



KWAZULU-NATAL PROVINCE

TREASURY
REPUBLIC OF SOUTH AFRICA

DIRECTORATE: MUNICIPAL FINANCE MANAGEMENT

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

Reference: 11/6/13/6
Enquiries: Mr. F. Cassimjee
Date: 17 December 2025

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

PROVINCIAL TREASURY CIRCULAR PT/MF 05 OF 2025/26

PREPARATION, SUBMISSION AND PUBLICATION OF THE 2025/26 MUNICIPAL FINANCE MANAGEMENT ACT, ACT NO. 56 OF 2003 (MFMA) SECTION 72 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT AND THE 2025/26 ADJUSTMENTS BUDGET PROCESSES

This circular draws the attention of the Accounting Officers of municipalities and municipal entities to the legislative requirements for the preparation of the 2025/26 MFMA Section 72 Mid-Year Budget and Performance Assessment Report and the 2025/26 Adjustments Budget. The purpose of this circular is:

- To guide delegated municipalities on the approach to be followed in undertaking the 2025/26 Mid-Year Budget and Performance Assessment as well as the 2025/26 Adjustments Budget processes;
- To communicate Provincial Treasury's intention to engage the municipalities with respect to their 2025/26 Mid-Year Budget and Performance Assessment Reports with the aim of influencing their 2025/26 Adjustments Budgets;
- To share the 2025/26 adjusted allocations from the Provincial Government with municipalities; and
- To inform municipalities that the 2025/26 adjusted allocations from the National Government through the 2025/26 Division of Revenue Amendment Bill (DoRB) will be published and made available by National Treasury.

The following aspects are covered in this Circular:

- A. Separation of the tabling dates to Council for the 2025/26 Mid-Year Budget and Performance Assessment Report and the 2025/26 Adjustments Budget;
- B. Preparation of the 2025/26 Mid-Year Budget and Performance Assessment Report;
- C. Format of the 2025/26 Mid-Year Budget and Performance Assessment Report;
- D. Assessment of the 2025/26 Mid-Year Budget and Performance Assessment Report and engagements with municipalities;
- E. The 2025/26 Adjustments Budget Process;
- F. Importance of preparing a funded 2025/26 Adjustments Budget;



- G. Format for the 2025/26 Adjustments Budget;
- H. Impact of the Municipal Standard Chart of Accounts (mSCOA) Regulations on the 2025/26 Adjustments Budget Process;
- I. Assessment of the 2025/26 Adjustments Budget;
- J. The National and Provincial 2025/26 Adjusted Allocations;
- K. Publication of the 2025/26 Mid-Year Budget and Performance Assessment Report and the 2025/26 Adjustments Budget; and
- L. Submission of the 2025/26 Mid-Year Budget and Performance Assessment Report and the 2025/26 Adjustments Budget.

A. Separation of the tabling dates for the 2025/26 Mid-Year Budget and Performance Assessment Report and the 2025/26 Adjustments Budget

Section 54(1)(f) of the MFMA requires the Mayor to submit the Mid-Year Budget and Performance Assessment Report in terms of Section 72 of the MFMA to Council by 31 January of each year while Regulation 23(1) of the Municipal Budget and Reporting Regulations (MBRR) states that the Adjustments Budget may be tabled any time after the Mid-Year Budget and Performance Assessment Report but not later than 28 February of the current year.

For the Provincial Treasury to carry out its oversight responsibilities, **municipalities are discouraged from tabling their 2025/26 Adjustments Budgets together with their 2025/26 Mid-Year Budget and Performance Assessments Reports in January 2026**. Separating the tabling dates for the two processes will allow Provincial Treasury time to assess the 2025/26 Mid-Year Budget and Performance Assessment Reports and provide input to the municipalities' preparation of the 2025/26 Adjustments Budgets. Municipalities are required to provide the proposed tabling dates to Council for both the 2025/26 Mid-Year Budget and Performance Assessment Report and the 2025/26 Adjustments Budget via the respective Budget Analysts to Provincial Treasury by no later than **09 January 2026** in terms of Section 74(1) of the MFMA. This will enable Provincial Treasury to effectively plan the assessments and engagements of the 2025/26 Mid-Year Budget and Performance Assessment Reports for the delegated municipalities.

B. Preparation of the 2025/26 Mid-Year Budget and Performance Assessment Report

Section 72(1)(a) of the MFMA states that *the Accounting Officer of a municipality must by 25 January of each year assess the performance of the municipality during the first half of the financial year*. The MFMA requires the Accounting Officer to consider the following amongst others when compiling the Mid-Year Budget and Performance Assessment Report:

- The monthly MFMA Section 71 reports;
- The service delivery performance during the first half of the financial year;
- The past year's annual report; and
- The performance of every municipal entity during the first half of the financial year.

The National and Provincial Treasuries use the monthly MFMA Section 71 reports as submitted by municipalities for the first six months as the basis for their second Quarter MFMA Section 71 publication.



- Municipalities must therefore ensure that there is perfect alignment between the figures reflected in the MFMA Section 71 data strings for the first six months of the financial year and the MFMA Section 72 Mid-Year Budget and Performance Assessment Report. In this regard, Provincial Treasury noted with concern that in the 2024/25 financial year, 33 of 51 delegated municipalities submitted **MFMA Section 72 Mid-Year Budget and Performance Assessment Reports** which were not fully aligned to their **MFMA Section 71** data strings.
- Municipalities are required to ensure that the Schedule C utilised for their Mid-Year Budget and Performance Assessment Report is generated directly from their financial system which will ensure full alignment between the **MFMA Section 71** data strings and the Mid-Year Budget and Performance Assessment Report.
- Municipalities are urged to improve the quality of the information in their Mid-Year Budget and Performance Assessment Reports and their MFMA Section 71 reports. Municipalities are strongly encouraged to refer to the prior years' assessments and comments provided by Provincial Treasury during the preparation of their 2025/26 Mid-Year Budget and Performance Assessment Reports which will assist in rectifying errors and weaknesses identified in the previous years' thereby improving the quality of the information contained in the 2025/26 Mid-Year Budget and Performance Assessment Report.
- Municipalities must also timeously upload the monthly data strings for the MFMA Section 71 reports to the National Treasury GoMuni Upload Portal which comprises of the In-Year Monthly, Creditors and Debtors data strings. **Municipalities are reminded that they are not allowed to reopen locked periods nor back date transactions. Any corrections must be done in the period that is open, for example, processing errors identified in M05 may only now be corrected in M06. This is to ensure alignment between the municipal financial system and the information reported to the GoMuni.**

Failure by municipalities to ensure the timeous and successful submission of accurate information to the National Treasury GoMuni Upload Portal will negatively affect the alignment between the data strings and Schedule C report.

Reporting of different figures by municipalities to National Treasury via their MFMA Section 71 Reports as compared to the figures reported to Council in the Mid-Year Budget and Performance Assessment Report in terms of Section 72 of the MFMA will be construed as financial misconduct in terms of Section 171(1)(d)(i) of the MFMA which states that *the Accounting Officer of a municipality commits an act of financial misconduct if that Accounting Officer deliberately or negligently provides incorrect or misleading information in any document which in terms of a requirement of this Act [the MFMA] must be submitted to the Mayor or Council of the municipality, or to the Auditor-General, the National Treasury or other organ of state.*

Provincial Treasury will thus consider the non-alignment of the MFMA Sections 71 and 72 reports as non-compliance and consequently may not assess the municipalities' 2025/26 Mid-Year Budget and Performance Assessment Report.

C. Format of the 2025/26 Mid-Year Budget and Performance Assessment Report

Regulation 33 of the MBRR requires that a Mid-Year Budget and Performance Assessment Report must be in the format specified in Schedule C and include all the required tables, charts and explanatory information and any guideline issued by the Minister. Therefore, all municipalities are required to ensure that they fully comply with the Regulation 33 of the MBRR and timeously request the support of Provincial Treasury, should it be required.



Failure to submit the MFMA Section 72 Report in the correct format constitutes a contravention of Regulation 33 of the MBRR promulgated through Section 168 of the MFMA. Thus, non-compliance with Regulation 33 of the MBRR can be construed as financial misconduct in terms of Section 171(1)(a) of the MFMA which states that *the Accounting Officer of a municipality commits an act of financial misconduct if that Accounting Officer deliberately or negligently contravenes a provision of this Act [the MFMA]*. In such instances, Provincial Treasury may not be able to provide any comments on the municipalities' 2025/26 Mid-Year Budget and Performance Assessment Reports.

Some municipalities still fail to complete or complete only partially Table SC1: *Material variance explanations* which requires a municipality to indicate the reasons for material variances as well as the remedial steps taken to address the material variances. It is therefore **compulsory for all municipalities to complete Table SC1: Material variance explanations. Municipalities should also use the Mid-Year Budget and Performance Assessment narrative document to provide additional and detailed reasons for the variances.**

Furthermore, some municipalities still do not accurately report on their cash flow in Table C7 where for instance, there are incorrect opening balances for Cash/cash equivalents in Table C7 and/or where cash inflows significantly exceed the Year-To-Date billed revenue as per Table C4 which are not justified. The cash position is one of the most important indicators of the financial health of a municipality therefore, the accuracy of information on the cash flow in Table C7 is imperative as it directly impacts the budget funding position of a municipality. Over and above the accuracy of the aforementioned table and as per MFMA Circular No. 67, municipalities are also required to submit copies of supporting documents to Provincial Treasury such as the Bank reconciliations, Bank statements, Investments registers, Grants registers as well as the Trial balances as at 31 December 2025. This will assist Provincial Treasury in conducting the assessment of the municipalities' cash position as at 31 December 2025 as well as verifying the accuracy of figures reported in the Schedule C.

Please note that **Version 6.9 of the Schedule C - new DM codes MSCOA (the Excel Formats) must be used for the compilation of the 2025/26 Mid-Year Budget and Performance Assessment Reports.** This version can be downloaded from the National Treasury's website on the following link:

<https://mfma.treasury.gov.za/RegulationsandGazettes/Municipal%20Budget%20and%20Reporting%20Regulations/Documents/Forms/AllItems.aspx?RootFolder=%2fRegulationsandGazettes%2fMunicipal%20Budget%20and%20Reporting%20Regulations%2fDocuments%2f2024%2d25&FolderCTID=0x0120001860D4A2BD7AD042BF8427FC3BB59F67>

Refer to **Annexure A** for a summary of the requirements for the preparation of the 2025/26 Mid-Year Budget and Performance Assessment Report.

D. Assessment of the 2025/26 Mid-Year Budget and Performance Assessment Report and engagements with municipalities

Provincial Treasury will undertake an assessment of the municipalities' 2025/26 Mid-Year Budget and Performance Assessment Report and intends to constructively engage all delegated municipalities on their Mid-Year Budget and Performance Assessment Reports prior to issuing a final feedback report to the municipalities which are in line with Provincial Treasury's monitoring and oversight role.

Municipalities should note that the assessments of their Mid-Year Budget and Performance Assessment reports by Provincial Treasury will be based on the MFMA Section 71 data strings that are uploaded to the National Treasury GoMuni Upload Portal as the data string reflects the figures that the municipality has on their financial system and these should be the same as the figures in their MFMA Section 72 Mid-Year Budget and Performance Assessment reports.



The bi-lateral engagements between Provincial Treasury and the municipalities on the 2025/26 Mid-Year Budget and Performance Assessment Report will include, amongst others, discussions on:

- Performance against the Operating and Capital Budgets, Integrated Development Plan (IDP) and the Service Delivery and Budget Implementation Plan (SDBIP);
- Spending on Infrastructure delivery;
- Steps to address electricity and water losses;
- Cash position at Mid-Year;
- Special Adjustments Budget in terms of Section 32 of the MFMA (where applicable);
- Progress on spending against national and provincial conditional grants;
- Preparation of the 2025/26 Adjustments Budget;
- Importance of tabling a funded Adjustments Budget;
- Budget funding plans (where applicable);
- Status of the 2025/26 Medium-Term Revenue and Expenditure Framework (MTREF) Budget preparation process;
- Status and functionality of mSCOA Project steering committee;
- mSCOA Reporting requirements and challenges;
- mSCOA Modules implemented and in use by the municipality;
- mSCOA Road map in terms of MFMA Circular No. 98;
- Cash flow budgeting and transacting requirements;
- Internal Audit related issues; and
- Criteria for the release of the Equitable share.

The bi-lateral engagements will assist Provincial Treasury in identifying the challenges faced by municipalities and critical areas in which municipalities require support. The responses and comments received from the municipalities at the engagements will be considered and incorporated into Provincial Treasury's final feedback reports to be shared with municipalities. The feedback reports will then guide the preparation of the 2025/26 Adjustments Budgets. This is an attempt by Provincial Treasury to strengthen the quality and oversight of municipal budgeting and performance reporting.

To ensure that all relevant role players in the budget and reporting processes of the municipality are represented at the engagement, Provincial Treasury requires that **the Municipal Manager, the Chief Financial Officer, the Ministerial Representative (where applicable) and the Senior Managers responsible for at least the three largest votes in the municipality, the manager responsible for budgeting, planning and any technical experts on infrastructure** be available for the engagement. Furthermore, the mSCOA champion and Internal Audit representatives should be in attendance at the engagement. The municipality is also encouraged to invite the Budget Steering Committee or Finance Committee Chairperson as the councillor responsible for financial matters to be part of the Mid-Year Budget and Performance Assessment engagement meeting.

The designated Budget Analyst within Provincial Treasury will contact the municipality in due course to arrange a date and time for the engagement.



All 51 delegated municipalities in the province are required to table the feedback reports from Provincial Treasury on their Mid-Year Budget and Performance Assessment Reports to their Municipal Councils and include a paragraph thereon in their Council resolutions as proof that this request was adhered to. Provincial Treasury firmly believes that the tabling of the feedback reports from Provincial Treasury on the Mid-Year Budget and Performance Assessment Report will not only bring the issues raised by Provincial Treasury to the attention of Council, it will also empower the entire Council and administration on a collective approach to be followed by municipalities in implementing the recommendations made as well as addressing all weaknesses identified by Provincial Treasury with the intention of having an informed and funded Adjustments Budget.

