

ITEM A.110/05/2024
ITEM MAYORAL.133/05/2024

**ADOPTION FINAL ANNUAL BUDGET –
2024/2025**



**DR. KENNETH
KAUNDA**

DISTRICT MUNICIPALITY



*“Exploring Prosperity through sustainable
service delivery for all”*

ANNUAL BUDGET

2024/2025 TO 2026/2027

**MEDIUM TERM REVENUE AND
EXPENDITURE FORECASTS**

Table of Contents

ABBREVIATIONS AND ACRONYMS	3
LIST OF TABLES	2
PART 1: DRAFT ANNUAL BUDGET	1
1.1. Mayor's Report	1
1.2. Council Resolutions and Items	2
1.3. Executive Summary.....	2
1.4. Annual Budget Tables (Parent Municipality)	7
PART 2: SUPPORTING DOCUMENTATION	21
2.1. Overview of the annual budget process	21
2.2. Overview of alignment of annual Budget with IDP.....	23
2.3. Measurable performance objectives and indicators	23
2.4. Overview of Budget Related Policies	28
2.5. Overview of Budget Assumptions.....	32
2.6. Overview of Budget Funding.....	34
2.7. Expenditure on Allocations and Grants Programme	43
2.8. Allocations or Grants made by the Municipality	44
2.9. Disclosure on Salaries, Allowance and Benefits (SA22)	45
2.10. Monthly Targets for Revenue, Expenditure and Cash Flow (SA25-30).....	46
2.11. Annual budgets and SDBIP's – internal departments	49
2.12. Municipal Manager's quality certificate	53

ABBREVIATIONS AND ACRONYMS

AMR-Automated Meter Reading
ASGISA-Accelerated and Shared Growth Initiative
BPC- Budget Planning Committee
CBD- Central Business District
CFO-Chief Financial Officer
CM-City Manager
CPI-Consumer Price Index
CRRF -Capital Replacement Reserve Fund
DBSA -Development Bank of South Africa
DoRA-Division of Revenue Act
DWA Department of Water Affairs
EE Employment Equity
EEDSM Energy Efficiency Demand Side Management
EM Executive Mayor
FBS Free basic services
GAMAP Generally Accepted Municipal Accounting Practice
GDP Gross domestic product
GDS Gauteng Growth and Development Strategy
GFS Government Financial Statistics
GRAP General Recognised Accounting Practice
HR- Human Resources
HSRC- Human Science Research Council
IDP- Integrated Development Strategy
IT-Information Technology
Kl- kilolitre
Km kilometre
KPA- Key Performance Area
KPI- Key Performance Indicator
KWh- kilowatt
L-litre
LED- Local Economic Development

MEC- Member of the Executive Committee
MFMA-Municipal Financial Management Act
 Programme
MIG- Municipal Infrastructure Grant
MMC- Member of Mayoral Committee
MPRA- Municipal Properties Rates Act
MSA- Municipal Systems Act
MTEF- Medium-term Expenditure Framework
MTREF- Medium-term Revenue and Expenditure Framework
NERSA- National Electricity Regulator South Africa
NGO-Non-Governmental organisations
NKPIs- National Key Performance Indicators
OHS-Occupational Health and Safety
OP-Operational Plan
PBO- Public Benefit Organisations
PHC-Provincial Health Care
PMS- Performance Management System
PPE -Property Plant and Equipment
PPP- Public Private Partnership
PTIS-Public Transport Infrastructure System
RG-Restructuring Grant
RSC Regional Services Council
SALGA- South African Local Government Association
SAPS- South African Police Service
SDBIP- Service Delivery Budget Implementation Plan
SMME- Small Micro and Medium Enterprises

LIST OF TABLES

Table 1 MBRR Table A1 Budget Summary

Table 2 MBRR Table A2 Budget Financial Performance (Rev & Exp by Standard Class)

Table 3 MBRR Table A3 Budget Financial Performance (Rev & Exp by Mun Vote)

Table 4 MBRR Table A4 Budget Financial Performance (Rev by Source & Exp by Type)

Table 5 MBRR Table A5 Budget Capital Expenditure by Vote

Table 6 MBRR Table A6 Budgeted Financial Position

Table 7 MBRR Table A7 Budgeted Cash Flow Statement

Table 8 MBRR Table A8 Cash Backed Reserves/Accumulated Surplus Recon

Table 9 MBRR Table A9 Asset Management

Table 10 MBRR Table A10 Basic Service Delivery Measurement

Table 11 Revenue by Major Source

Table 12 Source of funding

Table 13 Revenue by Minor Source

Table 14 Revenue by Municipal Vote

Table 15 Revenue by Standard Classification

Table 16 Operating Expenditure by Major Type

Table 17 Operating Expenditure by Minor Type

Table 18 Operating Expenditure by Municipal Vote

Table 19 Operating Expenditure by Standard Classification

Table 20 Capital Expenditure by Vote and Function

Table 21 Consolidated Overview of the proposed 2020/21 MTREF

Table 22 MBRR Table 19 Expenditure on Transfer and Grants Programme

Table 23 MBRR Table SA22 Disclosure on Salaries, Allowances & Benefits

Table 24 MBRR Table SA25 Budgeted Monthly Revenue & Expenditure

Table 25 MBRR Table SA26 Budgeted Monthly Revenue & Expenditure (Mun Vote)

Table 26 MBRR Table SA27 Budgeted Monthly Revenue & Expenditure (Func Class)

Table 27 MBRR Table SA28 Budgeted Monthly Capital & Expenditure (Mun Vote)

Table 28 MBRR Table SA29 Budgeted Monthly Capital & Expenditure (Func Class)

Table 29 MBRR Table SA30 Budgeted Monthly Cash Flow

PART 1: ANNUAL BUDGET

Purpose of Tabling of the Annual Budget for the Financial Year 2024/2025

The purpose of this report is to submit the Annual Budget for 2024/2025 to Council in line with the provisions of the Municipal Finance Management Act section 24(1) that stipulate that the municipal council must at least 30 days before the start of the budget year consider approval of the annual budget.

1.1. Mayor's Report

(Speech by the Executive Mayor during the approval of the 2024/2025 Final Annual Budget in council meeting)

RECOMMENDATIONS

1. Cognisance be taken that of:

1.1. Sections 16 , 17 &18 of the Municipal Finance Management Act, 2003 (Act No 56 of 2003) and the Municipal Budget Regulation, Government Gazette 32141 of 17 April 2009.

1.2. The Budget related policies:

1.2.1 Supply Chain Management Policy as amended and approved on the **26th January 2024** as per Council Resolution **(Item A.03/01/2024)**.

1.2.2 The Following Budget related policies be tabled for approval with no amendments as per Council Resolution **(Item A.189/09/2022)**:

- Municipal Budget Policy
- Virement Policy
- Assets Management Policy
- Funding and Reserves Policy
- Subsistence and Travelling Allowance Policy
- Cellphone Allowance Policy
- Cash Management and Investment Policy
- Borrowing Policy

1.3. The Final Budget for 2024/2025 is funded with a surplus of **Two-Hundred and Thirteen Thousand (R213 000.00)** as per the A Schedule.

2. That the Final 2024/2025-2026/2027 MTREF of the Dr Kenneth Kaunda District Municipality is tabled before council for approval.

3. That the 2024/2025 Final Operating Revenue of **Two Hundred and Forty-One Million, One Hundred and Seventy-Two Thousand (R241 172 000.00)** in terms of the MBRR A Schedule is tabled before council approval.

4. That the 2024/2025 Final Operating Expenditure of **Two Hundred and Forty Million, Nine Hundred and Fifty-Nine Thousand (R240 959 000.00)** in terms of the MBRR A Schedule is tabled before council for approval.
5. That the 2024/2025 Final Capital Expenditure of **Twenty-Nine Million, Nine-Hundred and Fifty Thousand (R29 950 000.00)** in terms of the MBRR A Schedule is tabled before council for approval.
6. That the Final 2024/2025-2026/2027 MTREF of the Dr Kenneth Kaunda District Municipality once tabled before council be submitted to the relevant stakeholders.
7. That the measurable performance objectives (IDP) for the 2024/2025 and for each year of the medium-term framework be tabled before council for approval.
8. That the Final Procurement Plan be approved with the 2024/2025 Final Annual Budget.

1.2. Council Resolutions and Items

The resolution for tabling of the Final Annual Budget will be inserted once the Council has resolved.

1.3. Executive Summary

The application of sound financial management principles for the compilation of the Municipality's financial plan is essential and critical to ensure that the Municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

National Treasury's MFMA Circulars No. 28, 42, 51, 54, 55, 58, 59, 66, 67, 70, 71, 72, 74, 75, 78, 79, 85, 86, 89, 91, 93, 94, 107, 108, 112, 115, 116, 122, 123, 126, 128 and budget related regulation no 32141 of 17 April 2009 and Chapter 4, 7 etc. of the MFMA were used to guide the compilation of the 2024/25 MTREF.

The following table is a consolidated overview of the proposed 2024/25-2026/27 Medium-term Revenue and Expenditure Framework:

Table 1

	CURRENT YEAR 2023 / 2024			MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
	APPROVED BUDGET	ADJUSTMENT BUDGET	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
TOTAL REVENUE	- 230 697 430.00	- 230 910 545.00	- 229 253 284.82	- 241 172 000.00	4.44	- 246 971 700.00	- 254 271 860.00
TOTAL EXPENDITURE	230 517 000.00	244 908 880.00	194 934 972.56	240 959 000.00	1.61	246 860 368.00	254 203 913.00
(Surplus) / Deficit	- 180 430.00	13 998 335.00	- 34 318 312.26	- 213 000.00	-	- 111 332.00	- 67 947.00
TOTAL CAPITAL EXPENDITURE	39 450 000.00	36 850 000.00	27 868 387.65	29 950 000.00	18.72	5 124 600.00	2 669 412.00
TOTAL ADJUSTMENT BUDGET	269 967 000.00	281 758 880.00	222 803 360.21	270 909 000.00	-	251 984 968.00	256 873 325.00

- The proposed operating revenue for the 2024/25 financial year has been appropriated at **R241.1 Million**. The operating revenue has increased by 4.44% or **R10.2 Million** for the 2024/25 financial year when compared to the 2023/24 Adjustment Budget. For the two outer years, operating revenue will increase by 2.40% or R5.7 Million and 2.96% or R7.3 Million respectively.
- The proposed operating expenditure for the 2024/25 financial year has been appropriated at **R240.9 Million** and translates into a budgeted surplus of **R213 Thousand**. The operating expenditure has decreased by 1.61% or **R3.9 Million** in the 2024/25 financial year when compared to the 2023/24 Adjustment Budget. For the two outer years, operating expenditure will increase by 2.45% or R5.9 Million in 2025/26 and by 2.97% or R7.3 Million in 2026/27.
- The proposed capital budget for the 2024/25 financial year has been appropriated at **R29.9 Million**. The capital expenditure reduced by 18.72% or **R6.9 Million** when compared to the 2023/24 Adjustment Budget. For the two outer years, operating expenditure will be reduce by 82.89% or R24.8 Million in 2025/26 and by 47.91% or R2.4 Million in 2026/27. The capital budget will be funded internally.

Table 2

- The table below provides allocations as stipulated in the Division of Revenue Bill for 2024/25-2026/27 Medium-term Revenue and Expenditure Framework.

NO	DISCRIPTIONS	CURRENT YEAR 2023 / 2024		MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK					
		APPROVED BUDGET	ADJUSTMENT BUDGET	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	GROWTH RATE	2026 / 2027 BUDGET	GROWTH RATE
1	FUEL LEVY (RSC REPLACEMENT GRANT)	- 181 398 000.00	- 181 398 000.00	- 184 806 000.00	1.88	- 192 095 000.00	3.94	- 200 378 000.00	4.31
2	TS_O_M_NRF_EQUITABLE SHARE	- 32 150 000.00	- 32 150 000.00	- 33 503 000.00	4.21	- 32 664 000.00	- 2.50	- 30 822 000.00	- 5.64
	TOTAL	- 213 548 000.00	- 213 548 000.00	- 218 309 000.00	2.23	- 224 759 000.00	2.95	- 231 200 000.00	2.87
3	TS_O_M_NG_LOCAL GOV FIN MNG GRANT (FMG)	- 1 000 000.00	- 1 000 000.00	- 1 000 000.00	-	- 1 100 000.00	10.00	- 1 200 000.00	9.09
4	TS_O_M_NG_EPWP GRANT	- 2 306 000.00	- 2 306 000.00	- 1 452 000.00	- 37.03	-	- 100.00	-	-
5	TS_O_M_NG_RURAL ROAD ASSET MNG SYS GRANT (RRAMS)	- 2 641 000.00	- 2 641 000.00	- 2 761 000.00	4.54	- 2 884 000.00	4.45	- 3 016 000.00	4.58
6	ENERGY EFFICIENCY AND DEMAND-SIDE MAN GRANT	-	-	- 4 000 000.00	-	- 4 000 000.00	-	- 4 000 000.00	-
7	MUNICIPAL SYSTEMS IMPROVEMENT GRANT (MSIG)	-	-	-	-	-	-	-	-
	TOTAL ALLOCATIONS DR KKDM	- 219 495 000.00	- 219 495 000.00	- 227 522 000.00	3.66	- 232 743 000.00	2.29	- 239 416 000.00	2.87
1	MUNICIPAL SYSTEMS IMPROVEMENT GRANT (MSIG)	-	-	- 5 201 000.00	-	- 5 194 000.00	- 0.13	- 2 406 000.00	- 53.68
	TOTAL ALLOCATIONS-IN KIND DR KKDM	-	-	- 5 201 000.00	-	- 5 194 000.00	-	- 2 406 000.00	-

- The proposed Transfers and Subsidies for the 2024/25 financial year have been appropriated at **R227.5 Million**. The Transfers and Subsidies increased by 3.66% or **R8 Million** for the 2024/25 financial year when compared to the 2023/24 Adjustment Budget. For the two outer years, transfers and subsidies will be

increased by 2.29% or **R5.2 Million** in 2025/26 and by 2.87% or **R6.6 Million** in 2026/27

- The below mentioned Grants and Subsidies has led to the 3.66% or **R8 Million** increase:

- ❖ RSC Replacement Grant increased by **R3.4 Million** or 1.88%.
- ❖ Equitable Share increased by **R1.3 Million** or 4.21%.
- ❖ Financial Management Grant (FMG) remains the same at **R1 Million**.
- ❖ Expanded Public Work Programme (EPWP) has been reduced by **R854 Thousand** or 37.03%.
- ❖ Rural Road Asset Management System Grant (RRAMS) has been increased by **R120 Thousand** or 4.54%.
- ❖ **The Following are New Allocations made to the District:**
 1. Energy Efficiency and Demand-Side Management Grant – **R4 Million**.
 2. Municipal Systems Improvement Grant (MSIG) - **R5.2 Million**.
 - It must be noted that the MSIG is an allocation in kind;
 - The Municipality will not directly receive the grant as stipulated in DoRA hence it has been removed and stated separately on the table above, COGTA will utilize the Grant on behalf of the Municipality.

