

Vote 11

Co-operative Governance and Traditional Affairs

R thousand	2025/26			
	Main appropriation	Adjusted appropriation	Decrease	Increase
Operational budget	1 928 938	1 930 124		1 186
MEC remuneration	2 215	2 215		
Total amount to be appropriated	1 931 153	1 932 339		1 186
<i>of which:</i>				
Current payments	1 861 082	1 759 198	(101 884)	
Transfers and subsidies	10 044	30 211		20 167
Payments for capital assets	60 027	142 930		82 903
Payments for financial assets	-	-		
Responsible MEC	MEC for Co-operative Governance and Traditional Affairs			
Administering department	Co-operative Governance and Traditional Affairs			
Accounting Officer	Head: Co-operative Governance and Traditional Affairs			

1. Vision and mission

Vision

The vision of the Department of Co-operative Governance and Traditional Affairs (COGTA) is: *Capable and co-operative governance for sustainable service delivery.*

Mission

The department's mission statement is: *To co-ordinate and foster co-operation among governance institutions and build capacity to accelerate delivery of high quality services to communities.*

2. Strategic outcomes

The department's strategic policy direction is to:

- Improve municipal and traditional institutional capacity.
- Improve co-ordination of service delivery.
- Improve institutional capacity.

3. Summary of the adjustments estimate for 2025/26

The main appropriation of COGTA was R1.931 billion in 2025/26. Some adjustments were made to the department's budget, and this resulted in a net increase of R1.186 million. Thus, the adjusted appropriation of the department is R1.932 billion.

The main reasons for the net increase, as well as other adjustments, are summarised below, and are explained in detail in Section 4.

- *Virement between programmes:* The department undertook various virements between programmes, as follows:
 - o Savings of R6.056 million were realised from Programme 2: Local Governance under *Compensation of employees* due to delays in filling vacant posts.
 - o Savings of R23.533 million were realised from Programme 3: Development and Planning under *Goods and services* due to Supply Chain Management (SCM) delays in respect of electrification and construction projects.

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- Savings of R4.326 million were realised from Programme 4: Traditional Institutional Management under *Compensation of employees* due to delays in filling vacant posts (R2.864 million) and *Machinery and equipment* (R1.462 million) due to recruitment delays where provision was made for the purchase of tools of trade for new employees, as well as the non-renewal of cell phone contracts for some officials.

The total savings of R33.915 million were moved to Programme 1, as follows:

- R7.221 million was moved to *Goods and services* to cater for spending pressures on items such as legal services costs, inventory and consumable supply costs, shortfalls in respect of the bursary funding, fleet services costs, travel and subsistence costs, as well as other operational costs.
- R2.404 million was moved to *Transfers and subsidies to: Households* to cater for unanticipated staff exit costs and shortfalls in respect of external bursaries.
- R5 000 was moved to *Buildings and other fixed structures* to mitigate some of the costs in respect of renovations to departmental office buildings.
- R24.285 million was moved to *Machinery and equipment* to cater for the purchase of servers which are out of warranty and therefore can no longer be serviced and this poses a significant operational risk. Also included is provision made to cater for shortfalls in respect of the purchase of tools of trade and finance leases.

The department undertook further virements between sub-programmes and economic categories within programmes, and details are provided under Section 4. The increase against *Transfers and subsidies to: Non-profit institutions* was approved by Provincial Treasury in line with Treasury Regulation 6.3.1(b). All of these virements are permissible in terms of the PFMA, Treasury Regulations, as well as the National Treasury guidelines.

- *Shifts*: No shifts were undertaken across programmes. However, some shifts were undertaken between economic classifications within Programmes 1 and 3, as explained in Section 4.
- *Other adjustments*: The department's budget allocation was increased by a net amount of R1.186 million, as follows:
 - R3.454 million was suspended towards budget pressures in Vote 7: Health after the Provincial Executive Council (PEC) resolved that all departments and public entities should make contributions from their budgets towards offsetting the budget pressures shown by the Department of Health. These funds were identified under Programme 2 against *Compensation of employees*.
 - R20 million was suspended to Vote 14: Public Works and Infrastructure to repair the Legislature Assembly (LA) Building in Ulundi following the damage sustained by the building during the heavy rainfalls in December 2024 and January 2025. These funds were identified under Programme 3 against *Goods and services*.
 - R5 million was allocated to the department in respect of funds recalled from uMhlatuze Water, the Ugu District Municipality and from the eThekweni Metro. These funds were allocated under Programme 3 against *Goods and services* (R3 million) and *Buildings and other fixed structures* (R1 million), and to Programme 4 against *Goods and services* (R1 million), with more detail provided at programme level.
 - R3.332 million was allocated to the department where the department requested to retain prior-year revenue over-collected. The department requested to retain R4.197 million of the R7.536 million over-collection. However, taking into account that R4.204 million had already been allocated back to the department in the 2024/25 Adjustments Estimate, only the balance of the revenue over-collection could be allocated back to the department. These funds were allocated under Programme 1 against *Goods and services* (R1.960 million) and Programme 3 against *Buildings and other fixed structures* (R1.372 million), with more detail provided at programme level.

- o R16.308 million additional funding was allocated to the department for the repair of Traditional Administrative Centres (TACs) damaged by storms. It should be noted that these funds are specifically and exclusively allocated and may not be used for any other purpose. These funds were allocated under Programme 3 against *Buildings and other fixed structures*.

Tables 11.1 and 11.2 reflect a summary of the 2025/26 adjusted appropriation of the department, summarised according to programme and economic classification. Details of the economic classification are given in *Annexure – Vote 11: COGTA*.

Table 11.1 : Summary by programmes

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts	Other adjustments		
1. Administration	493 130	-	-	33 915	-	1 960	35 875	529 005
2. Local Governance	397 547	-	-	(6 056)	-	(3 454)	(9 510)	388 037
3. Development and Planning	377 893	-	-	(23 533)	-	1 680	(21 853)	356 040
4. Traditional Institutional Management	662 583	-	-	(4 326)	-	1 000	(3 326)	659 257
Total	1 931 153	-	-	-	-	1 186	1 186	1 932 339
Amount to be voted								1 186

Table 11.2 : Summary by economic classification

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts	Other adjustments		
Current payments	1 861 082	-	-	(51 804)	(32 586)	(17 494)	(101 884)	1 759 198
Compensation of employees	951 721	-	-	(56 423)	-	(3 454)	(59 877)	891 844
Goods and services	909 361	-	-	4 619	(32 586)	(14 040)	(42 007)	867 354
Interest and rent on land	-	-	-	-	-	-	-	-
Transfers and subsidies to:	10 044	-	-	12 047	8 120	-	20 167	30 211
Provinces and municipalities	1 000	-	-	1 224	6 620	-	7 844	8 844
Departmental agencies and accounts	-	-	-	-	-	-	-	-
Higher education institutions	960	-	-	-	-	-	-	960
Foreign governments and international organisations	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	1 500	-	1 500	1 500
Non-profit institutions	-	-	-	250	-	-	250	250
Households	8 084	-	-	10 573	-	-	10 573	18 657
Payments for capital assets	60 027	-	-	39 757	24 466	18 680	82 903	142 930
Buildings and other fixed structures	17 453	-	-	18 772	45 505	18 680	82 957	100 410
Machinery and equipment	21 535	-	-	20 985	-	-	20 985	42 520
Heritage assets	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-
Software and other intangible assets	21 039	-	-	-	(21 039)	-	(21 039)	-
Payments for financial assets	-	-	-	-	-	-	-	-
Total	1 931 153	-	-	-	-	1 186	1 186	1 932 339
Amount to be voted								1 186

4. Changes to programme purposes and service delivery measures

The department has not changed the purpose of any of its programmes, which largely conform to the sector specific programme and budget structure for the COGTA sector for 2025/26. The department obtained approval from National Treasury on 22 June 2018 to deviate from the said structure from 2019/20 onward. The non financial data slightly differs from the tabled 2025/26 *EPRE*, and these changes are reflected in the “Revised target” column in the non financial tables. The department is now aligning the non financial information in the 2025/26 *EPRE* to the information in the APP.

4.1 Programme 1: Administration

This programme comprises all support services within the department, the Office of the MEC and all special projects.

Tables 11.3 and 11.4 reflect a summary of the 2025/26 adjusted appropriation of Programme 1, summarised according to sub-programme and economic classification.

Details of the main adjustments, which resulted in an overall increase of R35.875 million, are given in the paragraphs below the tables.