E. 2025/26 Adjustments Budget Process

Section 72(3) of the MFMA requires that *the Accounting Officer must as part of the [mid-year] review-*

- (a) *make recommendations as to whether an Adjustments Budget is necessary; and*
- (b) *recommend revised projections for revenue and expenditure to the extent that this may be necessary.*

Regulation 23(3) of the MBRR requires that *if a national or provincial Adjustments Budget allocates or transfers additional revenues to a municipality, the Mayor of the municipality must, at the next available Council meeting, but within 60 days of the approval of the relevant national or provincial Adjustments Budgets, table an Adjustments Budget referred to in Section 28(2)(b) of Act [the MFMA] in the municipal Council to appropriate these additional revenues.*

In terms of Section 28(2) of the MFMA, *an Adjustments Budget -*

- a) *must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;*
- b) *may appropriate additional revenues that have become available over and above those anticipated in the Annual Budget, but only to revise or accelerate spending programmes already budgeted for;*
- c) *may, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the Mayor of the municipality;*
- d) *may authorise the utilisation of projected savings in one vote towards spending under another vote;*
- e) *may authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the Annual Budget for the current year was approved by the Council;*
- f) *may correct any errors in the Annual Budget; and*
- g) *may provide for any other expenditure within a prescribed framework.*

F. Importance of preparing a funded 2025/26 Adjustments Budget

The importance of approving a funded budget by the municipalities in terms of Section 18(1) of the MFMA has always been emphasised by the National and Provincial Treasuries at every available opportunity. Like the 2025/26 Approved (Original) Budget process, all municipalities are expected to adopt a funded Adjustments Budget in terms of Regulation 22(1) of the MBRR. Furthermore, Regulation 22(2) of the MBRR states that *the supporting documentation to accompany an Adjustments Budget in terms of Section 28(5) of the Act [the MFMA] must contain an explanation of how the Adjustments Budget is funded.*



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This follows a resolution by the National Budget Council that all the municipalities in South Africa are required to adopt funded budgets since unfunded budgets are no longer accepted. An unfunded budget suggests that a municipality's financial plan is unable to give effect to priorities identified by the municipality in a particular financial year. Unfunded budgets are also a strong indication of impending financial distress at the municipality.

Provincial Treasury therefore does NOT support an unfunded Adjustments Budget. All the 2025/26 Adjustments Budgets from municipalities assessed as unfunded by Provincial Treasury will be referred back to the respective municipalities.

It is therefore extremely important that all municipalities that adopted funded 2024/25 and 2025/26 Original Budgets continue to maintain the funding position in their 2025/26 Adjustments Budget as MFMA Circular No. 129 reads that all municipalities that adopted funded budgets in 2024/25, will not be allowed to adopt unfunded budgets in 2025/26 and going forward. An unfunded budget position is indicative that a municipality will not have adequate financial resources to fund its Operational expenditure and to meet all their current liabilities over the MTREF.

On the other hand, all the municipalities that approved unfunded 2025/26 Original Budgets must table the 2025/26 Adjustments Budgets which are not only aligned to the approved Budget funding plans but also demonstrate a positive progress in line with these Budget funding plans. Furthermore, as per MFMA Circular No. 129, National Treasury will only allow municipalities to turn around from an unfunded budget position to a funded budget position within three years from the 2025/26 budget cycle thus it is imperative that positive progress is reflected in the 2025/26 Adjustments Budgets and the related Budget funding plans.

Municipalities whose 2025/26 Original Budgets were assessed by Provincial Treasury as unfunded must use the opportunity to correct their budgets through this process to ensure that their Adjustments Budgets that are to be tabled by 28 February 2026 are funded and/or aligned to the municipality's approved 2025/26 Budget funding plan.

Should the adopted Adjustments Budget still be unfunded (only for the municipalities with unfunded 2025/26 Approved Budgets), then the updated 2025/26 Budget funding plan will be required to show how the municipality intends moving progressively out of this position into a funded state within three years (that being the current 2025/26 MTREF) as per MFMA Circular No 129.

Municipalities with approved Budget funding plans are required to submit:

- Monthly progress reports to Council and the National and Provincial Treasuries using the framework previously shared to guide municipalities which is aligned to the rescue phase of the new approach to Municipal Financial Recovery Service (MFRS); and
- Quarterly Action Plan progress report to the Provincial Treasury within 10 working days after the end of each quarter.

Furthermore, municipal Councils should also adopt a clear process of their intention to address the unfunded budget during the upcoming main 2025/26 Adjustments Budget period. Municipalities must note that National Treasury indicated that consequence management will be implemented for all municipalities that approve unfunded budgets consistently for more than three (3) years. Furthermore, the municipalities with unfunded budgets must also report on the implementation of their Budget funding plans on a monthly basis to their Councils as well as the National and Provincial Treasuries.

Municipalities are strongly encouraged to interact with their relevant Provincial Treasury officials well in advance of the tabling date of their Adjustments Budget. The purpose of this interaction is to provide the Provincial Treasury officials sufficient time to review the draft Adjustments Budget and advise accordingly on the areas to be improved upon prior to the tabling of the 2025/26 Adjustments Budget in Council for approval. This is an attempt by Provincial Treasury to assist the municipalities to approve



a funded 2025/26 Adjustments Budget. The interaction will assist in ensuring that municipalities with approved Budget funding plans, approve 2025/26 Adjustments Budgets that are aligned to the plans as well as reflect the positive progress in line with approved Budget funding plans.

All municipalities are encouraged to submit their 2025/26 Adjustments Budget documentation together with the reviewed Budget funding plan (where applicable) to Provincial Treasury and upload their 2025/26 Adjustments Budget (ADJB) data strings to the National Treasury GoMuni Upload Portal by no later **than one week before tabling in Council** (or on an earlier date as agreed with the municipality) in order to enable Provincial Treasury to perform a preliminary assessment of the funding position of the 2025/26 Adjustments Budget prior to its tabling in Council for approval.

Municipalities are also reminded to ensure that in the process of preparing their Adjustments Budgets, they do not increase the municipal taxes and tariffs during a financial year as per the requirement of Section 28(6) of the MFMA.

G. Format for the 2025/26 Adjustments Budget

Regulation 21 of the MBRR states that *an Adjustments Budget and supporting documentation of a municipality must be in the format specified in Schedule B and include all the tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of Section 168(1) of the Act [the MFMA]*.

It must be noted that the **Schedule B - mSCOA Version 6.9 - new DM codes MSCOA must be used for the compilation of the 2025/26 Adjustments Budget**. This version can be downloaded from the National Treasury's website on the following link:

<https://mfma.treasury.gov.za/RegulationsandGazettes/Municipal%20Budget%20and%20Reporting%20Regulations/Documents/Forms/AllItems.aspx?RootFolder=%2fRegulationsandGazettes%2fMunicipal%20Budget%20and%20Reporting%20Regulations%2fDocuments%2f2024%2d25&FolderCTID=0x0120001860D4A2BD7AD042BF8427FC3BB59F67>

Some municipalities still table in Council their Adjustments Budgets in their own format and thereafter populate and submit the Schedule B. **This practice is illegal**. Regulation 14(1)(a) of the MBRR specifies that *an Annual Budget and supporting documentation tabled in a municipal Council in terms of Sections 16(2) and 17(3) of the Act [the MFMA] must be in the format in which it will eventually be approved by the Council*.

Municipalities must therefore table in Council, their Adjustments Budgets in the prescribed format as set out in Schedule B of the MBRR and submit the electronic PDF copies to the National and Provincial Treasuries. The Adjustments Budget data string (ADJB) and the Project Detail Adjustments Budget (PRAD) must be uploaded to the National Treasury GoMuni Upload Portal. Refer to **Annexure B** for a summary of the requirements.

When processing virements in the Annual Budget, municipalities must consider MFMA Circular No. 51 and MFMA mSCOA Circular No. 8 in order to ensure that the virements are made in accordance with the municipality's approved virements policy and ensure that the principles contained in MFMA Circular No. 51 and MFMA mSCOA Circular No. 8 are adhered to.

Municipalities are again reminded that in terms of Regulation 23 of the MBRR, they must table the *Adjustments Budget referred to in Section 28(2)(b), (d) and (f) of the MFMA in the municipal Council at any time after the Mid-Year Budget and Performance Assessment is tabled in Council, but not later than 28 February of the current year*.



H. Impact of the mSCOA Regulations on the 2025/26 Adjustments Budget Process

It has become imperative that municipalities have a functioning Project steering committee and a roadmap for achieving full implementation of the mSCOA regulations.

Considering the current challenges faced, guidance is provided in MFMA mSCOA Circular No. 1 on the establishment of the Project steering committees and Project implementation team. The functioning of the Project steering committee and the frequency with which it meets was further emphasised in MFMA Circular No. 98 which prescribes the following actions for municipalities where full compliance with the mSCOA Regulations has not yet been achieved:

- *A road map must be provided to the National and respective Provincial Treasury to indicate how the municipality will become mSCOA compliant.*
- *The municipality's mSCOA Project Steering Committee (chaired by the Accounting Officer) must meet at least monthly (if not more often) to track the progress against the road map and take corrective action where required.*
- *The National Treasury (in the case of non-delegated municipalities) and respective Provincial Treasury (in the case of delegated municipalities) should be invited to the mSCOA Project Steering Committee meeting; and*
- *Progress against the road map should be presented at the Mid-Year Budget and Performance and Budget Benchmark engagements.*

Additionally, MFMA Circular No. 98 indicated that municipalities are required to develop and implement a mSCOA road map to address gaps as identified by municipalities in conducting their ICT Due Diligence and compliance with MFMA Circular 80. Moreover, MFMA Budget Circular No. 132 issued on 05 December 2025 indicates that the roadmap has been incorporated as a module into the web-based Financial Management Capability Maturity Model (FMCMM) and that from the 2026/27 financial year, all municipalities will be required to prepare their mSCOA road maps on the FMCMM web-based platform. Gaps in implementation will require the development of an action plan in the FMCMM web-based platform. Progress on the implementation of the mSCOA road map will be monitored via the FMCMM platform by National and Provincial Treasuries. In addition, from the 2026/27 financial year, this will form the basis for decisions on the withholding of the equitable share pertaining to mSCOA non-compliance, as well as the mSCOA compliance certificate to be issued by the National Treasury in respect of the Metro Trading Services reform.

Business Processes Under Review and Impact on Financial Systems

The National Treasury intends to conclude and regulate the minimum business process and system requirements for mSCOA in 2026/27. Once promulgated, the regulations will be applicable to municipalities and their entities. Therefore, municipalities are encouraged to ensure that their steering committees and implementation teams are actively involved in reviewing the proposed draft regulations and ensure that any gaps in compliance are included in their e-Roadmaps/Roadmaps. Moreover, municipalities are encouraged to provide comments on the draft regulations that are available on https://inspiredfms108-my.sharepoint.com/:f/g/personal/kashnee_inspiredfms_co_za/IgDOQiKubwIRq3oUu18vQ0_ATRTw3P9t--Ka--7MtqbI?xsdata=MDV8MDJ8dW5hLnJhdXRlbmJhY2hAdHJIYXN1cnkuZ292LnphfDY4YTIwMzg5NmY4NTQ0MmNhMzAzMDhkZTMxN2VkNTMxfDFhNDUzNDhmMDJiNDRmOWFhN2E4Nzc4NmY2ZGQzMjQ1fDF8MHw2MzkwMDI2MTgwMDEwNTAzMjh8VW5rbm93bnxUV0ZwYkdac2lZDhleUpGYlhCMGVVMWhjR2tpT25SeWRXVXNJbFlpT2IJd0xqQXVNREF3TUNJc0lsQWIPaUpYYVc0ek1pSXNJa0ZPSWpvaVRXRnBiQ0IzSWxkVUlqb3ImUT09fDB8fHw%3d&sdata=UkFPVWZ0YTBTG9NU2p5dDN



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Municipalities are cautioned in terms of MFMA Circular No. 93, 98 and 123 as well as mSCOA Circular No. 5 and 6 regarding the change of financial systems. A strict protocol must be followed to ensure the rigorous consideration of conducting a proper assessment of the cost of change of systems versus the continuation. In addition to this, municipalities are advised to ensure that there is a functioning steering committee and implementation team that would monitor the various aspects of the financial system change, including conducting a proper analysis of user/municipal needs to ensure that the ERP system complies with the requirements of the draft regulations and the organisational needs. Additionally, the municipality must ensure that it has budgeted sufficiently for system maintenance, licenses, and changes where applicable. Given the aforementioned, municipalities should therefore exercise extreme caution when changing its financial systems at this stage to eliminate fruitless and wasteful expenditure by procuring financial systems that might not comply with the said draft regulations.

The Adjustment Budget Process

The current challenge faced by municipalities is the lack of implementation of balance sheet budgeting and transacting in the data strings. Municipalities are therefore encouraged to ensure the following:

- Accuracy and credibility of financial and non-financial information before uploading it to the National Treasury GoMuni Upload Portal.
- Validation rules, as prescribed by the National Treasury, are built into the financial system to avoid Stage 1 (file format) and Stage 2 (segment errors) across both the financial and non-financial information.
- All transactions are funded with the exception of opening balances (non-funding);
- Opening balances are rolled over from the previous financial year on the correct guides encompassing the periods 13, 14, and 15 transactions where applicable. This should not be a manual journal. In this regard, reference should be made to mSCOA Circular No. 15, which includes a month-end checklist;
- All corrections that impacted the Project, Function, Fund and Region segments as identified and communicated are processed appropriately within the main Adjustments Budget processes;
- All virements have been correctly accounted for;
- All policies and procedures have been appropriately updated for the impact of the mSCOA reporting, as well as guidance issued by the National Treasury from time to time.
- All segments with no budget or insufficient budget have been addressed;
- That the mSCOA Circular No. 7-16 are considered in making all adjustments necessary; and
- That the chart is used appropriately across all business processes.

The Adjustment Budget process must be used to correct all errors identified in the past six months and ensure that the Adjustments Budget (Schedule B) presented to the Council for adoption is free from all errors.



Municipalities must also ensure that the Schedule B and the Adjustments Budget data string (ADJB) are both produced from the financial system to eliminate the possibility of variances and/or misalignments. Refer to Annexure C for further guidance on preparing the budget on the financial system.

Municipalities are encouraged to commence the Adjustments Budget process timeously to ensure that, amongst others, the information in Schedule B to be presented to Council is accurate and perfectly aligns with the Adjustments Budget data string (ADJB). In this regard, municipalities may send Schedule B to the Provincial Treasury and upload the draft Adjustments Budget data string (ADJB) to the National Treasury GoMuni Upload Portal at least five days before tabling to the Council. Provincial Treasury will thereafter review Schedule B against the data string and provide feedback to the municipality for further correction before Schedule B is adopted in Council.

