal revenue base

Property Rates

Reference is made to MFMA Circulars No. 93, paragraph 3, 98 paragraph 4.1 and 123 paragraph 5.1. The emphasis in these MFMA Circulars is to ensure that municipalities are using their entire revenue base for the revenue budget projections. The status quo remains; however, it is essential that municipalities reconcile their most recent consolidated valuation roll data to that of the current billing system to ensure that revenue anticipated from property rates is realistic. The municipalities should implement a data management strategy and develop internal capacity to perform these reconciliations and investigations to improve completeness of billing.

The periodic general valuation of properties can result in significant changes in the market values of properties, especially where regular supplementary valuations are not done during the period of validity of the valuation roll. In the year in which a new valuation roll is implemented, where the general valuation of properties results in significant increases in the market values of a significant proportion of the properties, it would be advisable to reduce the cent in the Rand rates for categories of rateable properties for which the greater proportion of the market values increased significantly in the general valuation. To do this, the municipality must run various permutations of different cent in the Rand rates against different categories of properties to ascertain the rates payable against the different permutations.

The use of the Valuation Roll Reconciliation tool of National Treasury, can assist to test the various permutations of tariffs. After running the different permutations, the municipality can then determine cent in the Rand rates for the different categories of rateable properties that do not cause rates shocks that increase the rates payable by property owners excessively.

Municipalities are referred to the Department of Cooperative Governance's practice note in this regard, which is contained in the Local Government: Municipal Property Rates Act General Guidelines (March 2020) which can be found at the following link:

<https://www.cogta.gov.za/index.php/municipal-property-rates/>

Requirements for a billing report

The Billing report must at a minimum provide the following per each property:

- Market value;
- Property category;
- Amount billed;
- Unique property identifier (linked to the Valuation Roll);
- Property owner;
- Rebate value;
- Exemption value; and
- Reduction value.

Although the format of the billing reports will vary across municipalities, the billing report will always have the above-mentioned specifics for any municipality regardless of the financial system used as they all use the valuation roll as the basis to update the municipal financial system. Municipalities are advised to engage their service providers in ensuring that there is a standardised billing report that considers the minimum billing report requirements.

Part A and Part B Register

Reference is made to the Municipal Property Rates Act – section 23 of the MPRA reads as follows:

1. A municipality must draw up and maintain a register in respect of properties situated within that municipality, consisting of a Part A and Part B;
2. Part A of the register consists of the current valuation roll of the municipality, including any supplementary valuation rolls of the municipality prepared in terms of section 78;
3. Part B of the register must specify which properties on the valuation roll or any supplementary valuation rolls are subject to – (a) an exemption from the rate in terms of section 15; (b) a rebate on or a reduction in the rate in terms of section 15; (c) a phasing-in of the rate in terms of section 21; or (d) an exclusion referred to in section 17 (1) (a), (e), (g), (h) and (i);
4. The register must be open for inspection by the public during office hours. If the municipality has an official website or another website available to it, the register must be displayed on that website; and
5. A municipality must at regular intervals, but at least annually, update Part B of the register. Part A of the register must be updated in accordance with the provisions of this Act relating to the updating and supplementing of valuation rolls.

Based on the cited section, municipalities are expected to comply with the provisions of section 23 of the MPRA to ensure that the latest information is used in the reconciliation process. All revenue foregone as supported by municipal policies due to municipal reductions rebates and exemptions must be accounted for in the Part B register and all subsequent supplementary rolls performed are accounted for using a Part A register.

Furthermore, municipalities are also advised and expected to comply with section 8(1) of the MPRA in terms of the billing methodology that should be specified within their policies to ensure that the correct categories (based on the selection made by the municipality) are used

in the reconciliation process. A further test would be to reconcile this information with the Deeds Office registry.

In accordance with the MFMA Circular No. 93, municipalities are once more requested to submit their reconciliation of the Valuation roll, Part A register of the billing system to National Treasury on a quarterly basis by no later than the 10th working day after the end of the quarter. A detailed action plan must accompany the reconciliation where variances are noted.

A copy of the Valuation Roll Reconciliation Tool template is available as Annexure A of this Circular.

The information must be uploaded by the municipality's approved registered user(s) using the GoMuni Upload Portal at: https://lg.treasury.gov.za/ibi_apps/signin.

3.3 Setting cost reflective tariffs

It is important that municipalities periodically conduct cost of supply studies in the provision of each basic service. Municipalities must ensure that when tariffs are designed that consumption charges for services are only based on consumption and all other variable costs and fixed costs e.g., salary and wages, etc. should be covered by a fixed charge. Municipalities must ensure that when tariffs are designed, capital repayment of loans are included in the provision for depreciation that must be budgeted for.

During the budgeting process, provision must be made for revenue to be generated by the tariffs levied for services to address the maintenance of infrastructure. Repairs and Maintenance need to be sufficiently covered in Employee Related Costs, Contracted Services, Operational Expenditure, and Inventory Consumed. New infrastructure developments in a municipal area of jurisdiction should be obliged to consider and incorporate efficiency sources of energy available such as solar or wind to respond to the ongoing global energy crisis. Using the latest format of the Cost Reflective Tariff Tool after the upload of the Adjustments Budget, again after the Tabled Budget (Draft Budget) and again after the Council Approved Budget, municipalities will be able to have a better understanding of the cost reflectiveness of its tariffs and future tariff adjustments successfully explained.

It is important to note that the Cost Reflective Tariff Tool's outcome is dependent on a well-structured budget with all applicable revenue and expenditure items included.

The latest version, National Treasury Tariff Tool Linked Vol. 2 of 27 November 2024, is available as **Annexure B** of this Circular. This latest Volume 2 now replaces the Tariff Setting Tool - 05 November 2019 mentioned in MFMA Circular No. 98.

The populated Cost Reflective Tariff Tool, must be uploaded by the municipality's approved registered user(s) using the GoMuni Upload Portal at:

https://lg.treasury.gov.za/ibi_apps/signin.

3.4 Consumer Deposits and securities

Credit control policies must be reviewed and amended to include the raising of consumer deposits, the authority to raise deposits must be deleted where it is still in the Electricity and Water by-laws, this must be included in the credit control and debt collection by-laws. Deposits must be equal or more than two months bulk accounts from water services authorities and Eskom.

3.5 Contracts with customers

All municipalities should ensure that their service agreements with customers address the following matters:

- Requirements of POPIA;
- Digital and Physical Domicile for the delivery of notices;
- Acceptance of liability in the case of proven tampering of services;
- Acceptance of Magistrates Court Jurisdiction if in arrears and legal action has been taken;
- Acceptance to adhere to Municipal policies and by-laws;
- Acceptance and approval to be handed over to third party if in arrears inclusive of credit bureau;
- Acceptance to give access to meter readers to read meters;
- Municipality accept to render promptly bills; and
- Municipality accept to limit the estimation of consumption on meters.

3.6 Indigent Management

It is critical to progressively manage the restriction of free basic services to national policy limits. Therefore, free basic services to indigent households must be restricted. Where any unlimited supply or supply above national policy limits is provided, the budget narrative must explicitly articulate how this is funded, also in a context of facilitating adequate asset management and adequate provision for related debt impairment and ability to maintain payment of Eskom, bulk water, and other creditors.

Establishing and maintaining credible indigent register – It is important that the municipalities undertake the following actions to conduct quality control and monitor the indigents:

- Check accuracy and identify any overstatement of the indigent debtor which will enable municipalities to confirm the accuracy of the reported number of indigent debtors;
- Proactively identify indigent citizens and accelerate the registration process through data-driven indigency status verification, as a precursor to tabling applications to Council for approval;
- Verify the status of indigents on the current indigent register thereby reducing the risk of citizens benefiting from the indigent subsidy when they do not qualify for it anymore;
- Create a verifiable indigent register which reduces performance audit risk through the provision of monthly controls and credible, third party, data-driven evidence to support the validity of households registered as indigent;
- Use the insight provided regarding indigents to make any necessary amendments to current Indigent Policy; and
- Municipalities are advised to work closely with DCoG and their respective provincial counterparts to simplify its indigent management registration processes – even consider qualifying criteria that can be independently checked without requiring a hefty administration burden on indigent households that are already financially constrained, including facilitating such on-site close to where indigents may reside. It is noted that the municipality needs to report on all indigent households for water and energy within its demarcation also in the Eskom supplied areas since the LGES: Free basis services (FBS) allocation is targeted at the demarcation. The municipality must therefore focus in its 2024/25 MTREF Schedule A submission to report on all indigent households (also in Eskom supplied areas).

3.7. Voluntary restriction of notified maximum demand (NMD)

Municipalities are advised that Eskom agreed with National Treasury that once a municipality in principle agreed to a Notified Maximum Demand (NMD) restriction with National Treasury,

Eskom will within 30 days of National Treasury request advise on its ability to restrict the NMD at bulk supply points in that municipality. Eskom will restrict the NMD or not charge any NMD exceedance charges and penalties to the municipality until 30 June 2027 or earlier as may be agreed between National Treasury and the municipality. Should any municipality with the electricity function not be able to maintain its Eskom bulk account, it is strongly urged to make an application to the National Treasury for such a voluntary restriction of its NMD by Eskom. The application must include a council resolution to the effect that council approves and agrees to such a voluntary restriction and the effective date thereof. National Treasury will then make an application to Eskom for this purpose.

3.8. Pro-actively managing collection of municipal revenue in Eskom supplied areas

The National Treasury notes that in the context of the Electricity Regulation Act, 2006 (ERA) existing section 21(5) prohibiting Eskom to cut supply in their areas to assist municipalities to collect on rates, water, wastewater and refuse removal – municipalities have no other tool but the restriction of water to collect in Eskom supply areas. Until ERA is amended it is critical that municipalities update their By-laws and policies to facilitate and legally allow the restriction of water as part of proper credit control for municipal revenue collection in Eskom supplied areas. The process before the supply of water is restricted/ limited, must honour the water supply rights of the indigent as well as the administrative processes and procedures, as contained in the municipal by-laws and policies read with section 4(3)(a) of the Water Services Act.