The annual budget for 2024/25 budget year is to give effect to Dr Kenneth Kaunda District Municipality's service delivery priorities and objectives, thereby fulfilling the needs as depicted in the Integrated Development Plan (IDP).

The allocation on Transfers and subsidies as depicted in the summary totals is made up of District Economic Development and Office of the Executive Mayor.

It is against this background that financial and technical support to Small Medium and Micro Enterprises and Cooperatives is an integral part of the Dr Kenneth Kaunda District Municipality's Local Economic Development strategy. The District is therefore supporting community-based initiatives through conditional grants for viable business plans. This will support a meaningful District Economic Development initiative that foster micro and small business opportunities and job creation.

The objectives of LED and Planning the grants funding is to bring in new category of entrepreneurs presently constrained by limited access to funding, to broaden access through new funding, flexible instruments and leverage with selected partners thus providing the tools with which to share in the growing South African economy, to introduce flexibility in services delivery and accommodate the special circumstances of women owned and run enterprises both as regards funding range and type of facility offered.

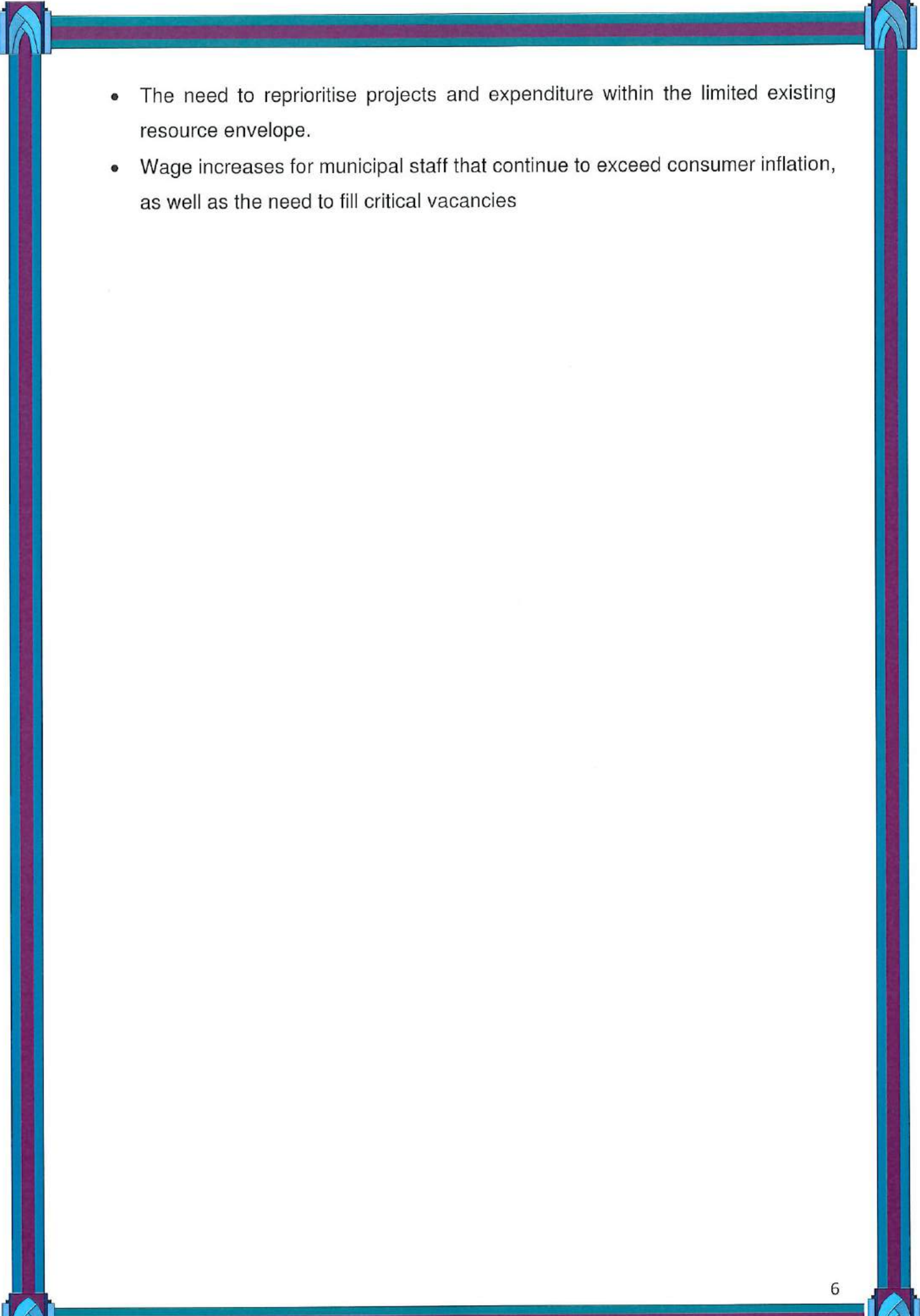
For the current year the Office of the Executive Mayor will award study bursaries to deserving Students within the Dr Kenneth Kaunda District Municipality for social contribution.

There is a portion allocated for Special projects in the Office of the Executive Mayor which includes amongst others:

- Career development and support programs with the Dr Kenneth Kaunda District Municipality;
- Partnership initiatives supported to unlock youth economic and social development
- Food parcels supplied to the distressed families within the Dr Kenneth Kaunda District Municipality;
- Youth health, safety and crime prevention programs within the district;
- Sessions to be held for Disability organisations supported with compliance and legislation;
- Organisation for Elderly people supported to improve mobility, access, economic, healthy living support;
- GBV and Femicide Community engagements within the Dr Kenneth Kaunda District Municipality.

The main challenges experienced during the compilation of the 2024/25 MTREF can be summarised as follows:

- The dependency on grants available for funding; operating grants and subsidies makes it difficult to contribute towards capital budget.
- The ongoing difficulties in the national and local economy due the persistent high unemployed remains one of the country's pressing challenges.
- A provision for contribution to the capital replacement reserve (CRR) in the operating budget has been made in order to grow our reserve.

- 
- The need to reprioritise projects and expenditure within the limited existing resource envelope.
 - Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies

1.4. Annual Budget Tables (Parent Municipality)

(Table A1 Budget Summary)

DC40 Dr Kenneth Kaunda - Table A1 Budget Summary

Description	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands										
Financial Performance										
Property rates	–	–	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–	–	–
Investment revenue	4 186	4 591	8 187	7 400	7 400	7 400	6 260	8 980	9 393	9 825
Transfer and subsidies - Operational	36 288	34 295	38 030	40 977	40 977	40 977	165 049	48 216	44 309	42 867
Other own revenue	168 138	174 448	179 159	182 320	182 534	182 534	677	185 976	193 270	201 579
Total Revenue (excluding capital transfers and contributions)	208 613	213 735	225 377	230 697	230 911	230 911	171 985	241 172	246 972	254 272
Employee costs	111 253	113 544	122 012	125 696	125 696	125 696	94 651	134 490	140 677	147 148
Remuneration of councillors	10 367	9 969	11 600	12 432	12 432	12 432	9 313	13 192	13 799	14 433
Depreciation and amortisation	5 911	3 643	3 323	6 988	6 988	6 988	–	7 184	7 514	7 860
Interest	–	–	–	–	–	–	–	–	–	–
Inventory consumed and bulk purchases	–	–	–	5 961	7 080	7 080	–	5 055	5 288	5 531
Transfers and subsidies	7 704	7 512	9 888	6 830	3 650	3 650	2 285	4 530	4 738	4 283
Other expenditure	56 097	62 268	81 188	72 610	89 513	89 513	59 786	76 509	74 845	74 949
Total Expenditure	191 331	196 636	228 010	230 517	245 359	245 359	168 016	240 959	246 660	254 204
Surplus/(Deficit)	17 282	16 799	(2 634)	180	(14 448)	(14 448)	5 969	213	111	68
Transfers and subsidies - capital (monetary allocations)	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind)	20	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	17 302	16 799	(2 634)	180	(14 448)	(14 448)	5 969	213	111	68
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	17 302	16 799	(2 634)	180	(14 448)	(14 448)	5 969	213	111	68
Capital expenditure & funds sources										
Capital expenditure	2 550	11 765	21 391	39 450	36 850	36 850	5 283	29 950	5 125	2 669
Transfers recognised - capital	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	2 550	11 765	21 391	39 450	36 850	36 850	5 283	29 950	5 125	2 669
Total sources of capital funds	2 550	11 765	21 391	39 450	36 850	36 850	5 283	29 950	5 125	2 669
Financial position										
Total current assets	(43 210)	140 225	134 700	43 586	60 637	60 637	117 321	29 260	31 761	37 019
Total non current assets	17 065	22 864	34 539	65 231	62 631	62 631	39 822	68 139	39 884	37 208
Total current liabilities	63 303	59 367	73 884	30 766	30 766	30 766	61 809	24 390	24 174	24 174
Total non current liabilities	14 351	15 864	15 410	15 864	15 864	15 864	15 410	15 410	15 410	15 410
Community wealth/Equity	79 615	93 047	85 225	62 187	76 188	76 188	85 934	55 598	31 841	34 644
Cash flows										
Net cash from (used) operating	100 002	452 519	189 833	7 188	(5 892)	(5 892)	475 742	7 397	7 625	7 928
Net cash from (used) investing	205	(11 765)	(21 391)	(39 450)	(36 850)	(36 850)	(4 493)	(29 950)	(5 125)	(2 669)
Net cash from (used) financing	–	(48)	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	173 711	549 691	271 880	36 066	54 040	54 040	471 249	30 368	31 219	36 477
Cash backing/surplus reconciliation										
Cash and investments available	(81 015)	103 438	96 782	35 871	52 922	52 922	80 721	28 718	31 219	36 477
Application of cash and investments	29 390	25 170	(82 068)	(271 162)	(197 118)	(197 118)	(60 170)	(63 762)	(67 071)	(68 878)
Balance - surplus (shortfall)	(110 405)	78 268	178 880	307 033	250 040	250 040	140 692	92 480	98 290	105 356
Asset management										
Asset register summary (WDV)	16 012	19 131	34 539	61 499	58 899	58 899	–	68 139	39 683	37 208
Depreciation	5 911	3 643	3 323	6 988	6 988	6 988	–	7 184	7 514	7 860
Renewal and Upgrading of Existing Assets	–	–	2 602	3 500	1 430	1 430	–	1 000	–	–
Repairs and Maintenance	2 501	2 282	3 038	1 422	1 662	1 662	–	3 500	2 517	1 875
Free services										
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	–	–	–	–	–	–	–	–	–	–
Households below minimum service level										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–

MBRR Table A1 - Budget Summary

Table A1 is a budget summary and provides a concise overview of the District budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).

The table provides an overview of the amounts approved by Council for operating Performance, resources deployed to capital expenditure, financial position, cash and

funding Compliance, Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:

- The operating surplus/deficit (after Total Expenditure) is positive over the MTREF
- Capital expenditure is balanced by capital funding sources, of which Transfers recognised is reflected on the Financial Performance Budget;
- Operating surplus and accumulated cash-backed surpluses from previous years.

The amount is incorporated in the Net cash from investing on the Cash Flow Budget. The fact that the municipality's cash flow remains positive, and is improving indicates that the necessary cash resources are available to fund the Capital Budget.

The Cash backing/surplus reconciliation shows that there are long term obligations which are not cash backed in a single budget year but over multiple years.

Council has taken a deliberate decision to ensure adequate Cash-backing for all material obligations in accordance with the adopted Funding and Reserves Policy. This cannot be achieved in one financial year. It is anticipated that the goal of having all obligations cash-backed will be achieved when a small surplus is reflected due to most contracts ceasing.

