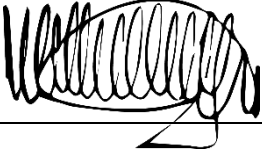


J. THEREFORE RECOMMENDED

That the Municipal Council takes cognisance of the MFMA Section 71 Budget Implementation and Performance Report for the month ending 31st March 2026 as submitted by the Budget and Treasury Office.

SUBMITTED FOR COGNISANCE

DESIGNATION	APPROVED <input checked="" type="checkbox"/>	NOT APPROVED	DATE
EXECUTIVE MAYOR: CLLR N J NUM			23 APRIL 2026

ITEM A.159/04/2026

ITEM MAYORAL.141/04/2026

**REPORT OF THE BUDGET AND TREASURY OFFICE.
MFMA SECTION 52(d), BUDGET IMPLEMENTATION AND PERFORMANCE FOR THE
MONTH/QUARTER ENDING 31ST MARCH 2026**

1. PURPOSE

Section 52 of the Municipal Finance Management Act, No. 56 of 2003 (MFMA) requires the Mayor of the municipality to report the implementation and performance of the budget and the financial state of affairs of the municipality to the municipal Council within 30 days after the end of each quarter. The in-year report Schedule C provides a high-level analysis as at 31 March 2026 in the prescribed format. Material variances are referred to briefly in this report. Comprehensive explanations are included in the monthly financial management report.

The accounting officer with the assistance of the chief financial officer consistently submit the Section 71 of the Municipal Finance Management Act as required. The Section 52 report will be used to assess the budgetary performance of the municipality for the third quarter of the 2025/2026 financial year. The report took into consideration the service delivery performance of the municipality as against the service delivery targets and performance indicators which were set in the service delivery and budget implementation plan.

2. EXECUTIVE SUMMARY

Table 1

	Approved Budget	Adjusted Budget	3rd Quarter (Jan-Mar)	Year TD Budget	Year TD Actual	Variance
Total Operating Revenue	- 248 471 000.00	- 248 421 000.00	- 61 433 425.14	- 186 315 750.00	- 235 229 380.77	- 48 913 630.77
Total Operating Expenditure	247 430 243.00	254 521 000.00	62 796 900.22	198 778 173.75	162 999 274.05	- 35 778 899.70
(Surplus) / Deficit before Non-Cash	- 1 040 757.00	6 100 000.00	1 363 475.08	12 462 423.75	- 72 230 106.72	- 84 692 530.47
Non-Cash Items	- 7 183 565.00	- 7 183 565.00	- 7 183 565.00		- 7 183 565.00	
(Surplus) / Deficit After Non-Cash	- 8 224 322.00	- 1 083 565.00	- 5 820 089.92	12 462 423.75		
Total Capital Expenditure	13 850 000.00	8 447 000.00	1 545 309.36	6 335 250.00	5 404 642.04	- 930 607.96

The total operating revenue budget is adjusted to **R248.4 Million**. The actual operating revenue realised for the Third quarter (Jan to Mar 2026) amount to **R61.4 Million** and the actual year to date budgeted revenue is **R186.3 Million**. The actual year to date budgeted revenue is **R235.2 Million** and the actual year to date revenue is **R186.3 Million**, which is less than the projected year to date operating revenue by **R48.9 Million**.

The total adjusted operating expenditure budget is **R254.5 Million**. The operating expenditure incurred in the Third quarter (Jan to Mar 2026) amount to **R62.7 Million** and the actual year-to-date budgeted operating expenditure is **R198.7 Million**. The expenditure incurred for the third quarter is less than the year-to-date budgeted expenditure by **R35.7 Million**.

The approved total capital budget is **R13.8 Million** and it was adjusted to **R8.4 Million**. The total spending in the Third quarter (Jan to Mar 2026) was standing at **R1.5 Million**. The year-to-date budget as at 31st March 2026 is estimated at **R6.3 Million** and the actual year-to-date operating expenditure is **R5.4 Million**, which is less than the year-to-date budgeted expenditure by **R930 Thousand**.

For more detailed material variances please [Refer to Page 18&19](#) of the report.

2.1 Statement of Financial Performance

2.1.1 Revenue by source

Table 2(a)

NO	Revenue by Source	Approved Budget	REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
			Curr Mth Rec	YTD Movement	Balance	% Exp
1	TS_O_M_NG_LOCAL GOV FIN MNG GRANT	- 1 100 000.00	- 60 000.00	- 270 000.00	- 830 000.00	24.55
2	TS_O_M_NRF_EQUITABLE SHARE	- 32 981 000.00	- 8 245 250.00	- 32 981 000.00	-	100.00
3	TS_O_M_NRF_FUEL LEVY	-192 095 000.00	- 48 023 750.00	-192 095 000.00	-	100.00
4	INTER: BANK ACCOUNTS	- 3 500 000.00	- 120 623.66	- 903 279.71	- 2 596 720.29	25.81
5	INTER: SHORT TERM INVEST & CALL ACCOUNTS	- 6 000 000.00	- 445 471.24	- 3 077 541.11	- 2 922 458.89	51.29
6	TS_O_M_DPAA_NDA_EDUC;TR&DEV SETA	- 2 000 000.00	- 299 252.42	- 710 352.28	- 1 289 647.72	35.52
7	RENTAL	- 250 000.00	-	-	- 250 000.00	-
8	COMMISSION: INSURANCE	- 30 000.00	-	- 7 949.46	- 22 050.54	26.50
9	SALE OF: ASSET < CAP THRESH	- 70 000.00	-	-	- 70 000.00	-
10	TS_O_M_NG_EPWP GRANT	- 2 211 000.00	-	- 2 207 213.00	- 3 787.00	99.83
11	TS_O_M_NG_RURAL ROAD ASSET MNG SYS GRANT	- 2 884 000.00	- 1 000 156.87	- 1 000 156.87	- 1 883 843.13	34.68
12	ENERGY EFFECIENCY AND DEMAND-SIDE MAN GRANT	- 4 000 000.00	-	- 1 276 363.18	- 2 723 636.82	31.91
13	HEALTH CERTIFICATES	- 1 300 000.00	- 87 416.42	- 708 474.62	- 591 525.38	54.50
	TOTAL : INCOME	-248 421 000.00	- 58 281 920.61	-235 237 330.23	- 13 183 669.77	94.69

- The Municipality received **R58.2 Million** for the month of March 2026 which comprises of the following:
 - ❖ **R8.2 Million** for Equitable Share (Last Tranche);
 - ❖ **R48 Million** for RSC Replacement Grant (Last Tranche).
 - ❖ **R120 Thousand** for Interest on Bank;
 - ❖ **R445 Thousand** for interest on Investment;
 - ❖ **R87 Thousand** for Health Certificates.
 - ❖ **R299 Thousand** for LGSETA
 - ❖ **Recognition of Income – Conditional Grants**
 - ✓ **R60 Thousand** – FMG
 - ✓ **R1 Million** - RRAMS
- The year-to-date revenue received as at 31st March 2026 amount to **R235.2 Million** which is **94.69%** of the total annual budgeted revenue.
- To date, the Municipality received **R10.1 Million** on conditional grants, however it must be noted that the revenue for conditional grants will only be recognised once all conditions are met.

Table 2(b): Receipts on Conditional Grants

Grant Name	Allocation as per DORA	Amount Received
Rural Roads Assets Management Grant	R2 884 000.00	R2 884 000.00
Energy Efficiency and Demand-Side Man Grant	R4 000 000.00	R4 000 000.00
EPWP	R2 211 000.00	R2 211 000.00
FMG	R1 100 000.00	R1 100 000.00
TOTAL	R10 195 000.00	R10 195 000.00

- It must be noted that the 2nd last Tranche (**R865 Thousand**) for RRAMS conditional grant was paid to the Municipality in the month of March 2026.
- To date, there are no grants and subsidies withheld.