3.9. Eskom Bulk Tariff increases

The National Energy Regulator of South Africa (NERSA) is responsible for the price determination of the bulk costs of electricity. In the municipal financial year 2024/25, bulk electricity costs increased by 12.7 per cent, a slight decrease as compared to 15.0 per cent in the 2023/24 municipal financial year.

Given the absence of an approved tariff increase by Eskom and no approval of Eskom tariff application available yet for the 2025/26 financial year, municipalities are cautioned to not only use the National Treasury Cost Reflective Tariff Tool, but also to do the Cost of Supply Study as prescribed by NERSA.

3.10. Organ of State Debt

The reconciliation of Organ of State debt begins with the municipal statement as the foundational document, serving as the baseline for reviewing and verifying all transactions, balances, and outstanding amounts between the municipality and the respective organ of state. This statement ensures that the reconciliation process is rooted in the municipality's official financial records. Technical and provincial advisors must meticulously analyse the statement to confirm that it accurately reflects all billed amounts, payments received, adjustments made, and any interest or penalties applied. By starting with the municipal statement, the process systematically identifies discrepancies and allows for their resolution through collaboration with the municipality and the organ of state.

Using the municipal statement as the starting point, the municipality will cross-check it against the organ of state's financial records, identifying mismatches or omissions. The detailed analysis will uncover issues such as unrecorded payments, incorrect billing, or misallocated funds. Once all discrepancies are resolved and the accounts are reconciled, the verified amounts become final and binding. It is imperative that all accounts verified during this reconciliation process are settled in full. This ensures that both the municipality and the organ of state fulfil their financial obligations, promoting accountability and reducing long-standing debt burdens.

As part of the reconciliation, municipalities must apply their credit control and debt collection policies, which are also applicable to Organ of State accounts. These policies ensure structured and proactive debt management, including efforts to engage the organ of state to finalise payment agreements for the settled amounts. Additionally, any credits or overpayments identified during reconciliation must be processed promptly by the municipality through issuing credit notes or adjusting in their financial systems. Evidence supporting reconciled balances, credits, or any adjustments must be retained to ensure compliance with financial management standards and to maintain transparency.

Finally, once the reconciliation is complete and all parties agree on the verified balances, the municipality must formally sign off on the reconciled accounts. This step signifies the accuracy and acceptance of the financial records. The organ of state must then ensure that all verified accounts are settled in full without delay, demonstrating its commitment to sound financial management and equitable treatment of debtors. By enforcing credit control measures and focusing on timely settlement, the municipality not only improves its financial position, but also strengthens relationships with organs of state, fostering a culture of accountability and mutual respect.

4. Funding of municipal budgets and other management issues

4.1. Funding of municipal budgets

National Treasury has observed over the years that many municipalities that adopt unfunded budgets are adopting budget funding plans as a mere compliance exercise. There is very little progress made to turn around from an unfunded budget position, to a funded one. To this effect, National Treasury will only allow municipalities to turn around from an unfunded budget position to a funded position within three years, of which in each year there should be measurable progress in terms of the improvement in the collection rate and cost containment initiatives. Failure for the municipalities to show visible progress each year, such municipality will not be allowed to table an unfunded budget. On monthly basis, these municipalities are required to submit progress reports to the GoMuni Portal which must be closely monitored by the respective Provincial Treasuries.

Also note that all municipalities that adopted funded budgets in 2024/25, will not be allowed to adopt unfunded budgets in 2025/26 and going forward, this implies that such budget will be referred by National/ Provincial treasury for review until the funded position is achieved. This is to enforce compliance with Section 18 of the MFMA and to encourage prudent financial management which includes collecting what is due to a municipality and paying for services rendered.

4.2. Employee related Costs

The salary and wage collective agreement were signed by the parties of the South African Local Government Bargaining Council (SALGBC) on Friday, 6 September 2024 and municipalities are expected to implement the agreement with immediate effect as from 1 July 2024.

In respect of the 2025/26 financial year, all employees covered by this agreement shall receive, with effect from 1 July 2025, an increase based on the average CPI percentage for the period 1 February 2024 until 31 January 2025, plus 0.75 per cent. The publications of Statistics South Africa shall be used to determine the average CPI.

In case the average CPI percentage for the period 1 February 2025 until 31 January 2026 is less than 4 per cent, it will be deemed to be 4 per cent, and if the average CPI percentage for this period is higher than 7 per cent, it will be deemed to be 7 per cent.

Municipalities that wish to be exempted from the collective agreement for this financial year, should apply 30-days from the date of approval of the budget of the municipality by the municipal council, or 30 June 2025. The onus to prove the case for the granting of exemption lies with the applicant municipality, and guidance is provided by SALGA.

If the municipality has missed the deadline to apply for exemption, and still wishes to do so, then the municipality will have to apply for condonation for the late referral and must show good cause of the referral as the panellist has the power to condone any failure to meet timelines. The panellist has the powers to grant full or partial exemption, and a municipality can apply to be exempted from any provision in the agreement.

In addition, the municipality must ensure that it enlists responses to all the indicators in terms of Sections 138 and 140 of the Municipal Finance Management Act. All the above are intended to ensure that municipalities find it easier to file appropriate exemption applications backed by relevant financial information.

4.3. Remuneration of Councillors

Municipalities are advised to budget for the actual costs approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published annually between December and January by the Department of Cooperative Governance. It is anticipated that this salary determination will also consider the fiscal constraints. Municipalities should also consider the guidance provided above on salary increases for municipal officials during this process. Any overpayment to councilors contrary to the upper limits as published by the Minister of Cooperative Governance and Traditional Affairs will be irregular expenditure in terms of section 167 of the MFMA and must be recovered from the councilor(s) concerned.

4.4. Municipal Pension Fund Contributions

It has been observed that municipalities have defaulted on their responsibility to ensure that 3rd party payment obligations are met, despite deductions being made from employees' salaries. This has put several municipal employees in a very unfortunate situation where they have no funds in their pension fund accounts despite salary deductions having been made.

We wish to refer accounting officers to their fiduciary responsibilities as outlined in section 61(2)(a) of the MFMA, in terms of which an accounting officer may not act in a way that is inconsistent with the duties assigned to accounting officers of municipalities in terms of the MFMA. The failure to pay over deductions to pension funds is inconsistent with section 65(2)(f) of the MFMA which requires the accounting officer to ensure that the municipality complies with its tax, levy, duty, pension, medical aid, audit fees and other statutory commitments. Equally of importance is to ensure that payments to these statutory bodies are prioritised, or suitable arrangements are made with them towards settling their accounts.

Such failure constitutes an act of financial misconduct in terms of section 171(1)(b) of the MFMA, which provides that the accounting officer of a municipality commits an act of financial misconduct if he or she deliberately or negligently fails to comply with a duty imposed by a provision of the Act on the accounting officer of a municipality.

Additionally, the above failure also constitutes a financial offence in terms of section 173 of the MFMA, read together with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings. Section 173 of the MFMA provides that the accounting officer is guilty of an offence if that accounting officer, amongst others, deliberately or in a grossly negligent way contravenes or fails to comply with section 65(2)(f) of the MFMA.

Municipalities must therefore ensure that measures are put in place to ensure that salary deductions for pension fund contributions are paid over to the pension funds. In addition, those municipalities who have outstanding pension fund contributions are advised to ensure that any outstanding payments are paid over by latest end of the 2024/25 financial year, failure which will result in punitive measures being implemented against relevant municipalities.

Equally important is to ensure that payments to these statutory bodies are prioritised, or suitable arrangements are made with them towards settling their accounts. The two bodies must be equally urged to ensure that they provide suitable attachments when they issue their invoices to the municipality so that there is clarity of payments being made.

4.5. Unauthorised, irregular, fruitless and wasteful expenditure reduction and implementation of consequence management

Section 62(1)(d) of the Local Government: Municipal Finance Management Act, 2003 (MFMA) requires an accounting officer of a municipality to take reasonable steps to prevent unauthorised, irregular, or fruitless and wasteful expenditure (UIFWE) and other losses. Section 62(1)(e) of the MFMA obligates the accounting officer to ensure that disciplinary or, when appropriate, criminal proceedings are instituted against any municipal official who has allegedly committed an act of financial misconduct or an offence in terms of Chapter 15 of the MFMA.

We have noted that many municipalities still have high UIFWE disclosed in their annual financial statements. The high UIFWE balances confirms that more still needs to be done by the Municipal Public Accounts Committee (MPAC) in line with section 32 of the MFMA to address the balance of UIFWE. Municipalities are continuing to incur UIFWE year-on-year, which is indicative of ineffective preventative.

In addition to the above, many municipalities are still not establishing disciplinary boards or ensuring that the board in place to investigate allegations or instances of financial misconduct are functional. The disciplinary board is an independent advisory body that assists the council with the investigation of allegations of financial misconduct and is required in terms of regulation 4(1) of the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings, 2014. Therefore, the establishment of a disciplinary board is a legislative requirement.

Therefore, municipalities are required to submit an action plan that must address timelines for the establishment of the disciplinary board (where one does not exist) as well as addressing the backlogs of financial misconduct investigations. The action plan must address the period from 02 January 2024 to 31 August 2025. The action plan should include monthly calendar actions that will allow the monitoring of the compiled action plan.

The action plan should include the following information:

- a. a plan to process the UIFWE balances up to 30 June 2024 by 31 August 2025 and how future UIFWE will be prevented with specific UIFWE prevention controls;
- b. the key process changes (including administrative processes) the municipality will implement to ensure that the UIFWE balances are processed to adhere to the August 2025 deadline; and
- c. the process to be followed to establish and appoint members of the disciplinary board and address the backlog of financial misconduct referrals to the disciplinary board.

The above action plan must be approved by council together with the 2024/25 adjustments budget and should be submitted to the National Treasury through the MFMA helpdesk at mfma@treasury.gov.za by the latest end of February 2025.