As part of the budgeting and planning guidelines that informed the compilation of the 2024/25 MTREF the end objective of the medium-term framework was to ensure the budget is funded aligned to section 18 of the MFMA.

Table A2 - Budgeted Financial Performance (revenue and expenditure by Functional standard classification)

DC40 Dr Kenneth Kaunda - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue - Functional										
<i>Governance and administration</i>		204 055	208 688	219 434	225 153	225 366	225 366	232 309	239 408	246 545
Executive and council		—	4	—	—	—	—	—	—	—
Finance and administration		204 055	208 684	219 434	225 153	225 366	225 366	232 309	239 408	246 545
Internal audit		—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		407	432	624	597	597	597	650	680	711
Community and social services		407	432	624	597	597	597	650	680	711
Sport and recreation		—	—	—	—	—	—	—	—	—
Public safety		—	—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		4 171	4 636	5 319	4 947	4 947	4 947	8 213	6 884	7 016
Planning and development		4 171	4 636	5 319	4 947	4 947	4 947	8 213	6 884	7 016
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	208 633	213 735	225 377	230 697	230 911	230 911	241 172	246 972	254 272
Expenditure - Functional										
<i>Governance and administration</i>		123 827	111 987	136 372	132 820	135 518	135 518	143 521	149 744	156 257
Executive and council		52 912	55 697	62 118	62 123	61 286	61 286	67 373	70 409	73 648
Finance and administration		65 355	50 254	68 062	63 985	66 871	66 871	68 218	71 039	73 932
Internal audit		5 561	6 036	6 191	6 712	7 361	7 361	7 931	8 286	8 677
<i>Community and public safety</i>		49 589	60 280	56 322	59 851	63 396	63 396	62 079	64 034	66 869
Community and social services		49 264	57 990	56 322	59 851	63 396	63 396	62 079	64 034	66 869
Sport and recreation		—	—	—	—	—	—	—	—	—
Public safety		324	2 290	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		21 301	29 876	40 577	37 847	45 995	45 995	35 358	33 082	31 078
Planning and development		21 084	29 876	40 577	37 847	45 995	45 995	35 358	33 082	31 078
Road transport		—	—	—	—	—	—	—	—	—
Environmental protection		217	0	—	—	—	—	—	—	—
<i>Trading services</i>		—	—	—	—	—	—	—	—	—
Energy sources		—	—	—	—	—	—	—	—	—
Water management		—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—
Waste management		—	—	—	—	—	—	—	—	—
<i>Other</i>	4	—	—	—	—	—	—	—	—	—
Total Expenditure - Functional	3	194 717	202 143	233 271	230 517	244 909	244 909	240 959	246 860	254 204
Surplus/(Deficit) for the year		13 916	11 592	(7 894)	180	(13 998)	(13 998)	213	111	68

MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by Functional standard classification)

Table A2 is a view of the budgeted financial performance in relation to revenue and Expenditure per functional standard classification. The modified functional standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile “whole of government” reports.

Note the Total Revenue on this table includes capital revenues (Transfers recognised –Capital) and so does not balance to the operating revenue shown on Table A4.

Other functions that show a deficit between revenue and expenditure are being financed from operational grants and other revenue sources reflected under the Budget and treasury.

Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

DC40 Dr Kenneth Kaunda - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue by Vote	1									
Vote 01 - Executive Council		—	4	—	—	—	—	—	—	—
Vote 02 - Municipal Manager		—	—	—	—	—	—	—	—	—
Vote 03 - Corporate Services		328	609	1 477	2 880	2 880	2 880	3 500	3 661	3 829
Vote 04 - Financial Services		203 726	208 055	217 957	222 273	222 486	222 486	228 609	235 747	242 715
Vote 05 - Led & Planning		4 171	4 636	5 319	4 947	4 947	4 947	8 213	6 884	7 016
Vote 06 - Community Services		407	432	624	597	597	597	650	680	711
Vote 07 - -		—	—	—	—	—	—	—	—	—
Vote 08 - -		—	—	—	—	—	—	—	—	—
Vote 09 -		—	—	—	—	—	—	—	—	—
Vote 10 -		—	—	—	—	—	—	—	—	—
Vote 11 -		—	—	—	—	—	—	—	—	—
Vote 12 -		—	—	—	—	—	—	—	—	—
Vote 13 -		—	—	—	—	—	—	—	—	—
Vote 14 -		—	—	—	—	—	—	—	—	—
Vote 15 - Other		—	—	—	—	—	—	—	—	—
Total Revenue by Vote	2	208 633	213 735	225 377	230 697	230 911	230 911	241 172	246 972	254 272
Expenditure by Vote to be appropriated	1									
Vote 01 - Executive Council		17 078	15 987	19 746	24 770	25 197	25 197	26 016	27 150	28 399
Vote 02 - Municipal Manager		41 394	45 746	48 563	44 065	43 450	43 450	49 287	51 555	53 925
Vote 03 - Corporate Services		29 839	21 101	34 317	33 890	34 428	34 428	37 328	38 708	40 329
Vote 04 - Financial Services		35 490	29 153	33 746	30 095	32 442	32 442	30 890	32 331	33 603
Vote 05 - Led & Planning		21 110	29 676	40 577	37 847	45 995	45 995	35 358	33 082	31 078
Vote 06 - Community Services		49 805	60 280	56 322	59 851	63 386	63 386	62 079	64 034	66 889
Vote 07 - -		—	—	—	—	—	—	—	—	—
Vote 08 - -		—	—	—	—	—	—	—	—	—
Vote 09 -		—	—	—	—	—	—	—	—	—
Vote 10 -		—	—	—	—	—	—	—	—	—
Vote 11 -		—	—	—	—	—	—	—	—	—
Vote 12 -		—	—	—	—	—	—	—	—	—
Vote 13 -		—	—	—	—	—	—	—	—	—
Vote 14 -		—	—	—	—	—	—	—	—	—
Vote 15 - Other		—	—	—	—	—	—	—	—	—
Total Expenditure by Vote	2	194 717	202 143	233 271	230 517	244 909	244 909	240 959	246 660	254 204
Surplus/(Deficit) for the year	2	13 916	11 592	(7 894)	180	(13 998)	(13 998)	213	111	68

MBRR Table A3 - Budgeted Financial Performance (revenue and Expenditure by municipal vote)

Table A3 is a view of the budgeted financial performance in relation to the revenue and Expenditure per municipal vote. This table facilitates the view of the budgeted operating

Performance in relation to the organisational structure of the district. This means it is not possible to present the operating surplus or deficit of a department or section as 96% of total revenue result from transfers from National treasury.

Table A4 - Budgeted Financial Performance (revenue and expenditure)

DC40 Dr Kenneth Kaunda - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue											
Exchange Revenue											
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		44	67	549	325	325	325	20	200	160	140
Agency services											
Interest											
Interest earned from Receivables		4 185	4 991	8 187	7 400	7 400	7 400	6 260	8 980	9 393	9 825
Interest earned from Current and Non Current Assets		274	-	1	-	-	-	-	-	-	-
Dividends											
Rent on Land											
Rental from Fixed Assets											
Licence and permits											
Operational Revenue		167 404	172 096	14	-	213	213	213	320	335	350
Non-Exchange Revenue											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes											
Fines, penalties and forfeits											
Licences or permits		407	432	581	507	597	597	444	650	680	711
Transfer and subsidies - Operational		36 288	34 298	38 030	40 977	40 977	40 977	165 049	46 216	44 309	42 867
Interest											
Fuel Levy		-	-	175 234	181 398	181 398	181 398	-	184 808	192 095	200 378
Operational Revenue											
Gains on disposal of Assets		9	-	-	-	-	-	-	-	-	-
Other Gains		-	1 853	1 800	-	-	-	-	-	-	-
Discontinued Operations											
Total Revenue (excluding capital transfers and contributions)		208 613	213 735	225 377	230 697	230 911	230 911	171 985	241 172	246 972	254 272
Expenditure											
Employee related costs	2	111 233	113 544	122 012	125 698	125 698	125 698	94 651	134 480	140 677	147 148
Remuneration of councillors		10 387	9 969	11 600	12 432	12 432	12 432	9 313	13 192	13 759	14 433
Buy purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	8	-	-	-	5 961	7 080	7 080	-	5 055	5 288	5 531
Debt impairment	3	-	2 280	-	-	-	-	-	-	-	-
Depreciation and amortisation		5 911	3 643	3 323	6 068	6 088	6 088	-	7 184	7 514	7 850
Interest		-	-	-	-	-	-	-	-	-	-
Contracted services		28 693	34 776	45 214	35 701	43 691	43 691	30 611	40 373	37 721	38 410
Transfers and subsidies		7 704	7 512	9 888	6 830	3 650	3 650	2 285	4 630	4 738	4 283
Irrecoverable debts written off											
Operational costs		25 868	25 171	35 678	35 969	45 822	45 822	29 155	36 136	37 124	36 540
Losses on disposal of Assets		536	(53)	280	-	-	-	-	-	-	-
Other Losses		-	85	37	-	-	-	-	-	-	-
Total Expenditure		191 331	196 936	228 010	230 517	245 359	245 359	166 016	240 959	246 860	254 204
Surplus/(Deficit)		17 282	16 799	(2 634)	180	(14 448)	(14 448)	5 969	213	111	68
Transfers and subsidies - capital (monetary allocations)	6	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	6	20	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		17 302	16 799	(2 634)	180	(14 448)	(14 448)	5 969	213	111	68
Income Tax											
Surplus/(Deficit) after income tax		17 302	16 799	(2 634)	180	(14 448)	(14 448)	5 969	213	111	68
Share of Surplus/Deficit attributable to Joint Venture											
Share of Surplus/Deficit attributable to Minorities											
Surplus/(Deficit) attributable to municipality		17 302	16 799	(2 634)	180	(14 448)	(14 448)	5 969	213	111	68
Share of Surplus/Deficit attributable to Associate											
Intercompany/Parent subsidiary transactions											
Surplus/(Deficit) for the year	1	17 302	16 799	(2 634)	180	(14 448)	(14 448)	5 969	213	111	68

MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)

- The proposed operating revenue for the 2024/25 financial year has been appropriated at **R241.1 Million**. The operating revenue has increased by 4.44% or **R10.2 Million** for the 2024/25 financial year when compared to the 2023/24 Adjustment Budget.
- Transfers recognised – operating includes the local government equitable share and other operating grants. It needs to be noted that in real terms of the grants receipts from national government are growing rapidly over the MTREF by 3.66% 2024/25, 2.29% in 2025/26 and 2.87% in 2026/27 budget year and the budget is primarily funded from grants receipts from National

Treasury which forms a major portion of sources of revenue at 95.88% of the total Revenue.

- The proposed operating expenditure for the 2024/25 financial year has been appropriated at **R240.9 Million** and translates into a budgeted surplus of **R213 Thousand**. The operating expenditure has decreased by 1.61% or **R3.9 Million** in the 2024/25 financial year when compared to the 2023/24 Adjustment Budget.

Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure - Vote											
<i>Multi-year expenditure, to be appropriated</i>	2										
Vote 01 - Executive Council		—	—	—	—	—	—	—	—	—	—
Vote 02 - Municipal Manager		—	—	—	—	—	—	—	—	—	—
Vote 03 - Corporate Services		—	—	—	—	—	—	—	—	—	—
Vote 04 - Financial Services		—	—	—	—	—	—	—	—	—	—
Vote 05 - Led & Planning		—	—	—	—	—	—	—	—	—	—
Vote 06 - Community Services		—	—	—	—	—	—	—	—	—	—
Vote 07 - -		—	—	—	—	—	—	—	—	—	—
Vote 08 - -		—	—	—	—	—	—	—	—	—	—
Vote 09 -		—	—	—	—	—	—	—	—	—	—
Vote 10 -		—	—	—	—	—	—	—	—	—	—
Vote 11 -		—	—	—	—	—	—	—	—	—	—
Vote 12 -		—	—	—	—	—	—	—	—	—	—
Vote 13 -		—	—	—	—	—	—	—	—	—	—
Vote 14 -		—	—	—	—	—	—	—	—	—	—
Vote 15 - Other		—	—	—	—	—	—	—	—	—	—
Capital multi-year expenditure sub-total	7	—	—	—	—	—	—	—	—	—	—
<i>Single-year expenditure to be appropriated</i>	2										
Vote 01 - Executive Council		—	—	32	110	—	—	—	—	—	—
Vote 02 - Municipal Manager		60	—	172	2 530	2 000	2 000	665	300	150	100
Vote 03 - Corporate Services		247	5 302	4 031	4 000	4 000	4 000	58	8 000	2 575	1 339
Vote 04 - Financial Services		1 198	82	4 925	2 500	2 500	2 500	1 656	1 200	800	500
Vote 05 - Led & Planning		—	3 756	10 465	16 550	24 500	24 500	2 210	6 200	—	—
Vote 06 - Community Services		1 046	2 626	1 765	13 700	2 950	2 950	695	14 250	1 600	730
Vote 07 - -		—	—	—	—	—	—	—	—	—	—
Vote 08 - -		—	—	—	—	—	—	—	—	—	—
Vote 09 -		—	—	—	—	—	—	—	—	—	—
Vote 10 -		—	—	—	—	—	—	—	—	—	—
Vote 11 -		—	—	—	—	—	—	—	—	—	—
Vote 12 -		—	—	—	—	—	—	—	—	—	—
Vote 13 -		—	—	—	—	—	—	—	—	—	—
Vote 14 -		—	—	—	—	—	—	—	—	—	—
Vote 15 - Other		—	—	—	—	—	—	—	—	—	—
Capital single-year expenditure sub-total		2 550	11 765	21 391	39 450	36 850	36 850	5 283	29 950	5 125	2 669
Total Capital Expenditure - Vote		2 550	11 765	21 391	39 450	36 850	36 850	5 283	29 950	5 125	2 669
Capital Expenditure - Functional											
<i>Governance and administration</i>		1 505	5 384	9 160	9 200	9 400	9 400	2 379	9 500	3 525	1 939
Executive and council		60	—	35	2 640	2 000	2 000	665	300	150	100
Finance and administration		1 445	5 384	8 956	6 560	7 400	7 400	1 714	9 200	3 375	1 839
Internal audit		—	—	170	—	—	—	—	—	—	—
<i>Community and public safety</i>		1 046	2 626	1 765	13 700	2 950	2 950	695	14 250	1 600	730
Community and social services		1 046	2 626	1 765	13 700	2 950	2 950	695	14 250	1 600	730
Sport and recreation		—	—	—	—	—	—	—	—	—	—
Public safety		—	—	—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		—	3 756	10 465	16 550	24 500	24 500	2 210	6 200	—	—
Planning and development		—	3 756	10 465	16 550	24 500	24 500	2 210	6 200	—	—
Road transport		—	—	—	—	—	—	—	—	—	—
Environmental protection		—	—	—	—	—	—	—	—	—	—
<i>Trading services</i>		—	—	—	—	—	—	—	—	—	—
Energy services		—	—	—	—	—	—	—	—	—	—
Water management		—	—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—	—
Waste management		—	—	—	—	—	—	—	—	—	—
<i>Other</i>		—	—	—	—	—	—	—	—	—	—
Total Capital Expenditure - Functional	3	2 550	11 765	21 391	39 450	36 850	36 850	5 283	29 950	5 125	2 669
Funded by:											
National Government		—	—	—	—	—	—	—	—	—	—
Provincial Government		—	—	—	—	—	—	—	—	—	—
District Municipality		—	—	—	—	—	—	—	—	—	—
Transfers and subsidies - capital (monetary allocations) (Nat / Prov)		—	—	—	—	—	—	—	—	—	—
Department Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		—	—	—	—	—	—	—	—	—	—
Transfers recognised - capital	4	—	—	—	—	—	—	—	—	—	—
Borrowing	6	—	—	—	—	—	—	—	—	—	—
Internally generated funds		2 550	11 765	21 391	39 450	36 850	36 850	5 283	29 950	5 125	2 669
Total Capital Funding	7	2 550	11 765	21 391	39 450	36 850	36 850	5 283	29 950	5 125	2 669

MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

- Table A5 is a breakdown of the capital budget in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.

- The proposed capital budget for the 2024/25 financial year has been appropriated at **R29.9 Million**. The capital expenditure reduced by 18.72% or **R6.9 Million** when compared to the 2023/24 Adjustment Budget. For the two outer years, operating expenditure will be reduce by 82.89% or R24.8 Million in 2025/26 and by 47.91% or R2.4 Million in 2026/27. The capital budget will be funded internally.

Table A6 - Budgeted Financial Position

DC40 Dr Kenneth Kaunda - Table A6 Budgeted Financial Position

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
ASSETS											
Current assets											
Cash and cash equivalents		(61 015)	103 437	96 782	35 871	52 922	52 922	80 721	28 718	31 219	36 477
Trade and other receivables from exchange transactions	1	510	729	957	6 365	6 365	6 365	957	542	542	542
Receivables from non-exchange transactions	1	—	—	—	—	—	—	—	—	—	—
Current portion of non-current receivables		—	—	—	—	—	—	—	—	—	—
Inventory	2	—	—	—	—	—	—	—	—	—	—
VAT		33 484	33 312	33 674	—	—	—	34 243	—	—	—
Other current assets		3 811	2 748	3 086	1 350	1 350	1 350	1 400	—	—	—
Total current assets		(43 219)	140 226	134 700	43 586	60 637	60 637	117 321	29 260	31 761	37 019
Non current assets											
Investments		0	0	120 00	0	—	—	0	0	0	0
Investment property											
Property, plant and equipment	3	16 610	19 982	27 290	57 150	55 850	55 850	30 253	54 640	30 510	28 750
Biological assets											
Living and non-living resources											
Intangible assets		455	2 881	7 249	8 081	8 781	6 781	9 569	11 499	9 153	8 458
Trade and other receivables from exchange transactions		—	—	—	—	—	—	—	—	—	—
Non-current receivables from non-exchange transactions		—	—	—	—	—	—	—	—	—	—
Other non-current assets		—	—	—	—	—	—	—	—	—	—
Total non current assets		17 065	22 864	34 539	65 231	62 631	62 631	39 822	66 139	39 664	37 208
TOTAL ASSETS		(26 145)	163 090	169 239	108 817	123 267	123 267	157 143	95 399	71 424	74 227
LIABILITIES											
Current liabilities											
Bank overdraft		370	433	421	433	433	433	421	421	421	421
Financial liabilities											
Consumer deposits											
Trade and other payables from exchange transactions	4	13 329	10 518	23 739	11 188	11 188	11 188	11 687	3 473	3 257	3 257
Trade and other payables from non-exchange transactions	5	65	66	3	—	—	—	—	—	—	—
Provision		20 333	19 145	20 496	19 145	19 145	19 145	20 496	20 496	20 496	20 496
VAT		29 205	29 205	29 205	—	—	—	29 205	—	—	—
Other current liabilities		—	—	—	—	—	—	—	—	—	—
Total current liabilities		63 393	59 367	73 864	30 766	30 766	30 766	61 809	24 390	24 174	24 174
Non current liabilities											
Financial liabilities	6	—	—	—	—	—	—	—	—	—	—
Provision	7	14 351	15 864	15 410	15 864	15 864	15 864	15 410	15 410	15 410	15 410
Long term portion of trade payables		—	—	—	—	—	—	—	—	—	—
Other non-current liabilities		—	—	—	—	—	—	—	—	—	—
Total non current liabilities		14 351	15 864	15 410	15 864	15 864	15 864	15 410	15 410	15 410	15 410
TOTAL LIABILITIES		77 654	75 231	89 274	46 630	46 630	46 630	77 219	39 800	39 584	39 584
NET ASSETS		(103 799)	87 859	79 965	62 187	76 638	76 638	79 924	55 598	31 841	34 644
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	78 227	91 459	83 637	62 187	76 188	76 188	84 345	55 598	31 841	34 644
Reserves and funds	9	1 588	1 588	1 588	—	—	—	1 588	—	—	—
Other		—	—	—	—	—	—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	10	79 815	93 047	85 225	62 187	76 188	76 188	85 934	55 598	31 841	34 644

MBRR Table A6 - Budgeted Financial Position

Table A6 is consistent with international standards of good financial management practice, and improves understand ability for councillors and management of the impact of the budget on the statement of financial position (balance sheet).

This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less

Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.

The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.

Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. Municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt.

Table A7 - Budgeted Cash Flow Statement

DC40 Dr Kenneth Kaunda - Table A7 Budgeted Cash Flows

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates											
Service charges											
Other revenue		115 983	641 494	508 300	185 200	185 414	185 414	372 742	189 476	196 931	205 409
Transfers and Subsidies - Operational	1	516	3 122	(114 975)	35 456	35 456	35 456	163 337	35 955	33 764	34 426
Transfers and Subsidies - Capital	1	—	2 514	2 632	2 641	2 641	2 641	2 641	6 761	6 884	7 016
Interest		2 594	327	2 080	7 400	7 400	7 400	1 574	8 960	9 393	9 825
Dividends		274	—	1	—	—	—	—	—	—	—
Payments											
Suppliers and employees		(10 365)	(184 938)	(208 295)	(216 699)	(233 152)	(233 152)	(64 552)	(229 245)	(234 608)	(242 061)
Interest		—	—	—	(6 830)	(3 650)	(3 650)	—	(4 530)	(4 738)	(4 283)
Transfers and Subsidies	1	—	—	—	(6 830)	(3 650)	(3 650)	—	(4 530)	(4 738)	(4 283)
NET CASH FROM(USED) OPERATING ACTIVITIES		100 002	462 519	189 833	7 166	(5 892)	(5 892)	475 742	7 397	7 625	10 334
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE											
Decrease (increase) in non-current receivables											
Decrease (increase) in non-current investments		0	—	—	—	(0)	(0)	—	(0)	—	—
Payments											
Capital assets		205	(11 765)	(21 391)	(39 450)	(36 850)	(36 850)	(4 493)	(29 950)	(5 125)	(2 669)
NET CASH FROM(USED) INVESTING ACTIVITIES		205	(11 765)	(21 391)	(39 450)	(36 850)	(36 850)	(4 493)	(29 950)	(5 125)	(2 669)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing		—	—	—	—	—	—	—	—	—	—
Increase (decrease) in consumer deposits											
Payments											
Repayment of borrowing		—	(48)	—	—	—	—	—	—	—	—
NET CASH FROM(USED) FINANCING ACTIVITIES		—	(48)	—	—	—	—	—	—	—	—
NET INCREASE/ (DECREASE) IN CASH HELD		100 207	450 706	168 442	(32 282)	(42 742)	(42 742)	471 249	(22 554)	2 501	5 258
Cash/cash equivalents at the year begin:	2	73 503	98 985	103 437	68 348	96 782	96 782	—	52 922	30 368	32 669
Cash/cash equivalents at the year end:	2	173 711	549 691	271 880	36 066	54 040	54 040	471 249	30 368	32 869	38 127

MBRR Table A7 - Budgeted Cash Flow Statement

The budgeted cash flow statement is the first measurement in determining if the budget is funded.

It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.

As part of the 2024/25 Budget the unsustainable cash position had to be addressed as a matter of urgency and various interventions were implemented such as the reduction of expenditure allocations and rationalization of spending priorities.

The 2024/25 MTREF has been informed by the planning principle of ensuring adequate cash reserves over the medium-term.

Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

DC40 Dr Kenneth Kaunda - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	173 711	549 661	271 880	30 666	54 040	54 040	471 249	28 718	31 219	36 477
Other current investments > 90 days		(254 726)	(446 253)	(175 897)	(199)	(1 119)	(1 119)	(309 526)	0	0	0
Non-current investments	1	0	0	0	0	-	-	0	0	0	0
Cash and investments available:		(81 015)	103 408	96 782	35 871	52 922	52 922	80 723	28 718	31 219	36 477
Application of cash and investments											
Unspent conditional transfers		65	68	3	-	-	-	2 781	-	-	-
Unspent borrowing											
Statutory requirements	2	(4 270)	(4 107)	(4 660)	-	-	-	(5 038)	-	-	-
Other working capital requirements	3	13 270	10 668	(97 928)	(280 307)	(216 263)	(216 263)	(78 410)	(64 256)	(67 567)	(69 374)
Other provisions		20 333	19 145	20 498	19 145	19 145	19 145	20 496	20 496	20 496	20 496
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		29 390	25 170	(82 098)	(271 162)	(197 118)	(197 118)	(60 170)	(63 762)	(67 071)	(68 878)
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		(110 405)	78 268	178 880	307 033	250 040	250 040	140 892	92 480	98 290	105 356
Creditors transferred to Debt Relief - Non-Current portion		-	-	-	-	-	-	-	-	-	-
Surplus(shortfall) - including Non-Current Creditors Trf to Debt Relief Benefits		(110 405)	78 268	178 880	307 033	250 040	250 040	140 892	92 480	98 290	105 356
References											
1. Must reconcile with Budgeted Cash Flows											
2. For example: VAT, taxation											
3. Council approval for policy required - include suffice of working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)											
4. For example: sinking fund requirements for borrowing											
5. Council approval required for each reserve created and basis of cash backing of reserves - Total Reserves to be backed by cash/investments excl Valuation reserve											
Other working capital requirements											
Debtors		59	452	121 687	301 495	227 451	227 451	90 087	87 731	90 824	92 631
Creditors due		13 320	10 618	23 730	11 188	11 188	11 188	11 687	3 473	3 257	3 257
Total		(13 270)	(10 668)	97 928	280 307	216 263	216 263	78 410	64 256	67 567	69 374
Debtors collection assumptions											
Balance outstanding - debtors		510	729	857	6 365	6 365	6 365	957	542	542	542
Estimate of debtors collection rate		11.5%	62.0%	12707.0%	4737.1%	3573.7%	3573.7%	9409.8%	10194.5%	10165.5%	17099.0%
Long term investments committed											
Balance (insert description; eg sinking fund)		-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments											
Housing Development Fund		-	-	-	-	-	-	-	-	-	-
Capital replacement		1 588	1 568	1 588	-	-	-	1 588	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-
Compensation for Occupational Injuries and Diseases		-	-	-	-	-	-	-	-	-	-
Employee Benefit reserve		-	-	-	-	-	-	-	-	-	-
Non-current Provisions reserve		-	-	-	-	-	-	-	-	-	-
Valuation roll reserve		-	-	-	-	-	-	-	-	-	-
Investment in associate account		-	-	-	-	-	-	-	-	-	-
Capitalisation		-	-	-	-	-	-	-	-	-	-
6		1 588	1 568	1 588	-	-	-	1 588	-	-	-

MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.