Table 11.3 : Programme 1: Administration

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts	Other adjustments		
1. Office of the MEC	21 230			(2 486)			(2 486)	18 744
2. Corporate Services	471 900			36 401		1 960	38 361	510 261
Total	493 130	-	-	33 915	-	1 960	35 875	529 005
Amount to be voted								35 875

Table 11.4 : Summary by economic classification

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts	Other adjustments		
Current payments	456 758	-	-	7 221	19 034	1 960	28 215	484 973
Compensation of employees	244 792			(27 408)			(27 408)	217 384
Goods and services	211 966			34 629	19 034	1 960	55 623	267 589
Interest and rent on land							-	-
Transfers and subsidies to:	7 151	-	-	2 404	-	-	2 404	9 555
Provinces and municipalities	1 000			(276)			(276)	724
Departmental agencies and accounts							-	-
Higher education institutions							-	-
Foreign governments and international organisations							-	-
Public corporations and private enterprises							-	-
Non-profit institutions							-	-
Households	6 151			2 680			2 680	8 831
Payments for capital assets	29 221	-	-	24 290	(19 034)	-	5 256	34 477
Buildings and other fixed structures	2 000			5	2 005		2 010	4 010
Machinery and equipment	6 182			24 285			24 285	30 467
Heritage assets							-	-
Specialised military assets							-	-
Biological assets							-	-
Land and subsoil assets							-	-
Software and other intangible assets	21 039				(21 039)		(21 039)	-
Payments for financial assets							-	-
Total	493 130	-	-	33 915	-	1 960	35 875	529 005
Amount to be voted								35 875

Virement – Programme 1: Administration: R33.915 million

The main appropriation of Programme 1 increased by R33.915 million against the Corporate Services sub-programme, as follows:

- R33.915 million was moved to the Corporate Services sub-programme from savings identified in Programmes 2, 3 and 4, as follows:
 - R7.221 million (R6.114 million from Programme 2 and R1.107 million from Programme 4) was moved to *Goods and services* to cater for spending pressures on items such as legal services costs, inventory and consumable supply costs, shortfalls in respect of the bursary funding, fleet services costs, travel and subsistence costs, as well as other operational costs.
 - R2.404 million (R119 000 from Programme 2, R528 000 from Programme 3 and R1.757 million from Programme 4) was moved to *Transfers and subsidies to: Households* to cater for unanticipated staff exit costs and higher than budgeted external bursaries.
 - R5 000 was moved from Programme 3 to *Buildings and other fixed structures* to mitigate some of the costs in respect of renovations to departmental office buildings.
 - R24.285 million (R1.323 million from Programme 2, R21.500 million from Programme 3 and R1.462 million from Programme 4) was moved to *Machinery and equipment* to cater for the purchase of servers which are out of warranty and therefore can no longer be serviced and this poses a significant operational risk. Also included is provision made to cater for spending pressures in respect of the purchase of tools of trade and finance leases.

In addition to the savings from Programme 2, 3 and 4 to Programme 1, the following virements were undertaken within Programme 1, which affected both sub-programmes, as follows:

- Savings of R27.408 million were realised against *Compensation of employees* due to delays in filling vacant posts and these funds were moved to *Goods and services* to cater for spending pressures on items such as legal services costs, inventory and consumable supply costs, shortfalls in respect of the bursary funding, fleet services costs, travel and subsistence costs, as well as other operational costs.

- Savings of R276 000 were realised against *Transfers and subsidies to: Provinces and municipalities* in respect of motor vehicle licence fees due to delays in the delivery of motor vehicles and these funds were moved to *Transfers and subsidies to: Households* to cater for unanticipated staff exit costs and higher than budgeted external bursaries.

These virements are permissible in terms of the PFMA and Treasury Regulations.

Shifts – Programme 1: Administration

The following shifts were undertaken within the Corporate Services sub-programme under Programme 1, of which the purpose of the funds remains unchanged:

- R21.039 million was shifted from *Software and other intangible assets* where the funds were originally budgeted for to *Goods and services* (computer services) in respect of Microsoft licence fees and bandwidth in line with accounting practices and as guided by the Auditor-General (A-G).
- R2.005 million was shifted from *Goods and services* where the funds were originally budgeted for to *Buildings and other fixed structures* to cater for major maintenance undertaken at Wadley House, in line with accounting practices and as guided by the A-G that all major maintenance should be classified under *Upgrades and additions: Capital*.

Other adjustments – Programme 1: Administration: R1.960 million

Programme 1's budget was increased by R1.960 million under the sub-programme: Corporate Services in respect of revenue reallocated to the department, as mentioned, against *Goods and services* to cater for spending pressures on fleet services costs and property payments costs.

Service delivery measures – Programme 1: Administration

Table 11.5 shows the service delivery information for Programme 1 as per the 2025/26 APP, as well as the actual achievements as at mid-year. One target was adjusted under the Revised target column to align the target in the 2025/26 EPRE to the department's tabled APP. Some targets are not reported on at mid-year, as the department projects to undertake them in the fourth quarter. It is noted that the department has removed two measures, and these are indicated by a strike-through and the wording "No longer measured" in the Revised target column.

Table 11.5 : Service delivery measures – Programme 1: Administration

Outputs	Performance indicators	Performance targets		
		2025/26 Original target	2025/26 Mid-year actual	2025/26 Revised target
1.1 Office of the MEC				
1.1.1 Inspection sites conducted	• No. of inspections conducted	2	-	No longer measured
1.2 Corporate Services				
1.2.1 Clean Audit Opinion achieved	• No. of departmental clean audit opinions achieved	1	-	
1.2.2 Payment of suppliers within 30 days	• % of suppliers/invoices paid within the thirty-day period	100%	99.7%	
1.2.3 Service Delivery Model developed	• No. of Service Delivery Models developed	1	-	
1.2.4 Employment opportunities for people with disabilities	• % of people with disabilities employed	3%	2.3%	
1.2.5 Employment opportunities in the entry-level for youth	• % of entry-level posts filled with youth	35%	25%	
1.2.6 All employees disclosing financial interests	• % of employees compliant with financial disclosure submission	100%	100%	
1.2.7 Implementation of the training plan	• % of identified personnel capacitated in line with the training plan	100%	100%	
1.2.8 Departmental buildings compliant with the Occupational Health and Safety Act	• No. of departmental buildings audits conducted for compliance with the Occupational Health and Safety Act	17	17	
1.2.9 End Point Cyber-Security Initiatives implemented as per the information security policy	• % of end point cyber-security initiatives implemented	100%	50%	
1.2.10 Automate business process to be more efficient	• No. ICT Strategy initiatives implemented	4	-	1
1.2.11 Mitigation for financial mismanagement	• % reduction of UIFW expenditure	50%	-	No longer measured
1.2.12 Procurement awarded to designated groups	• % of procurement awarded to designated groups	60%	72%	
1.2.13 Financial transactions assessed to identify irregular expenditure	• % of transactions assessed to identify irregular expenditure	100%	100%	

Table 11.5 : Service delivery measures – Programme 1: Administration

Outputs	Performance indicators	Performance targets		
		2025/26 Original target	2025/26 Mid-year actual	2025/26 Revised target
1.2.14	Determination testing conducted on Unauthorised, Irregular, Fruitless and Wasteful (UIFW)	• % of transactions subjected to determination tests for UIFW expenditure	100%	100%
1.2.15	Audits conducted on bid processes	• % of bid compliance audits conducted	100%	100%
1.2.16	Implement and enforce a zero-tolerance policy towards corruption	• % of fraud and corruption cases monitored for finalisation	100%	100%
1.2.17	APP developed in line with national and provincial imperatives	• No. of APPs developed	1	-
1.2.18	Service Delivery Improvement Plan (SDIP) implementation monitored	• No. of assessments conducted on the implementation of SDIPs	1	1
1.2.19	Performance of the department compliant with APP requirements	• No. of performance reviews conducted	4	2
1.2.20	Evaluation of performance of departmental programmes	• No. of evaluation studies conducted on departmental programmes	2	1
1.2.21	Implementation of departmental policies monitored	• No. of policies monitored	12	6
1.2.22	Research studies conducted	• No. of research studies conducted for evidence-based policy making	1	-
1.2.23	Department compliant with legislation, policies and prescripts	• % compliance with legislation	100%	100%

4.2 Programme 2: Local Governance

The purpose of this programme is to co-ordinate, support, promote and enhance governance, administration and public participation in local government. Tables 11.6 and 11.7 reflect a summary of the 2025/26 adjusted appropriation of Programme 2, summarised according to sub-programme and economic classification. Details of the main adjustments, which resulted in an overall decrease of R9.510 million, are provided in the paragraphs after the tables.

Table 11.6 : Programme 2: Local Governance

R thousand	Main appropriation	Adjustments appropriation				Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/ unavoidable	Virement	Shifts		
1. Municipal Administration	65 180			(2 168)		(3 454)	59 558
2. Municipal Finance	26 449			(3 394)			23 055
3. Public Participation	243 898			5 106			249 004
4. Capacity Development	11 913			(1 428)			10 485
5. Municipal Perf. Monitoring, Reporting and Evaluation	50 107			(4 172)			45 935
Total	397 547	-	-	(6 056)	-	(3 454)	388 037
Amount to be voted							(9 510)

Table 11.7 : Summary by economic classification

R thousand	Main appropriation	Adjustments appropriation				Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/ unavoidable	Virement	Shifts		
Current payments	389 966	-	-	(6 114)	-	(3 454)	380 398
Compensation of employees	352 783			(12 562)		(3 454)	336 767
Goods and services	37 183			6 448			43 631
Interest and rent on land							-
Transfers and subsidies to:	900	-	-	1 381	-	-	2 281
Provinces and municipalities				1 500			1 500
Departmental agencies and accounts							-
Higher education institutions							-
Foreign governments and international organisations							-
Public corporations and private enterprises							-
Non-profit institutions							-
Households	900			(119)			781
Payments for capital assets	6 681	-	-	(1 323)	-	-	5 358
Buildings and other fixed structures							-
Machinery and equipment	6 681			(1 323)			5 358
Heritage assets							-
Specialised military assets							-
Biological assets							-
Land and subsoil assets							-
Software and other intangible assets							-
Payments for financial assets							-
Total	397 547	-	-	(6 056)	-	(3 454)	388 037
Amount to be voted							(9 510)

Virement – Programme 2: Local Governance: (R6.056 million)

The main appropriation of Programme 2 was decreased by R6.056 million as a result of the following virements, which affected all the sub-programmes.