4.6. Special Adjustment Budget to authorise 2023/24 Unauthorised Expenditure

Section 28(2)(g) of the MFMA, read with regulation 23(6) of the Municipal Budget and Reporting (MBRR), provides the circumstances and the timelines within which the municipality must adjust its budget in relation to the unauthorised expenditure incurred during the previous financial year.

Regulation 23(6)(a) of the MBRR requires that the budget be dealt with as part of the adjustments budget contemplated in sub-regulation (1) of the MBRR. In terms of sub-regulation (1), an adjustments budget referred to in sections 28(2)(b), (d) and (f) of the MFMA may be tabled in the municipal council at any time after the mid-year budget and performance assessment has been tabled in the council but not later than 28 February of the current year. Additionally, in terms of regulation 23(6)(b), a special adjustments budget must be tabled in the municipal council when a mayor tables the annual report in terms of section 127(2) of the MFMA, which may only deal with unauthorised expenditure from the previous financial year which the council is being requested to authorise in terms of section 32(2)(a)(i) of the MFMA.

Therefore, municipalities are reminded to take this opportunity to table and approve an adjustments budget in relation to the unauthorised expenditure which was incurred during the 2023/24 financial year in line with section 28(2)(g) of the MFMA, read with regulation 23(6).

5. Municipal Standard Chart of Accounts (*mSCOA*)

5.1. Release of Version 6.9 of the Chart

On an annual basis, the *mSCOA* chart is reviewed to address implementation challenges and correct chart related errors. Towards this end, Version 6.9 is released with this circular. Version 6.9 of the chart will be effective from 2025/26 and must be used to compile the 2025/26 MTREF. The linkages to chart version 6.9 can be downloaded from GoMuni on the following link under the *mSCOA*/ List *mSCOA* WIP account linkages menu option:

https://lq.treasury.gov.za/ibi_apps/signin

The reports on the Local Government and Reporting System (LGDRS) are populated from financial and non-financial data strings. Municipalities must use the linkages on GoMuni referred to above and not the formulas in the regulated MBRR Schedules when generating their data strings.

The MBRR Schedules (A to F) and non-financial data string (A1S) was also aligned to chart version 6.9. A protected version of the MBRR Schedules for version 6.9 of the A1S are available on the MFMA Webpage on the link below:

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

Municipalities must verify that the A1S data string does not contain spaces and special characters prior to submission to the GoMuni Upload portal as this will result in the data not pulling through on table A10 of the A1 system generated schedule.

All municipalities must prepare their 2025/26 MTREF budgets using the budget modules of their integrated systems solution, generate their financial and non-financial data string and produce the Schedule A1 directly from the integrated systems solution. The manual preparation of these documents outside the integrated systems solution is not allowed in terms of the *mSCOA* Regulations.

For the National Treasury to consider a new chart change in version 6.10 of the chart, the issue must be logged with all relevant detail, supporting documents and screenshots (where applicable) on the *m*SCOA Frequently Asked Question (FAQ) portal by 31 August 2025. The *m*SCOA FAQ portal can be accessed by all registered GoMuni users on the following link:

https://lg.treasury.gov.za/ibi_apps/signin

Importantly, when a FAQ is logged, it is considered by the FAQ committee after it has been investigated. If the FAQ members do not find grounds for a chart change, the FAQ will be closed with an explanation. If there is merit for a chart change in the next version of the chart, the matter is referred to the *m*SCOA Technical and Steering Committees for recommendation and approval. This process only concludes by the end of October annually. The FAQ process will therefore not provide quick responses to queries.

If a query pertains to GoMuni related issues (such as the **A**, **B** and **C** Schedules) and not a chart change, then an email with all relevant detail, supporting documents and screenshots must be sent to lgdataqueries@treasury.gov.za.

It should also be noted that *m*SCOA Circulars No 9, 10, 11 and 12 have also been aligned to *m*SCOA chart version 6.9 and the addendums to these circulars are released with this circular and will be published on the MFMA webpage. The addendums to these circulars can be accessed on the following link:

<https://mfma.treasury.gov.za/RegulationsandGazettes/MunicipalRegulationsOnAStandardChartOfAccountsFinal/Pages/default.aspx>

5.2. Future chart changes

The following chart changes are still under consultation and if approved, it will be effected in chart version 6.10:

5.2.1. Cost capitalisation to assets (current and non-current)

The National Treasury has received multiple requests through the *m*SCOA FAQ database to include items for Cost Capitalisation to Assets (current and non-Current) in alignment with the principle applied to Employee Related Costs (Cost Capitalisation to PPE). The requested items pertain mainly to the following categories:

- Employee Related Cost
- Depreciation
- Contracted services (such as maintenance)
- Consumables and materials
- Other operating costs etc

In terms of the Generally Recognised Accounting Practice (GRAP), GRAP 1.104 states that *an entity shall present an analysis of expenses using a classification based on either the nature of expenses or their function within the entity, whichever provides information that is reliable and more relevant.*

Municipalities provide this analysis based on the nature of the expenses.

GRAP 12 further requires that *Inventories paragraphs 19 to 28 must be considered to determine which costs must be included in the cost price of inventory. In terms of paragraph 19 the cost of inventories shall comprise all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.*

This GRAP standard specifically requires that any conversion costs be accounted for as part of the cost of inventory, rather than being expensed according to their nature. These costs may include labour and other expenses for personnel directly involved in the conversion process, such as water purification, as well as any attributable overheads.

When costs related to water inventory are capitalised in accordance with GRAP 12.19, no expense is recognised at the time of incurrence since a capital item is created. The expense is only recognised when the water inventory is distributed, at which point it is recorded as "Inventory consumed". This will reflect the nature of the expense incurred.

This is similar in principle to costs that are capitalised to property, plant, and equipment in accordance with GRAP 17.22. GRAP 17.22 outlines that examples of directly attributable costs that should be capitalised as part of the cost of an item of property, plant, and equipment (PPE) include expenses such as employee costs related to the construction or acquisition of the PPE, site preparation, delivery, installation, and assembly costs, among others. Once the PPE is ready for use (i.e., when it becomes available for its intended purpose), an expense is recognised in the form of "Depreciation". This depreciation represents the nature of the expense incurred over time, rather than the individual costs that were initially capitalised.

Therefore, it would not be correct to analyse and present the cost items incurred per GRAP 12.19 as the expense items outlined in the requirements of GRAP 1.104. The actual expense, by nature, is the "inventory consumed" expense, which reflects the consumption of the inventory rather than the individual costs incurred during its acquisition or conversion.

Given the current lack of consistency and the fact that only a few municipalities are accurately accounting for cost capitalisation, a guide will be issued once the consultation process with National Treasury's Office of the Accountant-General, the Accounting Standards Board (OAG), and the Auditor-General (AGSA) has been concluded.

5.2.2. Entity reporting

Currently the Local Government Database and Reporting System (LGDRS) does not make provision for the separate submission of data strings for municipal entities. However, NT is in the process of developing data strings for entities for implementation in chart version 6.10. In the interim, municipalities must verify the VAT 201 return information directly with their entity. It should be emphasised that SARS is using the *mSCOA* data strings submitted to the GoMuni Upload portal for their verification processes relating to VAT 201 returns, and municipalities should ensure that their consolidated data strings are credible, as incorrect data will negatively impact this process.

5.2.3. SARS binding general ruling BGR74

This binding general ruling issued by SARS under section 89 of the Tax Administration Act 28 of 2011 sets out the VAT treatment of supplies of goods or services made by municipalities to the national or provincial government under each contracting method. This BGR does not determine the contractual agreement between the parties but gives the VAT implications based on the nature of the transaction and the contractual capacity of the parties to the agreement. Note that the BGR 74 must be interpreted with the Value-Added Tax Act 89 of 1991.

In applying the principles of BGR 74, it is possible for municipalities to recognise output tax liabilities which they previously did not recognise. Municipalities must make appropriate payment arrangements with SARS to settle their previous unrecognised output tax liabilities due to SARS while ensuring that current output tax liabilities are settled without delay. While municipalities under BGR 74 may need to recognise output tax liabilities, municipalities should

also recognise possible previously unrecognised input tax deductions, for example, in the case of VAT expenditure incurred while completing certain housing programmes.

In accordance with the guidelines outlined in mSCOA Circular No. 12: Guidance on Value Added Tax (VAT), where municipalities are the developers for housing projects (excluding where the housing project relates to rental stock), municipalities can deduct the input tax on VAT expenditure incurred in the payment of housing and other contractors, which they have contracted in the course of constructing the houses. The VAT 409 Guide for Fixed Property and Construction for Vendors provides further guidance on the issue of low-cost housing.

In accordance with section 65(2)(f) of the MFMA, the municipality must comply with its tax commitments. Failure by the accounting officer of a municipality to comply with the duty imposed by section 65(2)(f) of the MFMA, which relates to tax commitments, not only constitutes an act of financial misconduct in terms of section 171(1)(b) of the MFMA, but also a financial offence in terms of section 173 of the MFMA. In terms of MFMA Circular No. 74, municipalities were advised to refrain from engaging tax consultants or other external service providers in preparing and reviewing their VAT returns. Where municipalities appoint tax consultants and other service providers to assist with the preparation, submission, review or correcting of VAT returns, the expenditure incurred in paying for the tax consultants and other service providers constitutes fruitless and wasteful expenditure.

5.2.4. Costing segment

The costing segment includes provisions for secondary cost allocation and categorise charge-out and recoveries separately. This approach ensures that there is a clear distinction in costs associated with both internal allocations and external recoveries, allowing for more accurate financial management and reporting. Due to the inconsistent implementation of the costing segment across municipalities, the National Treasury will review the costing segment in 2025. Changes to the principles in the Project Summary Document (PSD) as well as the mSCOA chart version 6.10 are envisaged.

5.3. Improving mSCOA data strings credibility

5.3.1 Balance Sheet Budgeting

Balance sheet budgeting refers to the practise where the revenue and expenditure transactions, as well as the financial impact of these transactions on the statement of financial position, are included in the budget. In other words, all the planned transactions must be included in the budget. The debiting and crediting of all the transactions that will transpire in the ensuing financial year equates to balance sheet budgeting; thus, planning for the expense as well as the accrual, and payment of the liability. The revenue and expenditure must be accrued in the control accounts at correct posting levels and payments made and received. The correct combination of the mSCOA segments must also be used to ensure that data strings are credible. The PSD provides guidance on data string combinations.