In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.

The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".

The Cash backing/surplus reconciliation shows that there are long term obligations which are not cash backed in a single budget year but over multiple years.

Council has taken a deliberate decision to ensure adequate Cash-backing for all material obligations in accordance with the adopted Funding and Reserves Policy. This cannot be achieved in one financial year. It is anticipated that the goal of having all obligations cash-backed will be achieved when a small surplus is reflected due to most contracts ceasing

Compliance with section 18 of the MFMA is assumed because a surplus would directly indicate that the annual budget is appropriately funded and considering the requirements of section 18 of the MFMA.

As part of the budgeting and planning guidelines that informed the compilation of the 2024/25 MTREF the end objective of the medium-term framework was to ensure the budget is funded aligned to section 18 of the MFMA.

Table A9 - Asset Management

DC40 Dr Kenneth Kaunda - Table A9 Asset Management

Dr Kenneth Kaunda - Table A9 Asset Management		Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
Description	Audited Outcome		Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
	R thousand										
CAPITAL EXPENDITURE											
Total New Assets											
1											
2 550 11 765 16 788 35 950 35 420 35 420 28 450 5 125 2 669											
Roads Infrastructure											
Stormwater Infrastructure											
Electrical Infrastructure											
Water Supply Infrastructure											
Sanitation Infrastructure											
Solid Waste Infrastructure											
Rail Infrastructure											
Coastal Infrastructure											
Information and Communication Infrastructure											
Infrastructure											
Community Facilities											
Sport and Recreation Facilities											
Community Assets											
Heritage Assets											
Revenue Generating											
Non-revenue Generating											
Investment properties											
Operational Buildings											
Housing											
Other Assets											
Biological or Cultivated Assets											
Services											
Licences and Rights											
Intangible Assets											
Computer Equipment											
Furniture and Office Equipment											
Machinery and Equipment											
Transport Assets											
Land											
Zoo's, Marine and Non-biological Animals											
Mature											
Immature											
Living Resources											
Total Renewal of Existing Assets											
2											
2 602 1 500 1 430 1 430 1 500											
Roads Infrastructure											
Stormwater Infrastructure											
Electrical Infrastructure											
Water Supply Infrastructure											
Sanitation Infrastructure											
Solid Waste Infrastructure											
Rail Infrastructure											
Coastal Infrastructure											
Information and Communication Infrastructure											
Infrastructure											
Community Facilities											
Sport and Recreation Facilities											
Community Assets											
Heritage Assets											
Revenue Generating											
Non-revenue Generating											
Investment properties											
Operational Buildings											
Housing											
Other Assets											
Biological or Cultivated Assets											
Services											
Licences and Rights											
Intangible Assets											
Computer Equipment											
Furniture and Office Equipment											
Machinery and Equipment											
Transport Assets											
Land											
Zoo's, Marine and Non-biological Animals											
Mature											
Immature											
Living Resources											
Total Upgrading of Existing Assets											
6											
2 000											
Roads Infrastructure											
Stormwater Infrastructure											
Electrical Infrastructure											
Water Supply Infrastructure											
Sanitation Infrastructure											
Solid Waste Infrastructure											
Rail Infrastructure											
Coastal Infrastructure											
Information and Communication Infrastructure											
Infrastructure											
Community Facilities											
Sport and Recreation Facilities											
Community Assets											
Heritage Assets											
Revenue Generating											
Non-revenue Generating											
Investment properties											
Operational Buildings											
Housing											
Other Assets											
Biological or Cultivated Assets											
Services											
Licences and Rights											
Intangible Assets											
Computer Equipment											
Furniture and Office Equipment											
Machinery and Equipment											
Transport Assets											
Land											
Zoo's, Marine and Non-biological Animals											
Mature											
Immature											
Living Resources											
Total Capital Expenditure											
4											
2 550 11 765 21 391 39 450 36 850 36 850 29 950 5 125 2 669											
Roads Infrastructure											
Stormwater Infrastructure											
Electrical Infrastructure											
Water Supply Infrastructure											
Sanitation Infrastructure											
Solid Waste Infrastructure											
Rail Infrastructure											
Coastal Infrastructure											
Information and Communication Infrastructure											
Infrastructure											
Community Facilities											
Sport and Recreation Facilities											
Community Assets											
Heritage Assets											
Revenue Generating											
Non-revenue Generating											
Investment properties											
Operational Buildings											
Housing											
Other Assets											
Biological or Cultivated Assets											
Services											
Licences and Rights											
Intangible Assets											
Computer Equipment											
Furniture and Office Equipment											
Machinery and Equipment											
Transport Assets											
Land											
Zoo's, Marine and Non-biological Animals											
Mature											
Immature											
Living Resources											
TOTAL CAPITAL EXPENDITURE - Asset class											
2 550 11 765 21 391 39 450 36 850 36 850 29 950 5 125 2 669											

ASSET REGISTER SUMMARY - PPE (WDV)	5	16 012	19 131	34 539	61 499	58 899	58 899	66 139	39 663	37 208
Roads Infrastructure		—	—	—	—	—	—	—	—	—
Storm water Infrastructure		—	—	—	—	—	—	—	—	—
Electrical Infrastructure		—	—	—	—	—	—	—	—	—
Water Supply Infrastructure		—	—	2 602	1 500	1 430	1 430	2 602	2 602	2 602
Sanitation Infrastructure		—	—	7 837	2 000	3 070	3 070	7 837	7 837	7 837
Solid Waste Infrastructure		—	—	—	3 400	—	—	1 500	—	—
Rail Infrastructure		—	—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure		2 187	546	542	2 176	2 176	2 176	542	542	542
Infrastructure		2 187	546	10 981	9 076	6 676	6 676	12 451	10 981	10 981
Community Assets		4 096	4 847	4 476	15 847	24 847	24 847	7 476	4 476	4 476
Heritage Assets		—	—	—	—	—	—	—	—	—
Investment properties		—	—	—	—	—	—	—	—	—
Other Assets		641	—	1 740	2 950	350	350	4 740	1 850	1 820
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
Intangible Assets		455	2 881	7 249	8 081	6 781	6 781	11 499	9 153	8 458
Computer Equipment		1 695	3 009	3 535	6 526	5 526	5 526	7 235	4 335	3 885
Furniture and Office Equipment		831	357	315	1 915	965	965	2 416	815	515
Machinery and Equipment		1 334	1 034	804	3 640	3 990	3 990	5 354	1 604	1 034
Transport Assets		4 772	6 458	5 439	13 464	9 764	9 764	14 939	6 439	6 039
Land		—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
Living Resources		—	—	—	—	—	—	—	—	—
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	16 012	19 131	34 539	61 499	58 899	58 899	66 139	39 663	37 208
EXPENDITURE OTHER ITEMS		8 412	5 925	6 351	8 410	8 650	8 650	10 684	10 031	9 835
Depreciation	7	5 911	3 843	3 323	6 988	6 988	6 988	7 184	7 514	7 860
Repairs and Maintenance by Asset Class	3	2 501	2 282	3 038	1 422	1 662	1 662	3 500	2 517	1 975
Roads Infrastructure		—	797	—	—	—	—	—	—	—
Storm water Infrastructure		—	—	—	—	—	—	—	—	—
Electrical Infrastructure		—	—	—	—	—	—	—	—	—
Water Supply Infrastructure		—	—	—	—	—	—	—	—	—
Sanitation Infrastructure		—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure		—	—	—	—	—	—	—	—	—
Rail Infrastructure		—	—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—
Infrastructure		—	797	—	—	—	—	—	—	—
Community Facilities		—	—	—	—	—	—	—	—	—
Sport and Recreation Facilities		—	—	—	—	—	—	—	—	—
Community Assets		—	—	—	—	—	—	—	—	—
Heritage Assets		—	—	—	—	—	—	—	—	—
Revenue Generating		—	—	—	—	—	—	—	—	—
Non-revenue Generating		—	—	—	—	—	—	—	—	—
Investment properties		—	—	—	—	—	—	—	—	—
Operational Buildings		1 412	536	756	500	950	950	2 450	1 680	1 100
Housing		—	—	—	—	—	—	—	—	—
Other Assets		1 412	536	756	500	950	950	2 450	1 680	1 100
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
Services		—	—	—	—	—	—	—	—	—
Licences and Rights		—	—	—	—	—	—	—	—	—
Intangible Assets		—	—	—	—	—	—	—	—	—
Computer Equipment		783	940	1 503	500	330	330	300	314	328
Furniture and Office Equipment		12	7	60	152	122	122	250	—	—
Machinery and Equipment		8	1	80	190	160	160	400	418	438
Transport Assets		267	1	659	80	100	100	100	105	109
Land		—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
Mature		—	—	—	—	—	—	—	—	—
Immature		—	—	—	—	—	—	—	—	—
Living Resources		—	—	—	—	—	—	—	—	—
TOTAL EXPENDITURE OTHER ITEMS		8 412	5 925	6 351	8 410	8 650	8 650	10 684	10 031	9 835
Renewal and upgrading of Existing Assets as % of total capex		0.0%	0.0%	12.2%	8.9%	3.9%	3.9%	3.2%	0.0%	0.0%
Renewal and upgrading of Existing Assets as % of deprec		0.0%	0.0%	78.3%	50.1%	20.5%	20.5%	13.9%	0.0%	0.0%
R&M as a % of PPE & Investment Property		16.1%	14.0%	11.1%	2.7%	3.2%	3.2%	6.4%	6.2%	6.0%
Renewal and upgrading and R&M as a % of PPE and Investment Property		16.1%	14.0%	20.7%	9.2%	5.9%	5.9%	8.2%	6.2%	6.9%

MBRR Table A9 - Asset Management

Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on maintenance of equipment by asset class.

The District Municipality maintenance of equipment has decreased when compared to 2024/25 adjusted budget. Included in the repairs and maintenance of the municipality is, maintenance that needs to be done on municipal buildings, furniture,

office equipment, machinery and other equipment. Repairs and Maintenance amounts to **R3.5 Million** for 2024/25.

Table A10 - Basic Service Delivery Measurement

DC40 Dr Kenneth Kaunda - Table A10 Basic service delivery measurement

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Household service targets	1									
Water:										
Piped water inside dwelling		--	--	--	--	--	--	--	--	--
Piped water inside yard (but not in dwelling)		--	--	--	--	--	--	--	--	--
Using public tap (at least min service level)	2	--	--	--	--	--	--	--	--	--
Other water supply (at least min service level)	4	--	--	--	--	--	--	--	--	--
<i>Minimum Service Level and Above sub-total</i>		--	--	--	--	--	--	--	--	--
Using public tap (< min service level)	3	--	--	--	--	--	--	--	--	--
Other water supply (< min service level)	4	--	--	--	--	--	--	--	--	--
No water supply		--	--	--	--	--	--	--	--	--
<i>Below Minimum Service Level sub-total</i>		--	--	--	--	--	--	--	--	--
Total number of households	5	--	--	--	--	--	--	--	--	--
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		--	--	--	--	--	--	--	--	--
Flush toilet (with septic tank)		--	--	--	--	--	--	--	--	--
Chemical toilet		--	--	--	--	--	--	--	--	--
Pit toilet (ventilated)		--	--	--	--	--	--	--	--	--
Other toilet provisions (> min service level)		--	--	--	--	--	--	--	--	--
<i>Minimum Service Level and Above sub-total</i>		--	--	--	--	--	--	--	--	--
Bucket toilet		--	--	--	--	--	--	--	--	--
Other toilet provisions (< min service level)		--	--	--	--	--	--	--	--	--
No toilet provisions		--	--	--	--	--	--	--	--	--
<i>Below Minimum Service Level sub-total</i>		--	--	--	--	--	--	--	--	--
Total number of households	5	--	--	--	--	--	--	--	--	--
Energy:										
Electricity (at least min service level)		--	--	--	--	--	--	--	--	--
Electricity - prepaid (min service level)		--	--	--	--	--	--	--	--	--
<i>Minimum Service Level and Above sub-total</i>		--	--	--	--	--	--	--	--	--
Electricity (< min service level)		--	--	--	--	--	--	--	--	--
Electricity - prepaid (< min service level)		--	--	--	--	--	--	--	--	--
Other energy sources		--	--	--	--	--	--	--	--	--
<i>Below Minimum Service Level sub-total</i>		--	--	--	--	--	--	--	--	--
Total number of households	5	--	--	--	--	--	--	--	--	--
Refuse:										
Removed at least once a week		--	--	--	--	--	--	--	--	--
<i>Minimum Service Level and Above sub-total</i>		--	--	--	--	--	--	--	--	--
Removed less frequently than once a week		--	--	--	--	--	--	--	--	--
Using communal refuse dump		--	--	--	--	--	--	--	--	--
Using own refuse dump		--	--	--	--	--	--	--	--	--
Other rubbish disposal		--	--	--	--	--	--	--	--	--
No rubbish disposal		--	--	--	--	--	--	--	--	--
<i>Below Minimum Service Level sub-total</i>		--	--	--	--	--	--	--	--	--
Total number of households	5	--	--	--	--	--	--	--	--	--
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		--	--	--	--	--	--	--	--	--
Sanitation (free minimum level service)		--	--	--	--	--	--	--	--	--
Electricity/other energy (50kwh per household per month)		--	--	--	--	--	--	--	--	--
Refuse (removed at least once a week)		--	--	--	--	--	--	--	--	--
Informal Settlements										
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)		--	--	--	--	--	--	--	--	--
Sanitation (free sanitation service to indigent households)		--	--	--	--	--	--	--	--	--
Electricity/other energy (50kwh per indigent household per month)		--	--	--	--	--	--	--	--	--
Refuse (removed once a week for indigent households)		--	--	--	--	--	--	--	--	--
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided	8	--	--	--	--	--	--	--	--	--
Highest level of free service provided per household										
Property rates (R value threshold)		--	--	--	--	--	--	--	--	--
Water (kilolitres per household per month)		--	--	--	--	--	--	--	--	--
Sanitation (kilolitres per household per month)		--	--	--	--	--	--	--	--	--
Sanitation (R and per household per month)		--	--	--	--	--	--	--	--	--
Electricity (kwh per household per month)		--	--	--	--	--	--	--	--	--
Refuse (average litres per week)		--	--	--	--	--	--	--	--	--
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		--	--	--	--	--	--	--	--	--
Property rates - exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		--	--	--	--	--	--	--	--	--
Water (in excess of 6 kilolitres per indigent household per month)		--	--	--	--	--	--	--	--	--
Sanitation (in excess of free sanitation service to indigent households)		--	--	--	--	--	--	--	--	--
Electricity/other energy (in excess of 50 kwh per indigent household per month)		--	--	--	--	--	--	--	--	--
Refuse (in excess of one removal a week for indigent households)		--	--	--	--	--	--	--	--	--
Municipal Housing - rental rebates		--	--	--	--	--	--	--	--	--
Housing - top structure subsidies		--	--	--	--	--	--	--	--	--
Other		--	--	--	--	--	--	--	--	--
Total revenue cost of subsidised services provided	6	--	--	--	--	--	--	--	--	--

MBRR Table A10 - Basic Service Delivery Measurement

Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.