Municipalities must notify their respective Budget Analysts at Provincial Treasury when the draft Adjustments Budget data string (ADJB) is uploaded to the National Treasury GoMuni Upload Portal and send the proposed Schedule B (PDF version) to the same official at Provincial Treasury so that the differences between these two sources can be identified and communicated to the municipality timely.

Municipalities must ensure that the Project Detail Adjustments Budget (**PRAD**) is aligned to the financial data contained in the Adjustments Budget, that is municipalities must ensure that the IDP contains all projects from the strategic initiative of the municipality and that projects are aligned to the Adjustments Budget. Municipalities must ensure that the correct format of the PRAD file is used that contains GPS coordinates for projects as required.

Municipalities are reminded of the requirement of MFMA Circular No. 72 as well as mSCOA Circular No. 15 to capture and 'lock' the Council approved budget on the financial system to enable municipalities to manage their revenue and expenditure in line with the approved Adjustments Budget. Differences and/or misalignments between the Adjustments Budget data string (ADJB) and the Council approved Adjustments Budget indicate that the municipality is NOT transacting against the legally adopted Adjustments Budget approved by Council in terms of Section 28 of the MFMA.

I. Assessment of the 2025/26 Adjustments Budget

Municipalities should note that the funding position for the 2025/26 Adjustments Budgets will be determined based on the Adjustments Budget (ADJB) data strings that must be submitted by municipalities with the 2025/26 Adjustments Budgets. The Adjustments Budget data string (ADJB) reflects the figures that the municipality has on its financial system. The assessment will consider the cash flow impact of budgeted Operating revenue and expenditure (Table B4) as well as Capital expenditure (Table B5) as reflected in the Adjustments Budget data string (ADJB). For instance, municipalities should note that if the amounts reflected in the Adjustments Budget data string (ADJB) for Table B5 (Capital expenditure) are incorrect, the incorrect amounts will be carried forward to Table B7 when assessing the Adjustments Budget.

Municipalities should also note that incorrect figures reflected in the 2025/26 Adjustments Budget data strings (ADJB) not only impact the funding position of the 2025/26 Adjustments Budget but also have a significant impact on the assessment of the 2026/27 budget, an example being the 2026/27 opening Cash and cash equivalent balance. Thus, the poor quality of the data strings will have a negative impact on a municipality's cash flow position, which could cause the municipality's budget to be assessed as unfunded and the municipality could face the risk of National Treasury withholding the municipality's Equitable share in terms of Section 38 of the MFMA.



J. The National and Provincial 2025/26 Adjusted Allocations

Regulation 23(3) of the MBRR states that *if a national or provincial Adjustments Budget allocates or transfer additional revenue to a municipality, the Mayor of the municipality must, at the next available council meeting, but within 60 days of the approval of the relevant national or provincial Adjustments Budget, table an Adjustments Budget referred to in Section 28(2)(b) of the Act [the MFMA] in the municipal Council to appropriate these additional revenues.*

Based on Regulation 23(3) of the MBRR as detailed above, municipalities must note the following regarding the 2025/26 adjusted allocations in order to meet the requirements of the regulation:

- The extract from the Provincial Gazette as included in the 2025 Provincial Adjustments Estimates which was tabled in the Provincial Legislature on 11 December 2025 is attached as **Annexure D**.
- The adjusted allocations from National Government through the Division of Revenue Amendment Bill (DoRB) will be published and made available by National Treasury. Once they are available, the adjustments allocations can also be found using the following link:

<https://www.treasury.gov.za/documents/National%20Budget/2025May/>

K. Publication of the 2025/26 Mid-Year Budget and Performance Assessment Report and Adjustments Budget

Municipalities must comply with Regulation 34 of the MBRR which requires that *within five working days of 25 January each year the Municipal Manager must make the Mid-Year Budget and Performance Assessment public by placing it on their website.*

Regulation 26 of the MBRR prescribes the timeframe for the publication of the approved Adjustments Budget. Regulation 26 of the MBRR states that *within ten working days after the municipal Council has approved an Adjustments Budget, the Municipal Manager must in accordance with Section 21A of the Municipal Systems Act make public the approved Adjustments Budget and supporting documentation including the resolutions referred to in Regulation 25(3) [of the MBRR].* The Adjustments Budget must also be placed on the municipal website within five days after tabling in Council as per Section 75(1) and (2) of the MFMA.

L. Submission of the 2025/26 Mid-Year Budget and Performance Assessment Report and Adjustments Budget

Section 72(1)(b) of the MFMA requires that a report on the performance of the municipality (Mid-Year Budget and Performance Assessment Report) be submitted to the Mayor, Provincial Treasury and National Treasury. Submission of the Adjustments Budget to National and Provincial Treasuries is required by Section 28(7) of the MFMA.

Municipalities are urged to ensure compliance with the following submission dates:

- The monthly data strings must be uploaded to the National Treasury GoMuni Upload Portal on or before **15 January 2026** as per Section 71 of the MFMA;
- Mid-Year Budget and Performance Assessment Reports must be submitted on or before **25 January 2026** to the Mayor and the National and Provincial Treasuries as per Regulation 35(a) of the MBRR;
- Municipalities should submit their 2025/26 Adjustments Budgets in electronic format and related Adjustments Budget (ADJB) and the Project Detail Adjustments Budget (PRAD) data strings to the



KWAZULU-NATAL PROVINCE

TREASURY
REPUBLIC OF SOUTH AFRICA

National Treasury GoMuni Upload Portal **no later than 10 workings days** after tabling to Council as guided by MFMA Circulars No. 126, 129 and 132.

Accounting Officers are urged to submit the Adjustments Budgets tabled to Council in the Schedule B format (Version 6.9) to the Provincial Treasury by the next working day following the day of approval in order to allow the Provincial Treasury to commence with the assessments timeously.

The Accounting Officer must also, as per the above-mentioned deadlines, submit the relevant budget documents **in electronic PDF format** to the National and Provincial Treasuries as set out in:

- Schedule C of the MBRR - 2025/26 Mid-Year Budget and Performance Assessment Report; and
- Schedule B of the MBRR - 2025/26 Adjustments Budget.

The contact details are as follows:

National Treasury

As per MFMA Circulars No. 126, 129 and 132, municipalities must ensure that the documents are submitted to the correct portals/ mailboxes.

These portals/ mailboxes are:

https://lg.treasury.gov.za/ibi_apps/signin (National Treasury GoMuni Upload Portal) - All documents required in terms of legislation including:

- mSCOA data strings by approved registered users;
- Budget-related and in-year documents and Schedules (B and C) by approved registered users.

Budget related documents and schedules must be uploaded by approved registered users using the National Treasury GoMuni Upload Portal at: https://lg.treasury.gov.za/ibi_apps/signin. The National Treasury GoMuni Upload Portal does not have the same size restrictions encountered with lgdocuments@treasury.gov.za but requires all documents to:

- Be in PDF format only; and
- Each PDF file must NOT contain multiple document e.g. Council resolution and quality certificate within the budget document. Each document type must be identified clearly and uploaded separately.

lgdataqueries@treasury.gov.za – Database related and submission queries and the grant rollover templates.

lgdocuments@treasury.gov.za – any additional information required by National Treasury that is not listed under the National Treasury GoMuni Upload Portal.

Please do not submit the same document to ALL the platforms listed above as it means that the National Treasury Database Team must register the same documents three times which slows down the process. **Any document/ queries that are submitted to the incorrect portal/ mailbox will be deleted and not processed.**

Provincial Treasury

Electronic copies of the required documents must be e-mailed to mfma@kzntreasury.gov.za.

Municipalities are urged to comply with the above sections as it is a vital step in the 2025/26 Mid-Year Budget and Performance Assessment and Adjustments Budget processes.



KWAZULU-NATAL PROVINCE

TREASURY
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The onus rests on the Accounting Officer to ensure that the municipality fully complies with all the reporting requirements, and by the same token, Mayors are urged to ensure that their respective municipalities adhere to the requirements of this Circular.

Yours sincerely

Ms. C. Coetzee
Head of Department
KZN Provincial Treasury

CC

- Mayors**
- Deputy Mayors**
- Speakers**
- Ministerial Representative**
- Mr. F. A. Rodgers – KZN MEC for Finance**
- Mr. J. Hattingh – National Treasury**
- Mr. W. McComans – National Treasury**
- Ms. N. Mkhize – Auditor General**

ANNEXURE A

EXTRACT FROM SCHEDULE C OF MBRR IN-YEAR REPORTS OF MUNICIPALITIES

Format and content of the in-year reports

1. An in-year report of a municipality must have all the headings in the sequence shown in the table of contents below, contain the information described in this Schedule and be appropriately page numbered, taking into account any guidelines issued by the Minister in terms of Section 168(1) of the Act.

Table of the contents

2. An in-year report must commence with a table of contents and show the headings in the sequence set below –

PART 1- IN-YEAR REPORT

- Mayor's report (required if tabled in the municipal council)
- Resolutions (required if tabled in the municipal council)
- Executive summary
- In-year budget statement tables

PART 2- SUPPORTING DOCUMENTATION

- Debtors' analysis
- Creditors' analysis
- Investment portfolio analysis
- Allocation and grant receipts and expenditure
- Councillor and board member allowances and employee benefits
- Material variances to the service delivery and budget implementation plan
- Parent municipality financial performance
- Municipal entity financial performance
- Capital programme performance
- Other supporting documents
- In-year reports of the municipal entities attached to the municipality's in-year report
- Municipal manager's quality certification

ANNEXURE B

EXTRACT FROM SCHEDULE B OF MBRR ADJUSTMENTS BUDGETS AND SUPPORTING DOCUMENTATION OF MUNICIPALITIES

Format and content of adjustments budgets and supporting documentation

1. An adjustments budget and supporting documentation of a municipality that is –
 - (a) Contemplated in sub-regulation 23(1) must have all the headings in the sequence shown in the table of contents below, contain the information described in this Schedule and be appropriately page numbered, taking into account any guidelines issued by the Minister in terms of Section 168(1) of the Act, and
 - (b) is contemplated in sub-regulations 23(3), (4), (5) and (6) must have all the headings in the sequence shown in Part 1 of the table of contents below, and the heading that are relevant to the particular headings adjustments budget from Part 2 of the table of contents below, and contain the information described in relation to the relevant headings in this Schedule and be appropriately page numbered, taking into account any guidelines issued by the Minister in terms of Section 168(1) of the Act

Table of contents

2. An adjustments budget and supporting documentation must commence with a table of contents and show the relevant headings in the sequence set out below –

PART 1 – ADJUSTMENTS BUDGET

- Mayor's report
- Resolutions
- Executive summary
- Adjustments budget tables

PART 2 – SUPPORTING DOCUMENTATION

- Adjustments to budget assumptions
- Adjustments to budget funding
- Adjustments to expenditure on allocations and grant programmes
- Adjustments to allocations and grants made by the municipality
- Adjustments to councillor allowances and employee benefits
- Adjustments to service delivery and budget implementation plan
- Adjustments to capital expenditure
- Other supporting documents
- Municipal manager's quality certification.

ANNEXURE C

Guidance on the preparation of the Budget on the municipal financial system

Project segment:

- All capital and operational projects are broken down, with the exception of municipal running costs and linked to the IDP.
- All projects must be on the IDP. (i.e., Project capital, Project operational and Operational default). Capital Projects must have the GPS co-ordinates. All projects must be linked to the IDUF and MTSF.
- Municipal running cost is only for the items required for the organisation to operate (critical to running the municipality) e.g., payment of water, electricity, rental of building, salaries, telephone etc.).
- Verify that existing (asset that currently exists) and new (never existed before) infrastructure and non-infrastructure have been classified correctly.
- For existing infrastructure and non-infrastructure, verify that upgrading (additional usage or functionality) and renewal (restoring the asset to previous condition) is correctly applied.
- Validate that both preventative and corrective maintenance has been budgeted and transacted against correctly, including emergency maintenance.
- Repairs and Maintenance must be broken down to lowest project and NOT linked to municipal running costs.
- Operational infrastructure and non-infrastructure projects are budgeted for in accordance with GRAP (assessment of the SLA undertaken to ensure that the asset is not under the control of the municipality and definition of asset is not met).
- Default on projects is only applied to items: revenue, current assets, Borrowings, Net assets and opening balances.
- Bad Debt written off/ Current Asset Receivable-Debt Write off, Depreciation/Accumulated Depreciation and Losses (IZ) must be linked to PO: Municipal Running costs
- Gains (IZ) must be linked to Project Default
- Typical work streams must be used fully in the municipality.
- Travel subsistence must be linked to specific projects (typical work streams and not municipal running cost).
- Inventory issued (GRAP 12) or consumed can be linked to either Project Capital (where capitalised) or Project operational (Maintenance, Municipal Running costs etc.)
- Bulk purchases - water must be treated as water inventory (Additions/Acquisitions, Issues) in line with the requirements of GRAP 12.
- Revenue forgone must have the correct segmentation based on the raising of the debtor classification (net revenue effect); Municipalities must raise the billing and then the rebate/revenue foregone against the correct Project Operational: Typical work stream i.e. The debit to revenue and credit to billing must be linked to the same project.
- Balance sheet Budgeting & Transacting has been applied to both legs (debit and credit leg) and the municipality has made use of the movement guides appropriately for all projects. The full cycle of transactions from initiation of transaction should be linked to the same project

which includes nature of expenditure, liability deposits, withdrawals, retention deposits and withdrawals, bank withdrawals).

Function Segment:

- Core and non-core functions have been determined as per constitutional mandate.
- Salaries should be allocated to predominant function and may not be posting to a one-line item. Section 57 employees must be correctly allocated per function.
- Function must have direct relation to service being provided.