Financial system solutions should be set-up correctly for balance sheet budgeting.

5.3.2 Use of external service providers

When municipalities appoint external service providers, they must ensure that these service providers have the expertise and skills to comply with the mSCOA Regulations. Section 5(2) of these regulations states that:

(2) The financial and business applications or systems used by a municipality or municipal entity must—

- (a) provide for the hosting of the general ledger structured in accordance with the classification framework determined in terms of regulation 4(2);
- (b) be capable of accommodating and operating the standard chart of accounts;
- (c) provide a portal allowing for free access, for information purposes, to the general ledger of the municipality or municipal entity, by any person authorised by the Director-General or the Accounting officer of the municipality.

This means that service providers appointed by the municipality **must** comply with the following requirements when performing the work that they were appointed to do:

- Have sufficient working knowledge to use the *mSCOA* accounts and regulated segments correctly;
- Use systems and tools that comply with the provisions of the *mSCOA* Regulation 5(1) and (2);
- Use the data available on the integrated financial system solution of the municipality to:
 - Prepare key documents such as the IDP, budget, in-year reports, AFS, asset registers, etc.; and
 - Develop analysis tools and dashboards for the municipality.

When an external service provider uses excel spreadsheets or systems and tools that are not *mSCOA* compliant and populate these spreadsheets and tools from data outside of the system solution, it has a detrimental impact on the credibility of data string submitted to the GoMuni Upload portal as the data will not be aligned to the data in the spreadsheets and tools of the external service provider. This compromises the intention of *mSCOA* to have one version of the truth for reporting to municipal management, council, provincial and national government.

mSCOA requires planning, budgeting, transacting, and reporting to be done directly in and from the integrated financial system solution. Furthermore, the MFMA and the Preferential Procurement Regulations (2022) that became effective on 16 January 2023 allows for the blacklisting of companies to do business with the state for a period of up to 10 years for non-performance and other malpractices such as not complying with legislative requirements.

5.3.4 Use of modules on integrated system solution

The *mSCOA* Regulations required municipalities to acquire integrated system solutions from 01 July 2017 to enable the seamless integration of information to the General Ledger on the core financial system. Whereas most municipalities have complied with the Regulations, a number of municipalities are not fully utilising the modules available on their integrated system solution. Instead, they are purchasing the same modules from third-party system providers, and this constitutes fruitless and wasteful expenditure.

Often these third-party modules and sub-systems do not integrate seamlessly with the core system solution to ensure smooth and efficient operations; thereby necessitating manual intervention to integrate and consolidate reporting.

Where third-party modules/ sub-systems are being used by municipalities, it is important to ensure that monthly and year-end adjustments are processed in the core system solution and not in the third-party modules/ sub-systems to achieve accuracy in financial reporting and

prevent discrepancies in information. It should also be noted that the rules for integration between the core system solution and third-party modules/ sub-systems must be set by the core system provider and the latter is not required to integrate with any third-party module/ sub-system provider unless this has been agreed upon in the service level agreement.

5.3.5 Audited Actuals (AUDA) Data String vs Annual Financial Statements (AFS)

The *mSCOA* data string assessments performed by the national and provincial treasuries identified that there is generally poor alignment between the audited data strings submitted to the GoMuni Upload portal and the AFS submitted and audited by the Auditor-General South Africa (AGSA).

Adjusting journals agreed upon with AGSA must be processed in the core financial system and not in the AFS Tool. The misalignment has a direct impact on the opening balances that is critical to the statement of financial position and cash flow.

Municipalities must ensure that the pre-audited (PAUD), audited (AUDA) and restated (RAUD) data strings are carefully reviewed before submission thereof to the GoMuni Upload portal. The Trial Balance, audit data strings and AFS must be in perfect alignment before submission.

5.4. Ownership of data on municipal systems

Section 65(2)(e) of the MFMA requires that monies owed by the municipality must be paid within 30 days of receipt of an invoice. Often when municipalities default for extended periods on payments to municipal system providers, system support is suspended until payment has been received or a payment plan has been agreed to. National Treasury supports that penalties are imposed by creditors for the non-payment of services and goods that were delivered. However, it must be emphasised that the ownership of the data contained in municipal systems rests with the municipality and in cases where services are suspended, the municipality should still be able to access their data. Also, where there is a migration to another system solution, the data on the legacy system must be transferred to the municipality. This applies to data stored on a server owned by the municipality, off-site server owned by a third party or in the cloud.

It is therefore important that the service level agreement entered with system providers clearly outlines the format and procedures related to access to data to minimise operational disruptions and ensure that legislative deadlines are met.

5.5. Budget override and virement

In terms of Sections 15 of the MFMA, a municipality may incur expenditure only within the limits of the amounts appropriated for the different votes in a council approved budget. However, National and Provincial Treasuries often identify transactions against items where no budget has been allocated in their data string analysis. This is a clear indication that the budget controls in the integrated system solution have been overridden. The National Treasury has instructed system vendors to ensure that strict controls are in place when the budget is overridden on the system as this bad practice circumvents the build-in system controls that should eliminate unauthorised and irregular expenditure.

Municipalities must review their Virement policy annually and ensure that it aligns with the principles and guidance in *mSCOA* Circular No. 8 (29 April 2020). Virements may only be made between existing budget provisions and must be included in an adjustments budget.

Accounting Officers are reminded that once the council has approved the annual budget for the financial year, it must be locked, and any amendments to the budget can only be made through the adjustments budget process, in accordance with the MBRR.

From the 2025/26 MTREF, municipalities will be required to report on their virements through the submission of a separate data string on virements in the form of a virement string and budget report. Validation rules applicable to the virement data string will be communicated in due course.

5.6. Regulation of the minimum business processes and technical specifications for *mSCOA*

In terms of Regulation 6(1) and 7(1) of Municipal Regulations on Standard Chart of Accounts (2014), the Minister of Finance may determine the minimum business process requirements and system requirements for municipalities and municipal entities to enable the implementation of the regulations.

In 2024, extensive work was done regarding the regulations. The project consists of the following main outputs and planned time frames:

No	Output	Planned Time Frame
1	Review and update the minimum business processes for <i>mSCOA</i>	April 2024 to March 2025
2	Develop standard operating procedures for <i>mSCOA</i>	February 2025 to April 2025
3	Review and update the minimum technical specifications for <i>mSCOA</i>	April 2025 to Oct 2025
4	Align the current ICT due diligence assessment for <i>mSCOA</i> to the updated <i>mSCOA</i> requirements	
5	Develop Regulations on the minimum business processes and technical specifications for <i>mSCOA</i>	Oct/November 2025
6	Training on the new Regulations	November 2025 to Feb 2026

The comments and inputs received at the working groups engagements and via the dedicated email box on the minimum business processes for *mSCOA* have been considered and incorporated as applicable. Stakeholders are encouraged to provide their final inputs **by 31 January 2025** to mSCOARegs@treasury.gov.za

All presentations and draft documents for comments can be located on the MFMA Webpage under *mSCOA* – Municipal Standard Chart of Accounts/ Regulations on Minimum Business Processes and Technical Specifications for *mSCOA*/ Working Groups on the following link:

<https://mfma.treasury.gov.za/RegulationsandGazettes/MunicipalRegulationsOnAStandardChartOfAccountsFinal/mSCOA%20Minimum%20Requirements/Forms/AllItems.aspx>

6. Muni eMonitor, FMCMM and Audit Action Plan System

6.1 Muni eMonitor

National Treasury launched and rolled out the Muni eMonitor System in November 2023 to strengthen the capacity and capability of municipalities and municipal entities to comply with the provisions of the MFMA and its regulations, to improve information flows for public accountability, to enhance monitoring, oversight, support measures and effective reporting by various stakeholders in municipalities, municipal entities, provincial treasuries, and National Treasury. Numerous capacity-building sessions were undertaken with various stakeholders, and Muni eMonitor champions were identified in every municipality and provincial treasury. More information on the system is also provided in MFMA Circular No. 125 on National Treasury's website.

The system consists of two main components, namely: the MFMA legislated calendar with the Actions Management function and the Evaluations Questionnaire function. The implementation plan of the two main components is as follows:

MFMA legislated calendar with the Actions Management function – All Actions appearing under the legislative calendar for each month must be processed within the specific month that they appear in the calendar.

Evaluations Questionnaire – Evaluations (covering various financial management disciplines) will be published by National Treasury (on a quarterly and ad hoc basis) for municipalities to complete and submit on the system within the deadlines stipulated by National Treasury (These evaluations replace the previous reporting requirements that municipalities were required to complete in Excel).

It has been noted that since the launch and rollout of the system, there are still municipalities/ municipal entities that have not completed and submitted the Actions Management and Evaluation Questionnaire on the Muni eMonitor system. Please note that sections 74 and 104 of the MFMA state that the Accounting Officer of a municipality/ municipal entity must submit to the National Treasury such information, returns, documents, explanations, and motivations as may be prescribed or as may be required. Therefore, to avoid any possible non-compliance, municipalities are requested to complete and submit both the Actions Management and Evaluation Questionnaires within the timeframes/ deadlines stipulated in the system.

Furthermore, it has also been noted that some municipalities are reporting information without adequate review and verification of the accuracy of the information provided by the municipality/ municipal entity. Municipalities/ municipal entities are advised that National Treasury will be using the information submitted on the Muni eMonitor system as input into the MFMA Compliance report, and thus, the onus lies with municipalities/municipal entities to submit credible information on the system to ensure that the report correctly reflects the situation at their institution.

6.2 Audit Action Plans

It is mandatory that municipalities and municipal entities develop their Audit Action plans on the FMCMM and Audit Action Plan web-enabled system and monitor and report on the implementation of the developed action plans to address the findings on the system. It has been noted that a few municipalities are still preparing and monitoring audit action plans outside of the web-enabled system.