PART 2: SUPPORTING DOCUMENTATION

2.1. Overview of the annual budget process

Section 21 – Budget Preparation Process

- The schedule of key deadlines (IDP/PMS & Budget process Plan) was tabled and published in August 2023 as per Council Resolution **ITEM A.283/08/2023**.
- The 2024/25 Draft Budget was tabled together with the review of the IDP in council on the 28th of March as per **ITEM A.22/03/2024**.
- The Final Budget will be tabled and approved by council on the 23rd of May 2024.

OUTCOMES OF CONSULTATIVE PROCESS

- After Council's approval of the adjustment budget on 29th February 2024 as per Council Resolution **ITEM.A 12/02/2024**
- The following consultation processes and Meetings in terms of section 23 of the MFMA were held with identified stakeholders on the contents of the budget as well as on measurable performance indicators for the 2024/25 budget year:
 - Budget Strategic Sessions
 - Budget Steering Committee working sessions – HOD's / Unit Managers
 - Mayoral Committee meetings
 - Submission of the Draft IDP and Final Budget to Council to be submitted to council meeting scheduled for 23rd May 2024
 - Advertisement on a local newspaper once approved in council
 - Documents to be loaded on the Municipal Website as well as at local libraries within the District
 - National Treasury and other sector departments as prescribed by section 23 of the MFMA.
 - The Draft Budget and Benchmarking Engagement with Provincial Treasury was held on the 14th May 2024
- As a further enhancement to this, quarterly service targets and monthly financial targets are contained in the Service Delivery and Budget Implementation Plan (SDBIP). This must be approved by the Mayor within 28 days after the approval of the final budget and forms the basis for the Municipality's in year monitoring.
- The District developmental model was launched during the 2019/20 financial year and Technical IGR forum meetings were resuscitated. The forum played a very

important role for the alignment of three spheres of government's objectives, National, Provincial and Local government. The IDPs of three local and of the district are in fact the product of the collaboration of the Dr KKDM with the sector departments and the locals.

2.2.1. Schedule of Key deadline

ITEM A.283/08/2023

SCHEDULE OF BUDGET KEY DEADLINES - 2024/2025

5/1/1

THEREFORE RESOLVED

That the time schedule of budget key deadlines for 2024/2025 budget year is tabled before the Municipal Council for approval.

2.2. Overview of alignment of annual Budget with IDP

DC40 Dr Kenneth Kaunda - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

DC40 Dr Kenneth Kaunda - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

60% of Revenue Rationale – Supporting Table 6.4 – Reconciliation of the Strategic Objective and Budget (Revenue)												
Strategic Objective	Goal	Goal Code	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand												
SPATIAL RATIONALE				–	–	–	–	–	–	–	–	–
GOOD GOVERNANCE AND PUBLIC PARTICIPATION				–	4	–	–	–	–	–	–	–
MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT				203 706	208 055	217 957	222 273	222 486	222 486	228 809	235 747	242 715
DISTRICT ECONOMIC DEVELOPMENT				4 171	4 636	5 319	4 947	4 947	4 947	8 213	6 884	7 016
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT				328	608	1 477	2 880	2 880	2 880	3 500	3 661	3 829
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT				407	432	624	597	597	597	650	680	711
Allocations to other priorities												
Total Revenue (excluding capital transfers and contributions)				2								
				1	208 513	213 735	225 377	230 697	230 911	230 911	241 172	246 972
												254 272

2.3. Measurable performance objectives and indicators

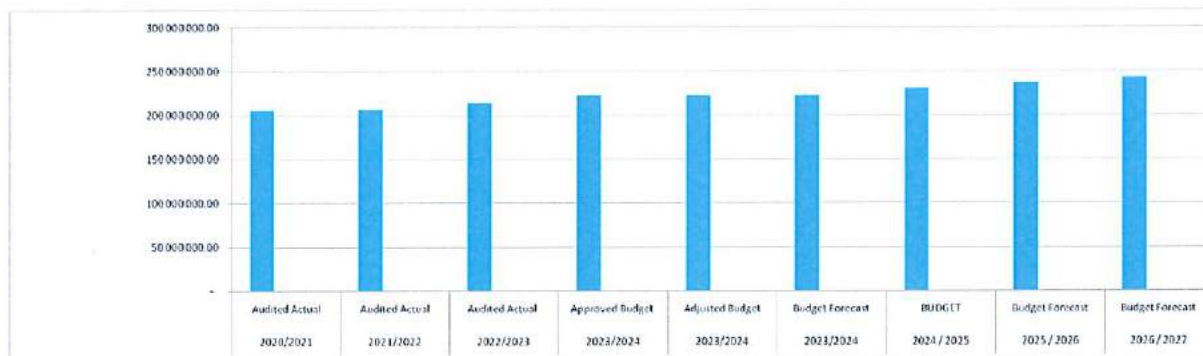
DC40 Dr Kenneth Kaunda - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

DC40 Dr Kenneth Kaunda - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Cape District Municipality - Supporting Table 6: Reconciliation of Strategic Objectives and Budget (Operating Expenditure)													
Strategic Objective	Goal	Goal Code	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
R thousand													
SPATIAL RATIONALE				329	–	–	–	–	–	–	–	–	
GOOD GOVERNANCE AND PUBLIC PARTICIPATION				58 472	61 733	68 309	68 634	68 647	68 647	75 304	78 705	82 325	
MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT				35 490	29 153	33 746	30 065	32 442	32 442	30 890	32 331	33 603	
DISTRICT ECONOMIC DEVELOPMENT				21 084	29 876	40 577	37 647	45 995	45 995	35 358	33 082	31 078	
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT				29 839	21 101	34 317	33 690	34 428	34 428	37 328	38 708	40 329	
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT				49 503	60 280	56 322	59 651	63 396	63 396	62 079	64 034	66 869	
Allocations to other priorities													
Total Expenditure				1	194 717	202 143	233 271	230 517	244 909	244 909	240 959	246 860	254 204

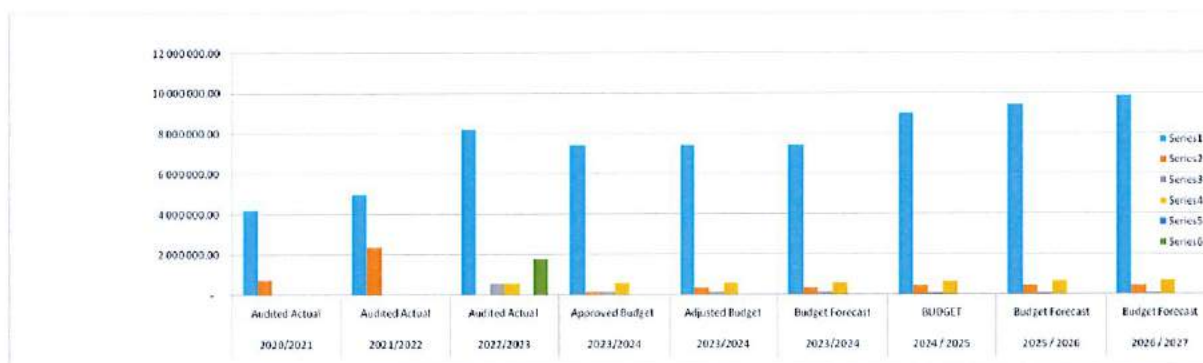
BUDGET REGULATED CHARTS

1. REVENUE BY MAJOR SOURCE



	2020/2021 Audited Actual	2021/2022 Audited Actual	2022/2023 Audited Actual	2023/2024 Approved Budget	2023/2024 Adjusted Budget	2023/2024 Budget Forecast	2024/2025 BUDGET	2025/2026 Budget Forecast	2026/2027 Budget Forecast
Transfers Recog. Operating	205 800 158.00	206 392 248.00	214 264 285.00	222 375 000.00	222 375 000.00	222 375 000.00	231 022 000.00	236 404 000.00	243 245 406.00
Transfers Recog. Capital	-	-	-	-	-	-	-	-	-
Total revenue by major source	205 800 158.00	206 392 248.00	214 264 285.00	222 375 000.00	222 375 000.00	222 375 000.00	231 022 000.00	236 404 000.00	243 245 406.00

2. REVENUE BY MINOR SOURCE

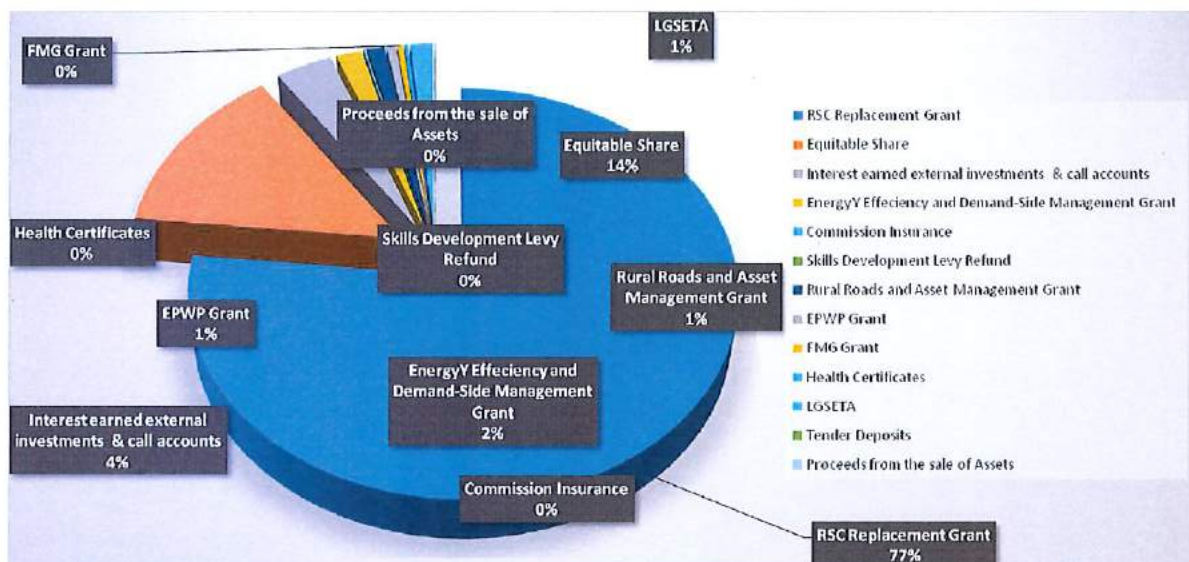


	2020/2021 Audited Actual	2021/2022 Audited Actual	2022/2023 Audited Actual	2023/2024 Approved Budget	2023/2024 Adjusted Budget	2023/2024 Budget Forecast	2024/2025 BUDGET	2025/2026 Budget Forecast	2026/2027 Budget Forecast
Interest Bank & External Investments	4 201 606.00	4 991 304.00	8 187 160.00	7 400 000.00	7 400 000.00	7 400 000.00	8 980 000.00	9 399 080.00	9 825 162.00
Other Revenue	744 869.00	2 351 704.00	14 027.00	150 000.00	363 115.00	363 115.00	420 000.00	414 720.00	420 117.00
Tenders Sold	-	-	549 364.00	175 000.00	175 000.00	175 000.00	100 000.00	80 000.00	70 000.00
Health Certificates	-	-	561 103.00	597 430.00	597 430.00	597 430.00	650 000.00	679 900.00	711 175.00
Dividends Received	-	-	839.00	-	-	-	-	-	-
Gain on Disposal of PPE	-	-	1 799 927.00	-	-	-	-	-	-
Total revenue by minor source	4 946 475.00	7 343 008.00	11 112 415.00	8 322 430.00	8 535 545.00	8 535 545.00	10 150 000.00	10 567 700.00	11 025 454.00