2.1.2 Operating Expenditure by type

Table 3(a): Expenditure per Line-Item

DISCRIPTION	REVENUE & EXPENDITURE ACTUAL MOVEMENTS				
	Approved Budget	Curr Mth Exp	YTD Movement	Balance	% Exp
EMPLOYEE RELATED COSTS	144 713 234.00	12 372 928.42	104 025 499.95	40 687 734.05	71.88
REMUNERATION OF COUNCILLORS	13 587 559.00	1 051 682.09	8 894 111.72	4 693 447.28	65.46
OUTSOURCED SERVICES	20 499 000.00	1 719 109.62	14 183 721.41	6 315 278.59	69.19
CONSULTANTS AND PROFESSIONAL SERVICES	17 337 000.00	45 107.61	8 102 058.57	9 234 941.43	46.73
CONTRACTORS	15 441 000.00	704 972.48	5 292 778.61	10 148 221.39	34.28
OPERATIONAL COSTS	25 726 642.00	1 359 506.61	13 734 733.05	11 991 908.95	53.39
INVENTORY	3 333 000.00	155 784.05	1 227 864.32	2 105 135.68	36.84
OPERATING LEASES	2 600 000.00	65 535.46	1 517 058.80	1 082 941.20	58.35
TRANSFER AND SUBSIDIES	4 100 000.00	82 786.00	976 970.80	3 123 029.20	23.83
DEPRECIATION AND AMORTISATION	6 988 565.00	697 248.49	5 044 476.82	1 944 088.18	72.18
TOTAL OPERATING EXPENDITURE	254 326 000.00	18 254 660.83	162 999 274.05	91 326 725.95	64.09
IMPAIREMENT LOSSES	195 000.00			195 000.00	-
TOTAL GAINS AND LOSSES	195 000.00	-	-	195 000.00	-
TOTAL EXPENDITURE	254 521 000.00	18 254 660.83	162 999 274.05	91 521 725.95	64.04

- The total operating expenditure for the month of March 2026 amount to **R18.2 Million**. The year-to-date operating expenditure is **R162.9 Million**, which is **64.04%** of the total approved expenditure.
- Council must take note that the total employee related costs constitute **56.86%** of the approved expenditure budget.

Table 3(b): Expenditure per Department

DR KENNETH KAUNDA DISTRICT MUNICIPALITY						
MFMA SECTION 71/52D BUDGET IMPLEMENTATION AND PERFORMANCE FOR THE MONTH/QUARTER ENDING 31 MARCH 2026						
OPERATING EXPENDITURE						
REVENUE & EXPENDITURE ACTUAL MOVEMENTS						
	DEPARTMENT	Approved Budget	Curr Mth Exp	YTD Movement	Balance	% Exp
1	EXECUTIVE MAYOR	4 833 327.00	223 213.44	2 827 970.19	2 005 356.81	58.51
2	SPEAKER	4 549 455.00	405 444.19	2 765 424.83	1 784 030.17	60.79
3	CHIEF WHIP	1 641 334.00	100 459.34	909 093.65	732 240.35	55.39
4	COUNCILLORS	10 865 183.00	819 166.57	6 835 268.33	4 029 914.67	62.91
5	MUNICIPAL MANAGER ADMINISTRATION	44 229 303.00	3 773 488.14	29 485 946.32	14 743 356.68	66.67
6	INTERNAL AUDIT	8 272 155.00	435 082.72	4 781 394.75	3 490 760.25	57.80
7	CORPORATE SERVICES	34 321 523.00	2 580 333.05	21 952 764.84	12 368 758.16	63.96
8	BUDGET AND TREASURY	36 575 897.00	2 299 967.65	23 104 203.58	13 471 693.42	63.17
9	LED & PLANNING	42 290 537.00	2 485 679.46	24 857 549.14	17 432 987.86	58.78
10	COMMUNITY SERVICES	66 747 286.00	5 131 826.27	45 479 658.42	21 267 627.58	68.14
	TOTAL	254 326 000.00	18 254 660.83	162 999 274.05	91 326 725.95	64.09
GAINS AND LOSSES						
REVENUE & EXPENDITURE ACTUAL MOVEMENTS						
	DEPARTMENT	Approved Budget	Curr Mth Exp	YTD Movement	Balance	% Exp
1	MUNICIPAL MANAGER ADMINISTRATION	20 000.00	-	-	20 000.00	-
2	CORPORATE SERVICES	80 000.00	-	-	80 000.00	-
3	BUDGET AND TREASURY	80 000.00	-	-	80 000.00	-
4	LED & PLANNING	15 000.00	-	-	15 000.00	-
	TOTAL	195 000.00	-	-	195 000.00	-
	TOTAL OPERATING EXPENDITURE	254 521 000.00	18 254 660.83	162 999 274.05	91 521 725.95	64.04
CAPITAL EXPENDITURE						
REVENUE & EXPENDITURE ACTUAL MOVEMENTS						
	DEPARTMENT	Approved Budget	Curr Mth Exp	YTD Movement	Balance	% Exp
1	EXECUTIVE MAYOR	-	-	-	-	-
2	SPEAKER	-	-	-	-	-
3	CHIEF WHIP	-	-	-	-	-
4	COUNCILLORS	-	-	-	-	-
5	MUNICIPAL MANAGER ADMINISTRATION	-	-	-	-	-
6	INTERNAL AUDIT	-	-	-	-	-
7	CORPORATE SERVICES	4 345 000.00	25 203.75	2 297 893.70	2 047 106.30	52.89
8	BUDGET AND TREASURY	2 402 000.00	-	2 401 148.34	851.66	99.96
9	LED & PLANNING	1 700 000.00	-	705 600.00	994 400.00	41.51
10	COMMUNITY SERVICES	-	-	-	-	-
	TOTAL	8 447 000.00	25 203.75	5 404 642.04	3 042 357.96	63.98

- The table above provides a broad expenditure per department and the spending to date thereof.

2.2 Cash Flow

The municipality started the financial year 2025/2026 with a positive estimated cash balance amounting to **R43.4 Million**, and the year-to date cash and cash equivalents as at 31 March 2026 was standing at **R88.8 Million**. The cash and cash equivalents which comprises of:

Bank balance R88.8 Million

Refer to DC40 Dr Kenneth Kaunda – Table C7 Monthly Budget Statement – Cash flow – **M09 March 2026**

3. IN -YEAR BUDGET STATEMENT TABLES

DC40 Dr Kenneth Kaunda - Table C1 Monthly Budget Statement Summary – M09 March 2026