Savings of R14.004 million were identified in Programme 2, as follows:

- Savings of R12.562 million were realised against *Compensation of employees* due to delays in filling vacant posts.
- Savings of R119 000 were realised against *Transfers and subsidies to: Households* in respect of slightly lower than budgeted staff exit costs.
- Savings of R1.323 million were realised against *Machinery and equipment* due to the implementation of cost containment in respect of the non-renewal of cell phone contracts for some officials.

The total savings of R14.004 million were moved, as follows:

- R7.556 million moved to Programme 1 as follows:
 - R6.114 million against *Goods and services* to cater for spending pressures on items such as legal services costs, inventory and consumable supply costs, shortfalls in respect of the bursary funding, fleet services costs, travel and subsistence costs, as well as other operational costs.
 - R119 000 against *Transfers and subsidies to: Households* to cater for unanticipated staff exit costs and higher than budgeted external bursaries.
 - R1.323 against *Machinery and equipment* to cater for the purchase of tools of trade for newly appointed staff.
- The balance of R6.448 million remained within Programme 2 and was moved to *Goods and services* to cater for spending pressures on items such as communication costs, contractors' costs, as well as operating leases.

R1.500 million was moved from Programme 3 in respect of savings identified under *Compensation of employees* and *Goods and services* to this programme against *Transfers and subsidies to: Provinces and municipalities* for transfers to the uMhlathuze Municipality (R1 million) and uMlalazi Municipality (R500 000) to cater for the Municipal Excellence Awards which is an annual initiative by the department aimed at recognising and rewarding high performing municipalities in the province. The municipalities will be utilising these funds towards an infrastructure related Expanded Public Works Programme (EPWP) programme.

Further virements across sub-programmes and within economic categories were undertaken under this programme. These virements are permissible in terms of the PFMA.

Other adjustments – Programme 2: Local Governance: (R3.454 million)

An amount of R3.454 million was suspended from the sub-programme: Municipal Administration against *Compensation of employees* towards budget pressures in Vote 7: Health after the PEC resolved that all departments and public entities should make contributions from their budgets towards offsetting the budget pressures shown by the Department of Health, as mentioned.

Service delivery measures – Programme 2: Local Governance

Table 11.8 shows the service delivery information for Programme 2 as per the 2025/26 APP, as well as the actual achievements as at mid-year. Some targets are not reported on at mid-year, as the department projects to undertake them in the fourth quarter. Three new targets are introduced, and this is indicated in bold italics and by the word “New” in the Original target column. It is noted that the department has removed one measure, and this is indicated by a strike-through and the wording “No longer measured” in the Revised target column.

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Table 11.8 : Service delivery measures – Programme 2: Local Governance

Outputs	Performance indicators	Performance targets			
		2025/26 Original target	2025/26 Mid-year actual	2025/26 Revised target	
2.1	Municipal Governance and Administration				
2.1.1	Appointment of competent municipal officials	• No. of municipalities supported to comply with Municipal Systems Act (MSA) Regulations on the appointment of Senior Managers	54	54	
2.1.2	Oversight structures assessed on performance	• No. of municipalities' oversight structures assessed on performance	54	28	
2.1.3	Framework on monitoring, support and application of intervention in terms of Section 139 of the Constitution, 1996 developed.	• No. of frameworks developed on implementation of Section 139 interventions	1	-	
2.1.4	Municipalities under intervention monitored in line with municipal turn around/ recovery plan	• % of municipalities under intervention monitored in line with recovery plan	100%	100%	
2.1.5	Development of bylaws	• No. of districts supported to develop bylaws	11	-	
2.1.6	Performance assessment of Ministerial Representatives	• % of Administrators assessed on performance	100%	100%	
2.1.7	Promoting good and clean governance	• % of municipal disciplinary cases against managers monitored for compliance	100%	100%	
2.2	Municipal Finance				
2.2.1	Reduction of UIFW in municipalities	• No. of municipalities supported to reduce UIFW expenditure	44	22	
2.2.2	Reassess allocation of free basic services to beneficiary households. (electricity and water)	• No. of municipalities supported to provide free basic services to indigent households	27	9	
2.2.3	Develop framework on prioritisation on budget allocation of repairs and maintenance on infrastructure assets	• No. of municipalities supported to ring fence budget for repairs and maintenance	54	54	
2.2.4	Reduction in government debt	• No. of municipalities supported to reduce government debt	27	14	
2.2.5	Section 131 reports of the MFMA submitted	• No. of reports submitted on state of municipal finance in terms of Section 131 of the MFMA	1	1	
2.2.6	Municipalities guided to comply with Municipal Property rates Act (MPRA)	• No. of municipalities guided to comply with the MPRA	44	22	
2.2.7	Identification of revenue streams	• No. of municipalities supported on enhanced revenue collections	11	5	
2.2.8	Support municipalities on setting water cost reflective tariffs	• No. of municipalities supported on setting water cost reflective tariffs	14	-	
2.2.9	Municipalities supported with the reduction of Eskom debt	• No. of municipalities supported with the reduction of Eskom debt	New	8	7
2.2.10	Coordinate the data cleansing exercise by sampling challenged municipalities	• No. of municipalities supported on data cleansing programme	2	-	No longer measured
2.3	Public Participation				
2.3.1	Indigent ward profiling conducted to align with the provision of free basic services indicator	• No. of indigent ward profiling conducted to align with the provision of free basic services indicator	27	14	
2.3.2	Improve Municipal Service Delivery Complaints Management system	• No. of complaints management system developed	1	-	
2.3.3	Oversee the functionality of vulnerable groups units in municipalities	• No. municipalities supported with functional vulnerable groups units	44	28	
2.3.4	Municipalities monitored on the implementation of GBVF responsive programmes	• No. of municipalities monitored on the implementation of GBVF responsive programmes	54	27	
2.4	Capacity Building				
2.4.1	Support the implementation of Chapter 5 of the Local Government Municipal Staff regulations	• No. of municipalities supported on the implementation of Chapter 5 of the Local Government Municipal Staff regulations	11	5	
2.4.2	Capacity assessment of municipalities to determine the skills deficiencies	• No. of water service authorities and licenced electricity distributors monitored on implementation of municipal workplace skills plans	38	22	
2.4.3	Capacity building interventions conducted in municipalities	• No. of capacity building interventions conducted in municipalities	16	-	
2.4.4	Support the implementation of the National Framework Towards the Professionalisation of the Public Sector	• No. of municipalities supported to implement framework towards the professionalisation of local government	New	-	11

Table 11.8 : Service delivery measures – Programme 2: Local Governance

Outputs	Performance indicators	Performance targets		
		2025/26 Original target	2025/26 Mid-year actual	2025/26 Revised target
2.5	Municipal Performance Monitoring, Reporting and Evaluation			
2.5.1	Municipalities supported with performance management systems	54	28	
2.5.2	Municipal performance reports compiled	1	1	
2.5.3	Assessment of municipal performance using standardised key performance indicators	54	54	
2.5.4	<i>Municipal evaluations conducted</i>	<i>New</i>	<i>-</i>	<i>1</i>

4.3 Programme 3: Development and Planning

The purpose of this programme is to promote informed integrated planning and development in the province. Tables 11.9 and 11.10 reflect a summary of the 2025/26 adjusted appropriation of Programme 3, summarised according to sub-programme and economic classification.

Details of the main adjustments, which resulted in a net decrease of R21.853 million, are given in the paragraphs below the tables.