Municipalities are reminded that the completion of the Audit Action Plan on the web-enabled system is one of the criteria required for the disbursement of the Equitable Share. Therefore, to avoid any possible withholding of the grant, municipalities are requested to develop, monitor, and report on the implementation of the Audit Action Plan on the FMCMM and Audit Action Plan web-enabled system.

6.3 Financial Management Capability Maturity Model (FMCMM)

MFMA Circular No. 114 documents the annual implementation plan for the completion of the FMCMM assessment. It breaks down the completion of the 21 modules over a 12-month period. It has been noted that many municipalities are still not completing the FMCMM on the web-enabled system and/ or are not developing action plans to address internal control deficiencies identified through the assessment.

The Auditor General of South Africa has repeatedly reported that the system of internal controls at municipalities is either not in place or ineffective. Furthermore, the 2022/23 audit outcomes indicate that 42 per cent of municipalities (excluding outstanding audits) are still receiving

negative audit outcomes, thereby highlighting weaknesses in financial management and internal control deficiencies.

We have also noted a strong correlation between municipalities scoring low in specific modules and them having audit findings in those same disciplines. Therefore, it is requested that municipalities prioritise the completion of the FCMCM assessment (in line with MFMA Circular No. 114) as well as complete the development and implementation of the generated action plans to address the internal control deficiencies identified and to put in place risk mitigation strategies to ensure that weaknesses identified are addressed proactively so that they do not adversely impact on the future audit outcomes.

7. SERVICE DELIVERY BUDGET AND IMPLEMENTATION PLANS (SDBIP)

7.1. Key Performance Indicators (KPIs) in the top-layer of SDBIP

SDBIPs serve as a critical performance management tool, aligning municipal KPIs with budgets and Integrated Development Plans (IDPs) to enable effective monitoring of service delivery performance, as emphasised in MFMA Circular No. 13. To operationalise IDPs, municipalities translate the broader strategic objectives outlined in IDPs into specific, measurable, and monitorable performance indicators and targets in the SDBIP. A distinguishing feature of the SDBIP is its emphasis on measurability. National Treasury has observed ongoing challenges in structuring and revising key KPIs within the SDBIP during the financial year. These challenges stem from misalignment between the Integrated Development Plan (IDP), budget, and SDBIP, leading to ineffective performance monitoring and reporting.

To address these issues, municipalities are advised to adhere to the Municipal Finance Management Act (MFMA) and guidance outlined in related MFMA Circulars. Specifically, MFMA Circular No. 13 emphasises the importance of aligning the SDBIP with the IDP and budget to ensure cohesive planning and execution. Additionally, MFMA Circular No. 88 provides guidance on standardised set of indicators, aiming to improve the quality of performance information across municipalities.

Overcrowding of KPIs in the SDBIP

Municipalities continue to include an extensive number of KPIs in their strategic scorecard or top-layer SDBIP or without aggregating departmental output indicators or lower layer SDBIP, despite the guidance outlined in MFMA Circular No. 13. This high volume of indicators in top-layer SDBIPs can dilute focus and make monitoring cumbersome. Municipalities are therefore encouraged to streamline their indicators by consolidating KPIs in the top-layer SDBIP, focusing on most critical indicators in achieving strategic objectives, ensuring a more manageable and effective monitoring process.

Clarity of objectives

Many KPIs lack clarity regarding their alignment with municipal objectives and intended service delivery outcomes outlined in the IDPs. This raises concerns about the 'ultimate objective' of these indicators, questioning their relevance and purpose. Additionally, municipalities duplicate KPIs across multiple functional areas or departments, resulting in redundant reporting efforts. Municipalities are urged to align all KPIs with the SMART criteria (Specific, Measurable, Achievable, Relevant, and Time-bound) and strategic objectives or priorities outlined in IDPs, this will enable better monitoring of progress, identifying performance challenges, and taking

timely corrective actions. Reference is made to the Framework of Managing Performance and Programme Information (FMPPI) for further guidance on performance management.

7.2. Adjustments to the SDBIP

Municipalities adjust KPIs during the financial year, generally following adjustments budgets under Section 28 of the MFMA. While these KPI adjustments may be necessary to respond to unforeseen circumstances, underperformance of revenue or policy changes, some municipalities use this process to manipulate original KPIs to avoid accountability for underperformance. This practice undermines transparency, as original KPIs are excluded from Section 52(d) reports or Annual Performance Reports (APRs), compromising the municipal council's role to exercise oversight, and limiting stakeholders' ability to assess actual performance against initial KPIs and targets.

Adjustments to KPIs are driven by either external or internal factors. External factors include but are not limited to, significant changes in external circumstances, unforeseeable or unavoidable expenditure referred to in Sections 28(2)(c) and 29, national policy developments or changes to nationally prescribed indicators. Internal factors include, adjustments budgets as contemplated in Section 28(2) (a, b, d, e, and f), wording errors and poorly defined KPIs.

7.3. Criteria for adjusting KPIs in the SDBIP

The following criteria outline the conditions under which a municipality may amend the KPIs in the SDBIP during the financial year:

Internal factors
<ul style="list-style-type: none"> Only KPI targets may be adjusted due to under-collection of revenue or reprioritisation of funds, in terms of the council-approved adjustments budget referred to in Section 28(2) (a, e & d) of the MFMA. Only KPI targets may be adjusted during the financial year, in line with Section 28(2)(b), to account for additional funding or resources that have become available during the financial year, enabling the revision or acceleration of spending programme already prioritised in the IDP. KPI description may be revised to correct errors in the wording. An explanation for the correction must accompany the revision. KPIs may be adjusted to align with changes in municipal circumstances or emergencies, provided these adjustments remain consistent with the strategic objectives and priorities outlined in the IDP. The reasons for these changes must be clearly explained in the revised SDBIP.
External factors
<ul style="list-style-type: none"> KPIs may be adjusted in response to amendments to legislation, government policies, or frameworks introduced by national or relevant provincial departments, affecting original KPIs. The related legislation or policy must be referenced and documented as evidence for the change. KPIs may be changed to respond to natural disasters, unforeseeable or unavoidable expenditures referred to in Sections 28(2)(c) and 29 of the MFMA. The reasons for these changes must be adequately justified. KPIs may change because of revisions to nationally prescribed indicators as contemplated by the applicable legislation or circular. An explanation for these KPI revisions must be articulated in the SDBIP, referencing the relevant legislation, framework or circular.
Cross-cutting conditions
<ul style="list-style-type: none"> Municipalities must reflect all KPI changes in their SDBIPs and APRs, providing clear and justifiable reasons for each change and detailing the process followed.

- Both the original and revised KPIs must continue to be reported on in the Section 52(d) of the MFMA and the APR for accountability and transparency.
- KPI changes are prohibited during the fourth quarter of the financial year (April – June). Only KPI changes in relation to natural disaster or unavoidable or unforeseen expenditure will be permitted during the fourth quarter of the financial year.

7.4. Alignment of the adjustments budget and adjustments to the SDBIP

When a municipality adjusts its KPIs during the financial year, it must align the changes with the provisions of Section 28 of the MFMA and the Municipal Budgeting and Reporting Regulations (MBRR). The table below outlines the different types of adjustments budgets and their linkage to SDBIP adjustments:

Types of adjustments budget	Timeframes	Sections of MFMA and MBRR	SDBIP KPIs in-year changes
Adjustments due to under-collection of revenue	Anytime	S.28(2)(a)	Only changes to KPI targets are allowed
Main adjustments budget	February – after the tabling of the mid-year budget assessment and performance Only one adjustments budget referred to in Section 23(1) except S.28(2)(b)	S.28(2) (b, d & f) Reg. 23(1&2)	Allows for amendments to the SDBIP to address underperformance or realignment with revised priorities and allocations. This is subjected to the conditions outlined above
Additional funds from national / provincial government	60 days after the approval of the relevant national / provincial adjustments budget	S.28(2)(b) Reg. 23(3)	Only changes to KPI targets are allowed
Unforeseen and unavoidable expenditure	Within 60 days of expenditure being incurred	S.28(2)(c), 29(3) & 32 Reg. 23(4), 71 & 72	KPIs may be adjusted to reflect changes in resources or priorities caused by these expenditures
Roll-over of municipal funds	Before 25 August	S.28 (2)(e), Reg. 23(5)	Linked to revisions of the SDBIP to include projects and targets funded by rolled-over amounts
Authorisation of unauthorised expenditure	During main adjustments budget in February. After tabling of the annual report for that year (7 months after the financial year end)	S. 28(g), 32, 127(2) Reg. 23(6)	No changes to KPIs are allowed

All SDBIP adjustments must be tabled and approved in council.

National Treasury further discourages excessive or unjustified KPI revisions during the financial year as such practices distort municipal performance monitoring and reporting.

N.B This guidance relating to in-year KPI changes in SDBIP should be read in conjunction with guidance provided in the MFMA Circular No. 88 – Addendum 6.