DC40 Dr Kenneth Kaunda- Table C1 Monthly Budget Statement Summary - M09 March

Description	2024/25	2025/26	2025/26	2025/26				2025/26 Medium Term Revenue & Expenditure Framework	
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	4 444	9 500	9 500	566	3 981	7 125	(3 144)	-44%	9 500
Transfers and subsidies - Operational	37 368	45 176	45 176	9 605	38 445	33 882	4 563	13%	45 176
Other own revenue	185 905	193 795	193 745	48 111	192 811	145 309	47 503	33%	-
contributions)	227 718	248 471	248 421	58 282	235 237	186 316	48 922	26%	248 421
Employee costs	115 386	144 713	144 713	12 373	104 025	108 535	(4 509)		144 713
Remuneration of Councillors	9 207	13 588	13 588	1 052	8 894	10 191	(1 297)		13 588
Depreciation and amortisation	-	7 184	7 184	697	5 044	10 775	(5 731)		7 184
Interest	-	-	-	-	-	-	-		-
Inventory consumed and bulk purchases	2 049	4 200	3 333	156	1 228	5 000	(3 772)		3 333
Transfers and subsidies	962	4 250	4 100	83	977	3 075	(2 098)	-68%	4 100
Other expenditure	31 225	73 496	81 604	3 894	42 830	61 203	(18 372)	-30%	81 604
Total Expenditure	158 830	247 430	254 521	18 255	162 999	198 778	(35 779)	-18%	254 521
Surplus/(Deficit)	68 888	1 041	(6 100)	40 027	72 238	(12 462)	84 700	-680%	(6 100)
Transfers and subsidies - capital (monetary)	-	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
contributions	68 888	1 041	(6 100)	40 027	72 238	(12 462)	84 700	-680%	(6 100)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	68 888	1 041	(6 100)	40 027	72 238	(12 462)	84 700	-680%	(6 100)
Capital expenditure & funds sources									
Capital expenditure	3 132	13 850	8 447	25	5 405	6 335	(931)	-15%	11 447
Capital transfers recognised	-	-	-	-	-	-	-		-
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	3 132	13 850	8 447	25	5 405	6 335	(931)	-15%	8 447
Total sources of capital funds	3 132	13 850	8 447	25	5 405	6 335	(931)	-15%	8 447
Financial position									
Total current assets	146 528	16 664	42 665			67 891	(67 891)	-100%	42 665
Total non current assets	107 867	79 028	73 625			321	(321)	-100%	73 625
Total current liabilities	65 130	23 201	24 035			14 659	(14 659)	-100%	24 035
Total non current liabilities	17 106	21 417	21 417			-	-		21 417
Community wealth/Equity	70 612	50 033	76 938			58 242	(58 242)	-100%	76 938
Cash flows									
Net cash from (used) operating	46 045	8 224	7 268	13 288	132 204	5 451	(126 753)	-2325%	7 268
Net cash from (used) investing	(3 132)	(13 850)	(8 447)	(25)	(5 405)	(6 335)	(931)	15%	(8 447)
Net cash from (used) financing	-	-	-	-	-	-	-		-
Cash/cash equivalents at the month/year end	206 988	15 329	42 248	44 322	98 908	31 686	(67 221)	-212%	42 248
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	-	-	-	-	-	-	-	-	-
Creditors Age Analysis									
Total Creditors	-	-	719	(567)	(1 187)	(870)	(4 427)	-	(6 331)

DC40 Dr Kenneth Kaunda - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March 2026

DC40 Dr Kenneth Kaunda- Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

Description	Ref	2024/25			2025/26					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		224 038	238 076	238 026	57 194	230 045	178 520	51 526	29%	238 026
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		224 038	238 076	238 026	57 194	230 045	178 520	51 526	29%	238 026
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 236	1 300	1 300	87	708	975	(267)	-27%	1 300
Community and social services		1 236	1 300	1 300	87	708	975	(267)	-27%	1 300
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		2 444	9 095	9 095	1 000	4 484	6 821	(2 338)	-34%	9 095
Planning and development		2 444	9 095	9 095	1 000	4 484	6 821	(2 338)	-34%	9 095
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	227 718	248 471	248 421	58 282	235 237	186 316	48 922	26%	248 421
Expenditure - Functional										
<i>Governance and administration</i>		92 962	143 000	145 468	10 637	92 662	109 101	(16 439)	-15%	145 468
Executive and council		40 610	66 087	66 139	5 322	42 824	49 604	(6 780)	-14%	66 139
Finance and administration		47 185	69 232	71 057	4 880	45 057	53 293	(8 236)	-15%	71 057
Internal audit		5 166	7 681	8 272	435	4 781	6 204	(1 423)	-23%	8 272
<i>Community and public safety</i>		50 119	66 280	66 747	5 132	45 480	50 060	(4 581)	-9%	66 747
Community and social services		50 119	66 280	66 747	5 132	45 480	50 060	(4 581)	-9%	66 747
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		15 749	38 150	42 306	2 486	24 858	31 729	(6 872)	-22%	42 306
Planning and development		15 749	38 150	42 306	2 486	24 858	31 729	(6 872)	-22%	42 306
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	158 830	247 430	254 521	18 255	162 999	190 891	(27 891)	-15%	254 521
Surplus/ (Deficit) for the year		68 888	1 041	(6 100)	40 027	72 238	(4 575)	76 813	-1679%	(6 100)

DC40 Dr Kenneth Kaunda - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March 2026

DC40 Dr Kenneth Kaunda- Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

Vote Description	Ref	2024/25		2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - EXECUTIVE AND COUNCIL	1	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER ADMINISTRATION		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES ADMINISTRATION		717	2 250	2 250	299	710	1 688	(977)	-57.9%	2 250
Vote 4 - FINANCIAL SERVICES ADMINISTRATION		223 321	235 826	235 776	56 895	229 335	176 832	52 503	29.7%	235 776
Vote 5 - COMMUNITY AND SOCIAL SERVICES		1 236	1 300	1 300	87	708	975	(267)	-27.3%	1 300
Vote 6 - LED PLANNING AND DEVELOPMENT		2 444	9 095	9 095	1 000	4 484	6 821	(2 338)	-34.3%	9 095
Vote 7 - INTERNAL AUDIT		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	227 718	248 471	248 421	58 282	235 237	186 316	48 922	26.3%	248 421
Expenditure by Vote										
Vote 1 - EXECUTIVE AND COUNCIL	1	16 488	22 803	21 889	1 548	13 338	16 417	(3 079)	-18.8%	21 889
Vote 2 - MUNICIPAL MANAGER ADMINISTRATION		24 122	43 284	44 249	3 773	29 486	33 187	(3 701)	-11.2%	44 249
Vote 3 - CORPORATE SERVICES ADMINISTRATION		24 254	34 180	34 402	2 580	21 953	25 801	(3 848)	-14.9%	34 402
Vote 4 - FINANCIAL SERVICES ADMINISTRATION		22 931	35 052	36 656	2 300	23 104	27 492	(4 388)	-16.0%	36 656
Vote 5 - COMMUNITY AND SOCIAL SERVICES		50 119	66 280	66 747	5 132	45 480	50 060	(4 581)	-9.2%	66 747
Vote 6 - LED PLANNING AND DEVELOPMENT		15 749	38 150	42 306	2 486	24 858	31 729	(6 872)	-21.7%	42 306
Vote 7 - INTERNAL AUDIT		5 166	7 681	8 272	435	4 781	6 204	(1 423)	-22.9%	8 272
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	158 830	247 430	254 521	18 255	162 999	190 891	(27 891)	-14.6%	254 521
	2	68 888	1 041	(6 100)	40 027	72 238	(4 575)	76 813	-1679.0%	(6 100)

DC40 Dr Kenneth Kaunda - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March 2026

DC40 Dr Kenneth Kaunda- Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	Ref	2024/25				2025/26				
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		-	-	-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		4	120	70	-	-	53	(53)	-100%	70
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-
Interest from Current and Non Current Assets		4 444	9 500	9 500	566	3 981	7 125	(3 144)	-44%	9 500
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	250	250	-	-	188	(188)	-100%	250
Licence and permits		-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		-	30	30	-	8	23	(15)	-65%	30
Non-Exchange Revenue										
Property rates		-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-
Licence and permits		1 236	1 300	1 300	87	708	975	(267)	-27%	1 300
Transfers and subsidies - Operational		37 368	45 176	45 176	9 605	38 445	33 882	4 563	13%	45 176
Interest		-	-	-	-	-	-	-	-	-
Fuel Levy		184 665	192 095	192 095	48 024	192 095	144 071	48 024	33%	192 095
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		227 718	248 471	248 421	58 282	235 237	186 316	48 922	26%	248 421
Expenditure By Type										
Employee related costs		115 386	144 713	144 713	12 373	104 025	108 535	(4 509)	-4%	144 713
Remuneration of councillors		9 207	13 588	13 588	1 052	8 894	10 191	(1 297)	-13%	13 588
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		2 049	4 200	3 333	156	1 228	5 000	(3 772)	-75%	3 333
Debt impairment		-	-	-	-	-	-	-	-	-
Depreciation and amortisation		-	7 184	7 184	697	5 044	10 775	(5 731)	-53%	7 184
Interest		-	-	-	-	-	-	-	-	-
Contracted services		12 047	43 795	53 277	2 469	27 579	39 958	(12 379)	-31%	53 277
Transfers and subsidies		962	4 250	4 100	83	977	3 075	(2 098)	-68%	4 100
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		19 178	29 701	28 327	1 425	15 252	21 245	(5 993)	-28%	28 327
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		158 830	247 430	254 521	18 255	162 999	198 778	(35 779)	-18%	254 521
Surplus/(Deficit)		68 888	1 041	(6 100)	40 027	72 238	(12 462)	84 700	(0)	(6 100)
Transfers and subsidIRs - capital (monetary allocations)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		68 888	1 041	(6 100)	40 027	72 238	(12 462)			(6 100)
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		68 888	1 041	(6 100)	40 027	72 238	(12 462)			(6 100)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		68 888	1 041	(6 100)	40 027	72 238	(12 462)			(6 100)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		68 888	1 041	(6 100)	40 027	72 238	(12 462)			(6 100)