Table 11.9 : Programme 3: Development and Planning

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/ unavoidable	Virement	Shifts	Other adjustments		
1. Spatial Planning	38 148			(1 806)			(1 806)	36 342
2. Land Use Management	31 525			(1 448)			(1 448)	30 077
3. Local Economic Development	161 126			(37 752)		(2 692)	(40 444)	120 682
4. Municipal Infrastructure	88 941			25 853		2 372	28 225	117 166
5. Disaster Management	58 153			(8 380)		2 000	(6 380)	51 773
Total	377 893	-	-	(23 533)	-	1 680	(21 853)	356 040
Amount to be voted							(21 853)	

Table 11.10 : Summary by economic classification

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/ unavoidable	Virement	Shifts	Other adjustments		
Current payments	357 297	-	-	(50 297)	(51 620)	(17 000)	(118 917)	238 380
Compensation of employees	160 194			(13 333)			(13 333)	146 861
Goods and services	197 103			(36 964)	(51 620)	(17 000)	(105 584)	91 519
Interest and rent on land							-	-
Transfers and subsidies to:	1 693	-	-	7 714	8 120	-	15 834	17 527
Provinces and municipalities					6 620		6 620	6 620
Departmental agencies and accounts							-	-
Higher education institutions	960						-	960
Foreign governments and international organisations							-	-
Public corporations and private enterprises					1 500		1 500	1 500
Non-profit institutions							-	-
Households	733			7 714			7 714	8 447
Payments for capital assets	18 903	-	-	19 050	43 500	18 680	81 230	100 133
Buildings and other fixed structures	15 453			18 767	43 500	18 680	80 947	96 400
Machinery and equipment	3 450			283			283	3 733
Heritage assets							-	-
Specialised military assets							-	-
Biological assets							-	-
Land and subsoil assets							-	-
Software and other intangible assets							-	-
Payments for financial assets							-	-
Total	377 893	-	-	(23 533)	-	1 680	(21 853)	356 040
Amount to be voted							(21 853)	

Virement – Programme 3: Development and Planning: (R23.533 million)

The main appropriation of Programme 3 decreased by R23.533 million due to various virements which affected all sub-programmes. In total, savings of R50.297 million were identified in Programme 3, as follows:

Vote 11: Co-operative Governance and Traditional Affairs

- Savings of R13.333 million were realised against *Compensation of employees* due to delays in filling vacant posts.
- Savings of R36.964 million were realised against *Goods and services* due to enforced savings under the Small Town Rehabilitation programme and the construction of the disaster management centre in the Nkandla Municipality.

The total savings of R50.297 million were moved, as follows:

- R22.033 million was moved to Programme 1 as follows:
 - R528 000 was moved to *Transfers and subsidies to: Households* to cater for unanticipated staff exit costs and higher than budgeted external bursaries.
 - R5 000 was moved to *Buildings and other fixed structures* to cater for renovations to departmental office buildings.
 - R21.500 million was moved to *Machinery and equipment* to cater for the purchase of servers which are out of warranty and therefore can no longer be serviced, as mentioned.
- R1.500 million was moved to Programme 2 against *Transfers and subsidies to: Provinces and municipalities* for transfer to the uMhlathuze Municipality (R1 million) and the uMlalazi Municipality (R500 000) to cater for the Municipal Excellence Awards, as mentioned.
- The balance of R26.764 million was moved within Programme 3, as follows:
 - R7.714 million was moved to *Transfers and subsidies to: Households* to cater for unanticipated staff exit costs and claims against the state following an unfair discrimination legal case ruling where the department was instructed to pay the applicant as determined by the labour court, and this was not budgeted for.
 - R18.767 million was moved to *Buildings and other fixed structures* to cater for electrification invoices which include the installation of high masts in various district municipalities and water infrastructure projects. These projects were implemented in 2024/25 and payment was processed in 2025/26.
 - R283 000 million was moved to *Machinery and equipment* to cater for the purchase of tools of trade for newly appointed staff.

These virements are permissible in terms of the PFMA. The increase in transfers was approved by Provincial Treasury in terms of Treasury Regulation 6.3.1(b).

Shifts – Programme 3: Development and Planning

The following shifts were undertaken within the programme between economic categories, of which the purpose of the funds remains unchanged:

- R6.620 million was shifted from *Goods and services* where the funds were originally budgeted for to *Transfers and subsidies to: Provinces and municipalities* for transfer to the Msunduzi Municipality (R1.620 million) for the replacement of transformers in Wards 1, 2 and 40 within the Vulindlela community as part of the Electrification programme and to the Nongoma Municipality (R5 million) for the rehabilitation of Mona Market as part of the Small Town Rehabilitation programme.
- R1.500 million was shifted from *Goods and services* where the funds were originally budgeted for to *Transfers and subsidies to: Public corporations and private enterprises* for transfer to Eskom in respect of the replacement of transformers and reconnections in Wards 1, 2 and 40 within the Vulindlela community as part of the Electrification programme.
- R43.500 million was shifted from *Goods and services* where the funds were originally budgeted for to *Buildings and other fixed structures* in respect of electrification projects, water projects, as well as the construction of a disaster management centre in the Nkandla Municipality and other construction projects as guided by accounting practices and in line with recommendations from the A-G.

Other adjustments – Programme 3: Development and Planning: R1.680 million

- Programme 3’s budget was increased by a net amount of R1.680 million, as follows:
 - R20 million was suspended from this programme under *Goods and services* to Vote 14: Public Works and Infrastructure to repair the LA Building, as mentioned.
 - R3 million was allocated to the department in respect of funds recalled from the uMhlatuze Water, the Ugu District Municipality and from the eThekweni Metro and these funds were allocated to *Goods and services* to cater for shortfalls on items such as inventory: food supplies for disaster relief and inventory: other supplies for the Local Economic Development (LED) support programme.
 - R16.308 million additional funding was allocated to *Buildings and other fixed structures* for the repair of TACs damaged by storms. It should be noted that these funds are specifically and exclusively allocated and may not be used for any other purpose.
 - R2.372 million was allocated to the department, of which R1.372 million is in respect of the revenue reallocation and R1 million in respect of funds recalled from the uMhlatuze Water, the Ugu District Municipality and from the eThekweni Metro and these funds were allocated to *Buildings and other fixed structures* to cater for spending pressures in respect of the Stanela electrification projects due to invoices arising from the previous year.

Service delivery measures – Programme 3: Development and Planning

Table 11.11 shows the service delivery information for Programme 3 as per the 2025/26 APP and 2025/26 EPRE, as well as the actual achievements as at mid-year. Some targets are not reported on at mid-year, as the department projects to undertake them in the fourth quarter.

The information reflected in the 2025/26 EPRE is largely aligned to the tabled APP, with the exception of one target which is adjusted in the Revised target column to align the targets to the tabled APP. There are 11 new targets introduced, and this is indicated in bold italics and by the word “New” in the Original target column. It is noted that the department has removed most measures, and this is indicated by a strike-through and the wording “No longer measured” in the Revised target column.

Table 11.11 : Service delivery measures – Programme 3: Development and Planning

Outputs	Performance indicators	Performance targets		
		2025/26 Original target	2025/26 Mid-year actual	2025/26 Revised target
3.1 Spatial Planning				
3.1.1 Provincial SDFs monitored for implementation	• No. of provincial SDFs monitored for implementation	1	-	
3.1.2 Develop Spatial Planning and Land Use Management Bill	• No. of Spatial Planning and Land Use Management Bills developed	1	-	
3.1.3 Traditional Settlement Master Plans developed	• No. of Traditional Settlement Master Plans developed	11	-	No longer measured
3.1.4 <i>Regional Spatial Development Framework Plans implementation</i>	• <i>No. of Regional Spatial Development Framework Plans implemented</i>	<i>New</i>	-	<i>4</i>
3.1.5 <i>Centralisation of data into one repository</i>	• <i>Number of geospatial data repository established</i>	<i>New</i>	<i>1</i>	<i>1</i>
3.1.6 <i>Priority projects georeferencing (including DDM, Small Town Revitalisation, LED, Wi-Fi connectivity)</i>	• <i>Percentage of priority projects georeferencing</i>	<i>New</i>	<i>100%</i>	<i>100%</i>
3.2 Land Use Management				
3.2.1 Hands-on support with strong monitoring of oversight committees	• No. of municipalities supported to maintain functional Municipal Planning Tribunals (MPTs)	44	44	
3.2.2 Municipalities supported to implement an effective Land Use Management system	• No. of municipalities supported to implement an effective Land Use Management system	44	-	No longer measured
3.2.3 Improving municipal policies, bylaws and regulations	• No. of municipalities supported with review and update of bylaws on municipal SPLUMA	44	-	No longer measured
3.2.4 Co-ordinate the provincial brokering team for implementation of the provincial protocol including identifying specific interventions	• % of blocked development project applications supported through provincial project brokering team	100%	100%	