Item Segment:

- Salaries for senior management must be specified as per the mSCOA chart (breakdown based on benefits).
- Councillors' remuneration and boards of entities must be specified as per chart (breakdown based on benefits).
- Revenue items must be against the relevant Function e.g., Refuse Removal Fees => Function: Waste. Revenue should match the function and funding source.
- Travel and Subsistence items must be broken down into accommodation, transport with/without operator etc.
- Garnishing of wages should not be separately budgeted for as this is included in the gross salary cost/budget.
- Salaries and Wages must be appropriately linked to the salary clearing and control accounts for deposits and Payments should be linked to withdrawals.
- Transfers and subsidies – in kind (asset or good received) and monetary allocations (physical cash) must be correctly applied.
- Contract workers should be allocated to basic salaries (employee costs e.g., EPWP).
- Outsourced services (should have capacity to perform function internally), consultants and professional services (specialised skill) and contractors (not in the business of the municipality) should be correctly classified.
- Depreciation/Accumulated Depreciation should be budgeted for by class of asset, both on Item: Expenditure and Item: asset.
- Balance sheet items (movement) must be budgeted for e.g., payment on long term loan, collection of revenue from debtors, payment of creditors etc.
- The municipality must transfer from long-term debt to current portion of debt before payments are made from the current portion.
- Conditional Grants must first be allocated to unspent liabilities and then recognised (transfer to revenue/capital expenditure) as the expenditure is being incurred. (Match the income to the expenditure).
- The municipality must budget for the business process (The accrual of revenue/expenditure and the cash movement collection/payment thereby accounting for Balance Sheet budgeting as well as double entry principle).
- The municipality to separately account for Debt impairment (Provisioning) and Bad debt write off per the position paper of Debt impairment and Debt write off.
- Property rates per category must match the revenue and billing raised.

- Bulk Purchases (electricity/water) must link to the correct liability : Trade and Other Payables: Bulk Purchases Electricity/Water.
- Inventory acquisitions/payments must link to the correct liability: IL Trade and Other Payables Inventory deposits/withdrawals.
- VAT Receivables and VAT Payables has been appropriately applied in terms of the accrual accounting (use of the correct guids at each stage). Refer to mSCOA Circular 12.
- Municipality has correctly eliminated all intercompany transactions on consolidation.

Fund segment:

- Funding source must be allocated to all transactions except for opening balances. Municipality must ensure that balance sheet budgeting and movement accounting is correctly applied, and funding source are correctly allocated. Opening balances must be non-funded.
- Revenue sources and funding sources must match.
- Funding source and bank deposits equals to cash receipts
- Funding source with liability withdrawals, repayments and bank charges equates to operating cash payments.
- Capital Payments equals to Project Capital linked to Bank withdrawals.
- Movements such as depreciation, write-offs, impairment, billing of debtors should be indicated as funded transactions
- Depreciation should be funded from Service Revenue, Operational Revenue and/or Property Rates in line with the class of asset.
- Debtors' impairments and write offs should be funded from the same source of funded that gave rise to the debtor/revenue.
- Grants that are unspent should be cash backed. Municipality to apply proper Grant Accounting in line with GRAP 23 requirements. Grant funding should balance i.e., Grant income = Grant expenditure plus VAT.
- Collection of revenue via a category of debtor accounts should be linked to the same funding source and match the bank deposits.
- Payments of balance sheet items such as loans and creditors must be linked to a funding source.
- Municipalities are to consider the MFMA Circular 10 and 11 of the mSCOA Regulations.

Regional Segment:

- Verify that the correct level of the Regional Ward level is used for locals and district municipalities.
- Revenue such as property rates and service revenue are broken down per ward.
- Whole of municipality is used where the entire municipal jurisdiction benefits from the service.
- Admin and Head Office is used for internal functions that has no direct impact on community.

Costing Segment:

- Municipalities must apply costing to achieve cost reflect tariffs.
- Costing is applicable to all services such as (electricity, water, waste, wastewater).

ANNEXURE D

Vote 3: Portion of CASP Transferred to Agri-business Development Agency (ADA)

	2025/26 Adjusted Allocation
	R thousand
Revenue	
Conditional grants transferred	36 697
CASP	36 697
Total revenue	36 697
Transfers by Programme	
Programmes	
1. Finance and Administration	-
2. Comprehensive Capacity Building	-
3. Enterprise and Value Chain Development	11 069
4. Infrastructure Development	25 628
Total^{1*}	36 697
Economic classification	
Current expenses	36 697
Compensation of employees	-
Goods and services	36 697
Interest on rent and land	-
Transfers and subsidies	-
Payments for capital assets	-
Payments for financial assets	-
Total Transfers	36 697

PROVINCIAL GAZETTE
TRANSFER OF FUNDS TO MUNICIPALITIES

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

Vote 4: Economic Development, Tourism and Environmental Affairs

<u>Information</u>		<u>Name:</u>	<u>Informal Economy Infrastructure</u>
		<u>Name of Municipality</u>	<u>2025/26 Adjusted Allocation R thousand</u>
Purpose:	* For development of informal trader stalls, ablution and other facilities for informal traders	A KZN2000 eThekweni	-
		Total: Ugu Municipalities	1 800
		B KZN212 uMdoni	1 000
		B KZN213 uMzumbe	800
		B KZN214 uMuziwabantu	
		B KZN216 Ray Nkonyeni	
		C DC21 Ugu District Municipality	
		Total: uMgungundlovu Municipalities	1 391
Measurable Outputs:	* Number of RLED employment supporting interventions	B KZN221 uMshwathi	
		B KZN222 uMngeni	
		B KZN223 Mpofana	
		B KZN224 iMpendle	
		B KZN225 Msunduzi	
		B KZN226 Mkhambathini	
		B KZN227 Richmond	1 391
		C DC22 uMgungundlovu District Municipality	
		Total: uThukela Municipalities	-
		B KZN235 Okhahlamba	
		B KZN237 iNkosi Langalibalele	
		B KZN238 Alfred Duma	
		C DC23 uThukela District Municipality	
		Total: uMzinyathi Municipalities	-
		B KZN241 eNdumeni	
		B KZN242 Nquthu	
		B KZN244 uMsinga	
		B KZN245 uMvoti	
		C DC24 uMzinyathi District Municipality	
		Total: Amajuba Municipalities	-
		B KZN252 Newcastle	
		B KZN253 eMadlangeni	
		B KZN254 Dannhauser	
		C DC25 Amajuba District Municipality	
		Total: Zululand Municipalities	-
		B KZN261 eDumbe	
		B KZN262 uPhongolo	
		B KZN263 AbaQulusi	
		B KZN265 Nongoma	
		B KZN266 Ulundi	
		C DC26 Zululand District Municipality	
		Total: uMkhanyakude Municipalities	-
		B KZN271 uMhabuyalingana	
		B KZN272 Jozini	
		B KZN275 Inkosi uMtubatuba	
		B KZN276 Big Five Hlabisa	
		C DC27 uMkhanyakude District Municipality	
		Total: King Cetshwayo Municipalities	426
		B KZN281 uMfolozzi	
		B KZN282 uMhlathuze	
		B KZN284 uMlalazi	426
		B KZN285 Mthonjaneni	
		B KZN286 Nkandla	
		C DC28 King Cetshwayo District Municipality	
		Total: iLembe Municipalities	-
		B KZN291 Mandeni	
		B KZN292 KwaDukuza	
		B KZN293 Ndawedwe	
		B KZN294 Maphumulo	
		C DC29 iLembe District Municipality	
		Total: Harry Gwala Municipalities	-
		B KZN433 Greater Kokstad	
		B KZN434 Johannes Phumanzi Phungula	
		B KZN435 uMzimkhulu	
		B KZN436 Dr Nkosazana Dlamini Zuma	
		C DC43 Harry Gwala District Municipality	
		Unallocated	-
		Total	3 617
MTEF Allocation:		R thousand	
	2025/26	3 617	
Payment schedule:	* Once-off transfer		

PROVINCIAL GAZETTE
TRANSFER OF FUNDS TO MUNICIPALITIES

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

Vote 4: Economic Development, Tourism and Environmental Affairs

<u>Information</u>		<u>Municipal Employment Initiative</u>	
		<u>Name of Municipality</u>	<u>2025/26 Adjusted Allocation R thousand</u>
Purpose:	* To provide financial and non-financial support for municipal employment initiatives that support small, informal and local enterprises		
Measurable Outputs:	* Number of Municipal Employment Initiatives (MEI) funded		
Monitoring System:	* Transfer contract * Project Management Committees * Monthly reporting * Observation of selection and award processes * Spot checks and site visits		
Conditions:	* As per transfer contract		
Allocation Criteria:	* Open local call for proposals as per municipal guidelines and application processes to select local beneficiaries		
Projected Life:	* Current MTEF		
MTEF Allocation:		R thousand	
	2025/26	3 750	
Payment schedule:	* Once-off transfer		

PROVINCIAL GAZETTE
TRANSFER OF FUNDS TO MUNICIPALITIES

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

Vote 4: Economic Development, Tourism and Environmental Affairs

<u>Information</u>		<u>Greater Kokstad: Collapsible Pop Up Carts</u>	
		Name of Municipality	2025/26 Adjusted Allocation R thousand
Purpose:	* For development of informal trader stalls, ablution and other facilities for informal traders	A KZN2000 eThekini	-
		Total: Ugu Municipalities	-
		B KZN212 uMdoni	
		B KZN213 uMzumba	
		B KZN214 uMuziwabantu	
		B KZN216 Ray Nkonyeni	
		C DC21 Ugu District Municipality	
		Total: uMgungundlovu Municipalities	-
		B KZN221 uIshwathi	
		B KZN222 uMngeni	
		B KZN223 Mpofana	
		B KZN224 iMpemble	
		B KZN225 Msunduzi	
		B KZN226 Mkhambathini	
		B KZN227 Richmond	
		C DC22 uMgungundlovu District Municipality	
		Total: uThukela Municipalities	-
		B KZN235 Okhahlamba	
		B KZN237 iNkosi Langalibalele	
		B KZN238 Alfred Duma	
		C DC23 uThukela District Municipality	
		Total: uMzinyathi Municipalities	-
		B KZN241 eKdumeni	
		B KZN242 Nguthu	
		B KZN244 uMsinga	
		B KZN245 uMvoti	
		C DC24 uMzinyathi District Municipality	
		Total: Amajuba Municipalities	-
		B KZN252 Newcastle	
		B KZN253 eMadlangeni	
		B KZN254 Dannhauser	
		C DC25 Amajuba District Municipality	
		Total: Zululand Municipalities	-
		B KZN261 eDume	
		B KZN262 uPhongolo	
		B KZN263 AbaDulusi	
		B KZN265 Nongoma	
		B KZN266 Ulundi	
		C DC26 Zululand District Municipality	
		Total: uMkanyakude Municipalities	-
		B KZN271 uMhlabuyalingana	
		B KZN272 Jozini	
		B KZN275 Inkosi uMftubatuba	
		B KZN276 Big Five Hibisca	
		C DC27 uMkanyakude District Municipality	
		Total: King Cetshwayo Municipalities	-
		B KZN281 uMfolozi	
		B KZN282 uInhlatuze	
		B KZN284 uMlalazi	
		B KZN285 Mthonjaneni	
		B KZN286 Nkandla	
		C DC28 King Cetshwayo District Municipality	
		Total: iLembe Municipalities	-
		B KZN291 Mandeni	
		B KZN292 KwaDukuza	
		B KZN293 Ndwendwe	
		B KZN294 Maphumulo	
		C DC29 iLembe District Municipality	
		Total: Harry Gwala Municipalities	2 185
		B KZN433 Greater Kokstad	2 185
		B KZN434 Johannes Phuman Phungula	
		B KZN435 uMzimkhulu	
		B KZN436 Dr Nkosazana Dlamini Zuma	
		C DC43 Harry Gwala District Municipality	
		Unallocated	-
		Total	2 185

PROVINCIAL GAZETTE
TRANSFER OF FUNDS TO MUNICIPALITIES

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

Vote 4: Economic Development, Tourism and Environmental Affairs

<u>Information</u>		<u>Mandeni Municipality: Mini Factory Project</u>	
		Name of Municipality	2025/26 Adjusted Allocation R thousand
<u>Purpose:</u>	* For development of informal trader stalls, ablation and other facilities for informal traders		
<u>Measurable Outputs:</u>	* Number of RLED employment supporting interventions		
<u>Monitoring System:</u>	* Project Management Committees * Project Steering Committees * Spot checks and site visits * Monthly reporting * Transfer contract		
<u>Conditions:</u>	* As per transfer contract		
<u>Allocation Criteria:</u>	* Stall allocation as per Municipal Informal Economy policy and related allocation and tariff criteria		
<u>Projected Life:</u>	* Current MTEF		
<u>MTEF Allocation:</u>	2025/26	R thousand	1 000
<u>Payment schedule:</u>	* Once-off transfer		

PROVINCIAL GAZETTE
TRANSFER OF FUNDS TO MUNICIPALITIES

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

Vote 4: Economic Development, Tourism and Environmental Affairs

<u>Information</u>		<u>Development of Esikhaleli Flea Market</u>	
		Name of Municipality	2025/26 Adjusted Allocation R thousand
Purpose:	* For development of informal trader stalls, ablution and other facilities for informal traders	A KZN2000 eThekweni	-
		Total: Ugu Municipalities	-
		B KZN212 uMdoni	
		B KZN213 uMzumbe	
		B KZN214 uMuziwabantu	
		B KZN216 Ray Nkonyeni	
		C DC21 Ugu District Municipality	
		Total: uMgungundlovu Municipalities	-
		B KZN221 uMshwathi	
		B KZN222 uMingeni	
		B KZN223 Mpofana	
		B KZN224 iMpemble	
		B KZN225 Msunduzi	
		B KZN226 Mkhambathini	
		B KZN227 Richmond	
		C DC22 uMgungundlovu District Municipality	
		Total: uThukela Municipalities	-
		B KZN235 Okhahlamba	
		B KZN237 iNkosi Langalibalele	
		B KZN238 Alfred Duma	
		C DC23 uThukela District Municipality	
		Total: uMzinyathi Municipalities	-
		B KZN241 eNdumeni	
		B KZN242 Nquthu	
		B KZN244 uMsinga	
		B KZN245 uMvoti	
		C DC24 uMzinyathi District Municipality	
		Total: Amajuba Municipalities	-
		B KZN252 Newcastle	
		B KZN253 eMadlangeni	
		B KZN254 Dannhauser	
		C DC25 Amajuba District Municipality	
		Total: Zululand Municipalities	-
		B KZN261 eDumbe	
		B KZN262 uPhongolo	
		B KZN263 Abaqulusi	
		B KZN265 Nongoma	
		B KZN266 Ulundi	
		C DC26 Zululand District Municipality	
		Total: uMkhanyakude Municipalities	-
		B KZN271 uMhlabuyalingana	
		B KZN272 Jozini	
		B KZN275 Inkosi uMtubatuba	
		B KZN276 Big Five Habisa	
		C DC27 uMkhanyakude District Municipality	
		Total: King Cetshwayo Municipalities	3 000
		B KZN281 uMfolozzi	
		B KZN282 uMlathuze	3 000
		B KZN284 uMlalazi	
		B KZN285 Mthonjaneni	
		B KZN286 Nkandla	
		C DC28 King Cetshwayo District Municipality	
		Total: iLembe Municipalities	-
		B KZN291 Mandeni	
		B KZN292 KwaDukuza	
		B KZN293 Ndawedwe	
		B KZN294 Maphumulo	
		C DC29 iLembe District Municipality	
		Total: Harry Gwala Municipalities	-
		B KZN433 Greater Kokstad	
		B KZN434 Johannes Phumanzi Phungula	
		B KZN435 uMzimkhulu	
		B KZN436 Dr Nkosazana Dlamini Zuma	
		C DC43 Harry Gwala District Municipality	
		Unallocated	
		Total	3 000