8. The Municipal Budget and Reporting Regulations

8.1. Assistance with the compilation of budgets

If municipalities require advice with the compilation of their respective budgets, specifically the budget documents or Schedule A, they should direct their enquiries to their respective provincial treasuries or to the following National Treasury officials:

Province	Responsible NT officials	Tel. No.	Email
Eastern Cape	Matjati Mashoeshoe	012-315 5553	Matjati.Mashoeshoe@treasury.gov.za
Buffalo City	Pitso Zwane	012-315 5171	Pitso.Zwane@Treasury.gov.za
Free State	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
	Sifiso Mabaso	012-315 5952	Sifiso.mabaso@treasury.gov.za
	Cethekile Moshane	012-315 5079	Cethekile.moshane@treasury.gov.za
Gauteng	Matjati Mashoeshoe	012-315 5553	Matjati.Mashoeshoe@treasury.gov.za
	Pitso Zwane	012-315 5171	Pitso.Zwane@Treasury.gov.za
	Oreal Tshidino	012 315 5090	Oreal.Tshidino@Treasury.gov.za
City of Tshwane and City of Johannesburg	Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za
	Makgabo Mabotja	012-315 5156	Makgabo.Mabotja@treasury.gov.za
	Enock Ndlovu	012-315 5866	Enock.Ndlovu@treasury.gov.za
City of Ekurhuleni	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za
	Lunathi Dumani		Lunathi.dumani@treasury.gov.za
KwaZulu-Natal	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za
	Lunathi Dumani		Lunathi.dumani@treasury.gov.za
	Kevin Bell	012-315 5725	Kevin.Bell@treasury.gov.za
eThekweni	Sifiso Mabaso	012-315 5952	Sifiso.mabaso@treasury.gov.za
uMhlathuze	Matjati Mashoeshoe	012-315 5553	Matjati.Mashoeshoe@treasury.gov.za
	Pitso Zwane		Pitso.Zwane@Treasury.gov.za
Limpopo	Sifiso Mabaso	012-315 5952	Sifiso.Mabaso@treasury.gov.za
	Jabulile Ngwenya		Jabulile.ngwenya@treasury.gov.za
Mpumalanga	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
	Liyasa Nxosi	012 315 5613	liyasa.nxosi@treasury.gov.za
Northern Cape	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
	Liyasa Nxosi	012 315 5613	liyasa.nxosi@treasury.gov.za
North West	Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za
	Makgabo Mabotja	012-315 5156	Makgabo.Mabotja@treasury.gov.za
	Khanyisile Khoza		khanyisile.khoza@treasury.gov.za
Mafikeng	Cethekile Moshane	012-315 5079	Cethekile.moshane@treasury.gov.za
Western Cape	Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za
	Enock Ndlovu	012-315 5385	Enock.Ndlovu@treasury.gov.za
	Khanyisile Khoza		khanyisile.khoza@treasury.gov.za
Cape Town	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za
George	Sifiso Mabaso	012-315 5952	Sifiso.Mabaso@treasury.gov.za
Technical issues on GoMuni Website	Data management		lgdataqueries@treasury.gov.za

9. Submitting budget documentation and A schedules for the 2025/26 MTREF

9.1. Submissions to the National Treasury

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

- https://lg.treasury.gov.za/ibi_apps/welcome (GoMuni Upload Portal) – All documents required in terms of legislation by approved registered users, including: mSCOA Data Strings; Budget-related, in-year and year-end documents and schedules (A, B and C); Revenue and MFRS Documents (as per MFMA Circular No. 126) procurement spent reports, etc.:
- lgdataqueries@treasury.gov.za – Database related and submission queries;
- lgdocuments@treasury.gov.za – Only Provincial Treasuries may send contact details to lgdocuments@treasury.gov.za ; and
- mSCOA_Regulations@treasury.gov.za – all inputs and comments relating to the intended mSCOA Regulations on the minimum business processes and system specifications; and
- Rolloverapplication@treasury.gov.za – all rollover applications and queries related to the conditional grants.

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.

9.2. Time frames for submission

The LGDRS will be locked at 00:00 on the 10th working day of every month for the submission of data strings due, as required in terms of section 71 of the MFMA. Closed periods will not be opened to correct errors or to accommodate non-submission of data strings, regardless of whether a Schedule G application was done or not.

Municipalities must therefore verify the credibility and accuracy of the information in their financial system prior to closing the month on the ERP system and submitting the mSCOA data strings to the LGDRS. In 2025, functionality will be added to the GoMuni Upload portal that will require accounting officers and Chief Financial Officers to sign-off on the accuracy and completeness of the data strings prior to the submission thereof.

The GoMuni Upload portal can be accessed by registered users on the following link:

https://lg.treasury.gov.za/ibi_apps/signin

Since the 2020/21 MTREF, municipalities are no longer required to submit hard copies of all required documents including budget related, Annual Financial Statements and Annual Reports to National Treasury via post or courier services. PDF versions of documents must be submitted to the GoMuni Upload portal.

9.3. Updating of contact details on GoMuni

Municipalities are reminded to update their contact details on the LGDRS as and when changes occur. Often emails containing important information and deadlines are returned and do not reach the intended LGDRS users due to outdated contact information of users. From 01 July 2024, municipal officials must update their own contact details on the LGDRS. Updates made by municipal officials on the LGDRS are validated and approved for upload by the Contacts Administrators within each municipality that was nominated by the Municipal Manager for this purpose.

Municipalities that have not yet nominated Contact Administrators to validate and approve changes in contact details for their municipality are requested to nominate two officials by 30 January 2025 to ensure that the contact details for their respective municipality are always up

to date. Nomination forms can be requested from lgdataqueries@treasury.gov.za. Municipal Contacts Administrators will be trained in a virtual session to perform this task.

Registered LGDRS users can download the contact details for their municipality on the LGDRS by logging-in to GoMuni on the following link and then accessing the report under Database/Contacts/Reporting/Contact information:

https://lg.treasury.gov.za/ibi_apps/signin

9.4. Training on GoMuni

The training schedule and GoMuni links for 2025 to assist those users that require new or refresher training on how to draw reports on the LGDRS, is available on the GoMuni/ Go Training portal on the following link:

https://lg.treasury.gov.za/ibi_apps/portal

Contact



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Post Private Bag X115, Pretoria 0001
Phone 012 315 5009
Fax 012 395 6553
Website <http://www.treasury.gov.za/default.aspx>

JH Hattingh
Chief Director: Local Government Budget Analysis
06 December 2024



DISASTER RESPONSE GRANT FUNDED PROJECTS

FIN YEAR	WARD	PROJECT	TOTAL BUDGET	TOTAL ACTUALS	REMAINING BUDGET	PENDING
2025	Ward 6	G46247 Upgrade of St. pipeline in Jacqueline /Zen Drive in	-	4,789,667.10	-4,789,667.10	-
2025	Ward 6	G46247 Upgrade of St. pipeline in Gillian/ Zen Road in Ward	-	1,603,768.76	-1,603,768.76	-40,956.93
2025	Ward 6	G46247 Road Rehab. of Michele Street in Ward 6 (WIP)	-	25,098.00	-25,098.00	-
2025	Ward 10	G46247 Road & Stormwater Upgrade in Diphini Road in Ward 10	-	330,318.79	-330,318.79	-
2025	Ward 11	G46247 Stormwater Upgrade in Mjoza Road in Ward 11 (WIP)	-	1,239,536.54	-1,239,536.54	-
2025	Ward 11	G46247 Road & Stormwater Upgrade in Njekane Road in Ward 11	-	1,200,493.46	-1,200,493.46	-
2025	Ward 9	G46247 Rehab of Road & Stormwater in Xezon Rd in Ward 9 (WIP)	-	170,770.00	-170,770.00	-
2025	Ward 25	G46247 Rehab. of Mlebeni Concrete Road in Ward 25 (WIP)	-	101,216.44	-101,216.44	-
2025	Ward 26	G46247 Const. in Memory culvert in Ward 26 (003) (WIP)	-	1,620,145.76	-1,620,145.76	-
2025	Ward 26	G46247 Rehab. of Ezinsimbini Road in Ward 26 (001) (WIP)	-	628,664.50	-628,664.50	-
2025	Ward 9	G46247 Road & Stormwater Upgrade in Khwanini W9 (WIP)	-	67,550.95	-67,550.95	-
2025	Ward 9	G46247 Road & Stormwater Upgrade in Hangoes in Ward 9 (WIP)	-	394,041.82	-394,041.82	-
2025	Ward 9	G46247 Road & Stormwater Upgrade in Khanyile in Ward 9 (WIP)	-	783,644.00	-783,644.00	-
2025	Ward 9	G46247 Road & Stormwater Upgrade in Nthethewa Road in Ward 9	-	1,610,625.17	-1,610,625.17	-
2025	Ward 9	G46247 Road & Stormwater Upgrade in Zikhali Road in Ward 9 (-	456,825.21	-456,825.21	-
2025	Ward 9	G46247 Road & Stormwater Upgrade in Nzoneli in Ward 9 (WIP)	-	370,477.50	-370,477.50	-
2025	Ward 9	G46247 Road & Stormwater Upgrade in Zilungisele in Ward 9 (W	-	1,978,498.18	-1,978,498.18	-
2025	Ward 9	G46247 Road Rehab in Mnyundini in Ward 9 (WIP)	-	6,348,949.22	-6,348,949.22	-
2025	Ward 9	G46247 Stormwater Upgrade in Twice in Ward 9 (WIP)	-	1,713,843.96	-1,713,843.96	-
2025	Ward 9	G46247 Road & Stormwater Upgrade in Khumalo Road in Ward 9 (-	783,251.77	-783,251.77	-
2025	Ward 9	G46247 Road & Stormwater Upgrade at Old Railway Road in Ward	-	3,844,787.97	-3,844,787.97	-
2025	Ward 9	G46247 Road & Stormwater Upgrade at Nduli Road in Ward 9 (WI	-	3,929,307.56	-3,929,307.56	-
2025	Ward 9	G46247 Road & Stormwater Upgrade in Sondweni in Ward 9 (WIP)	-	383,523.67	-383,523.67	-
2025	Ward 9	G46247 Stormwater Upgrade in Sofaya Road in Ward 9 (WIP)	-	1,583,179.20	-1,583,179.20	-
2025	Ward 10	G46247 Road & Stormwater Upgrade in Mhlongo & Mphenyane in W	-	155,830.00	-155,830.00	-
2025	Ward 10	G46247 Road & Stormwater Upgrade at Alderville Luke Road in	-	51,120.00	-51,120.00	-
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	-	3,899.80	-3,899.80	-
2025	Ward 10	G46247 Road & Stormwater Upgrade in Alderville Zoh Salon	-	239,752.20	-239,752.20	-
2025	Ward 10	G46247 Road & Stormwater Upgrade in Alderville Community Hal	-	5,660.00	-5,660.00	-
2025	Ward 24	G46247 Upgrade Mlambo main road (Mphithiza) in Ward 24 (022)	-	318,250.90	-318,250.90	-
2025	Ward 24	G46247 Upgrade Mlambo main road (Mphithiza) in Ward 24 (023)	-	514,043.75	-514,043.75	-