DC40 Dr Kenneth Kaunda - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March 2026

DC40 Dr Kenneth Kaunda- Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

Vote Description	Ref	2024/25			2025/26					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER ADMINISTRATION		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES ADMINISTRATION		-	-	-	-	-	-	-	-	-
Vote 4 - FINANCIAL SERVICES ADMINISTRATION		-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - LED PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 7 - INTERNAL AUDIT		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4.7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER ADMINISTRATION		-	200	-	-	-	-	-	-	200
Vote 3 - CORPORATE SERVICES ADMINISTRATION		2 106	3 700	4 345	25	2 298	3 259	(961)	-29%	4 345
Vote 4 - FINANCIAL SERVICES ADMINISTRATION		1 026	2 450	2 402	-	2 401	1 802	600	33%	2 402
Vote 5 - COMMUNITY AND SOCIAL SERVICES		-	2 800	-	-	-	-	-	-	2 800
Vote 6 - LED PLANNING AND DEVELOPMENT		-	4 700	1 700	-	706	1 275	(569)	-45%	1 700
Vote 7 - INTERNAL AUDIT		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	3 132	13 850	8 447	25	5 405	6 335	(931)	-15%	11 447
Total Capital Expenditure		3 132	13 850	8 447	25	5 405	6 335	(931)	-15%	11 447
Capital Expenditure - Functional Classification										
Governance and administration		2 106	3 900	4 345	25	2 298	3 259	(961)	-29%	4 345
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	200	-	-	-	-	-	-	200
Internal audit		2 106	3 700	4 345	25	2 298	3 259	(961)	-29%	4 345
Community and public safety		1 026	9 950	4 102	-	3 107	3 077	30	1%	6 902
Community and social services		1 026	2 450	2 402	-	2 401	1 802	600	33%	2 402
Sport and recreation		-	2 800	-	-	-	-	-	-	2 800
Public safety		-	4 700	1 700	-	706	1 275	(569)	-45%	1 700
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	3 132	13 850	8 447	25	5 405	6 335	(931)	-15%	11 447
Funded by:										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		3 132	13 850	8 447	25	5 405	6 335	(931)	-15%	8 447
Total Capital Funding		3 132	13 850	8 447	25	5 405	6 335	(931)	-15%	8 447

DC40 Dr Kenneth Kaunda - Table C6 Monthly Budget Statement - Financial Position - M09 March 2026

DC40 Dr Kenneth Kaunda- Table C6 Monthly Budget Statement - Financial Position - M09 March

Description	Ref	2024/25	2025/26				
		Audited Outcome	Original Budget	Monthly actual	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1						
ASSETS							
Current assets							
Cash and cash equivalents		84 502	15 329	40 523	42 248	69 000	42 248
Trade and other receivables from exchange transactions		1 110	1 335	-	1 335	(63)	1 335
Receivables from non-exchange transactions		-	-	-	-	-	-
Current portion of non-current receivables		-	-	-	-	-	-
Inventory		-	-	-	867	-	867
VAT		68 636	-	376	(1 785)	(1 380)	(1 785)
Other current assets		1 400	-	(531)	-	(531)	-
Total current assets		155 648	16 664	40 369	42 665	67 026	42 665
Non current assets							
Investments		-	-	-	-	-	-
Investment property		-	-	-	-	-	-
Property, plant and equipment		94 123	68 537	(389)	64 635	(501)	64 635
Biological assets		-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-
Intangible assets		13 744	10 491	(283)	8 990	822	8 990
Trade and other receivables from exchange transactions		-	-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-
Total non current assets		107 867	79 028	(672)	73 625	321	73 625
TOTAL ASSETS		263 516	95 692	39 697	116 290	67 347	116 290
LIABILITIES							
Current liabilities							
Bank overdraft		-	-	-	-	-	-
Financial liabilities		685	-	-	-	-	-
Consumer deposits		-	-	-	-	-	-
Trade and other payables from exchange transactions		16 921	21 225	3 425	22 059	10 923	22 059
Trade and other payables from non-exchange transactions		926	-	(1 060)	-	3 583	-
Provision		22 606	1 976	-	1 976	-	1 976
VAT		25 844	-	13	-	90	-
Other current liabilities		-	-	-	-	-	-
Total current liabilities		66 982	23 201	2 378	24 035	14 596	24 035
Non current liabilities							
Financial liabilities		-	-	-	-	-	-
Provision		-	21 417	-	21 417	-	21 417
Long term portion of trade payables		-	-	-	-	-	-
Other non-current liabilities		17 106	-	-	-	-	-
Total non current liabilities		17 106	21 417	-	21 417	-	21 417
TOTAL LIABILITIES		84 088	44 618	2 378	45 452	14 596	45 452
NET ASSETS	2	179 427	51 074	37 320	70 838	52 751	70 838
COMMUNITY WEALTH/EQUITY							
Accumulated surplus/(deficit)		68 760	50 033	40 045	76 938	58 242	76 938
Reserves and funds		-	-	-	-	-	-
Other		-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	68 760	50 033	40 045	76 938	58 242	76 938

DC40 Dr Kenneth Kaunda - Table C7 Monthly Budget Statement - Cash Flow – M09 March 2026

DC40 Dr Kenneth Kaunda- Table C7 Monthly Budget Statement - Cash Flow - M09 March

Description	Ref	2024/25	2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-	-
Other revenue		-	193 795	199 930	48 124	112 688	149 947	(37 260)	-25%	199 930
Transfers and Subsidies - Operational		-	45 176	45 176	6 340	14 200	33 882	(19 682)	-58%	45 176
Transfers and Subsidies - Capital		-	-	-	-	-	-	-	-	-
Interest		(30 000)	9 500	9 500	(45 000)	(30 000)	7 125	(37 125)	-521%	9 500
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		76 045	(235 997)	(243 237)	2 961	34 454	(182 428)	216 882	-119%	(243 237)
Finance charges		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	(4 250)	(4 100)	-	-	(3 075)	3 075	-100%	(4 100)
NET CASH FROM/(USED) OPERATING ACTIVITIES		46 045	8 224	7 268	12 425	131 341	5 451	(125 890)	-2309%	7 268
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(3 132)	(13 850)	(8 447)	(25)	(5 443)	(6 335)	892	-14%	(8 447)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(3 132)	(13 850)	(8 447)	(25)	(5 443)	(6 335)	(892)	14%	(8 447)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		42 913	(5 626)	(1 179)	12 400	125 898	(884)			(1 179)
Cash/cash equivalents at beginning:		164 074	20 955	43 427	31 059	(27 891)	32 570	(60 462)	-186%	43 427
Cash/cash equivalents at month/year end:		206 988	15 329	42 248	43 459	98 007	31 686			42 248

PART 2 SUPPORTING DOCUMENTATION

A. DEBTORS AGE ANALYSIS

DC40 Dr Kenneth Kaunda- Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March													
Description	NT Code	2025/26								Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dye-1 Yr	Over 1Yr				
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	-	-	-	-	-	-	-	-	282	282	282	-
Total By Income Source	2000	-	-	-	-	-	-	-	-	282	282	282	-
2024/25 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	2300	-	-	-	-	-	-	-	-	-	-	-	-
Households	2400	-	-	-	-	-	-	-	-	-	-	-	-
Other	2500	-	-	-	-	-	-	-	-	282	282	282	-
Total By Customer Group	2600	-	-	-	-	-	-	-	-	282	282	282	-

- The total Debtors as at 31 March 2026 amount to **R282 Thousand** for over payment on salaries of one senior manager.
- The amount will be fully recovered once the upper limits applicable to senior managers have been finalized.