PROVINCIAL GAZETTE
TRANSFER OF FUNDS TO MUNICIPALITIES

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

Vote 4: Economic Development, Tourism and Environmental Affairs

<u>Information</u>		<u>Name:</u>	<u>uMdoni SMME and Co-operative Support Programme</u>
		Name of Municipality	2025/26 Adjusted Allocation R thousand
Purpose:	* To provide financial and non-financial support for Municipal Employment Initiatives (MEI) that support small, informal local enterprises	A KZN2000 eThekweni	-
		Total: Ugu Municipalities	1 000
		B KZN212 uMdoni	1 000
		B KZN213 uMzimkulu	
		B KZN214 uMuziwabantu	
		B KZN216 Ray Nkonyeni	
		C DC21 Ugu District Municipality	-
Measurable Outputs:	* Number of MEI funded	Total: uMgungundlovu Municipalities	-
		B KZN221 uMshwathi	
		B KZN222 uMgeni	
		B KZN223 Mpofana	
		B KZN224 iMpendle	
		B KZN225 Msunduzi	
		B KZN226 Mkhambathini	
		B KZN227 Richmond	
		C DC22 uMgungundlovu District Municipality	-
Monitoring System:	* Transfer contract * Project Management Committees * Monthly reporting * Observation of selection and award * Spot checks and site visits	Total: uThukela Municipalities	-
		B KZN235 Okhahlamba	
		B KZN237 iNkosi Langalibalele	
		B KZN238 Alfred Duma	
		C DC23 uThukela District Municipality	-
		Total: uMzinyathi Municipalities	-
		B KZN241 eNdumeni	
		B KZN242 Nquthu	
		B KZN244 uMsinga	
		B KZN245 uMvoti	
		C DC24 uMzinyathi District Municipality	-
Conditions:	* As per transfer contract	Total: Amajuba Municipalities	-
		B KZN252 Newcastle	
		B KZN253 eMadlangeni	-
		B KZN254 Danthause	
		C DC25 Amajuba District Municipality	-
		Total: Zululand Municipalities	-
		B KZN261 eDumbe	
		B KZN262 uPhongolo	
		B KZN263 AbeQulusi	
		B KZN265 Nongoma	
		B KZN266 Ulundi	
		C DC26 Zululand District Municipality	-
		Total: uMkhanyakude Municipalities	-
		B KZN271 uMhlawayalingana	
		B KZN272 Jozini	
		B KZN275 Inkosi uMtubatuba	
		B KZN276 Big Five Hlabisa	
		C DC27 uMkhanyakude District Municipality	-
		Total: King Cetshwayo Municipalities	-
		B KZN281 uMfolozzi	
		B KZN282 uMhlathuze	
		B KZN284 uMlalazi	
		B KZN285 Mthonjaneni	
		B KZN286 Nkandla	
		C DC28 King Cetshwayo District Municipality	-
		Total: iLembe Municipalities	-
		B KZN291 Mandeni	
		B KZN292 KwaDukuza	
		B KZN293 Ndawedwe	
		B KZN294 Maphumulo	
		C DC29 iLembe District Municipality	-
		Total: Harry Gwala Municipalities	-
		B KZN433 Greater Kokstad	
		B KZN434 Johannes Phumanu Phungula	
		B KZN435 uMzimkhulu	
		B KZN436 Dr Nkosazana Dlamini Zuma	
		C DC43 Harry Gwala District Municipality	-
Unallocated		Total	1 000
Payment schedule:	* Once-off transfer		

PROVINCIAL GAZETTE
TRANSFER OF FUNDS TO MUNICIPALITIES

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Vote 4: Economic Development, Tourism and Environmental Affairs

<u>Information</u>		<u>Name:</u>	<u>Informal Economy Support Programme</u>
		<u>Name of Municipality</u>	<u>2025/26 Adjusted Allocation R thousand</u>
Purpose:	* To support the small enterprises through the provision of tailor made business services including financial support	A KZN2000 eThekweni	2 500
		Total: Ugu Municipalities	-
		B KZN212 uMdoni	
		B KZN213 uMzumbe	
		B KZN214 uMzivabantu	
		B KZN216 Ray Nkonyeni	
		C DC21 uGqandawulo District Municipality	
		Total: uMgungundlovu Municipalities	-
		B KZN221 uMshwathi	
		B KZN222 uMingeni	
		B KZN223 Mpfana	
		B KZN224 iMpemble	
		B KZN225 Msunduzi	
		B KZN226 Mkhambathini	
		B KZN227 Richmond	
		C DC22 uMgungundlovu District Municipality	
		Total: uThukela Municipalities	-
		B KZN235 Okhahlamba	
		B KZN237 iNkosi Langalibalele	
		B KZN238 Alfred Duma	
		C DC23 uThukela District Municipality	
		Total: uMzinyathi Municipalities	-
		B KZN241 eNdumeni	
		B KZN242 Nquthu	
		B KZN244 uMsinga	
		B KZN245 uMvoti	
		C DC24 uMzinyathi District Municipality	
		Total: Amajuba Municipalities	-
		B KZN252 Newcastle	
		B KZN253 eMadlangeni	
		B KZN254 Dannhauser	
		C DC25 Amajuba District Municipality	
		Total: Zululand Municipalities	-
		B KZN261 eDumbe	
		B KZN262 uPhongolo	
		B KZN263 Abaqulusi	
		B KZN265 Nongoma	
		B KZN266 Ulundi	
		C DC26 Zululand District Municipality	
		Total: uMkhanyakude Municipalities	-
		B KZN271 uMhlabuyalingana	
		B KZN272 Jozini	
		B KZN275 Inkosi uMtubatuba	
		B KZN276 Big Five Habisa	
		C DC27 uMkhanyakude District Municipality	
		Total: King Cetshwayo Municipalities	-
		B KZN281 uMfolozi	
		B KZN282 uMhlathuze	
		B KZN284 uMlalazi	
		B KZN285 Mthonjaneni	
		B KZN286 Nkandla	
		C DC28 King Cetshwayo District Municipality	
		Total: iLembe Municipalities	-
		B KZN291 Mandeni	
		B KZN292 KwaDukuza	
		B KZN293 Ndwele	
		B KZN294 Maphumulo	
		C DC29 iLembe District Municipality	
		Total: Harry Gwala Municipalities	-
		B KZN433 Greater Kokstad	
		B KZN434 Johannes Phumanzi Phungula	
		B KZN435 uMzimkhulu	
		B KZN436 Dr Nkosazana Dlamini Zuma	
		C DC43 Harry Gwala District Municipality	
		Unallocated	-
		Total	2 500
Projected Life:	* 3 years		
MTEF Allocation:		R thousand	
	2025/26	2 500	
Payment schedule:	* Once-off transfer		

PROVINCIAL GAZETTE
TRANSFER OF FUNDS TO MUNICIPALITIES

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Vote 4: Economic Development, Tourism and Environmental Affairs

<u>Information</u>		<u>Prince Mangosuthu Buthelezi Airport</u>	
		Name of Municipality	2025/26 Adjusted Allocation R thousand
Purpose:	* Aircraft Rescue Fire Fighting Facility (ARFF) and Hanger repairs at Prince Mangosuthu Airport	A KZN2000 eThekwin	-
Measurable Outputs:	* ARFF Facility and Hangers refurbished	Total: Ugu Municipalities	-
Monitoring System:	* Inspection visits and meetings with service provider and stakeholders * Enshrined in MOA	B KZN212 uMdoni	
Conditions:	* The grant shall solely be used for infrastructure upgrade at airport	B KZN213 uMzumbe	
Allocation Criteria:	* KZN Regional Aviation Strategy	B KZN214 uMuziwabantu	
Projected Life:	* Current MTEF	B KZN216 Ray Nkonyeni	
MTEF Allocation:	2025/26	C DC21 Ugu District Municipality	
Payment schedule:	* Once-off transfer	Total: uMgungundlovu Municipalities	-
		B KZN221 uMshwathi	
		B KZN222 uMngeni	
		B KZN223 Mpopane	
		B KZN224 iMpendle	
		B KZN225 Msunduzi	
		B KZN226 Mkhambathini	
		B KZN227 Richmond	
		C DC22 uMgungundlovu District Municipality	
		Total: uThukela Municipalities	-
		B KZN235 Okhahlamba	
		B KZN237 iNkosi Langalibalele	
		B KZN238 Alfred Duma	
		C DC23 uThukela District Municipality	
		Total: uMzinyathi Municipalities	-
		B KZN241 eNdumeni	
		B KZN242 Nquthu	
		B KZN244 uMsinga	
		B KZN245 uMvoti	
		C DC24 uMzinyathi District Municipality	
		Total: Amajuba Municipalities	-
		B KZN252 Newcastle	
		B KZN253 eMadlangeni	
		B KZN254 Dannhauser	
		C DC25 Amajuba District Municipality	
		Total: Zululand Municipalities	500
		B KZN261 eDumbani	
		B KZN262 uPhongolo	
		B KZN263 AbaQulusi	
		B KZN265 Nongoma	
		B KZN266 Ulundi	
		C DC26 Zululand District Municipality	500
		Total: uMkhanyakude Municipalities	-
		B KZN271 uMhlabuyalingana	
		B KZN272 Jozini	
		B KZN275 Inkosi uMtubatuba	
		B KZN276 Big Five Hibisca	
		C DC27 uMkhanyakude District Municipality	
		Total: King Cetshwayo Municipalities	-
		B KZN281 uMfolozi	
		B KZN282 uMhlathuze	
		B KZN284 uMlalazi	
		B KZN285 Mthonjaneni	
		B KZN286 Nkandla	
		C DC28 King Cetshwayo District Municipality	
		Total: iLembe Municipalities	-
		B KZN291 Mandeni	
		B KZN292 KwaDukusa	
		B KZN293 Ndwedwe	
		B KZN294 Maphumulo	
		C DC29 iLembe District Municipality	
		Total: Harry Gwala Municipalities	-
		B KZN433 Greater Kokstad	
		B KZN434 Johannes Phumanzi Phungula	
		B KZN435 uMzimkhulu	
		B KZN436 Dr Nkosazana Dlamini Zuma	
		C DC43 Harry Gwala District Municipality	
		Unallocated	-
		Total	500

PROVINCIAL GAZETTE
TRANSFER OF FUNDS TO MUNICIPALITIES

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Vote 4: Economic Development, Tourism and Environmental Affairs

<u>Information</u>																																																																																																																																									
Purpose:		* Renovation and commercialisation of Balele Game Park Abattoir																																																																																																																																							
Measurable Outputs:		* Number of infrastructure facilities developed to support processing initiatives																																																																																																																																							
Monitoring System:		<ul style="list-style-type: none"> * Project Management Committees * Project Steering Committees * Spot checks and site visits * Monthly reporting * Transfer Contract 																																																																																																																																							
Conditions:		* As per current contract																																																																																																																																							
Allocation Criteria:		<ul style="list-style-type: none"> * Refurbishment of existing facility * Installation of required equipment and 																																																																																																																																							
Projected Life:		* Current MTEF																																																																																																																																							
MTEF Allocation:		R thousand																																																																																																																																							
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Payment schedule:		* Once-off transfer																																																																																																																																							
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KZN276 Big Five Hlabisa	-	C DC27 uMkhanyakude District Municipality	-	Total: King Cetshwayo Municipalities	-	B KZN281 uMfolozzi	-	B KZN282 uMhlathuze	-	B KZN284 uMlalazi	-	B KZN285 Mthonjaneni	-	B KZN286 Nkandla	-	C DC28 King Cetshwayo District Municipality	-	Total: iLembe Municipalities	-	B KZN291 Mandeni	-	B KZN292 KwaDukuza	-	B KZN293 Ndwedwe	-	B KZN294 Maphumulu	-	C DC29 iLembe District Municipality	-	Total: Harry Gwala Municipalities	-	B KZN433 Greater Kokstad	-	B KZN434 Johannes Phumanzi Phungula	-	B KZN435 uMzimkhulu	-	B KZN436 Dr Nkosazana Dlamini Zuma	-	C DC43 Harry Gwala District Municipality	-	Unallocated	-	Total	5 000
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B KZN262 uPhongolo	-																																																																																																																																								
B KZN263 Abaqulusi	-																																																																																																																																								
B KZN265 Nongoma	-																																																																																																																																								
B KZN266 Ulundi	-																																																																																																																																								
C DC26 Zululand District Municipality	-																																																																																																																																								
Total: uMkhanyakude Municipalities	-																																																																																																																																								
B KZN271 uMhlabuyalingana	-																																																																																																																																								
B KZN272 Jozini	-																																																																																																																																								
B KZN275 Inkosi uMthutu	-																																																																																																																																								
B KZN276 Big Five Hlabisa	-																																																																																																																																								
C DC27 uMkhanyakude District Municipality	-																																																																																																																																								
Total: King Cetshwayo Municipalities	-																																																																																																																																								
B KZN281 uMfolozzi	-																																																																																																																																								
B KZN282 uMhlathuze	-																																																																																																																																								
B KZN284 uMlalazi	-																																																																																																																																								
B KZN285 Mthonjaneni	-																																																																																																																																								
B KZN286 Nkandla	-																																																																																																																																								
C DC28 King Cetshwayo District Municipality	-																																																																																																																																								
Total: iLembe Municipalities	-																																																																																																																																								
B KZN291 Mandeni	-																																																																																																																																								
B KZN292 KwaDukuza	-																																																																																																																																								
B KZN293 Ndwedwe	-																																																																																																																																								
B KZN294 Maphumulu	-																																																																																																																																								
C DC29 iLembe District Municipality	-																																																																																																																																								
Total: Harry Gwala Municipalities	-																																																																																																																																								
B KZN433 Greater Kokstad	-																																																																																																																																								
B KZN434 Johannes Phumanzi Phungula	-																																																																																																																																								
B KZN435 uMzimkhulu	-																																																																																																																																								
B KZN436 Dr Nkosazana Dlamini Zuma	-																																																																																																																																								
C DC43 Harry Gwala District Municipality	-																																																																																																																																								
Unallocated	-																																																																																																																																								
Total	5 000																																																																																																																																								