Table 11.11 : Service delivery measures – Programme 3: Development and Planning

Outputs	Performance indicators	Performance targets		
		2025/26 Original target	2025/26 Mid-year actual	2025/26 Revised target
3.3. Local Economic Development (Special initiatives)				
3.3.1 Revamp LED – LED grant	• % of identified SMMEs supported in line with the Funding Approach (Inclusive LED programmes)	100%	-	No longer measured
3.3.2 Coordinate and oversee the implementation of trading bylaws.	• No. of municipalities supported to implement trading bylaws.	44	-	No longer measured
3.3.3 Review LED strategies to ensure inclusion municipal financial viability interventions	• No. of municipal LED strategies monitored for implementation of financially viable interventions	54	18	
3.3.4 Municipalities supported to implement the Provincial Small Town Revitalisation Strategy	• No. of municipalities supported to implement the Provincial Small Town Revitalisation Strategy	5	-	No longer measured
3.3.5 Support municipal initiatives for the implementation for business retention, attractions and expansion strategies	• % of identified support initiatives for business retention attractions and expansion strategies implemented	6	-	No longer measured
3.3.6 Implementation of one catalytic project per district	• No. of catalytic projects implemented per district	44	-	No longer measured
3.3.7 Pilot one initiative of Invest Rural Master Plan in prioritised districts (uThukela & Zululand)	• No. of Traditional Councils projects implemented through the Invest Rural Master Plan	2	-	No longer measured
3.3.8 Support 30 Amakhosi with income-generating resources	• No. of Amakhosi supported with income generating initiatives	30	-	
3.3.9 Coordinate and facilitate partnerships between traditional authorities and private sectors to support economic development initiatives	• No. of partnerships developed for economic development initiatives between traditional authorities and private sector	1	-	No longer measured
3.3.10 Better management of informal trading through the management of space allocation for informational traders	• No. of informal trading through the management of space allocation for informational traders	40	-	No longer measured
3.3.11 Support district social compact	• No. of social compact/ partnerships with government, labour, civil society and private sector developed	10	4	
3.3.12 Implement a small-scale mining and social labour plans beneficiation programme for traditional communities.	• No. of small-scale mining and SLP beneficiation programmes implemented	1	-	No longer measured
3.3.13 Implement projects in targeted municipalities as prioritised in the Provincial Small Town Socio economic Revitalisation Strategy and Provincial priorities	• No. of Small Town Revitalisation projects implemented in identified municipalities	New	-	8
3.3.14 Support municipal initiatives for the implementation of business retention, attractions and expansion strategies	• No. of DDAs supported to implement investment attraction, retention and business expansion strategies at municipal level	New	-	7
3.4. Local Economic Development (Community Service Centres)				
3.4.1 New CSCs at construction phase	• No. of CSCs at construction phase	2	-	No longer measured
3.4.2 CSCs constructed	• No. of CSCs constructed	New	-	1
3.4.3 CSCs rehabilitated	• No. of identified CSCs rehabilitated	New	-	5
3.4.4 TACs maintained	• No. of identified TACs maintained	New	-	40
3.5. Local Economic Development (EPWP)				
3.5.1 Increase participation in public employment programmes	• No. of EPWP work opportunities created	4 000	-	No longer measured
3.5.2 Traditional Councils Cleaning and Greening Programmes implemented	• No. of work opportunities created through Traditional Councils Cleaning and Greening Programme	524	-	
3.5.3 In-service training programme implemented	• No. of students recruited to participate in the in-service training programme	50	-	
3.5.4 Exit work opportunities programmes for women participants over the age of 55 implemented	• No. of exit work opportunities programmes created for women participants over the age of 55	4	-	No longer measured
3.5.5 Key partnerships for skills development targeting vulnerable groups established	• No. of key partnerships established for skills development targeting vulnerable groups	1	-	
3.6. Local Economic Development (Community Work Programme)				
3.6.1 Work opportunities reported through CWP	• No. of work opportunities reported through CWP	45 000	44	
3.6.2 Environmental waste management	• No. of work opportunities created through Local Government Service Delivery Flagship Programme	300	-	
3.7. Municipal Infrastructure				
3.7.1 Implementation of water access and water quality improvement programmes/projects through the 7 pillars of Provincial Water Master Plan	• % of Water Master Plan Interventions implementation	100%	100%	
3.7.2 Oversee compliance to grant requirements on labour intensive methods, skills development and economic empowerment.	• % of identified labour intensive skills development programmes implemented	100%	-	
3.7.3 Develop Provincial Energy Master Plan	• No. of energy master plans developed	4	-	No longer measured
3.7.4 Facilitate the implementation of interventions to address the non-technical energy losses	• No. of municipalities supported with the implementation of energy loss strategies	12	6	
3.7.5 Support municipalities to review storm water management plans	• No. of municipalities supported to review storm water management plans	9	-	No longer measured

Table 11.11 : Service delivery measures – Programme 3: Development and Planning

Outputs	Performance indicators	Performance targets			
		2025/26 Original target	2025/26 Mid-year actual	2025/26 Revised target	
3.7.6	WSAs monitored on implementation of operations and maintenance plans	• No. of WSAs monitored on implementation of operations and maintenance plans	44	-	No longer measured
3.7.7	Municipalities monitored on the implementation of infrastructure delivery programmes	• No. of municipalities monitored on the implementation of infrastructure delivery programmes	53	-	No longer measured
3.7.8	Dysfunctional municipalities supported with the management and expenditure of grant funding in line with Risk Adjusted Approach	• % of dysfunctional municipalities supported with the management and expenditure of grant funding	100%	-	No longer measured
3.7.9	Compliance with Provincial Treasury Infrastructure Planning and Reporting Circular	• No. of districts monitored on the spending of national grants	40	-	No longer measured
3.7.10	Bulk water supply projects monitored for implementation	• % of regional bulk infrastructure projects monitored for implementation	100%	-	No longer measured
3.7.11	Municipalities supported to review storm water management plans (review conducted through support meetings or engagements with municipalities)	• No. of municipalities supported to review storm water management plans	New	44	44
3.7.12	Districts monitored on the spending of National Grants	• No. of municipalities monitored on the performance of national grants	New	54	54
3.7.13	Electrification programmes implemented	• % of infrastructure electrification programmes supported for implementation	New	100%	100%
3.8	Disaster Management				
3.8.1	Municipalities supported to maintain functional disaster management centres	• No. of municipalities supported to maintain functional disaster management centres	11	11	
3.8.2	Provision of financial and technical support to municipalities for the construction of DM centres and fire stations.	• No. of municipalities supported on establishment of disaster management centre and fire stations	2	-	
3.8.3	Municipalities supported on fire brigade services	• No. of municipalities supported on fire brigade services	11	6	
3.8.4	Support municipalities with the implementation of disaster management risk reduction programmes	• No. of disaster risk reduction initiatives implemented in municipalities	4	2	
3.8.5	Post disaster grants monitored	• % of post disaster grants monitored	100%	100%	
3.8.6	Integrated communication systems installed	• No. of integrated communication systems installed	1	-	

4.4 Programme 4: Traditional Institutional Management

The purpose of this programme is to support and enhance the capacity of traditional councils.

Tables 11.12 and 11.13 reflect a summary of the 2025/26 adjusted appropriation of Programme 4, summarised according to sub-programme and economic classification.

Details of the main adjustments, which resulted in an overall decrease of R3.326 million, are provided in the paragraphs after the tables.

Table 11.12 : Programme 4: Traditional Institutional Management

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts	Other adjustments		
1. Traditional Institutional Administration	561 903			(643)			(643)	561 260
2. Traditional Resource Administration	100 680			(3 683)		1 000	(2 683)	97 997
Total	662 583	-	-	(4 326)	-	1 000	(3 326)	659 257
Amount to be voted								(3 326)

Table 11.13 : Summary by economic classification

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts	Other adjustments		
Current payments	657 061	-	-	(2 614)	-	1 000	(1 614)	655 447
Compensation of employees	193 952			(3 120)			(3 120)	190 832
Goods and services	463 109			506		1 000	1 506	464 615
Interest and rent on land							-	-
Transfers and subsidies to:	300	-	-	548	-	-	548	848
Provinces and municipalities							-	-
Departmental agencies and accounts							-	-
Higher education institutions							-	-
Foreign governments and international organisations							-	-
Public corporations and private enterprises							-	-
Non-profit institutions				250			250	250
Households	300			298			298	598
Payments for capital assets	5 222	-	-	(2 260)	-	-	(2 260)	2 962
Buildings and other fixed structures							-	-
Machinery and equipment	5 222			(2 260)			(2 260)	2 962
Heritage assets							-	-
Specialised military assets							-	-
Biological assets							-	-
Land and subsoil assets							-	-
Software and other intangible assets							-	-
Payments for financial assets							-	-
Total	662 583	-	-	(4 326)	-	1 000	(3 326)	659 257
Amount to be voted								(3 326)

Virement – Programme 4: Traditional Institutional Management: (R4.326 million)

The main appropriation of Programme 4 was decreased by R4.326 million as a result of the following virements, which affected both sub-programmes.

Savings of R5.380 million were identified in Programme 4 from *Compensation of employees* (R3.120 million) due to delays in filling vacant posts and *Machinery and equipment* (R2.260 million) due to recruitment delays where provision was made for the purchase of tools of trade for new employees. Of these funds, R4.326 million was moved to Programme 1, as follows:

- R1.107 million was moved to *Goods and services* to cater for spending pressures on items such as legal services costs, inventory and consumable supply costs, shortfalls in respect of the bursary funding, fleet services costs, travel and subsistence costs, as well as other operational costs.
- R1.757 million was moved to *Transfers and subsidies to: Households* to cater for unanticipated staff exit costs and higher than budgeted external bursaries.
- R1.462 million was moved to *Machinery and equipment* to cater for spending pressures in respect of the purchase of tools of trade for newly appointed staff and finance leases.

The balance of R1.054 million was moved within the programme, as follows:

- Savings of R506 000 were moved to *Goods and services* to cater for spending pressures in respect of communication costs for data and airtime.
- Savings of R250 000 were moved to *Transfers and subsidies to: Non-profit institutions*. This relates to funds that will be transferred to the Tembe Trust Account in support of the Umthayi Amarula Festival.
- R298 000 was moved to *Transfers and subsidies to: Households* to cater for staff exit costs which were higher than budgeted.

All of these virements are permissible in terms of the PFMA, Treasury Regulations, as well as the National Treasury guidelines.

Other adjustments – Programme 4: Development and Planning: R1 million

Programme 4's budget was increased by R1 million in respect of funds recalled from uMhlathuze Water, the Ugu District Municipality and from the eThekweni Metro and these funds were allocated to *Goods and services* to cater for shortfalls in respect of Vodacom invoices for airtime and data costs emanating from the previous year.