B. CREDITORS AGE ANALYSIS

C. CREDITORS AGE ANALYSIS

DC40 Dr Kenneth Kaunda- Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March												
Description	NT Code	2025/26								Total	Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	-	-	-	-	-	-	-	-	-	-	-

- There are no Creditors as at 31 March 2026.

D. INVESTMENT PORTFOLIO

DC40 Dr Kenneth Kaunda - Supporting Table SC5 Monthly Budget Statement - investment portfolio 31 January 2026-31 March 2026															
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Start Date of Investment	Expiry date of investment	Opening balance	Accrued Interest	Interest received	Withdrawal	Closing Balance
R thousands		Yrs/Months/Days													
Municipality															
Standard bank 038659190-316			Fixed deposit	Yes	Fixed	7.675%	N/A	N/A	Friday, 10 October 2025	Friday, 09 January 2026	40 000 000.00		765 397.26	40 765 397.26	-
Standard bank 038659190-317			Fixed deposit	Yes	Fixed	7.488%	N/A	N/A	Thursday, 11 December 2025	Monday, 30 March 2026	25 000 000.00		599 035.62	25 599 035.62	-
Nedbank 037881061820-77			Fixed deposit	Yes	Fixed	7.33%	N/A	N/A	Thursday, 11 December 2025	Wednesday, 11 February 2026	5 000 000.00		62 254.79	5 062 254.79	-
Absa bank 2082311976			Fixed deposit	Yes	Fixed	7.46%	N/A	N/A	Thursday, 11 December 2025	Monday, 23 March 2026	20 000 000.00		416 942.47	20 416 942.47	-
Municipality sub-total											90 000 000.00	-	1 803 630.14	91 803 630.14	-
Entities															
Entities sub-total															
TOTAL INVESTMENTS AND INTEREST	2										90 000 000.00	-	1 803 630.14	91 803 630.14	-

- There are no investments made by 31st March 2026.

E. ALLOCATION OF GRANT RECEIPTS

DC40 Dr Kenneth Kaunda- Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

Description	Ref	2024/25			2025/26					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		36 652	235 271	235 271	57 134	235 271	176 453	10 794	6.1%	235 271
F_O_REV_GR_EQUITABLE SHARE		33 478	32 981	32 981	8 245	32 981	24 736	8 245	33%	32 981
F_O_T&S_MA_NG_ENERGY EFF & DEMAND SIDE MNG	3	243	4 000	4 000	-	4 000	3 000	1 000	33%	4 000
F_O_T&S_MA_NG_EPWP INTEGRATED GRANT		363	2 211	2 211	-	2 211	1 658	553	33%	2 211
F_O_T&S_MA_NG_RURAL ROAD ASSET MNG SYSTEMS GRANT		1 838	2 884	2 884	865	2 884	2 163	721	33%	2 884
F_O_T&S_MA_NG_LOCAL GOV FIN MNG GRANT		730	1 100	1 100	-	1 100	825	275	33%	1 100
F_O_REV_GR_FUEL LEVY		184 665	192 095	192 095	48 024	192 095	144 071	48 024	33%	192 095
Provincial Government:		717	2 000	2 000	299	710	1 500	(790)	-52.6%	2 000
F_O_T&S_MA_DAA_NDA_EDUCATION; TRAINING AND DEVELOPMENT PRACTICE		717	2 000	2 000	299	710	1 500	(790)	-53%	2 000
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	37 368	237 271	237 271	57 433	235 981	177 953	10 004	5.6%	237 271
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	37 368	237 271	237 271	57 433	235 981	177 953	10 004	5.6%	237 271

- For the month of March 2026, the Municipality received **R57.4 Million** on the budgeted grants and subsidies and it comprises of the following:
 - ❖ **R865 Thousand** for RRAMS (Last Tranche);
 - ❖ **R8.2 Million** for Equitable Share (Last Tranche);
 - ❖ **R48 Million** for RSC Replacement Grant (Last Tranche).
 - ❖ **R299 Thousand** for LGSETA.
- The total Conditional and Unconditional Grants received as at 31 March 2026 amount to **R235.9 Million** and the table below gives details of the allocations, amounts received, related

dates of transfers and outstanding amounts to be received.

Table 4 (a)

Grant	Allocation as per DORA	Amount Received	Date of transfer (Receipts)	Outstanding
RSC Replacement Grant	R192 095 000.00	R80 039 867.82	July 2025	
		R64 031 382.18	December 2025	
		R48 023 750.00	March 2026	
Equitable Share	R32 981 000.00	R13 742 132.18	July 2025	
		R10 993 617.82	December 2025	
		R8 245 250.00	March 2026	
Rural Roads Assets Management Grant	R 2 884 000.00	R2 019 000.00	August 2025	-
		R865 000.00	March 2026	
Energy Efficiency and Demand-Side Man Grant	R4 000 000.00	R1 300 000.00	August 2025	-
		R1 200 000.00	November 2025	
		R1 500 000.00	February 2026	
EPWP	R2 211 000.00	R553 000.00	August 2025	-
		R996 000.00	November 2025	
		R662 000.00	February 2026	
FMG	R1 100 000.00	R1 100 000.00	August 2025	-
LGSETA	R2 000 000.00	R442 424.91	July 2025	R1 289 374.72
		R56 900.19	October 2025	
		(R163 200.00)	November 2025	
		R74 974.76	December 2025	
		R299 525.42	March 2026	
Total	R237 271 000.00	R235 981 625.28	-	R1 289 374.72

Expenditure on Grants as at 31 March 2026

The Municipality has utilised the **conditional grants** and the table below gives expenditure to date on each grant.

Table 5

Grants	Total grant allocation from National Treasury	Current Month Expenditure	Expenditure as at 31 March 2026	Balance	%
EPWP	R2 211 000.00	-	R2 207 213.00	R3 787.00	99.83
Financial Management Grant (FMG)	R1 100 000.00	R30 000.00	R270 000.00	R830 000.00	24.55
Rural roads Asset Management	R2 884 000.00	-	R1 000 156.87	R2 884 000.00	34.68
Energy Efficiency and Demand-Side Man Grant	R4 000 000.00	-	R1 276 363.18	R2 723 636.82	31.91
TOTAL	R10 195 000.00	R30 000.00	R4 753 733.05	R5 441 266.95	46.63