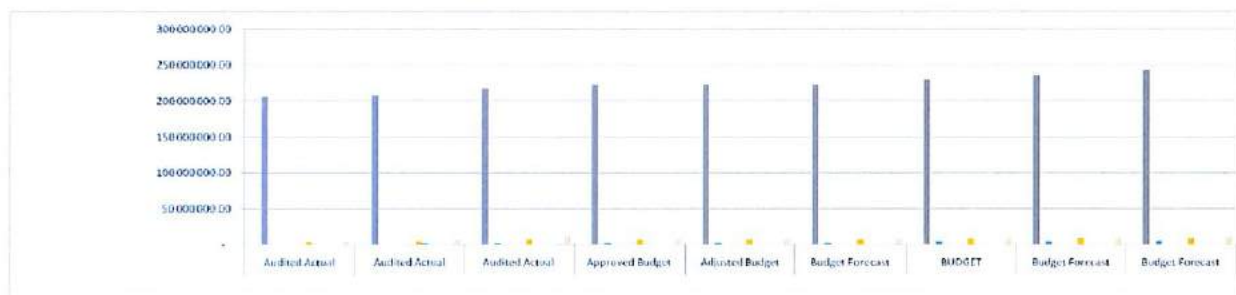
SOURCE OF FUNDING AS A PERCENTAGE (%)

The following sources of funding forms part of funding as a percentage of total funding :

BUDGET FUNDING		As % of Total funding
RSC Replacement Grant	184 806 000	76.63
Equitable Share	33 503 000	13.89
Interest earned external investments & call accounts	8 980 000	3.72
EnergyY Efficiency and Demand-Side Management Grant	4 000 000	1.66
Commission Insurance	170 000	0.07
Skills Development Levy Refund	150 000	0.06
Rural Roads and Asset Management Grant	2 761 000	1.14
EPWP Grant	1 452 000	0.60
FMG Grant	1 000 000	0.41
Health Certificates	650 000	0.27
LGSETA	3 500 000	1.45
Tender Deposits	100 000	0.04
Proceeds from the sale of Assets	100 000	0.04
TOTAL FUNDING	241 172 000	100.00

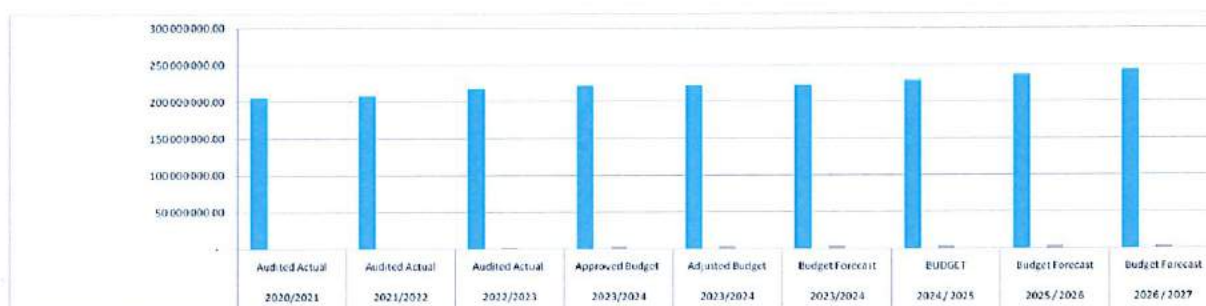


3. REVENUE BY MUNICIPAL VOTE



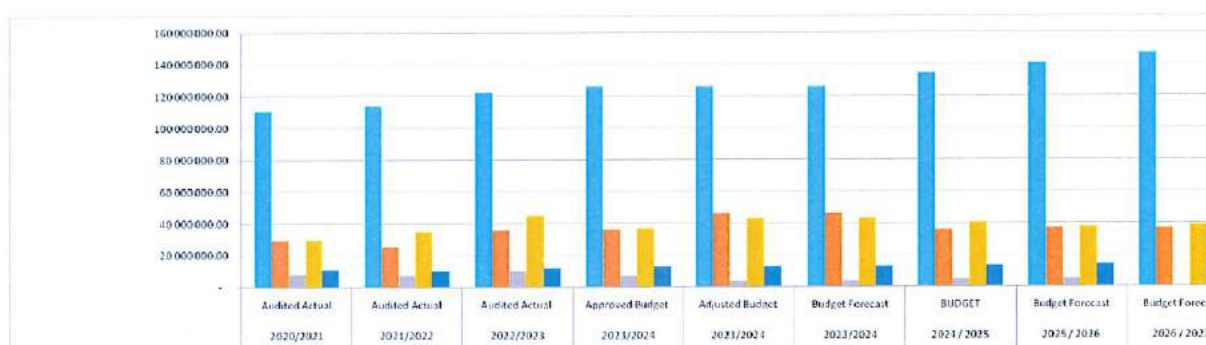
	2020/2021 Audited Actual	2021/2022 Audited Actual	2022/2023 Audited Actual	2023/2024 Approved Budget	2023/2024 Adjusted Budget	2023/2024 Budget Forecast	2024 / 2025 BUDGET	2025 / 2026 Budget Forecast	2026 / 2027 Budget Forecast
Office of the Executive Mayor		3 930.43	-	-	-	-	-	-	-
Office of the Speaker			-	-	-	-	-	-	-
Municipal Manager Admin.			-	-	-	-	-	-	-
Budget and Treasury	205 839 850.50	208 055 370.90	217 957 198.00	222 273 000.00	222 486 115.00	222 486 115.00	228 809 000.00	235 746 800.00	242 716 278.00
Corporate Services	328 307.47	608 333.75	1 476 660.00	2 880 000.00	2 880 000.00	2 880 000.00	3 500 000.00	3 661 000.00	3 829 406.00
LEDT & Planning	4 171 000.00	4 636 000.00	5 318 894.00	4 947 000.00	4 947 000.00	4 947 000.00	8 213 000.00	6 884 000.00	7 016 000.00
Community Services	407 476.06	431 619.67	673 894.00	597 430.00	597 430.00	597 430.00	650 000.00	679 900.00	711 175.00
Total revenue by municipal vote	210 745 634.03	213 735 254.70	225 376 646.00	230 697 430.00	230 910 545.00	230 910 545.00	241 172 000.00	246 971 700.00	254 271 850.00

4. REVENUE BY STANDARD CLASSIFICATION



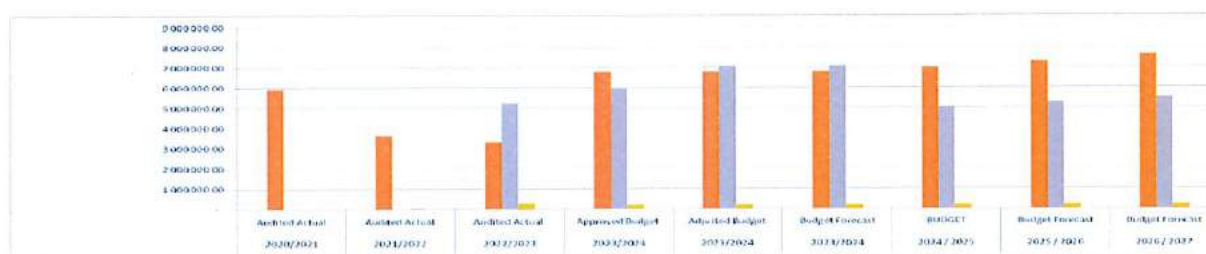
	2020/2021 Audited Actual	2021/2022 Audited Actual	2022/2023 Audited Actual	2023/2024 Approved Budget	2023/2024 Adjusted Budget	2023/2024 Budget Forecast	2024 / 2025 BUDGET	2025 / 2026 Budget Forecast	2026 / 2027 Budget Forecast
Executive Mayor		3930.43		-	-	-	-	-	-
Municipal Manager				-	-	-	-	-	-
Budget and Treasury	205 839 850.50	208 055 370.90	217 957 198.00	222 273 000.00	222 486 115.00	222 486 115.00	228 809 000.00	235 746 800.00	242 715 279.00
Corporate Services	328 307.47	608 333.75	1 476 660.00	2 880 000.00	2 880 000.00	2 880 000.00	3 500 000.00	3 661 000.00	3 829 406.00
LEDT & Planning	4 171 000.00	4 636 000.00	5 318 894.00	4 947 000.00	4 947 000.00	4 947 000.00	8 213 000.00	6 884 000.00	7 016 000.00
Community Services	407 476.06	431 619.62	623 894.00	597 430.00	597 430.00	597 430.00	650 000.00	679 900.00	711 175.00
Total revenue by standard class	210 746 634.03	213 735 254.70	225 376 645.00	230 697 430.00	230 910 545.00	230 910 545.00	241 172 000.00	246 971 700.00	254 271 650.00

5. OPERATING EXPENDITURE BY MAJOR TYPE



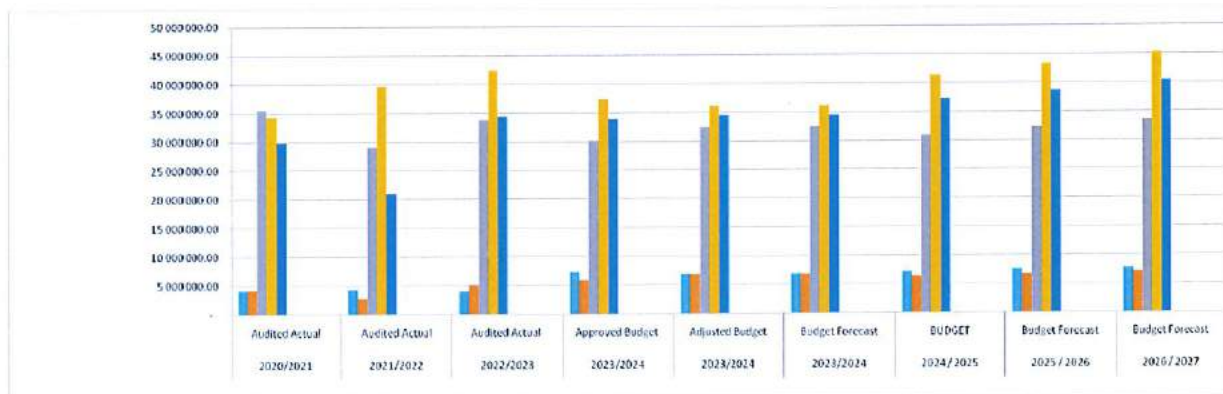
	2020/2021 Audited Actual	2021/2022 Audited Actual	2022/2023 Audited Actual	2023/2024 Approved Budget	2023/2024 Adjusted Budget	2023/2024 Budget Forecast	2024 / 2025 BUDGET	2025 / 2026 Budget Forecast	2026 / 2027 Budget Forecast
Employee Related Costs	110 330 545.00	113 777 098.74	122 011 939.00	125 695 623.00	125 695 623.00	125 695 623.00	134 489 974.00	140 676 518.00	147 147 634.00
Other expenditure	29 285 114.00	25 170 842.68	35 675 937.00	35 909 446.00	45 792 446.00	45 792 446.00	36 135 656.00	37 124 045.00	36 539 502.00
Grants/Subsidies Paid Operating	7 703 797.00	7 512 348.22	9 888 086.00	6 830 000.00	3 650 000.00	3 650 000.00	4 530 000.00	4 738 380.00	-
Contracted services	29 661 792.00	34 775 534.90	45 214 129.00	36 700 956.00	43 270 956.00	43 270 956.00	40 373 000.00	37 721 261.00	38 409 591.00
Remuneration of councillors	10 366 968.00	9 889 227.10	11 599 682.00	12 432 266.00	12 432 266.00	12 432 266.00	13 191 805.00	13 798 627.00	14 433 365.00
Total expenditure major type	187 348 215.00	191 205 051.64	224 389 793.00	217 568 291.00	230 841 291.00	230 841 291.00	228 720 435.00	234 058 831.00	236 530 092.00

6. OPERATING EXPENDITURE BY MINOR TYPE



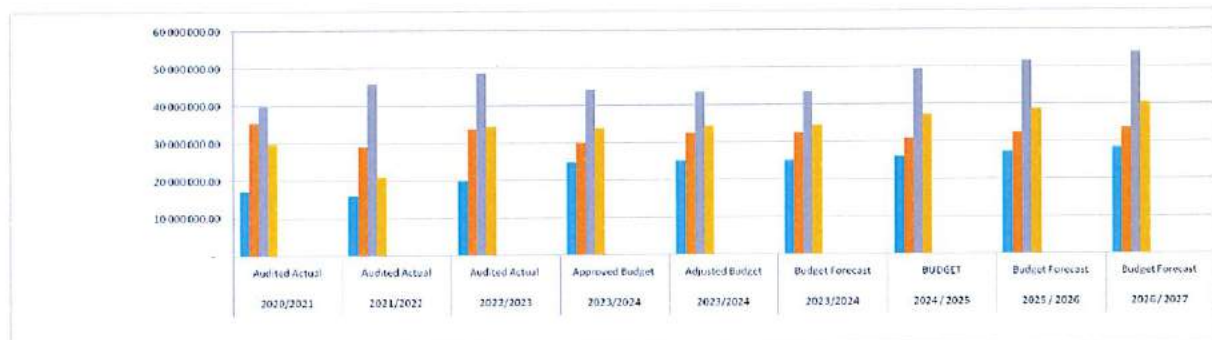
	2020/2021 Audited Actual	2021/2022 Audited Actual	2022/2023 Audited Actual	2023/2024 Approved Budget	2023/2024 Adjusted Budget	2023/2024 Budget Forecast	2024 / 2025 BUDGET	2025 / 2026 Budget Forecast	2026 / 2027 Budget Forecast
Finance charges	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	5 911 003.00	3 642 818.90	3 323 157.00	6 792 589.00	6 792 589.00	6 792 589.00	6 988 565.00	7 310 037.00	7 646 302.00
Other materials	-	-	5 260 689.00	5 961 120.00	7 080 000.00	7 080 000.00	5 055 000.00	5 287 530.00	5 530 757.00
Loss on disposal of PPE	-	31 587.74	297 473.00	195 000.00	195 000.00	195 000.00	195 000.00	203 970.00	213 352.00
Asset impairment	-	-	-	-	-	-	-	-	-
Total expenditure by minor type	5 911 003.00	3 674 406.64	8 681 319.00	12 948 709.00	14 067 589.00	14 067 589.00	12 238 565.00	12 801 537.00	13 390 411.00