PROVINCIAL GAZETTE
TRANSFER OF FUNDS TO MUNICIPALITIES

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

Vote 4: Economic Development, Tourism and Environmental Affairs

<u>Information</u>		<u>Integrated Environmental Management Tool</u>	
	Name:	Name of Municipality	2025/26 Adjusted Allocation R thousand
Purpose:	<ul style="list-style-type: none"> * To finalise the strategic environmental assessment * To conduct a floodline assessment to establish scientific data for the reduction of flooding risk 		
Measurable Outputs:	<ul style="list-style-type: none"> * Floodline assessment include risk identification * Develop and implement early warning systems * Implement measures to mitigate flood risk * Use floodline data to create zoning regulations that restrict or prohibit development in high-risk areas * Improve emergency preparedness and response * Mainstream environmental sustainability principles in the municipal strategic planning processes (Integrated Development Plans and Spatial Development Frameworks) 		
Monitoring System:	<ul style="list-style-type: none"> * Business Plan * A Memorandum of Agreement * Project steering team and quarterly progress meetings * Progress reports with detailed expenditure 		
Conditions:	<ul style="list-style-type: none"> * Funds to be utilised for the sole use of conducting floodline assessments and finalisation of the Strategic Environmental Assessment 		
Allocation Criteria:	<ul style="list-style-type: none"> * IDP assessment outcomes * Request from the municipality for assistance due to serious climate change risks 		
Projected Life:	<ul style="list-style-type: none"> * Current MTEF 		
MTEF Allocation:	R thousand		
2025/26	2 000		
Payment schedule:	<ul style="list-style-type: none"> * Once-off transfer 		
		Unallocated	2 000
		Total	2 000

PROVINCIAL GAZETTE
TRANSFER OF FUNDS TO MUNICIPALITIES

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

Vote 4: Economic Development, Tourism and Environmental Affairs

<u>Information</u>		<u>Name:</u>	<u>Transformative River Management Programme</u>
		<u>Name of Municipality</u>	<u>2025/26 Adjusted Allocation R thousand</u>
Purpose:	* To improve climate change adaptation and build resilience through ecological restoration in selected catchments	A KZN2000 eThekini	-
		Total: Ugu Municipalities	-
		B KZN212 uMdoni	
		B KZN213 uMzimvubu	
		B KZN214 uLuziwabantu	
		B KZN216 Ray Nkonyeni	
		C DC21 Ugu District Municipality	
		Total: uMgungundlovu Municipalities	-
		B KZN221 uMshwathi	
		B KZN222 uMngeni	
		B KZN223 Mpofana	
		B KZN224 iMpembe	
		B KZN225 Msunduzi	
		B KZN226 Mkhambathini	
		B KZN227 Richmond	
		C DC22 uMgungundlovu District Municipality	
		Total: uThukela Municipalities	-
		B KZN235 Okhahlamba	
		B KZN237 iNkosi Lenggalibale	
		B KZN238 Alfred Duma	
		C DC23 uThukela District Municipality	
		Total: uMzinyathi Municipalities	-
		B KZN241 eNdumeni	
		B KZN242 Ngquthu	
		B KZN244 uMsinga	
		B KZN245 uMvoti	
		C DC24 uMzinyathi District Municipality	
		Total: Amajuba Municipalities	-
		B KZN252 Newcastle	
		B KZN253 eMadlangeni	
		B KZN254 Dannhauser	
		C DC25 Amajuba District Municipality	
		Total: Zululand Municipalities	-
		B KZN261 eDume	
		B KZN262 uPhongolo	
		B KZN263 AbaDulusi	
		B KZN265 Nongoma	
		B KZN266 Ulundi	
		C DC26 Zululand District Municipality	
		Total: uMkhanyakude Municipalities	-
		B KZN271 uMhlabuyalingana	
		B KZN272 Jozini	
		B KZN275 Inkosi uMftubatuba Local Municipality	
		B KZN276 Big Five Hibiscus	
		C DC27 uMkhanyakude District Municipality	
		Total: King Cetshwayo Municipalities	-
		B KZN281 uMfolozi	
		B KZN282 uInhlatuze	
		B KZN284 uMlalazi	
		B KZN285 Mthonjaneni	
		B KZN286 Nkandla	
		C DC28 King Cetshwayo District Municipality	
		Total: iLembe Municipalities	-
		B KZN291 Mandeni	
		B KZN292 KwaDukuza	
		B KZN293 Ndwendwe	
		B KZN294 Maphumulo	
		C DC29 iLembe District Municipality	
		Total: Harry Gwala Municipalities	-
		B KZN333 Greater Kokstad	
		B KZN343 Johannes Phumanzi Phungula	
		B KZN345 uMzimkulu	
		B KZN346 Dr Nkosazana Dlamini Zuma	
		C DC43 Harry Gwala District Municipality	
	Unallocated		1 300
	Total		1 300

PROVINCIAL GAZETTE
TRANSFER OF FUNDS TO MUNICIPALITIES

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

Vote 8: Human Settlements

<u>Information</u>		<u>Name:</u>	<u>Operational Costs - Accredited Municipalities</u>
		Name of Municipality	2025/26 Adjusted Allocation R thousand
Purpose:	* To provide compensation to accredited municipalities for operational costs	A KZN2000 eThekwini	17 172
		Total: Ugu Municipalities	2 214
		B KZN212 uMdoni	
		B KZN213 uMzumbe	
		B KZN214 uMzivabantu	
		B KZN216 Ray Nkonyeni	2 214
		C DC21 Ugu District Municipality	
		Total: uMgungundlovu Municipalities	4 429
		B KZN221 uMshwathi	
		B KZN222 uMngeni	
		B KZN223 Mpfana	
		B KZN224 iMpende	
		B KZN225 Msunduzi	4 429
		B KZN226 Mkhambathini	
		B KZN227 Richmond	
		C DC22 uMgungundlovu District Municipality	
		Total: uThukela Municipalities	3 272
		B KZN235 Okhahlamba	
		B KZN237 iNkosi Langalibalele	
		B KZN238 Alfred Duma	3 272
		C DC23 uThukela District Municipality	
		Total: uMzinyathi Municipalities	-
		B KZN241 eNtumeni	
		B KZN242 Nquthu	
		B KZN244 uMsinga	
		B KZN245 uMvoti	
		C DC24 uMzinyathi District Municipality	
		Total: Amajuba Municipalities	9 303
		B KZN252 Newcastle	9 303
		B KZN253 eMalingeni	
		B KZN254 Dannhauser	
		C DC25 Amajuba District Municipality	
		Total: Zululand Municipalities	-
		B KZN261 eDumbe	
		B KZN262 uPhongolo	
		B KZN263 AbaQuclusi	
		B KZN265 Nongoma	
		B KZN266 Ulundi	
		C DC26 Zululand District Municipality	
		Total: uMkhanyakude Municipalities	-
		B KZN271 uMhlabuyalingana	
		B KZN272 Jozini	
		B KZN275 Inkosi uMtubatuba	
		B KZN276 Big Five Habisa	
		C DC27 uMkhanyakude District Municipality	
		Total: King Cetshwayo Municipalities	4 429
		B KZN281 uMfolozzi	
		B KZN282 uMhlathuze	4 429
		B KZN284 uMlalazi	
		B KZN285 uMthorjaneni	
		B KZN286 Nkandla	
		C DC28 King Cetshwayo District Municipality	
		Total: iLembe Municipalities	7 772
		B KZN291 Mandeni	
		B KZN292 KwaDukuza	7 772
		B KZN293 Ndawedwe	
		B KZN294 Maphumulo	
		C DC29 iLembe District Municipality	
		Total: Harry Gwala Municipalities	-
		B KZN433 Greater Kokstad	
		B KZN434 Johannes Phumani Phungula	
		B KZN435 uZimkhulu	
		B KZN436 Dr Nkosazana Dlamini Zuma	
		C DC43 Harry Gwala District Municipality	
		Unallocated	-
		Total	48 591
Projected Life:	* Current MTEF		
MTEF Allocation:		R thousand	
	2025/26	48 591	
Payment schedule:	* Quarterly		

PROVINCIAL GAZETTE
PUBLISHING OF PLANNED EXPENDITURE FOR ACCREDITED MUNICIPALITIES

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

Vote 8: Human Settlements

<u>Information</u>		Name:	Planned expenditure from HSDG - level one or two Accredited Municipalities
		Name of Municipality	2025/26 Adjusted Allocation R thousand
Purpose:	* To provide capital funding to accredited municipalities for operation costs	A KZN2000 eThekini	344 793
		Total: Ugu Municipalities	105 872
		B KZN212 uMoloni	
		B KZN213 uMzumbe	
		B KZN214 uMuziabantu	
		B KZN216 Ray Nkonyeni	105 872
		C DC21 Ugu District Municipality	
Measurable Outputs:	* The measurable outputs are stipulated in the protocol agreement between the department and the municipalities	Total: uMgungundlovu Municipalities	93 451
		B KZN221 uMshwathi	
		B KZN222 uMngeni	
		B KZN223 Mpofana	
		B KZN224 iMpendle	
		B KZN225 Msunduzi	93 451
		B KZN226 Mkhambathini	
		B KZN227 Richmond	
		C DC22 uMgungundlovu District Municipality	
Monitoring System:	* Quarterly performance reports and review meetings with the municipalities	Total: uThukela Municipalities	89 322
		B KZN235 Okahahlama	
		B KZN237 iNkosi Langalibalele	
		B KZN238 Alfred Duma	89 322
		C DC23 uThukela District Municipality	
Conditions:	* Department to enter into a bilateral agreement with the municipality before transfer of funds * Funds to be utilised for the purpose stipulated in the agreement.	Total: uMzinyathi Municipalities	-
		B KZN241 eNdumeni	
		B KZN242 Nquthu	
		B KZN244 uMsinga	
		B KZN245 uMvoti	
		C DC24 uMzinyathi District Municipality	
Allocation Criteria:	* Municipalities must be accredited; and * Approval of business plans by the MEC for Human Settlements	Total: Amajuba Municipalities	85 492
		B KZN252 Newcastle	85 492
		B KZN253 eMadlangeni	
		B KZN254 Dannhauser	
		C DC25 Amajuba District Municipality	
Projected Life:	* Current MTEF	Total: Zululand Municipalities	-
		B KZN261 eDumbe	
		B KZN262 uPhongolo	
		B KZN263 AbaQulusi	
		B KZN265 Nongoma	
		B KZN266 Ulundi	
		C DC26 Zululand District Municipality	
MTEF Allocation:		Total: uMkhanyakude Municipalities	-
		B KZN271 uMhlabuyalingana	
		B KZN272 Jozini	
		B KZN275 Inkosi uMtubatuba	
		B KZN276 Big Five Hlabisa	
		C DC27 uMkhanyakude District Municipality	
		Total: King Cetshwayo Municipalities	80 643
		B KZN281 uMfolizi	
		B KZN282 uMhlathuze	80 643
		B KZN284 uMlalazi	
		B KZN285 Mthonganeni	
		B KZN286 Nkandla	
		C DC28 King Cetshwayo District Municipality	
		Total: iLembe Municipalities	25 264
		B KZN291 Mandeni	
		B KZN292 KwaDukuza	25 264
		B KZN293 Ndwele	
		B KZN294 Maphumulo	
		C DC29 iLembe District Municipality	
Payment schedule:	* Quarterly	Total: Harry Gwala Municipalities	-
		B KZN433 Greater Kokstad	
		B KZN434 Johannes Phumani Phungula	
		B KZN435 uMzimkhulu	
		B KZN436 Dr Nkosazana Dlamini Zuma	
		C DC43 Harry Gwala District Municipality	
		Unallocated	-
		Total	824 837

PROVINCIAL GAZETTE
PUBLISHING OF PLANNED EXPENDITURE FOR ACCREDITED MUNICIPALITIES

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

Vote 8: Human Settlements

<u>Information</u>		<u>Name:</u>	<u>Planned expenditure from ISUPG - level one or two Accredited Municipalities</u>
		<u>Name of Municipality</u>	<u>2025/26 Adjusted Allocation R thousand</u>
Purpose:	* To provide funding to facilitate a programmatic and inclusive approach to upgrading informal settlements	A KZN2000 eThekwini	36 274
		Total: Ugu Municipalities	4 385
B KZN212 uMdoni			
B KZN213 uMzumbe			
B KZN214 uMuziwabantu			
B KZN216 Ray Nkonyeni			4 385
C DC21 Ugu District Municipality			
		Total: uMgungundlovu Municipalities	118 402
B KZN221 uMshwathi			
B KZN222 uMngeni			
B KZN223 Mpfana			
B KZN224 iMpendle			
B KZN225 Msunduzi			118 402
B KZN226 Mkhambathini			
B KZN227 Richmond			
C DC22 uMgungundlovu District Municipality			
		Total: uThukela Municipalities	24 851
B KZN235 Okahambaba			
B KZN237 iNkosi Langalibalele			
B KZN238 Alfred Duma			24 851
C DC23 uThukela District Municipality			
		Total: uMzinyathi Municipalities	-
B KZN241 eNdumeni			
B KZN242 Nguthu			
B KZN244 uMsinga			
B KZN245 uMvoti			
C DC24 uMzinyathi District Municipality			
		Total: Amajuba Municipalities	74 220
B KZN252 Newcastle			74 220
B KZN253 eMadlangeni			
B KZN254 Dannhauser			
C DC25 Amajuba District Municipality			
		Total: Zululand Municipalities	-
B KZN261 eDumbe			
B KZN262 uPhongolo			
B KZN263 AbaQulusi			
B KZN265 Nongoma			
B KZN266 Ulundi			
C DC26 Zululand District Municipality			
		Total: uMkhanyakude Municipalities	-
B KZN271 uMhlabuyalingana			
B KZN272 Jozini			
B KZN275 Inkosi uMtubatuba			
B KZN276 Big Five Hibisa			
C DC27 uMkhanyakude District Municipality			
		Total: King Cetshwayo Municipalities	25 043
B KZN281 uMfolozi			
B KZN282 uMhlathuze			25 043
B KZN284 uMlalazi			
B KZN285 Mthonjaneni			
B KZN286 Nkandla			
C DC28 King Cetshwayo District Municipality			
		Total: iLembe Municipalities	59 056
B KZN291 Mandeni			
B KZN292 KwaDukuza			59 056
B KZN293 Ndwendwe			
B KZN294 Maphumulo			
C DC29 iLembe District Municipality			
		Total: Harry Gwala Municipalities	-
B KZN433 Greater Kokstad			
B KZN434 Johannes Phumanzi Phungula			
B KZN435 uMzimkhulu			
B KZN436 Dr Nkosazana Dlamini Zuma			
C DC43 Harry Gwala District Municipality			
		Unallocated	-
		Total	342 231
Projected Life:	* Current MTEF		
MTEF Allocation:		R thousand	
	2025/26	342 231	
Payment schedule:	* Monthly instalments as per the payment schedule approved by National Treasury		