F. COUNCILORS' AND EMPLOYEE BENEFITS

DC40 Dr Kenneth Kaunda- Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

Summary of Employee and Councillor remuneration	Ref	2024/25		2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		6 119	9 768	9 419	760	6 302	7 064	(762)	-11%	9 419
Pension and UIF Contributions		716	654	964	47	354	723	(370)	-51%	964
Medical Aid Contributions		127	117	177	9	82	133	(51)	-39%	177
Motor Vehicle Allowance		602	1 422	1 269	105	945	951	(6)	-1%	1 269
Cellphone Allowance		564	778	869	69	618	652	(34)	-5%	869
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1 079	850	890	62	594	667	(73)	-11%	890
Sub Total - Councillors		9 207	13 588	13 588	1 052	8 894	10 191	(1 297)	-13%	13 588
% increase	4		47.6%	0.0%	-92.3%	745.7%				47.6%
Senior Managers of the Municipality										
Basic Salaries and Wages		1 393	4 342	5 084	1 078	3 353	3 813	(460)	-12%	5 084
Pension, UIF and Group life Contributions		54	225	224	-	-	168	(168)	-100%	224
Medical Aid Contributions		-	108	-	-	-	-	-	-	108
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	185	151	34	34	113	(79)	-70%	151
Motor Vehicle Allowance		330	945	698	25	383	524	(141)	-27%	698
Cellphone Allowance		43	133	126	10	64	95	(31)	-32%	126
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		17	21	34	-	14	26	(12)	-47%	34
Payments in lieu of leave		-	-	1 370	-	-	1 028	(1 028)	-100%	1 370
Sub Total - Senior Managers of Municipality		1 837	5 959	7 687	1 147	3 847	5 765	(1 918)	-33%	7 795
% increase	4		224.4%	29.0%						324.3%
Other Municipal Staff										
Basic Salaries and Wages		64 151	82 713	82 242	7 025	62 983	61 681	1 302	2%	82 242
Pension, UIF and Group life Contributions		16 875	16 576	16 727	1 402	12 548	12 545	3	0%	16 727
Medical Aid Contributions		9 151	7 448	7 578	677	5 699	5 683	15	0%	7 578
Overtime		676	1 039	1 189	76	729	891	(162)	-18%	1 189
Performance Bonus		5 484	6 581	5 613	734	5 285	4 210	1 075	26%	5 613
Motor Vehicle Allowance		8 102	10 884	9 911	829	7 199	7 433	(234)	-3%	9 911
Cellphone Allowance		1 100	1 458	1 315	141	1 019	986	33	3%	1 315
Housing Allowances		462	583	641	53	487	480	7	1%	641
Other benefits and allowances		1 186	1 740	1 596	67	1 072	1 197	(125)	-10%	1 596
Payments in lieu of leave		3 474	5 486	4 744	-	570	3 558	(2 989)	-84%	4 744
Long service awards		1 661	1 541	2 191	13	756	1 643	(888)	-54%	2 191
Post-retirement benefit obligations		-	522	687	-	-	515	(515)	-100%	687
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		1 226	2 183	2 593	209	1 832	1 945	(113)	-6%	2 593
In kind benefits		-	-	-	-	-	-	-	-	-
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		113 549	138 754	137 026	11 226	100 178	102 770	(2 592)	-3%	137 026
% increase	4		22.2%	-1.2%						20.7%
Total Parent Municipality		124 593	158 301	158 301	13 425	112 920	118 726	(5 806)	-5%	158 409
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Sub Total - Executive members Board	2	-	-	-	-	-	-	-	-	-
% increase	4									
Senior Managers of Entities										
Sub Total - Senior Managers of Entities	4	-	-	-	-	-	-	-	-	-
% increase	4									
Other Staff of Entities										
Sub Total - Other Staff of Entities	4	-	-	-	-	-	-	-	-	-
% increase	4									
Total Municipal Entities										
TOTAL SALARY, ALLOWANCES & BENEFITS		124 593	158 301	158 301	13 425	112 920	118 726	(5 806)	-5%	158 409
% increase	4		27.1%	0.0%						27.1%
TOTAL MANAGERS AND STAFF		115 386	144 713	144 713	12 373	104 025	108 535	(4 509)	-4%	144 821

- ❖ The total employee related costs is **R144.7 Million**. The total spending for the month of March 2026 amount to **R12.3 Million**, reflected as **71.88%** of the budgeted employee related costs.
- ❖ The budget for remuneration of councillors is **R13.5 Million**. The spending for the month

of March 2026 amount to **R1 Million**, which totals to **65.46%** of the budgeted remuneration of councillors.

G. CAPITAL PROGRAMME PERFORMANCE

Table 6

Capital Budget List

DR KENNETH KAUNDA DISTRICT MUNICIPALITY								
MFMA SECTION 71/52D BUDGET IMPLEMENTATION AND PERFORMANCE FOR THE MONTH/QUARTER ENDING 31 MARCH 2026								
REVENUE & EXPENDITURE ACTUAL MOVEMENTS								
NO	DEPARTMENT	DESCRIPTION	Approved Budget	ADJUSTED BUDGET	Curr Mth Exp	YTD Movement	Balance	% Exp
1	MUNICIPAL MANAGER	COMMUNICATION EQUIPMENT	200 000.00	-	-	-	-	-
2	CORPORATE SERVICES	OFFICE FURNITURE AND FITTINGS	300 000.00	200 000.00	25 203.75	190 703.75	9 296.25	95.35
3	CORPORATE SERVICES	COMPUTER EQUIPMENT	500 000.00	800 000.00	-	494 237.80	305 762.20	61.78
4	CORPORATE SERVICES	NETWORK UPGRADE	500 000.00	800 000.00	-	-	800 000.00	-
5	CORPORATE SERVICES	INTANGIBLES	400 000.00	500 000.00	-	258 346.54	241 653.46	51.67
6	CORPORATE SERVICES	FLEET	2 000 000.00	2 045 000.00	-	1 354 605.61	690 394.39	66.24
7	BTO	FINANCIAL SYSTEM	2 450 000.00	2 402 000.00	-	2 401 148.34	851.66	99.96
8	LED & PLANNING	ACQUISITION OF OFFICE SPACE	300 000.00	-	-	-	-	-
9	LED & PLANNING	WATER PROJECTS	2 000 000.00	-	-	-	-	-
10	LED & PLANNING	LIGHTING PROTECTION / CONDUCTOR	200 000.00	-	-	-	-	-
11	LED & PLANNING	AGRI-PARKS	1 700 000.00	1 700 000.00	-	705 600.00	994 400.00	41.51
12	LED & PLANNING	UPGRADE OF DISASTER CENTRE	500 000.00	-	-	-	-	-
13	COMMUNITY SERVICES	TOOLS	300 000.00	-	-	-	-	-
14	COMMUNITY SERVICES	FIRE BAY DOORS	1 000 000.00	-	-	-	-	-
15	COMMUNITY SERVICES	LANDFILL SITE DISTRICT	1 500 000.00	-	-	-	-	-
TOTAL			13 850 000.00	8 447 000.00	25 203.75	5 404 642.04	3 042 357.96	63.98

- The capital expenditure was adjusted to **R8.4 Million**. The spending for the month of March 2026 amount to **R25 Thousand**. The actual year to date is **R5.4 Million** which is **63.98%**.

H. MATERIAL VARIANCES

Revenue by Source

The material Variances are prepared based on- Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) – M09 March 2026

Description	% Variance	Reasons for material variances.
Interest earned – external investments	-44%	Interest earned-external investments is more as results of the large amount currently invested with various financial institutions.
Transfers and subsidies: Operational Fuel Levy	13% 33%	<ul style="list-style-type: none"> • To date, the Municipality received the following grants which amount to R235.9 Million: <ul style="list-style-type: none"> ❖ Equitable Share (R13.7 Million) ❖ Equitable Share (R10.9 Million) ❖ RSC Replacement Grant (R80 Million) ❖ RSC Replacement Grant (R64 Million) ❖ Equitable Share (R8.2 Million) ❖ RSC Replacement Grant (R48 Million) ❖ FMG (R1.1 Million) ❖ RRAMS (R2 Million) ❖ RRAMS (865 Thousand) ❖ EPWP (R553 Thousand) ❖ EPWP (R996 Thousand) ❖ EPWP (R662 Thousand) ❖ EEDSM (R1.3 Million) ❖ EEDSM (R1.2 Million) ❖ EEDSM (R1.5 Million) ❖ LGSETA (R442 Thousand) ❖ LGSETA (R56 Thousand) ❖ LGSETA (-R163 Thousand) ❖ LGSETA (R74 Thousand) ❖ LGSETA (R299 Thousand)
Rental from Fixed Assets	-100%	The municipality budgeted for rental to be received form a newly acquired building.
Licence and permits	-27%	The actual revenue received to date is more than the projected revenue.