FIN YEAR	WARD	PROJECT	TOTAL BUDGET	TOTAL ACTUALS	REMAINING BUDGET	PENDING
2025	Ward 24	G46247 Const. in Hlalanathi 40 60 in Ward 24 (007) (WIP)	-	977,157.48	-977,157.48	-
2025	Ward 24	G46247 Rehab of roads in Hlalanathi main road in Ward 24 (02)	-	190,000.80	-190,000.80	-
2025	Ward 24	G46247 Rehab of roads in Hlalanathi 2nd stop in Ward 24 (005)	-	994,505.05	-994,505.05	-
2025	Ward 24	G46247 Rehab of roads in Melville school road in Ward 24 (05)	-	43,028.14	-43,028.14	-
2025	Ward 4	G46247 Rehab. & Const. of St. Infrastructure in Lot 867 in	-	27,596.80	-27,596.80	-
2025	Ward 5	G46247 Mfecane Road link Riverside Drive at Doesburg Ward 5	-	1,579,638.62	-1,579,638.62	-
2025	Ward 14	G46247 Rehab. of Road in Mashaba Area in Ward 14 (010) (WIP)	-	2,775,553.39	-2,775,553.39	-
2025	Ward 27	G46247 St. improvement in Mabhodweni in Ward 27 (WIP)	-	1,542,590.11	-1,542,590.11	-
2025	Ward 27	G46247 Const. of Asherville road in Ward 27 (WIP)	-	3,006,731.47	-3,006,731.47	-
2025	Ward 27	G46247 Road Const. of Gucgwa road in Ward 27 (WIP)	-	1,292,720.00	-1,292,720.00	-
2025	Ward 5	G46247 C-Section (Pedestrian Bridge) in Shakaville in Ward 5	-	873,974.54	-873,974.54	-
2025	Ward 5	G46247 Emarasteni (St. Const. & Ret. Structure) in Ward 5 (W)	-	1,266,930.23	-1,266,930.23	-
2025	Ward 5	G46247 Mfecane Rd. btw Riverside Drive & Mbozamo Hall Ward 5	-	852,720.52	-852,720.52	-
2025	Ward 13	G46247 Road Rehab. Aries Crescent road in Glenhills in Ward	-	174,535.63	-174,535.63	-
2025	Ward 13	G46247 Retaining wall in Glenhills drive in Ward 13 (WIP)	-	179,185.85	-179,185.85	-
2025	Ward 14	G46247 St. Upgrade in Ward 14 (027) (WIP)	-	103,716.01	-103,716.01	-
2025	Ward 26	G46247 Const. in Ezihlabathini in Ward 26 (047) (WIP)	-	123,849.00	-123,849.00	-
2025	Ward 26	G46247 Upgrade in Glenhills MPC road in Ward 26 (051) (WIP)	-	1,571,690.61	-1,571,690.61	-
2025	Ward 26	G46247 Const. in Ezihlabathini road 2 in Ward 26 (020) (WIP)	-	627,675.52	-627,675.52	-
2025	Ward 29	G46247 Road & Stormwater Upgrade in Mlungana Street in Ward	-	2,246,907.49	-2,246,907.49	-
2025	Ward 29	G46247 Road & Stormwater Upgrade in Mthethwa Road in Ward 29	-	6,687,469.48	-6,687,469.48	-
2025	Ward 15	G46247 Upgrade & Const. in Mbekaphezulu in Ward 15 (081) (WI	-	1,386,128.48	-1,386,128.48	-
2025	Ward 16	G46247 Upgrade of Yellow wood road Culvert 2 in Ward 16 (WI	-	1,004,840.86	-1,004,840.86	-
2025	Ward 17	G46247 Retaining wall & St. improvement in Manor drive in Wa	-	1,298,966.88	-1,298,966.88	-
2025	Ward 18	G46247 Mfecane Street (Near Mbozamo Hall) in Shakaville Wa	-	1,046,147.94	-1,046,147.94	-
2025	Ward 18	G46247 Ngulube Stret Const. of a new pedestrian bridge in L	-	837,559.00	-837,559.00	-
2025	Ward 29	G46247 Road & Stormwater Upgrade in Chibini Road in Ward 29	-	7,593,742.57	-7,593,742.57	-
2025	Ward 11	G46247 Retaining Wall in KwaDukuza in Ward 11	-	1,004,119.56	-1,004,119.56	-
2025	Ward 12	G46247 Stormwater Upgrade in Langa & Maputo Road in Ward 12	-	1,586,131.00	-1,586,131.00	-
2025	Ward 12	G46247 Stormwater Upgrade at Mthethwa Road in Ward 12 (WIP)	-	581,227.00	-581,227.00	-
2025	Ward 12	G46247 Stormwater Upgrade in Mpunzana Road in Ward 12 (WIP)	-	2,544,960.59	-2,544,960.59	-
2025	Ward 12	G46247 Stormwater Upgrade in Cemetery Road in Ward 12 (WIP)	-	537,183.97	-537,183.97	-

FIN YEAR	WARD	PROJECT	TOTAL BUDGET	TOTAL ACTUALS	REMAINING BUDGET	PENDING
2025	Ward 13	G46247 St. Improvement in Steve Biko road in Glenhills Ward	-	1,342,670.00	-1,342,670.00	-
2025	Ward 25	G46247 Const. & upsizing of Mlebeni Low-level Culvert Cross	-	944,779.69	-944,779.69	-
2025	Ward 25	G46247 Const. & upsizing of Hlalankosi Low-level Culvert Cro	-	1,171,209.50	-1,171,209.50	-
2025	Ward 25	G46247 ReConst. of Vulingqondo Asphalt Road in Gungu in Ward	-	2,227,910.67	-2,227,910.67	-
2025	Ward 28	G46247 Valley Lane Culvert bridge & St. upgrade in Shakaskra	-	388,179.99	-388,179.99	-
2025	Ward 28	G46247 Rehab. of Firewood Place & St. upgrade in Shakaskraal	-	18,970.00	-18,970.00	-
2025	Ward 28	G46247 Rehab. of Mpangele Road & St. upgrade in Shakaskraal	-	54,139.66	-54,139.66	-
2025	Ward 28	G46247 Rehab. of Cemetery Lane & St. upgrade in Shakaskraal	-	684,074.00	-684,074.00	-
2025	Ward 29	G46247 Road & Stormwater Upgrade in Kheswa Road in Ward 29 (-	2,636,824.45	-2,636,824.45	-
2025	Ward 21	G46247 Road & Stormwater Upgrade in Mthombeni Area in Ward 2	-	8,896.80	-8,896.80	-
2025	Ward 21	G46247 Road & Stormwater Upgrade in Ward 21 S1 (WIP)	-	2,094,196.77	-2,094,196.77	-
2025	Ward 21	G46247 Upgrade of St. infrastructure in Maguyane Area in Wa	-	7,993.60	-7,993.60	-
2025	Ward 21	G46247 Road Rehab. of Asifunde creche in Ward 21 (WIP)	-	996.80	-996.80	-
2025	Ward 21	G46247 Road & Stormwater Upgrade in Ward 21 S2(WIP)	-	30,990.40	-30,990.40	-
2025	Ward 21	G46247 Rehab of Rd with new sidewalk in emzin kababa store	-	140,680.00	-140,680.00	-
2025	Ward 21	G46247 Rehab of Rd with new sidewalk in Ward 21 S1 (WIP)	-	123,624.00	-123,624.00	-
2025	Ward 21	G46247 Rehab of Rd in Taxi Rank Area in Ward 21 S2 (WIP)	-	29,905.70	-29,905.70	-
2025	Ward 21	G46247 Road & Stormwater Upgrade with sidewalk in Ward 21 S3	-	62,376.00	-62,376.00	-
2025	Ward 19	G46247 St. improvement of Haysom in Ward 19 (WIP)	-	1,236,635.00	-1,236,635.00	-
2025	Ward 21	G46247 St. infrastructure & gabion retaining wall in evinkon	-	20,393.60	-20,393.60	-
2025	Ward 21	G46247 St. infrastructure & gabion retaining wall in Snenhla	-	9,096.80	-9,096.80	-
2025	Ward 29	G46247 Rehab of Rusta Road in Ward 29 (WIP)	-	4,686,284.17	-4,686,284.17	-
2025	Ward 27	G46247 Road Const. of Mgwaba road in Ward 27 (WIP)	-	583,862.33	-583,862.33	-
2025	Ward 27	G46247 Road Const. in Nskeni road Ward 27 (WIP)	-	883,327.84	-883,327.84	-
2025	Ward 27	G46247 Const. of road in Mbhobhoni road in Ward 27 (WIP)	-	953,959.15	-953,959.15	-
2025	Ward 27	G46247 Road Const. of Shonalanga road in Ward 27 (WIP)	-	1,232,849.84	-1,232,849.84	-
2025	Ward 27	G46247 Road Const. in Nyongo road in Ward 27 (WIP)	-	1,902,443.30	-1,902,443.30	-
2025	Ward 15	G46247 Const. in Kwakhoza road (Mzimela store) in Ward 15 (0	-	125,493.89	-125,493.89	-
2025	Ward 15	G46247 Const. in Ntabaningi in Ward 15 (080) (WIP)	-	131,904.00	-131,904.00	-
2025	Ward 29	G46247 Road & Stormwater Upgrade in Community Hall Road in W	-	404,586.95	-404,586.95	-
2025	Ward 29	G46247 Stormwater Upgrade in Village Main Road in Ward 29 (W	-	3,876,959.51	-3,876,959.51	-
2025	Ward 29	G46247 Road & Stormwater Upgrade in Bhuzu Road in Ward 29 (W	-	2,097,303.86	-2,097,303.86	-