Service delivery measures – Programme 4: Traditional Institutional Management

Table 11.14 shows the service delivery information for Programme 4 as per the 2025/26 APP and 2025/26 EPRE, as well as the actual achievements as at mid-year.

The information reflected in the 2025/26 EPRE is aligned to the tabled APP. Two new targets are introduced, and this is indicated in bold italics and by the word “New” in the Original target column. All changes are to ensure alignment with the APP. Some targets are not reported on at mid-year, as the department plans to undertake them in the fourth quarter.

Table 11.14 : Service delivery measures – Programme 4: Traditional Institutional Management

	Outputs	Performance indicators	Performance targets		
			2025/26 Original target	2025/26 Mid-year actual	2025/26 Revised target
4.1	Traditional Institutional Management				
4.1.1	Resolution of succession claims/disputes	• % of traditional leadership succession disputes processed	100%	100%	
4.1.2	Functionality of the Provincial and Local House(s) and its sub-committees monitored	• No. of Provincial Houses monitored for functionality	1	1	
4.1.3	Functionality of the Provincial and Local House(s) and its sub-committees monitored	• % of Local Houses monitored for functionality	100%	100%	
4.1.4	Anti GBVF intervention/campaigns for traditional leadership	• No. of Anti GBVF, racism, sexism, ethnicity and intolerance Intervention/campaigns conducted	3	1	
4.1.5	Traditional Councils supported to perform their functions	• No. of Traditional Councils supported to perform their functions	307	153	
4.1.6	Amakhosi recognised	• % of Amakhosi/ Amabambabukhosi recognised within 6 months of ubukhosi position becoming vacant	100%	100%	
4.1.7	Family trees updated	• % of recognised Amakhosi/ Amabambabukhosi with updated family trees	New	100%	100%
4.1.8	TCs supported to have clearly demarcated boundaries enabling Integrated Land Use Management Systems	• % of TCs supported with boundary applications	100%	100%	
4.1.9	Promote social cohesion	• No. of social cohesion programmes implemented	3	1	
4.1.10	Training programme on LED initiatives to attract investors for land owned by Amakhosi	• No. of capacity building programmes conducted for Amakhosi / Traditional Authorities on LED	1	1	
4.1.11	Coordinate and facilitate partnerships between Traditional Authorities and private sector to support economic development initiatives	• No. of partnerships developed for economic development initiatives between Traditional Authorities and private sector	New	-	1

5. Specifically and exclusively appropriated allocations

Table 11.15 shows the amounts that are specifically and exclusively appropriated for specific purposes in terms of the KZN Adjustments Appropriation Act, 2025. Note that the department’s conditional grant (which is also specifically and exclusively appropriated funds) is not included here, as it is discussed in Section 8. Detail of the main adjustment, which resulted in an overall increase of R16.308 million, is provided in the paragraph following the table.

Table 11.15 : Summary of specifically and exclusively appropriated funding

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/ unavoidable	Virement	Shifts	Other adjustments		
1. Prog. 2: District champion of OSS/DDM responsibilities	2 000						-	2 000
2. Prog. 3: Disaster repairs of Traditional Administrative Centres						16 308	16 308	16 308
3. Prog. 4: Remuneration of Izinduna	187 760						-	187 760
Total	189 760	-	-	-	-	16 308	16 308	206 068
Amount to be voted								16 308

Funds amounting to R16.308 million additional funding were specifically and exclusively allocated to Programme 3 against *Buildings and other fixed structures* for the repair of TACs damaged by storms. The TACs which were impacted are located in various municipalities including uMzumbe Municipality, Maphumulo Municipality, uMhlathuze Municipality, Nkandla Municipality, Ray Nkonyeni Municipality, Nquthu Municipality, uMshwathi Municipality, Alfred Duma Municipality, Msunduzi Municipality, uMuziwabantu Municipality, Dr Nkosazane Dlamini Zuma Municipality, Nquthu Municipality and eThekweni. The key damage to the TACs include major roof leaks and damage, ceiling leakages, damage to carports, damage to solar containers, among others.

6. Gifts, donations and sponsorships

The department is not envisaging any gifts, donations, and sponsorships in excess of R100 000 in 2025/26.

7. Infrastructure

Table 11.16 summarises infrastructure payments per main category. Details of the main adjustments, which resulted in an overall increase of R84.217 million, are given in the paragraphs below.

Table 11.16 : Summary of infrastructure payments by category

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts	Other adjustments		
Existing infrastructure assets	15 361	-	-	(5 100)	-	16 308	11 208	26 569
Maintenance and repair: Current	5 000			(877)	(2 005)		(2 882)	2 118
Upgrades and additions: Capital					2 005		2 005	2 005
Refurbishment and rehabilitation: Capital	10 361			(4 223)		16 308	12 085	22 446
New infrastructure assets: Capital	7 092			22 995	43 500	2 372	68 867	75 959
Infrastructure transfers	-	-	-	1 500	8 120	-	9 620	9 620
Infrastructure transfers: Capital					8 120		8 120	8 120
Infrastructure transfers: Current				1 500			1 500	1 500
Infrastructure: Payments for financial assets	-						-	-
Infrastructure: Leases	29 633			(5 478)			(5 478)	24 155
Non infrastructure	-						-	-
Capital infrastructure	17 453	-	-	18 772	53 625	18 680	91 077	108 530
Current infrastructure	34 633	-	-	(4 855)	(2 005)	-	(6 860)	27 773
Total	52 086	-	-	13 917	51 620	18 680	84 217	136 303
Amount to be voted								84 217

- **Virement:** The infrastructure budget was increased by an amount of R13.917 million, as follows:
 - o An amount of R877 000 was moved within Programme 1 within *Goods and services* from *Maintenance and repair: Current* to cater for spending pressures in respect of property payments costs for municipal services costs.

Further virements were undertaken within the infrastructure budget as follows:

- o Savings of R4.223 million were realised within Programme 3 against *Refurbishment and rehabilitation: Capital* mainly due to slower than anticipated procurement processes and delays in the receipt of invoices from the Department of Public Works and Infrastructure (DOPWI) in respect of budgeted projects and these funds were moved within the programme to *New infrastructure assets: Capital* to cater for the shortfall in respect of the electrification projects.
- o *New infrastructure assets: Capital* was increased by R22.995 million in respect of virements undertaken within Programme 3 (R18.767 million) to cater for spending pressures in respect of electrification invoices which include the installation of high masts in various district municipalities and water infrastructure projects where these projects were implemented in 2024/25 and payment was processed in 2025/26, as well as virements from Programme 3 to Programme 1 (R5 000) to cater for renovations to departmental office buildings. Also included is the virement of R4.223 million within Programme 3 from *Refurbishment and rehabilitation: Capital* to cater for the shortfall in respect of the electrification projects, as mentioned above.
- o *Infrastructure transfers: Current* was increased by R1.500 million in respect of transfers to the uMhlathuze Municipality (R1 million) and the uMlalazi Municipality (R500 000) to cater for the Municipal Excellence Awards which is an annual initiative by the department aimed at recognising and rewarding high performing municipalities in the province. The municipality will be utilising these funds towards an infrastructure related EPWP programme.
- o *Infrastructure: Leases* was reduced by R5.478 million and this relates to the cancellation of the lease agreement for the Southern Life Plaza as part of the department's cost savings initiative. Officials were relocated to the Natalia and Mayville buildings. This movement is within *Goods and services* and therefore it is only visible in this table.

These virements are permissible in terms of the PFMA. The decrease against *Refurbishment and rehabilitation: Capital* does not require Legislature approval in terms of the PFMA, as the decrease of R4.223 million does not result in an overall reduction against *Capital*.

- *Shifts*: The department undertook the following shifts affecting the infrastructure allocation:
 - R2.005 million was shifted within Programme 1 from *Maintenance and repair: Current* where the funds were originally budgeted for to *Upgrades and additions: Capital* to cater for major maintenance undertaken at Wadley House, in line with recommendations from the A-G guided by accounting practices that all major maintenance should be classified under *Upgrades and additions: Capital*.
 - R43.500 million was shifted within Programme 3 from *Goods and services* where the funds were originally budgeted for to *New infrastructure assets: Capital* in respect of electrification projects, water projects, as well as the construction of a disaster management centre in the Nkandla Municipality and other construction projects in line with recommendations from the A-G as guided by accounting practices.
 - *Infrastructure transfers: Capital* reflects a shift of R8.120 million within Programme 3 from *Goods and services*, as follows:
 - The department undertook shifts totalling R6.620 million for transfer to the Msunduzi Municipality (R1.620 million) for the replacement of transformers in Wards 1, 2 and 40 within the Vulindlela community as part of the Electrification programme and to the Nongoma Municipality (R5 million) for the rehabilitation of Mona Market as part of the Small Town Rehabilitation programme.
 - The department undertook shifts of R1.500 million for transfer to Eskom in respect of the replacement of transformers and reconnections in Wards 1, 2 and 40 within the Vulindlela community as part of the Electrification programme.
- *Other adjustments*: The infrastructure budget was increased by R18.680 million, as follows:
 - R16.308 million was allocated to Programme 3, against *Refurbishment and rehabilitation: Capital* and this relates to additional funding allocated to the department for the repair of TACs damaged by storms, as mentioned. It should be noted that these funds are specifically and exclusively allocated and may not be used for any other purpose. The TACs which were impacted are located in various municipalities including uMzumbe Municipality, Maphumulo Municipality, uMhlathuze Municipality, Nkandla Municipality, Ray Nkonyeni Municipality, Nquthu Municipality, uMshwathi Municipality, Alfred Duma Municipality, Msunduzi Municipality, uMuziwabantu Municipality, Dr Nkosazane Dlamini Zuma Municipality, Nquthu Municipality and eThekweni. The key damage to the TACs includes major roof leaks and damage, ceiling leakages, damage to carports, damage to solar containers, among others.
 - R2.372 million was allocated to Programme 3, against *New infrastructure assets: Capital* and this relates to additional funding in respect of the revenue reallocated to the department to cater for the spending pressures emanating from invoices arising from the previous year in respect of the Stanela electrification project.