Expenditure by Type

Description	YTD% Variance	Reasons for material deviations
Employee related costs	-4%	Considering the spread of the 13 th cheque into different months.

		The variance is also due to vacant posts which includes amongst others Senior Managers.
Remuneration of councillors	-13%	The Budget took into account the possible increase as well as the Upper limits.
Depreciation & asset impairment	-53%	The depreciation was processed during the current month. It must be noted that the depreciation is accounted for every month.
Inventory Consumed	-75%	The variance on other materials results from purchases of material and supplies which are procured as and when needed.
Contracted services	-31%	The Contracted services is made of: Consultant and professional fees, Outsourced services and contractors. More detailed info please see (page 21-23)
Transfers and subsidies	-68%	Budgeted transfers and subsidies comprises: <ul style="list-style-type: none"> • EM Discretionary Bursaries • Merit Bursaries • Social Relief: • Transfer – Sports, Art & Culture • SSMEs Grants There is a slow spending on most of the items under Transfers and subsidies.
Other expenditure	-28%	The Other Expenditure is made of: Operational Costs and Operating Leases. The low spending emanates from expenditure on some of the Programmes and Campaigns.
Capital expenditure	-14%	<ul style="list-style-type: none"> • The capital budget is budgeted at R8.4 Million. Details of Capital budget list is on Table 6 (Page 17)

I. OTHER SUPPORTING DOCUMENTATION

**DC40 Dr Kenneth Kaunda - Supporting Table SC13c Monthly Budget Statement –
Expenditure on Repairs and Maintenance by Asset class – M09 March 2026**

DC40 Dr Kenneth Kaunda- Supporting Table SC13c Monthly Budget Statement - - expenditure on repairs and maintenance by asset class - M09 March

Description	Ref	2024/25		2025/26						Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
<i>Drainage Collection</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>		-	-	-	-	-	-	-	-	-
<i>Attenuation</i>		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<i>Indoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
Other assets		37	1 700	1 700	-	187	1 275	1 088	85.3%	1 700
Operational Buildings		37	1 700	1 700	-	187	1 275	1 088	85.3%	1 700
<i>Municipal Offices</i>		37	1 700	1 700	-	187	1 275	(1 088)	-85%	1 700
Housing		-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>		-	-	-	-	-	-	-	-	-
<i>Social Housing</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		-	200	2 700	-	-	2 025	2 025	100.0%	2 700
Computer Equipment		-	200	2 700	-	-	2 025	(2 025)	-100%	2 700
Furniture and Office Equipment		-	530	505	-	73	379	305	80.6%	505
Furniture and Office Equipment		-	530	505	-	73	379	(305)	-81%	505
Machinery and Equipment		-	650	450	-	26	338	311	92.3%	450
Machinery and Equipment		-	650	450	-	26	338	(311)	-92%	450
Transport Assets		469	450	400	66	223	300	77	25.5%	400
Transport Assets		469	450	400	66	223	300	(77)	-26%	400
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	506	3 530	5 755	66	510	4 316	3 806	88.2%	5 755

J. CONTRACTED SERVICES

The Contracted Services has three categories namely, Outsource Services, Consultants and Professional Services and Contractors.

i. Outsourced Services

Table 7

NO	DISCRIPTION	Budget	Curr Mth Expend	YTD Actual	Balance	% Exp
1	OS: BURIAL SERVICES	350 000.00	-	198 000.00	152 000.00	56.57
2	OS: CATERING SERVICES	90 000.00	-	42 300.00	47 700.00	47.00
3	OS: CATERING SERVICES - WELLNESS	50 000.00	-	-	50 000.00	-
4	OS: CATERING SERVICES COUNCILLOR SUPP	30 000.00	-	-	30 000.00	-
5	OS: CATERING SERVICES-AGRICULTURE INITIA	70 000.00	-	35 016.00	34 984.00	50.02
6	OS: CATERING SERVICES-AIR QUALITY	30 000.00	-	13 200.00	16 800.00	44.00
7	OS: CATERING SERVICES-ANTI CORRUPTION	30 000.00	-	-	30 000.00	-
8	OS: CATERING SERVICES-CAREER	85 000.00	-	33 700.00	51 300.00	39.65
9	OS: CATERING SERVICES-CBP	30 000.00	-	9 240.00	20 760.00	30.80
10	OS: CATERING SERVICES-CONSTITUENCY LIAIS	50 000.00	-	26 880.00	23 120.00	53.76
11	OS: CATERING SERVICES-COUNCIL MEETINGS	114 000.00	-	27 510.00	86 490.00	24.13
12	OS: CATERING SERVICES-COUNCILLOR PERFORM	50 000.00	-	25 500.00	24 500.00	51.00
13	OS: CATERING SERVICES-DIS MANA ADVISORY	50 000.00	-	40 260.00	9 740.00	80.52
14	OS: CATERING SERVICES-DISASTER AWARENESS	50 000.00	-	40 990.00	9 010.00	81.98
15	OS: CATERING SERVICES-DISTRICT LEARNING	30 000.00	-	4 160.00	25 840.00	13.87
16	OS: CATERING SERVICES-ELDERLY	50 000.00	-	17 680.00	32 320.00	35.36
17	OS: CATERING SERVICES-FIRE ADVISORY	50 000.00	-	-	50 000.00	-
18	OS: CATERING SERVICES-GENDER	70 000.00	-	35 720.00	34 280.00	51.03
19	OS: CATERING SERVICES-HEALTH	50 000.00	-	10 000.00	40 000.00	20.00
20	OS: CATERING SERVICES-IMBIZO	150 000.00	-	102 331.40	47 668.60	68.22
21	OS: CATERING SERVICES-MORAL	100 000.00	-	54 880.00	45 120.00	54.88
22	OS: CATERING SERVICES-MPAC	120 000.00	47 250.00	73 431.02	46 568.98	61.19
23	OS: CATERING SERVICES-MULTY PARTY	80 000.00	-	29 925.00	50 075.00	37.41
24	OS: CATERING SERVICES-PUBLIC PARTICIPA	85 000.00	-	47 050.00	37 950.00	55.35
25	OS: CATERING SERVICES-RISK REDUCTION	30 000.00	-	-	30 000.00	-
26	OS: CATERING SERVICES-SAFETY	80 000.00	-	53 700.00	26 300.00	67.13
27	OS: CATERING SERVICES-SOCIAL	70 000.00	-	41 500.00	28 500.00	59.29
28	OS: CATERING SERVICES-SPORTS ARTS&CULTU	80 000.00	-	32 245.00	47 755.00	40.31
29	OS: CATERING SERVICES-STAKEHOLDER SUPP	150 000.00	14 990.00	102 990.00	47 010.00	68.66
30	OS: CATERING SERVICES-TRADE&INVESTMENT	190 000.00	-	51 560.00	138 440.00	27.14
31	OS: CATERING SERVICES-WOMAN	30 000.00	14 990.00	14 990.00	15 010.00	49.97
32	OS: CATERING SERVICES-WOMEN CAUCUS	30 000.00	-	-	30 000.00	-
33	OS: CLEANING SERVICES	60 000.00	-	-	60 000.00	-
34	OS: CLEARING & GRASS CUTTING SERVICES	20 000.00	-	-	20 000.00	-
35	OS: MEDICAL SERVICES [HEALTH SERV & SUP]	100 000.00	-	28 500.00	71 500.00	28.50
36	OS: PERSONNEL & LABOUR - EPWP GRANT	2 211 000.00	-	2 207 213.00	3 787.00	99.83
37	OS: PERSONNEL & LABOUR-CBP	2 400 000.00	206 269.37	1 705 345.38	694 654.62	71.06
38	OS: TRANSPORT SERVICES	30 000.00	-	-	30 000.00	-
39	OS: TRANSPORT SERVICES-COMMUNITY SUPPORT PROGRAMME	30 000.00	-	-	30 000.00	-
40	OS: TRANSPORT SERVICES-CONSTITUENCY LIAI	50 000.00	-	-	50 000.00	-
41	OS: TRANSPORT SERVICES-MPAC	80 000.00	-	-	80 000.00	-
42	OS: TRANSPORT SERVICES-MULTY PARTY	100 000.00	21 000.00	100 149.90	- 149.90	100.15
43	OS: TRANSPORT SERVICES-PUBLIC PARTICIPAT	50 000.00	-	10 010.00	39 990.00	20.02
44	OS: PERSONNEL & LABOUR EPWP	12 794 000.00	1 414 610.25	8 953 376.71	3 840 623.29	69.98
45	OS: CATERING SERVICES	50 000.00	-	14 368.00	35 632.00	28.74
TOTAL OUTSOURCED SERVICES		20 499 000.00	1 719 109.62	14 183 721.41	6 315 278.59	69.19