PROVINCIAL GAZETTE
TRANSFER OF FUNDS TO MUNICIPALITIES

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

Vote 10: Sport, Arts and Culture

<u>Information</u>		<u>Name:</u>	<u>Operational costs of art centres</u>
		Name of Municipality	2025/26 Adjusted Allocation R thousand
Purpose:	<ul style="list-style-type: none"> * To provide funding for the operational cost of Indonsa Art Centre * To provide funding for hosting Sweet Guluva Home Coming 	A KZN2000 eThekwin	-
Total: Ugu Municipalities			-
Measurable Outputs:	<ul style="list-style-type: none"> * Fully operational art centre * Processing and payment of subsidy finalised by end of financial year 	B KZN212 uMdoni	
		B KZN213 uMzumbe	
		B KZN214 uMuziwabantu	
		B KZN216 Ray Nkonyeni	
		C DC21 Ugu District Municipality	
Total: uMgungundlovu Municipalities			-
		B KZN221 uMshwathi	
		B KZN222 uMngeni	
		B KZN223 Mpofana	
		B KZN224 iMpendle	
		B KZN225 Msunduzi	
		B KZN226 Mkhambathini	
		B KZN227 Richmond	
		C DC22 uMgungundlovu District Municipality	
Total: uThukela Municipalities			-
		B KZN235 Okhahlamba	
		B KZN237 iNkosi Langalibalele	
		B KZN238 Alfred Duma	
		C DC23 uThukela District Municipality	
Total: uMzinyathi Municipalities			200
		B KZN241 eNdumeni	
		B KZN242 Nquthu	200
		B KZN244 uMsinga	
		B KZN245 uMvoti	
		C DC24 uMzinyathi District Municipality	
Total: Amajuba Municipalities			-
		B KZN252 Newcastle	
		B KZN253 eMadlangeni	
		B KZN254 Dannhauser	
		C DC25 Amajuba District Municipality	
Total: Zululand Municipalities			2 675
		B KZN261 eDume	
		B KZN262 uPhongolo	
		B KZN263 AbaQulusi	
		B KZN265 Nongoma	
		B KZN266 Ulundi	
		C DC26 Zululand District Municipality	2 675
Total: uMkhanyakude Municipalities			-
		B KZN271 uMhlawayalingana	
		B KZN272 Jozini	
		B KZN275 Inkosi uMtubatuba	
		B KZN276 Big Five Hlabisa	
		C DC27 uMkhanyakude District Municipality	
Total: King Cetshwayo Municipalities			-
		B KZN281 uMfolozi	
		B KZN282 uMhlathuze	
		B KZN284 uMalazi	
		B KZN285 Mthonjaneni	
		B KZN286 Nkandla	
		C DC28 King Cetshwayo District Municipality	
Total: iLembe Municipalities			-
		B KZN291 Mandeni	
		B KZN292 KwaDukuza	
		B KZN293 Ndwedwe	
		B KZN294 Maphumulo	
		C DC29 iLembe District Municipality	
Total: Harry Gwala Municipalities			-
		B KZN433 Greater Kokstad	
		B KZN434 Johannes Phuman Phungula	
		B KZN435 uMzimkhulu	
		B KZN436 Dr Nkosazana Dlamini Zuma	
		C DC43 Harry Gwala District Municipality	
Unallocated			-
Total			2 875

PROVINCIAL GAZETTE
TRANSFER OF FUNDS TO MUNICIPALITIES

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

Vote 10: Sport, Arts and Culture

<u>Information</u>		<u>Museum subsidies</u>	
		Name of Municipality	2025/26 Adjusted Allocation R thousand
Purpose:	* To provide financial support to municipalities with focus on: Development and maintenance of museums Care and preservation of Cultural Heritage	A KZN2000 eThekwini	7 215
		Total: Ugu Municipalities	530
		B KZN212 uMdoni	
		B KZN213 uMzumbe	
		B KZN214 uMuziwabantu	
		B KZN216 Ray Nkonyeni	530
		C DC21 Ugu District Municipality	
		Total: uMgungundlovu Municipalities	1 000
		B KZN221 uMshwathi	
		B KZN222 uMngeni	283
		B KZN223 Mpopfana	283
		B KZN224 iMpendle	
		B KZN225 Msunduzi	434
		B KZN226 Mkhambathini	
		B KZN227 Richmond	
		C DC22 uMgungundlovu District Municipality	
		Total: uThukela Municipalities	1 085
		B KZN235 Okhahlamba	283
		B KZN237 iNkosi Langalibalele	530
		B KZN238 Alfred Duma	272
		C DC23 uThukela District Municipality	
		Total: uMzinyathi Municipalities	917
		B KZN241 eNdumeni	634
		B KZN242 Nquthu	
		B KZN244 uMsinga	
		B KZN245 uMvoti	283
		C DC24 uMzinyathi District Municipality	
		Total: Amajuba Municipalities	519
		B KZN252 Newcastle	519
		B KZN253 eMadlangeni	
		B KZN254 Dannhauser	
		C DC25 Amajuba District Municipality	
		Total: Zululand Municipalities	283
		B KZN261 eDumbu	
		B KZN262 uPhongolo	
		B KZN263 AbaQulusi	283
		B KZN265 Nongoma	
		B KZN266 Ulundi	
		C DC26 Zululand District Municipality	
		Total: uMkhanyakude Municipalities	-
		B KZN271 uMhlabuyalingana	
		B KZN272 Jozini	
		B KZN275 Inkosi uMtubatuba	
		B KZN276 Big Five Hibisa	
		C DC27 uMkhanyakude District Municipality	
		Total: King Cetshwayo Municipalities	1 621
		B KZN281 uMfolozi	
		B KZN282 uMhlathuze	483
		B KZN284 uMlalazi	1 138
		B KZN285 Mthonjaneni	
		B KZN286 Nkandla	
		C DC28 King Cetshwayo District Municipality	
		Total: iLembe Municipalities	284
		B KZN291 Mandeni	
		B KZN292 KwaDukuza	284
		B KZN293 Ndwedwe	
		B KZN294 Maphumulo	
		C DC29 iLembe District Municipality	
		Total: Harry Gwala Municipalities	-
		B KZN433 Greater Kokstad	
		B KZN434 Johannes Phumanji Phungula	
		B KZN435 uMzimkhulu	
		B KZN436 Dr Nkosazana Dlamini Zuma	
		C DC43 Harry Gwala District Municipality	
		Unallocated	-
		Total	13 454
Projected Life:	* Current MTEF		
MTEF Allocation:		<i>R thousand</i>	
	2025/26	13 454	
Payment schedule:	* In terms of agreements		

PROVINCIAL GAZETTE
TRANSFER OF FUNDS TO MUNICIPALITIES

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

Vote 10: Sport, Arts and Culture

<u>Information</u>		<u>Name:</u> <u>Provincialisation of libraries</u>	
		<u>Name of Municipality</u>	<u>2025/26 Adjusted Allocation R thousand</u>
<u>Purpose:</u>	* To begin addressing the Constitutional mandate whereby public libraries are an exclusive provincial competency. The funding will be for the provision of library services within municipalities	A KZN2000 eThekini	65 324
		Total: Ugu Municipalities	23 976
		B KZN212 uMdoni	8 717
		B KZN213 uMzumbe	
		B KZN214 uMuziabantu	1 117
		B KZN216 Ray Nkonyeni	14 142
		C DC21 Ugu District Municipality	
		Total: uMgungundlovu Municipalities	30 868
		B KZN221 uMshwathi	3 214
		B KZN222 uMngeni	4 286
		B KZN223 Mpofana	2 142
		B KZN224 iMpendle	2 142
		B KZN225 Msunduzi	14 800
		B KZN226 Mkhambathini	1 070
		B KZN227 Richmond	3 214
		C DC22 uMgungundlovu District Municipality	
		Total: uThukela Municipalities	14 990
		B KZN235 Okhahlambe	2 142
		B KZN237 iNkosi Langalibalele	6 424
		B KZN238 Alfred Duma	6 424
		C DC23 uThukela District Municipality	
		Total: uMzinyathi Municipalities	9 640
		B KZN241 eNdumeni	4 286
		B KZN242 Nquthu	2 142
		B KZN244 uMsinga	1 070
		B KZN245 uMvoti	2 142
		C DC24 uMzinyathi District Municipality	
		Total: Amajuba Municipalities	9 767
		B KZN252 Newcastle	7 627
		B KZN253 eMadlangeni	1 070
		B KZN254 Dannhauser	1 070
		C DC25 Amajuba District Municipality	
		Total: Zululand Municipalities	10 286
		B KZN261 eDumbe	2 142
		B KZN262 uPhongolo	2 142
		B KZN263 AbaQulusi	3 862
		B KZN265 Nongoma	1 070
		B KZN266 Ulundi	1 070
		C DC26 Zululand District Municipality	
		Total: uMkhanyakude Municipalities	6 448
		B KZN271 uMhlabuyalingana	1 242
		B KZN272 Jozini	1 070
		B KZN275 iNkosi uMtabatuba	2 894
		B KZN276 Big Five Hlabisa	1 242
		C DC27 uMkhanyakude District Municipality	
		Total: King Cetshwayo Municipalities	19 201
		B KZN281 uMfolozi	1 242
		B KZN282 uMhlathuze	10 464
		B KZN284 uMlalazi	5 355
		B KZN285 Mthonjaneni	1 070
		B KZN286 Nkandla	1 070
		C DC28 King Cetshwayo District Municipality	
		Total: iLembe Municipalities	8 908
		B KZN291 Mandeni	3 214
		B KZN292 KwaDukuza	4 624
		B KZN293 Ndawedwe	1 070
		B KZN294 Maphumulo	
		C DC29 iLembe District Municipality	
		Total: Harry Gwala Municipalities	7 496
		B KZN433 Greater Kokstad	2 142
		B KZN434 Johannes Phumani Phungula	1 070
		B KZN435 uMzimkhulu	1 070
		B KZN436 Dr Nkosazana Dlamini Zuma	3 214
		C DC43 Harry Gwala District Municipality	
		Unallocated	-
		Total	206 904
<u>Allocation Criteria:</u>	* Allocated by project need and cost		
<u>Projected Life:</u>	* Current MTEF		
<u>MTEF Allocation:</u>		<u>R thousand</u>	
	2025/26	206 904	
<u>Payment schedule:</u>	* In terms of signed agreements		

PROVINCIAL GAZETTE
TRANSFER OF FUNDS TO MUNICIPALITIES

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

Vote 10: Sport, Arts and Culture

<u>Information</u>		<u>Name:</u> Community Library Services grant	
		Name of Municipality	2025/26 Adjusted Allocation R thousand
Purpose:	<ul style="list-style-type: none"> * To provide access to modern day technology and information resources * To secure library collections * To provide relevant collections of material in libraries which meet the needs of communities * To provide for staffing and operational cost of new new library facilities 	A KZN2000 eThekwin	11 049
		Total: Ugu Municipalities	9 299
		B KZN212 uMdoni	3 145
		B KZN213 uMzumbe	1 220
		B KZN214 uMuziabantu	1 057
		B KZN216 Ray Nkonyeni	3 877
		C DC21 Ugu District Municipality	
Measurable Outputs:	<ul style="list-style-type: none"> * Libraries providing access to internet and other ICT facilities for the public and staff to provide training * Secured collections for public access * Appropriately staffed libraries that provide professional library services 	Total: uMgungundlovu Municipalities	7 189
		B KZN221 uMshwathi	277
		B KZN222 uMgeni	1 108
		B KZN223 Mpofana	554
		B KZN224 iMpemble	831
		B KZN225 Msunduzi	955
		B KZN226 Mkhambathini	1 690
		B KZN227 Richmond	1 774
		C DC22 uMgungundlovu District Municipality	
Monitoring System:	<ul style="list-style-type: none"> * Monitoring in accordance with DORA and signed MOAs * Quarterly financial reporting by local municipalities * Annual close out reports * On-site monitoring visits * Meetings with municipalities 	Total: uThukela Municipalities	5 579
		B KZN235 Okhahlamba	1 690
		B KZN237 iNkosi Langalibalele	1 385
		B KZN238 Alfred Duma	2 504
		C DC23 uThukela District Municipality	
		Total: uMzinyathi Municipalities	7 985
		B KZN241 eNdumeni	1 611
		B KZN242 Nquthu	2 238
		B KZN244 uMsinga	2 639
		B KZN245 uMvoti	1 497
		C DC24 uMzinyathi District Municipality	
		Total: Amajuba Municipalities	7 081
		B KZN252 Newcastle	3 956
		B KZN253 eMdlangeni	1 628
		B KZN254 Dannhauser	1 497
		C DC25 Amajuba District Municipality	
		Total: Zululand Municipalities	9 518
		B KZN261 eDumbe	1 497
		B KZN262 uPhongolo	893
		B KZN263 Abaqulusi	2 182
		B KZN265 Nongoma	2 979
		B KZN266 Ulundi	1 967
		C DC26 Zululand District Municipality	
		Total: uMkhanyakude Municipalities	15 161
		B KZN271 uMhlabuyalingana	1 057
		B KZN272 Jozini	7 514
		B KZN275 Inkosi uMtubatuba	2 554
		B KZN276 Big Five Hlabisa	4 036
		C DC27 uMkhanyakude District Municipality	
		Total: King Cetshwayo Municipalities	10 139
		B KZN281 uMfolozi	1 334
		B KZN282 uMhlathuze	3 567
		B KZN284 uMlalazi	893
		B KZN285 Mthonjaneni	277
		B KZN286 Nkandla	4 068
		C DC28 King Cetshwayo District Municipality	
		Total: iLembe Municipalities	6 969
		B KZN291 Mandeni	1 611
		B KZN292 KwaDukuza	1 385
		B KZN293 Ndwedwe	1 057
		B KZN294 Maphumulo	2 916
		C DC29 iLembe District Municipality	
		Total: Harry Gwala Municipalities	7 398
		B KZN433 Greater Kokstad	3 125
		B KZN434 Johannes Phumanzi Phungula	277
		B KZN435 uMzimkhulu	1 752
		B KZN436 Dr Nkosazana Dlamini Zuma	2 244
		C DC43 Harry Gwala District Municipality	
		Unallocated	*
		Total	97 367
MTEF Allocation:	R thousand		
2025/26	97 367		
Payment schedule:	* In terms of the MOA for conditional grant projects		