FIN YEAR	WARD	PROJECT	TOTAL BUDGET	TOTAL ACTUALS	REMAINING BUDGET	PENDING
2025	Ward 29	G46247 Road & Stormwater Upgrade in Mthethwa Road in Ward 29	-	1,610,931.92	-1,610,931.92	-
2025	Ward 29	G46247 Causeway Bridge Sormwater Upgrade in Myeza Road in Wa	-	3,940,023.10	-3,940,023.10	-
2025	Ward 3	G46247 Holumbush Road Culvert Crossings Ward 3 (WIP)	-	2,981,922.00	-2,981,922.00	-
2025	Ward 4	G46247 Upgrade of St. in Ward 4 S4 (WIP)	-	17,024.97	-17,024.97	-
2025	Ward 4	G46247 Rd. & St. Upgrade in School Road Ward 4 (WIP)	-	44,462.40	-44,462.40	-
2025	Ward 4	G46247 Const. of Gabion Ret. Wall & St. Upgrade in Ward 4 (W	-	3,164.00	-3,164.00	-
2025	Ward 4	G46247 Upgrade of St. in Shakashead in Ward 4 (WIP)	-	4,198.40	-4,198.40	-
2025	Ward 24	G46247 Const. of Rd in Mphithiza circle Rd in Ward 24 (006)	-	311,028.30	-311,028.30	-
2025	Ward 1	G46247 Uguqu Low-level Culvert Crossing Ward 1 (WIP)	-	2,228,820.64	-2,228,820.64	-
2025	Ward 21	G46247 Rehab. of gravel roadway & stormwater in Rain farm Eb	-	59,384.00	-59,384.00	-
2025	Ward 21	G46247 Road & footpath Rehab. St. infrastructure upgrade in	-	6,596.80	-6,596.80	-
2025	Ward 21	G46247 Rehab. of gravel roadway & St. infrastructure upgrade	-	85,996.00	-85,996.00	-
2025	Ward 22	G46247 Road Rehab. & St. upgrade in Hugh dent Drive in Ward	-	8,398.39	-8,398.39	-
2025	Ward 22	G46247 Rehab. of road in Ward 22 (WIP)	-	34,026.00	-34,026.00	-
2025	Ward 22	G46247 Road Rehab. of Murray crescent in Ward 22 (WIP)	-	271,811.51	-271,811.51	-
2025	Ward 22	G46247 Road Rehab. & upgrade of St. infrastructure in Dunki	-	24,494.00	-24,494.00	-
2025	Ward 22	G46247 Road Rehab. of Gifford in Ward 22 (Section 2) (WIP)	-	35,992.00	-35,992.00	-
2025	Ward 22	G46247 St. upgrade in Ward 22 (WIP)	-	1,352.20	-1,352.20	-
2025	Ward 22	G46247 Road Rehab. on Osbourne drive in Ward 22 (WIP)	-	31,887.36	-31,887.36	-
2025	Ward 22	G46247 Road Rehab. & St. improvement in Ralphs place/George	-	1,951,964.11	-1,951,964.11	-
2025	Ward 22	G46247 Road Rehab. & upgrade of St. infrastructure in Fayle	-	22,717.12	-22,717.12	-
2025	Ward 22	G46247 Road Rehab. & upgrade of St. infrastructure in Hotel	-	54,593.60	-54,593.60	-
2025	Ward 22	G46247 Road Rehab. on Little Maritzburg road in Ward 22 (WI	-	35,992.00	-35,992.00	-
2025	Ward 22	G46247 Road Rehab. of Ward 22 (WIP)	-	1,739,130.00	-1,739,130.00	-
2025	Ward 22	G46247 Road Rehab. & upgrade of St. infrastructure in Garl&	-	48,590.40	-48,590.40	-
2025	Ward 22	G46247 Road Rehab. & upgrade of St. infrastructure in Shad	-	16,595.20	-16,595.20	-
2025	Ward 21	G46247 Road and stormwater Upgrade Estheni Ward 21	-	18,328.00	-18,328.00	-
2025	Ward 4	G46247 Road Rehab. of Ward 4 S3 (WIP)	-	17,014.80	-17,014.80	-
2025	Ward 29	G46247 Road & Stormwater Upgrade in Cemetery Crossing in War	-	2,028,188.62	-2,028,188.62	-
2025	Ward 18	G46247 D Section / Mbozamo in Shakaville in Ward 18 St. impr	-	600,941.00	-600,941.00	-
2025	Ward 18	G46247 D Section / Mbozamo (Culvert Crossing near Mbozamo Ha	-	891,443.54	-891,443.54	-
2025	Ward 18	G46247 Extension of Nokhenke to link Lindelani in Lindelani	-	637,849.14	-637,849.14	-

FIN YEAR	WARD	PROJECT	TOTAL BUDGET	TOTAL ACTUALS	REMAINING BUDGET	PENDING
2025	Ward 18	G46247 Const. of St. channel in Mbonokuhle in Shakaville in	-	3,747,109.50	-3,747,109.50	-
2025	Ward 19	G46247 Retaining of Chief Albert road in Ward 19 (WIP)	-	1,890,278.92	-1,890,278.92	-
2025	Ward 19	G46247 ReConst. of Riverside bridge in Ward 19 (WIP)	-	5,121,520.30	-5,121,520.30	-
2025	Ward 6	G46247 Road Rehab. of Lorna Avenue in Ward 6 (WIP)	-	27,131.19	-27,131.19	-
2025	Ward 6	G46247 Const. of Retaining Wall in Ward 6 (WIP)	-	59,942.68	-59,942.68	-
2025	Ward 6	G46247 St. System Upgrade in Dolphin cres in Ward 6 (WIP)	-	2,748.96	-2,748.96	-
2025	Ward 6	G46247 Upgrade of St. infrastructure in Ocean Drive (aruba)	-	19,117.12	-19,117.12	-
2025	Ward 6	G46247 Upgrade of St. pipeline & Rd Rehab. of Shakas Road Ma	-	287,352.24	-287,352.24	-
2025	Ward 2	G46247 Ingwe Road Upgrade in Zamani in Ward 2 (WIP)	-	500,551.69	-500,551.69	-
2025	Ward 2	G46247 Rd. & St. Upgrade at Nkwazi Road in Darnall in Ward 2	-	1,122,766.24	-1,122,766.24	-
		TOTAL DISASTER RESPONSE GRANT EXPENDITURE	-	146,468,445.40	-146,468,445.40	-40,956.93

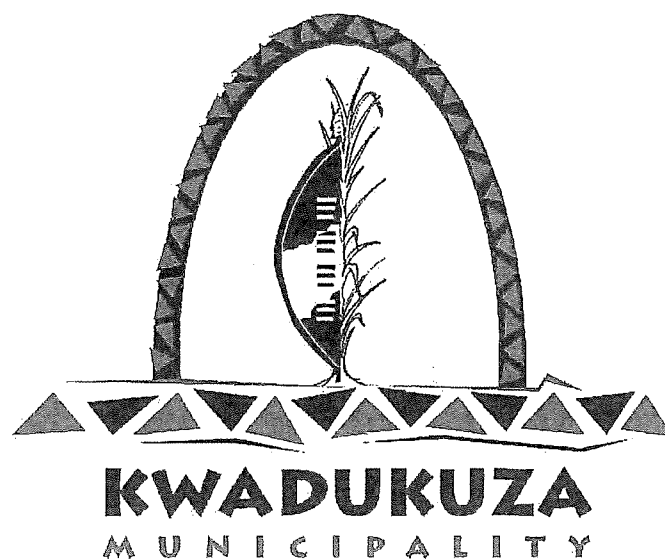


ADJUSTMENT BUDGET TIMETABLE

ADJUSTED BUDGET TIMETABLE

DATE	ACTIVITY
13 th - 17 th Jan	FINANCE BUSINESS UNIT <ul style="list-style-type: none"> • Salary Section to provide final adjusted salary figures for the financial year. • Ensure that all salary related votes are provided and have been opened on the system. • Receive final amended budget for municipal running costs from the Creditors Section. • Receive all revenue related information from various individuals within Revenue Section. • AFS office to provide revised Insurance Premium votes, Bank Charges and Interest earned • Assets section to review and update Depreciation
27 th - 31 st Jan	BUDGET OFFICE <ul style="list-style-type: none"> • Set up meetings with the various business units. Dates to be confirmed with PA's.
3 rd - 7 th Feb	BUDGET OFFICE <ul style="list-style-type: none"> • Finalise inputs received. • Proposed TB emailed to various business units for input and amendments if necessary.
10 th - 14 th Feb	BUSINESS UNITS OPERATIONAL & CAPITAL BUDGET <ul style="list-style-type: none"> • Final amendments will be entertained if additional funds are required to balance the operational budget. No further late submissions will be attended to. • All Executive Directors to scrutinise expenditure on all current capital projects. In consultation with their Management teams / consultants determine the expected close-off / completion of

	<p>current year projects. This will assist in preparation for the new financial year Draft Budget.</p> <ul style="list-style-type: none"> • Provide budget office with amended SDBIP. (Please note: the SDBIP is important as it links to the Performance Management of the Executive Directors.) • Identify roll-over applications that will need to be requested, that may have been erroneously omitted during the Annual Approved Budget process. • Provide detailed information of new projects for outer year financial year for CFO consideration and early approval. • <i>14th February 2025</i> : BSC (as per approved scheduled of meetings) to provide guidance prior to finalisation of adjustment budget.
17 th - 21 st Feb	<p>BUDGET OFFICE</p> <ul style="list-style-type: none"> • Submission of Adjustment Budget to MANCO • Finalisation of 2024/25 Adjustment Budget • Budget Steering Committee Meeting • Capture Adjustment Budget on System and draw out B Schedules.
28 th Feb	<p>COUNCIL MEETING</p>



2.9 MUNICIPAL MANAGER'S QUALITY CERTIFICATE



2024/25 MID-YEAR BUDGET & PERFORMANCE
ASSESSMENT - QUALITY CERTIFICATE

I, Mr NJ Mdakane, Municipal Manager of KwaDukuza Municipality, hereby certify that the Mid-Year Budget 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:

A handwritten signature in black ink, consisting of a large, sweeping loop followed by a horizontal line and a small flourish at the end.

Date: 10 January 2025

Mid-Year Budget and Performance Assessment