8. Conditional grants

The department receives a national conditional grant allocation in respect of the EPWP Integrated Grant for Provinces. Tables 11.17 and 11.18 provide details of the grant per main category. No change was made to the conditional grant allocation.

Table 11.17 : Summary of changes to conditional grants

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts	Other adjustments		
3. Development and Planning	3 440	-	-	-	-	-	-	3 440
EPWP Integrated Grant for Provinces	3 440							3 440
Total	3 440	-	-	-	-	-	-	3 440
Amount to be voted								-

Table 11.18 : Summary of conditional grants by economic classification

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts	Other adjustments		
Current payments	3 440	-	-	-	-	-	-	3 440
Goods and services	3 440							3 440
Total	3 440	-	-	-	-	-	-	3 440
Amount to be voted								-

The department identified a new initiative to be funded through the EPWP Integrated Grant for Provinces. The Local Government Service Delivery Flagship Programme is a comprehensive effort to transform local governance, with the goal of improving the lives of citizens through better service delivery and more responsive local governments. According to DoRA, 2025 section 21, any conditional allocation, or a portion thereof, that is not spent at the end of the financial year reverts to the National Revenue Fund, unless the roll-over of the allocation is approved by the National Treasury. In line with these provisions, the department identified this programme to be funded through the EPWP Integrated Grant for Provinces and has been registered on the EPWP Recruitment System (EPWPRS) as part of conditions of the grant and caters for 300 participants.

9. Transfers and subsidies

Table 11.19 shows the summary of transfers and subsidies by programme and main category. Details of the main adjustments, which resulted in a net increase of R20.167 million, are provided in the paragraphs after the table.

Table 11.19 : Summary of transfers and subsidies by programme and main category

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts	Other adjustments		
1. Administration	7 151	-	-	2 404	-	-	2 404	9 555
Provinces and municipalities	1 000			(276)			(276)	724
Motor vehicle licences	1 000			(276)			(276)	724
Households	6 151			2 680			2 680	8 831
Staff exit costs	2 858			1 094			1 094	3 952
Bursaries	3 293			1 586			1 586	4 879
2. Local Governance	900	-	-	1 381	-	-	1 381	2 281
Provinces and municipalities	-			1 500			1 500	1 500
Municipal Excellence Awards				1 500			1 500	1 500
Households	900			(119)			(119)	781
Staff exit costs	900			(119)			(119)	781
3. Development and Planning	1 693	-	-	7 714	8 120	-	15 834	17 527
Provinces and municipalities	-			-	6 620		6 620	6 620
Electrification programme					1 620		1 620	1 620
Small Town Rehabilitation programme					5 000		5 000	5 000
Higher education institutions	960							960
UKZN	960							960
Public corporations and private enterprises	-				1 500		1 500	1 500
Eskom					1 500		1 500	1 500
Households	733			7 714			7 714	8 447
Staff exit costs	733			1 231			1 231	1 964
Claims against the state				6 483			6 483	6 483
4. Traditional Institutional Management	300	-	-	548	-	-	548	848
Non-profit institutions	-			250			250	250
Tembe Trust Account				250			250	250
Households	300			298			298	598
Staff exit costs	300			298			298	598
Total	10 044	-	-	12 047	8 120	-	20 167	30 211
Amount to be voted								20 167

- *Virements*: The department undertook virements in respect of *Transfers and subsidies* resulting in an increase of R12.047 million, as follows:
 - Programme 1 reflects a net increase of R2.404 million explained as follows:
 - R276 000 was identified under *Provinces and municipalities* in respect of motor vehicle licence fees due to delays in the delivery of motor vehicles. The savings were moved within Programme 1 against *Households* to offset unanticipated staff exit costs and higher than budgeted external bursaries.
 - R2.404 million was realised from Programme 2 (R119 000), Programme 3(R528 000) and Programme 4 (R1.757 million) and these funds were moved to *Households* to cater for unanticipated staff exit costs and shortfalls in respect of external bursaries.
 - Programme 2 reflects a net increase of R1.381 million explained as follows:
 - R1.500 million was moved from Programme 3 to this programme against *Provinces and municipalities* for transfer to the uMhlathuze Municipality (R1 million) and the uMlalazi Municipality (R500 000) to cater for the Municipal Excellence Awards, as mentioned.
 - R119 000 was identified against *Households* in respect of slightly lower than budgeted staff exit costs and these funds were moved to Programme 1 against *Households* to offset unanticipated staff exit costs and higher than budgeted external bursaries.
 - Programme 3 reflects an increase of R7.714 million against *Households* in respect of savings identified within the programme to cater for unanticipated staff exit costs and claims against the state following an unfair discrimination legal case ruling where the department was instructed to pay the applicant as determined by the labour court, and this was not budgeted for.
 - Programme 4 was increased by R548 000 in respect of funds moved within the programme as follows:
 - R250 000 was moved against *Non-profit institutions* and this relates to funds that will be transferred to the Tembe Trust Account in support of the Umthayi Amarula Festival.
 - R298 000 was moved against *Households* to cater for staff exit costs which were higher than budgeted.

All of these virements are permissible in terms of the PFMA and Treasury Regulations, and Provincial Treasury approval was granted where transfers were increased in line with Treasury Regulations 6.3.1(b).

- *Shifts*: The department undertook shifts within Programme 3 in respect of *Transfers and subsidies* resulting in an increase of R8.120 million, as follows:
 - The department undertook shifts totalling R6.620 million from *Goods and services* where the funds were originally budgeted for to *Provinces and municipalities* for transfer to the Msunduzi Municipality (R1.620 million) for the replacement of transformers in Wards 1, 2 and 40 within the Vulindlela community as part of the Electrification programme and to the Nongoma Municipality (R5 million) for the rehabilitation of Mona Market as part of the Small Town Rehabilitation programme.
 - R1.500 million was shifted from *Goods and services* where the funds were originally budgeted for to *Public corporations and private enterprises* for transfer to Eskom in respect of the replacement of transformers and reconnections in Wards 1, 2 and 40 within the Vulindlela community as part of the Electrification programme.

10. Transfers to local government

Tables 11.20 to 11.23 shows the details of transfers to local government, which are specifically and exclusively appropriated in terms of the KZN Adjustments Appropriation Act. It is noted that the amount against *Provinces and municipalities* in Table 11.2 includes provision for motor vehicle licences. These amounts are excluded from the transfers to local government table, as these funds will not be transferred to any municipality.

It is further noted that allocations to specific municipalities will be gazetted following the tabling of the Adjustments Estimate, in line with DORA requirements. Details of the main adjustments, which resulted in an overall increase of R8.120 million, are provided in the paragraphs after the tables.

Table 11.20 : Summary of transfers to local government

R thousand	Main appropriation	Adjustments appropriation				Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/ unavoidable	Virement	Shifts		
Total: uMgungundlovu Municipalities	-	-	-	-	1 620	-	1 620
B KZN225 Msunduzi	-	-	-	-	1 620	-	1 620
Total: Zululand Municipalities	-	-	-	-	5 000	-	5 000
B KZN265 Nongoma	-	-	-	-	5 000	-	5 000
Total: King Cetshwayo Municipalities	-	-	-	1 500	-	-	1 500
B KZN282 uMhlathuze	-	-	-	1 000	-	-	1 000
B KZN284 uMlalazi	-	-	-	500	-	-	500
Total	-	-	-	1 500	6 620	-	8 120
Amount to be voted							8 120

Table 11.21 : Transfers to local government - Municipal Excellence Awards

R thousand	Main appropriation	Adjustments appropriation				Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/ unavoidable	Virement	Shifts		
Total: King Cetshwayo Municipalities	-	-	-	1 500	-	-	1 500
B KZN282 uMhlathuze	-	-	-	1 000	-	-	1 000
B KZN284 uMlalazi	-	-	-	500	-	-	500
Total	-	-	-	1 500	-	-	1 500
Amount to be voted							1 500

Table 11.22 : Transfers to local government - Small Town Rehabilitation programme

R thousand	Main appropriation	Adjustments appropriation				Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/ unavoidable	Virement	Shifts		
Total: Zululand Municipalities	-	-	-	-	5 000	-	5 000
B KZN265 Nongoma	-	-	-	-	5 000	-	5 000
Total	-	-	-	-	5 000	-	5 000
Amount to be voted							5 000

Table 11.23 : Transfers to local government - Electrification programme

R thousand	Main appropriation	Adjustments appropriation				Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/ unavoidable	Virement	Shifts		
Total: uMgungundlovu Municipalities	-	-	-	-	1 620	-	1 620
B KZN225 Msunduzi	-	-	-	-	1 620	-	1 620
Total	-	-	-	-	1 620	-	1 620
Amount to be voted							1 620

- *Virement*: The department undertook a virement of R1.500 million to *Provinces and municipalities* for transfer to the uMhlathuze Municipality (R1 million) and the uMlalazi Municipality (R500 000) to cater for the Municipal Excellence Awards which is an annual initiative by the department aimed at recognising and rewarding high performing municipalities in the province. The municipalities will be utilising these funds towards an infrastructure related EPWP programme.
- *Shifts*: The department undertook shifts totalling R6.620 million to *Provinces and municipalities* for transfer to the Msunduzi Municipality (R1.620 million) for the replacement of transformers in Wards 1, 2 and 40 within the Vulindlela community as part of the Electrification programme and to the Nongoma Municipality (R5 million) for the rehabilitation of Mona Market as part of the Small Town Rehabilitation programme.