PROVINCIAL GAZETTE
TRANSFER OF FUNDS TO MUNICIPALITIES

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

Vote 10: Sport, Arts and Culture

<u>Information</u>		Name: Maintenance Grant - Sport Facilities	
		Name of Municipality	2025/26 Adjusted Allocation R thousand
Purpose:	* Utilisation and maintenance of sport and recreation facilities	A KZN2000 eThekweni	
		Total: Ugu Municipalities	
		B KZN212 uMdoni	
		B KZN213 uMzumbe	
		B KZN214 uMuziwabantu	
		B KZN216 Ray Nkonyeni	
		C DC21 Ugu District Municipality	
		Total: uMgungundlovu Municipalities	
		B KZN221 uMshwathi	
		B KZN222 uMngeni	
		B KZN223 Mpofana	
		B KZN224 iMpendle	
		B KZN225 Msunduzi	
		B KZN226 Mkhambathini	415
		B KZN227 Richmond	
		C DC22 uMgungundlovu District Municipality	
		Total: uThukela Municipalities	
		B KZN235 Okhahlamba	
		B KZN237 iNkosi Langalibalele	
		B KZN238 Alfred Duma	
		C DC23 uThukela District Municipality	822
		Total: uMzinyathi Municipalities	
		B KZN241 eNdumeni	
		B KZN242 Nguthu	
		B KZN244 uMsinga	
		B KZN245 uMvoti	
		C DC24 uMzinyathi District Municipality	
		Total: Amajuba Municipalities	
		B KZN252 Newcastle	
		B KZN253 eMadlangeni	
		B KZN254 Dannhauser	
		C DC25 Amajuba District Municipality	
		Total: Zululand Municipalities	
		B KZN261 eDumbe	
		B KZN262 uPhongolo	
		B KZN263 AbaQulusi	
		B KZN265 Nongoma	
		B KZN266 Ulundi	
		C DC26 Zululand District Municipality	
		Total: uMkhanyakude Municipalities	
		B KZN271 uMhlabuyalingana	
		B KZN272 Jozini	
		B KZN275 Inkosi uMtabatuba	
		B KZN276 Big Five Hlabisa	
		C DC27 uMkhanyakude District Municipality	
		Total: King Cetshwayo Municipalities	
		B KZN281 uMfolozi	
		B KZN282 uMhlathuze	
		B KZN284 uMlalazi	
		B KZN285 Mthongjaneni	
		B KZN286 Nkandla	
		C DC28 King Cetshwayo District Municipality	
		Total: iLembe Municipalities	
		B KZN291 Mandeni	
		B KZN292 KwaDukuza	
		B KZN293 Ndwedwe	
		B KZN294 Maphumulo	
		C DC29 iLembe District Municipality	
		Total: Harry Gwala Municipalities	
		B KZN433 Greater Kokstad	
		B KZN434 Johannes Phumani Phungula	
		B KZN435 uMzimkhulu	
		B KZN436 Dr Nkosazana Dlamini Zuma	
		C DC43 Harry Gwala District Municipality	823
		Unallocated	
		Total	
		2025/26 R Thousand	2 475
Payment schedule:	* Payments are made based on milestones achieved		

PROVINCIAL GAZETTE
TRANSFER OF FUNDS TO MUNICIPALITIES

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Vote 10: Sport, Arts and Culture

<i>Information</i>		Name: Sport and Recreation Infrastructure	
		Name of Municipality	2025/26 Adjusted Allocation R thousand
Purpose:	* New/renovated/upgraded/resourced community/school and recreation facilities	A KZN2000 eThekwin	.
		Total: Ugu Municipalities	6 560
		B KZN212 uMdoni	
		B KZN213 uMzumbe	6 560
		B KZN214 uMuziwabantu	
		B KZN216 Ray Nikonyeni	
		C DC21 Ugu District Municipality	
		Total: uMgungundlovu Municipalities	-
		B KZN221 uMshwathi	
		B KZN222 uMngeni	
		B KZN223 Mpofana	
		B KZN224 iMpemble	
		B KZN225 Msunduzi	
		B KZN226 Mkhambathini	
		B KZN227 Richmond	
		C DC22 uMgungundlovu District Municipality	
		Total: uThukela Municipalities	20 000
		B KZN235 Okahahlamba	
		B KZN237 iNkosi Langalibalele	
		B KZN238 Alfred Duma	20 000
		C DC23 uThukela District Municipality	
		Total: uMzinyathi Municipalities	-
		B KZN241 eNdumeni	
		B KZN242 Nguthu	
		B KZN244 uMsinga	
		B KZN245 uFvoti	
		C DC24 uMzinyathi District Municipality	
		Total: Amajuba Municipalities	-
		B KZN252 Newcastle	
		B KZN253 eMadlangeni	
		B KZN254 Dannhauser	
		C DC25 Amajuba District Municipality	
		Total: Zululand Municipalities	38 505
		B KZN261 eDumbe	
		B KZN262 uPhongolo	24 505
		B KZN263 AbaQulusi	
		B KZN265 Nongoma	7 000
		B KZN266 Ulundi	7 000
		C DC26 Zululand District Municipality	
		Total: uMkhanyakude Municipalities	-
		B KZN271 uMhlabuyalingana	
		B KZN272 Jozini	
		B KZN275 Inkosi uMtubatuba	
		B KZN276 Big Five Hlabisa	
		C DC27 uMkhanyakude District Municipality	
		Total: King Cetshwayo Municipalities	-
		B KZN281 uMfolozzi	
		B KZN282 uMhlathuze	
		B KZN284 uMlalazi	
		B KZN285 Mthonjaneni	
		B KZN286 Nkandla	
		C DC28 King Cetshwayo District Municipality	
		Total: iLembe Municipalities	-
		B KZN291 Mandeni	
		B KZN292 KwaDukuza	
		B KZN293 Ndwendwe	
		B KZN294 Maphumulo	
		C DC29 iLembe District Municipality	
		Total: Harry Gwala Municipalities	20 000
		B KZN433 Greater Kokstad	
		B KZN434 Johannes Phuman Phungula	
		B KZN435 uMzimkhulu	20 000
		B KZN436 Dr Nkosazana Dlamini Zuma	
		C DC43 Harry Gwala District Municipality	
		Unallocated	-
		Total	85 065

PROVINCIAL GAZETTE
TRANSFER OF FUNDS TO MUNICIPALITIES

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Vote 11: Cooperative Governance and Traditional Affairs

<u>Information</u>		<u>Name:</u>	<u>Small Town Rehabilitation programme</u>
		Name of Municipality	2025/26 Adjusted Allocation R thousand
Purpose:	* Support small and rural municipalities with the revitalisation of small towns as local centres of economic activity and nodes of concentrated and focused delivery of services	A KZN2000 eThekweni	-
Total: Ugu Municipalities		B KZN212 uMdoni	-
Measurable Outputs:	* Design/Operational Plan/BOQs * Contractor appointment * Site establishment * Work implementation * Work completion	B KZN213 uMzumbe	-
		B KZN214 uMuziwabantu	-
		B KZN216 Ray Nkonyeni	-
		C DC21 Ugu District Municipality	-
Total: uMgungundlovu Municipalities			-
Monitoring System:	* Monthly Project Steering Committee meetings * Project Gantt Chart - Actual vs Planned * Monthly municipal expenditure/progress * MOA and business plan * Monitor MOA compliance and project management	B KZN221 uMshwathi	-
		B KZN222 uMngeni	-
		B KZN223 Mpfana	-
		B KZN224 iMpendle	-
		B KZN225 Msunduzi	-
		B KZN226 Mkhambathini	-
		B KZN227 Richmond	-
		C DC22 uMgungundlovu District Municipality	-
Total: uThukela Municipalities			-
Conditions:	* Council Resolution and signed MOA * Approved business plan prior to transfer * Separate grant vote * % project completion of previously allocated grants * Compliance to dept grant transfer manual	B KZN235 Okhahlamba	-
Allocation Criteria:	* Alignment to the NDP, PGDP and PSEDS (Spatial Equity: Hierarchy of Nodes) through focused investment into strategic projects that contribute to boosting the socio economic viability of towns and cities * Prioritisation within the Intergrated Development Plan	B KZN237 iNkosi Langalibalele	-
		B KZN238 Alfred Duma	-
		C DC23 uThukela District Municipality	-
Total: uMzinyathi Municipalities			-
Projected Life:	* As per the business plan	B KZN241 eNdumeni	-
MTEF Allocation:	2025/26	R thousand	5 000
Payment schedule:	* Progress payments by municipality * Monthly payments as per value of work done	B KZN242 Nquthu	-
		B KZN244 uMsinga	-
		B KZN245 uMvoti	-
		C DC24 uMzinyathi District Municipality	-
Total: Amajuba Municipalities			-
Total: Zululand Municipalities			5 000
Total: uMkhanyakude Municipalities			-
Total: King Cetshwayo Municipalities			-
Total: iLembe Municipalities			-
Total: Harry Gwala Municipalities			-
Unallocated			-
		Total	5 000

PROVINCIAL GAZETTE
TRANSFER OF FUNDS TO MUNICIPALITIES

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Vote 11: Cooperative Governance and Traditional Affairs

PROVINCIAL GAZETTE
TRANSFER OF FUNDS TO MUNICIPALITIES

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

Vote 11: Cooperative Governance and Traditional Affairs

<u>Information</u>		<u>Municipal Excellence Awards</u>	
		Name of Municipality	2025/26 Adjusted Allocation R thousand
Purpose:	* To provide funds for the purpose of EPWP job creation linked to municipal functions such as water meter audits and environmental clean ups	A KZN2000 eThekweni	-
Measurable Outputs:	* Total of 82 EPWP employment opportunities provided by two municipalities, in line with approved business plans	Total: Ugu Municipalities	-
Monitoring System:	* Monthly progress and financial reports to department, in accordance with the stipulated reporting requirements * Monthly project management team meetings	B KZN12 uMdoni	
Conditions:	* Transfer is conditional subject to: 1. A business plan 2. A Council/Board resolution 3. Signing of MOAs	B KZN13 uMzumbe	
Allocation Criteria:	* Grants provided to municipalities in line with the winning amounts allocated per best performing municipalities as part of the Municipal Excellence Awards	B KZN14 uMuziwabantu	
Projected Life:	* December 2025 to August 2026	B KZN16 Ray Nkonyeni	
MTEF Allocation:	R thousand 2025/26 1 500	C DC21 Ugu District Municipality	
Payment schedule:	* Once-off transfer	Total: uMgungundlovu Municipalities	-
		B KZN21 uMshwathi	
		B KZN22 uMngeni	
		B KZN23 Mpofana	
		B KZN24 iMpindle	
		B KZN25 Msunduzi	
		B KZN26 Mkhambathini	
		B KZN27 Richmond	
		C DC22 uMgungundlovu District Municipality	
		Total: uThukela Municipalities	-
		B KZN235 Okhahlamba	
		B KZN237 Inkosi Langalibalele	
		B KZN238 Alfred Duma	
		C DC23 uThukela District Municipality	
		Total: uMzinyathi Municipalities	-
		B KZN241 Endumeni	
		B KZN242 Nguthu	
		B KZN244 uMsinga	
		B KZN245 uMvoti	
		C DC24 uMzinyathi District Municipality	
		Total: Amajuba Municipalities	-
		B KZN252 Newcastle	
		B KZN253 eMediangeni	
		B KZN254 Dannhauser	
		C DC25 Amajuba District Municipality	
		Total: Zululand Municipalities	-
		B KZN261 eDumbe	
		B KZN262 uPhongolo	
		B KZN263 AbaQulusi	
		B KZN265 Nongoma	
		B KZN266 Ulundi	
		C DC26 Zululand District Municipality	
		Total: uMkhanyakude Municipalities	-
		B KZN271 uMhlabuyalingana	
		B KZN272 Jozini	
		B KZN275 Inkosi uMtubatuba	
		B KZN276 Big Five Hibisa	
		C DC27 uMkhanyakude District Municipality	
		Total: King Cetshwayo Municipalities	1 500
		B KZN281 uMfolozzi	
		B KZN282 uMhlathuze	1 000
		B KZN284 uMlalazi	500
		B KZN285 Mthonjaneni	
		B KZN286 Nkandla	
		C DC28 King Cetshwayo District Municipality	
		Total: iLembe Municipalities	-
		B KZN291 Mandeni	
		B KZN292 KwaDukza	
		B KZN293 Ndwedwe	
		B KZN294 Maphumulo	
		C DC29 iLembe District Municipality	
		Total: Harry Gwala Municipalities	-
		B KZN433 Greater Kokstad	
		B KZN434 Johannes Phuman Phungula	
		B KZN435 uMzimkhulu	
		B KZN436 Dr Nkosazana Dlamini Zuma	
		C DC43 Harry Gwala District Municipality	
		Unallocated	-
		Total	1 500