- ❖ The total budget for Outsource Services is **R20.4 Million**. The current month expenditure amount to **R1.7 Million**. The spending to date is **R14.1 Million** which is **69.19%** of the total budgeted outsource services.

ii. Consultants and Professional Services

Table 8

NO	DISCRIPTION	Budget	Curr Mth Expend	YTD Actual	Balance	% Exp
1	C&PS: B&A ACTUARIES	25 000.00	-	25 000.00	-	100.00
2	C&PS: B&A AIR POLLUTION-AIR QUALITY	10 000.00	-	-	10 000.00	-
3	C&PS: B&A AUDIT COMMITTEE	1 000 000.00	26 325.00	558 801.39	441 198.61	55.88
4	C&PS: B&A BUSINESS& FIN MANAGEMENT-AFS	1 742 000.00	-	1 741 260.00	740.00	99.96
5	C&PS: B&A ORGANISATIONAL	100 000.00	18 782.61	56 347.83	43 652.17	56.35
6	C&PS: B&A RESEARCH & ADVISORY	1 300 000.00	-	1 130 920.00	169 080.00	86.99
7	C&PS: I&P ENGINEERING ELECTRICAL- Energy	4 000 000.00	-	1 276 363.18	2 723 636.82	31.91
8	C&PS: LAB SERV WATER	900 000.00	-	291 520.52	608 479.48	32.39
9	C&PS: LAB SERV FOOD	90 000.00	-	8 010.12	81 989.88	8.90
10	C&PS: LEGAL COST ADVICE & LITIGATION - LEGAL FEES	3 500 000.00	-	1 011 628.66	2 488 371.34	28.90
11	C&PS: SMME HUB AND LIGHT INDUSTRIAL PARK	226 000.00	-	-	226 000.00	-
12	C&PS:B&A BUSINESS & FIN MANAGEMENT-FMG	260 000.00	-	-	260 000.00	-
13	C&PS:B&A BUSINESS&FIN MANAGEMENT-ASSETS	1 250 000.00	-	1 002 050.00	247 950.00	80.16
14	C&PS:B&A RESEARCH&ADVISORY-DIS MAN RESE	50 000.00	-	-	50 000.00	-
15	C&PS:I&P LAND & QUANTITY SURVEYORS-RRAMS	2 884 000.00	-	1 000 156.87	1 883 843.13	34.68
TOTAL CONSULATANTS AND PROFESSIONAL SERVICES		17 337 000.00	45 107.61	8 102 058.57	9 234 941.43	46.73

- ❖ The budget for consultant and professional services is **R17.3 Million**. The spending for the current month amount to **R45 Thousand**. The spending to date is **R8.1 Million** which is **46.73%** of the total budgeted consultants.

iii. Contractors

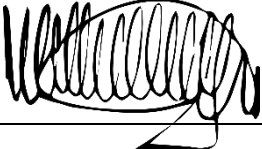
Table 9

NO	DISCRIPTION	Budget	Curr Mth Expend	YTD Actual	Balance	% Exp
1	CONTR: MAINT OF BUILDINGS & FACILITIES-TOILETS & BOREHOLES	450 000.00	-	73 290.00	376 710.00	16.29
2	CONTR: ARTISTS & PERFORMERS-DIS MAN AWAR	120 000.00	-	28 000.00	92 000.00	23.33
3	CONTR: ARTISTS & PERFORMERS-TRADE&INVEST	40 000.00	-	-	40 000.00	-
4	CONTR: EMPLOYEE WELLNESS	150 000.00	-	-	150 000.00	-
5	CONTR: FIRE PROTECTION	50 000.00	-	-	50 000.00	-
6	CONTR: MAINTENANCE OF EQUIPMENT-PLANT&EQ	450 000.00	-	26 084.95	423 915.05	5.80
7	CONTR: MAINTENANCE OF EQUIPMENT-SYSTEM	2 700 000.00	-	-	2 700 000.00	-
8	CONTR: MAINTENANCE OF EQUIPMENT-VEHICLES	400 000.00	65 850.42	223 392.42	176 607.58	55.85
9	CONTR: REPAIRS AND MAINTENANCE BUILDING	1 700 000.00	-	187 128.08	1 512 871.92	11.01
10	CONTR: SAFEGUARD & SECURITY	9 326 000.00	639 122.06	4 754 883.16	4 571 116.84	50.99
11	CONTR:MAINTENANCE OF EQUIPMENT-OFFICE E	55 000.00	-	-	55 000.00	-
TOTAL CONTRACTORS		15 441 000.00	704 972.48	5 292 778.61	10 148 221.39	34.28

The budget for Contractors is **R15.4 Million**. The spending for the month of March 2026 amount to **R704 Thousand**. The spending to date is **R5.2 Million** which is **34.28%** of the total budgeted contractors.

K. THEREFORE RECOMMENDED

That the Municipal Council takes cognisance of the MFMA Section 52d Budget Implementation and Performance Report for the month/quarter ending 31st March 2026 as submitted by the Budget and Treasury Office.

DESIGNATION	APPROVED <input checked="" type="checkbox"/>	NOT APPROVED	DATE
EXECUTIVE MAYOR: CLLR N J NUM			23 APRIL 2026

REPORTS MPAC OFFICE

ITEM A.160/04/2026

**ITEM MUNICIPAL PUBLIC ACCOUNTS COMMITTEE.
MPAC SUPPORT STAFF MONTHLY SERVICE DELIVERY REPORTS FOR THE MONTH OF
MARCH 2026**

Author: AM MPAC

PURPOSE

To report to council on the monthly service activities undertaken by the MPAC and support staff for March 2026.

BACKGROUND

Legislative background

The Local Government Municipal Finance Management Act 56 of 2003 Section 127 states that

(1) The accounting officer of a municipal entity must, within six months after the end of a financial year, or on such earlier date as may be agreed between the entity and its parent municipality, submit the entity's annual report for that financial year to the municipal manager of the entity's parent municipality.

(2) The mayor of a municipality must, within seven months after the end financial year, table in the municipal council the annual report of the municipality and of a municipal entity under the municipality's sole or shared control.

(3) If the mayor, for whatever reason, is unable to table in the council the annual report of the municipality, or the annual report of any municipal entity under the municipality's sole or shared control, within seven months after the end of the financial year to which the report relates, the mayor must-

(a) promptly submit to the council a written explanation referred to in section 133(1)(a) setting out the reasons for the delay, together with any components of the annual report listed in section 121(3) or (4) that are ready; and

(b) submit to the council the outstanding annual report or the outstanding components of the