11. Actual payments and revised spending projections for the rest of 2025/26

Tables 11.24 and 11.25 reflect actual payments as at the end of September 2025 and projected payments for the remainder of the financial year and the total revised spending in Rand value and as a percentage of the adjusted appropriation per programme and economic classification. The tables also show the 2024/25 Audited outcome.

Table 11.24 : Actual payments and revised spending projections by programme

R thousand	2024/25 Audited outcome	Adjusted appropriation	Actual payments		Projected payments		Projected actual
			April 2025 - September 2025	% of budget	October 2025 - March 2026	% of budget	
1. Administration	521 948	529 005	249 338	47.1	279 667	52.9	529 005
2. Local Governance	360 154	388 037	179 571	46.3	208 466	53.7	388 037
3. Development and Planning	346 736	356 040	114 614	32.2	241 426	67.8	356 040
4. Traditional Institutional Management	687 079	659 257	318 466	48.3	340 791	51.7	659 257
Total	1 915 917	1 932 339	861 989	44.6	1 070 350	55.4	1 932 339

Table 11.25 : Actual payments and revised spending projections by economic classification

R thousand	2024/25 Audited outcome	Adjusted appropriation	Actual payments		Projected payments		Projected actual
			April 2025 - September 2025	% of budget	October 2025 - March 2026	% of budget	
Current payments	1 714 842	1 759 198	838 286	47.7	920 912	52.3	1 759 198
Compensation of employees	844 809	891 844	434 005	48.7	457 839	51.3	891 844
Goods and services	870 001	867 354	404 281	46.6	463 073	53.4	867 354
Interest and rent on land	32	-	-	-	-	-	-
Transfers and subsidies to:	101 623	30 211	13 425	44.4	16 786	55.6	30 211
Provinces and municipalities	510	8 844	399	4.5	8 445	95.5	8 844
Departmental agencies and accounts	-	-	-	-	-	-	-
Higher education institutions	1 280	960	960	100.0	-	-	960
Foreign governments and international organisations	-	-	-	-	-	-	-
Public corporations and private enterprises	30 100	1 500	-	-	1 500	100.0	1 500
Non-profit institutions	57 726	250	-	-	250	100.0	250
Households	12 007	18 657	12 066	64.7	6 591	35.3	18 657
Payments for capital assets	98 376	142 930	10 278	7.2	132 652	92.8	142 930
Buildings and other fixed structures	59 601	100 410	2 371	2.4	98 039	97.6	100 410
Machinery and equipment	32 936	42 520	7 907	18.6	34 613	81.4	42 520
Heritage assets	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-
Software and other intangible assets	5 839	-	-	-	-	-	-
Payments for financial assets	1 076	-	-	-	-	-	-
Total	1 915 917	1 932 339	861 989	44.6	1 070 350	55.4	1 932 339

Table 11.A : Summary by economic classification : Co-operative Governance and Traditional Affairs

R thousand	Main appropriation	Adjustments appropriation				Total adjustments appropriation	Adjusted appropriation	
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts			Other adjustments
Current payments	1 861 082	-	-	(51 804)	(32 586)	(17 494)	(101 884)	1 759 198
Compensation of employees	951 721	-	-	(56 423)	-	(3 454)	(59 877)	891 844
Salaries and wages	827 151	-	-	(53 295)	-	(3 454)	(56 749)	770 402
Social contributions	124 570	-	-	(3 128)	-	-	(3 128)	121 442
Goods and services	909 361	-	-	4 619	(32 586)	(14 040)	(42 007)	867 354
Administrative fees	2 925	-	-	(467)	-	-	(467)	2 458
Advertising	12 622	-	-	(2 325)	-	-	(2 325)	10 297
Minor assets	1 215	-	-	116	-	-	116	1 331
Audit cost: External	10 250	-	-	(1 676)	(2 712)	-	(4 388)	5 862
Bursaries: Employees	1 000	-	-	1	2 712	-	2 713	3 713
Catering: Departmental activities	4 724	-	-	(603)	-	-	(603)	4 121
Communication (G&S)	9 463	-	-	4 732	-	1 000	5 732	15 195
Computer services	43 881	-	-	2 608	21 039	-	23 647	67 528
Cons. and prof. serv.: Bus. and advisory serv.	179 931	-	-	(48 628)	(71 630)	(20 000)	(140 258)	39 673
Infrastructure and planning	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-
Legal services	8 690	-	-	5 420	-	-	5 420	14 110
Scientific and technological services	-	-	-	-	-	-	-	-
Contractors	27 542	-	-	16 493	-	-	16 493	44 035
Agency and support / outsourced services	11 836	-	-	8 482	20 010	-	28 492	40 328
Entertainment	-	-	-	-	-	-	-	-
Fleet services (including govt. motor transport)	17 400	-	-	4 057	-	600	4 657	22 057
Housing	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	125	-	-	125	125
Inventory: Farming supplies	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	4 000	-	-	457	-	1 000	1 457	5 457
Inventory: Chemicals, fuel, oil, gas, wood and coal	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	3 500	-	-	(1 093)	-	-	(1 093)	2 407
Inventory: Medical supplies	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-
Inventory: Other supplies	6 000	-	-	10 101	-	2 000	12 101	18 101
Consumable supplies	6 656	-	-	4 946	-	-	4 946	11 602
Consumable: Stationery, printing and office supplies	7 502	-	-	(1 031)	-	-	(1 031)	6 471
Operating leases	36 558	-	-	(8 065)	-	-	(8 065)	28 493
Rental and hiring	-	-	-	1 001	-	-	1 001	1 001
Property payments	46 360	-	-	16 202	(2 005)	1 360	15 557	61 917
Transport provided: Departmental activity	-	-	-	-	-	-	-	-
Travel and subsistence	47 197	-	-	(1 979)	-	-	(1 979)	45 218
Training and development	2 000	-	-	333	-	-	333	2 333
Operating payments	418 109	-	-	(4 663)	-	-	(4 663)	413 446
Venues and facilities	-	-	-	75	-	-	75	75
Interest and rent on land	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-
Transfers and subsidies to	10 044	-	-	12 047	8 120	-	20 167	30 211
Provinces and municipalities	1 000	-	-	1 224	6 620	-	7 844	8 844
Provinces	1 000	-	-	(276)	-	-	(276)	724
Provincial Revenue Funds	-	-	-	-	-	-	-	-
Provincial agencies and funds	1 000	-	-	(276)	-	-	(276)	724
Municipalities	-	-	-	1 500	6 620	-	8 120	8 120
Municipalities	-	-	-	1 500	6 620	-	8 120	8 120
Municipal agencies and funds	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-
Entities receiving funds	-	-	-	-	-	-	-	-
Higher education institutions	960	-	-	-	-	-	-	960
Foreign governments and international organisations	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	1 500	-	1 500	1 500
Public corporations	-	-	-	-	1 500	-	1 500	1 500
Subsidies on production	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	1 500	-	1 500	1 500
Private enterprises	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	250	-	-	250	250
Households	8 084	-	-	10 573	-	-	10 573	18 657
Social benefits	4 791	-	-	2 504	-	-	2 504	7 295
Other transfers to households	3 293	-	-	8 069	-	-	8 069	11 362
Payments for capital assets	60 027	-	-	39 757	24 466	18 680	82 903	142 930
Buildings and other fixed structures	17 453	-	-	18 772	45 505	18 680	82 957	100 410
Buildings	17 453	-	-	(4 518)	6 505	16 308	18 295	35 748
Other fixed structures	-	-	-	23 290	39 000	2 372	64 662	64 662
Machinery and equipment	21 535	-	-	20 985	-	-	20 985	42 520
Transport equipment	3 000	-	-	-	1 608	-	1 608	4 608
Other machinery and equipment	18 535	-	-	19 377	-	-	19 377	37 912
Heritage assets	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-
Software and other intangible assets	21 039	-	-	-	(21 039)	-	(21 039)	-
Payments for financial assets	-	-	-	-	-	-	-	-
Total	1 931 153	-	-	-	-	1 186	1 186	1 932 339
Amount to be voted								1 186