7. OPERATING EXPENDITURE BY MUNICIPAL VOTE



	2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024	2024 / 2025	2025 / 2026	2026 / 2027
	Audited Actual	Audited Actual	Audited Actual	Approved Budget	Adjusted Budget	Budget Forecast	BUDGET	Budget Forecast	Budget Forecast
Office of the Executive Mayor	4 163 100.31	4 317 197.04	4 048 966.70	7 361 261.00	6 883 261.00	6 883 261.00	7 201 880.00	7 533 166.00	7 879 703.00
Office of the Speaker	4 245 612.08	2 823 464.62	5 001 458.82	5 922 195.00	6 884 076.00	6 884 076.00	6 507 161.00	6 743 731.00	7 053 934.00
Chief Whip	4 698 438.72	4 786 755.06	1 624 873.31	1 820 142.00	1 514 899.00	1 514 899.00	2 015 613.00	2 108 331.00	2 205 314.00
Councillors	3 970 799.63	4 059 107.91	9 070 405.71	9 666 197.00	9 914 440.00	9 914 440.00	10 291 561.00	10 764 972.00	11 260 161.00
Municipal Manager Admin	34 375 681.68	39 710 443.02	42 372 512.43	37 352 826.00	36 089 436.00	36 089 436.00	41 356 367.00	43 258 762.00	45 248 663.00
Internal Audit	5 560 553.76	6 035 984.34	6 190 949.13	6 711 787.00	7 360 880.00	7 360 880.00	7 930 974.00	8 295 798.00	8 677 404.00
Corporate Services Admin	29 839 348.35	21 100 760.89	34 316 513.08	33 889 919.00	34 428 422.00	34 428 422.00	37 327 793.00	38 707 880.00	40 328 649.00
Budget and Treasury	35 489 796.41	29 152 933.92	33 745 839.33	30 095 464.00	32 442 303.00	32 442 303.00	30 889 977.00	32 331 318.00	33 603 103.00
LEDT & Planning	21 110 174.25	29 875 869.14	40 577 117.51	37 846 614.00	45 995 263.00	45 995 263.00	35 358 263.00	33 081 946.00	31 078 434.00
Community Services	49 805 713.83	58 223 289.48	56 322 475.95	59 850 594.00	63 395 900.00	63 395 900.00	62 079 411.00	64 034 464.00	66 868 548.00
Total Operating Expenditure	193 259 219.02	200 085 805.42	233 271 111.97	230 517 000.00	244 908 880.00	244 908 880.00	240 959 000.00	246 860 368.00	254 203 913.00

8. OPERATING EXPENDITURE BY STANDARD CLASSIFICATION

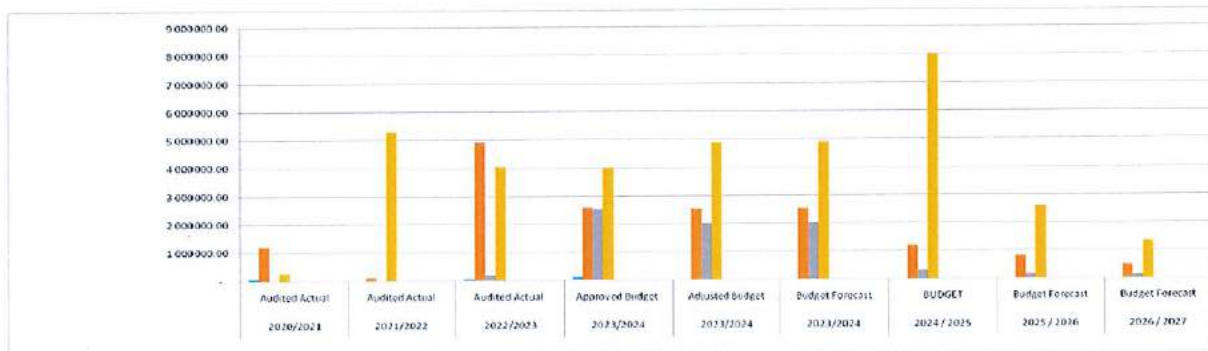


	2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024	2024 / 2025	2025 / 2026	2026 / 2027
	Audited Actual	Audited Actual	Audited Actual	Approved Budget	Adjusted Budget	Budget Forecast	BUDGET	Budget Forecast	Budget Forecast
Executive and Council	17 077 950.74	15 986 524.63	19 745 704.54	24 769 796.00	25 196 676.00	25 196 676.00	26 016 215.00	27 150 200.00	28 399 112.00
Municipal Manager Admin	39 936 235.44	45 746 427.36	48 563 461.56	44 064 613.00	43 450 316.00	43 450 316.00	49 287 341.00	51 554 560.00	53 928 067.00
Corporate Services Admin	29 839 348.35	21 100 760.89	34 316 513.08	33 889 919.00	34 428 422.00	34 428 422.00	37 327 793.00	38 707 880.00	40 328 649.00
Budget and Treasury	35 489 796.41	29 152 933.92	33 745 839.33	30 095 464.00	32 442 303.00	32 442 303.00	30 889 977.00	32 331 318.00	33 603 103.00
LEDT & Planning	21 110 174.25	29 875 869.14	40 577 117.51	37 846 614.00	45 995 263.00	45 995 263.00	35 358 263.00	33 081 946.00	31 078 434.00
Community Services	49 805 713.83	58 223 289.48	56 322 475.95	59 850 594.00	63 395 900.00	63 395 900.00	62 079 411.00	64 034 464.00	66 868 548.00
TOTALS	193 259 219.02	200 085 805.42	233 271 111.97	230 517 000.00	244 908 880.00	244 908 880.00	240 959 000.00	246 860 368.00	254 203 913.00

9. CAPITAL EXPENDITURE BY VOTE AND FUNCTIONAL CLASSIFICATION

The capital needs of the municipality consist of Computer equipment, Software, office furniture and equipment for the new and existing staff members.

The following GRAPH provides a breakdown of budgeted **capital expenditure** by vote:



	2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024	2024 / 2025	2025 / 2026	2026 / 2027
	Audited Actual	Audited Actual	Audited Actual	Approved Budget	Adjusted Budget	Budget Forecast	BUDGET	Budget Forecast	Budget Forecast
Executive and Council	59 505.40	-	32 367.18	110 000.00	-	-	-	-	-
Municipal Manager Admin.	-	-	172 160.87	2 530 000.00	2 000 000.00	2 000 000.00	300 000.00	150 000.00	100 000.00
Corporate Services Admin.	245 869.30	5 301 969.22	4 030 575.50	4 000 000.00	4 900 000.00	4 900 000.00	8 000 000.00	2 574 600.00	1 339 412.00
Budget and Treasury	1 198 193.39	81 595.73	4 925 211.19	2 560 000.00	2 500 000.00	2 500 000.00	1 200 000.00	800 000.00	500 000.00
LEOT & Planning	-	3 756 079.64	10 464 906.89	16 550 000.00	24 500 000.00	24 500 000.00	6 200 000.00	-	-
Community Services	1 045 763.44	2 625 678.60	1 765 338.75	13 700 000.00	2 950 000.00	2 950 000.00	14 250 000.00	1 600 000.00	730 000.00
TOTALS	2 590 331.53	11 765 323.19	21 330 560.38	39 450 000.00	36 850 000.00	36 850 000.00	29 950 000.00	5 124 600.00	2 669 412.00

2.4. Overview of Budget Related Policies

Amongst other policies the below listed budget related policies will be work shopped to the elected councilors of Dr Kenneth Kaunda District Municipality before the approval of the final budget for 2024/25 MTREF.

1) Draft Budget and Virement policy

Purpose and objective of the policy

The purpose of this policy is to comply with Circular 14, 15, 19, 28,51 of the MFMA as well as Chapter 4 of the MFMA by providing a concise, easy to use document that provides a brief overview of the budget process and budgeting principles by constructing guidelines against which to measure outcomes, to ensure that the municipal budget and budget process will enhance transparency, accountability and effective financial management. This policy`s objective serves to give guidance and

compliance with applicable Act and Regulations, facilitation of internal operations with regard to municipal budget management.

2) Draft Subsistence and [Travelling Allowance Policy

Purpose and objective of the policy

The purpose of this policy is to comply with Circular 14, 15, 19, 28,51 of the MFMA as well as Chapter 4 of the MFMA by providing a concise, easy to use document that provides a brief overview of the budget process and budgeting principles by constructing guidelines against which to measure outcomes, to ensure that the municipal budget and budget process will enhance transparency, accountability and effective financial management. This policy's objective serves to give guidance and compliance with applicable Act and Regulations, facilitation of internal operations with regard to municipal budget management.

3) Cash Management Policy

Introduction

Availability of cash is one of the key requirements for financial sustainability for any organisation. Accumulated surplus is not an indicator of available cash and should not be seen as having a direct correlation with surplus cash.

One of the first and most important issues that must be borne in mind is that financial statements of municipalities are compiled on the accrual basis (GRAP / GAAP accounting standards used as basis of compilation) and not on the cash basis as Provincial and National Government. In the past the accrual basis was used, but fund accounting was applied and not GRAP. This change in accounting basis led to the accumulation of larger than expected accounting surpluses with little or no relation to cash reserves.

Cash Management will include all amounts disclosed on the financial statements on the following line items:

3.1.1 Investments (Long Term and Short Term)

3.1.2 Cash and Cash Equivalents

3.2. Determination of minimum cash levels to retain: Part 1: Encumbered Cash

3.2.1 Unspent Conditional Grants

Any grants received from the National or Provincial Government that have not been spent by the reporting date should be set aside in cash and not utilised for purposes other than the intended purpose as per the conditions of the grant.

3.2.2 Developers Contributions

Any amounts received as development contributions that have not been spent by the reporting date should be set aside in cash and not utilised for purposes other than capital infrastructure improvements. There is no requirement to spend the contributions received on the development where the contributions originated from but must be utilised for the creation of additional infrastructure capacity.

3.2.3 Capital Replacement Reserve

Funds set aside for the Capital Replacement Reserve must be held in cash and only utilised for the acquisition of capital assets in accordance with the approved capital budget of Council.

3.2.4 Unspent Loan Funding

Any borrowed funds that have not been spent by the reporting date should be set aside in cash and not utilised for purposes other than the intended purpose as per the loan agreements.

3.2.5 Deposits held

Consumer deposits are amount paid by customers, to be withheld by the municipality from the opening of an account till termination. The deposits will be refunded on termination provided the customer does not owe the municipality on municipal accounts. Consumer deposits must be cash-backed.

3.2.6 Retentions held

Retention in contracts are amounts be held as a set off in the event the contractor does honouring the contract in regards to defects. Normally retention is held for the cost of rectification of defects during the construction period and for the cost of rectification of defects during the defects liability period, usually 12 months after the

date of practical completion. The retentions held are thus not available for purposes other than releasing the funds to the contractor at the end of the defects period and should be held in cash and not utilised for other purposes. This is included in the creditors part of the Working Capital Cash Provision.

3. 3 Determination of minimum cash levels to retain: Part 2: Balance Sheet Provisions and Reserves

The Accounting Policy of the Municipality contains the following sections relating to provisions: A provision is recognised when the economic entity has a present obligation (legal or constructive) as a result of a past event and it is probable (i.e. more likely than not) that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

The economic entity does not recognise a contingent liability or contingent asset. A contingent liability is disclosed unless the possibility of an outflow of resources embodying economic benefits is remote.

Provisions are reviewed annually and those estimated to be settled within the next twelve months are treated as current liabilities. All other provisions are treated as long term liabilities.

4) Supply Chain Management Policy

OBJECTIVES OF THIS POLICY

4.1. The objectives of this policy are to implement the legislative provisions relating to the supply chain management of the Municipality, that:

4.1.1 gives effect to:

4.1.2 section

4.1.3 217 of the Constitution; and

4.1.4 Part 1 of Chapter 11 and other applicable provisions of the MFMA;

4.2. is fair, equitable, transparent, competitive and cost effective;

4.3. complies with:

- 4.3.1. the regulatory framework prescribed in Chapter 2 of the SCMR; and
- 4.3.2. any minimum norms and standards that may be prescribed by means of regulations or guidelines as envisaged by the provisions of section 168 of the MFMA;
- 4.4. is consistent with other applicable legislation;
- 4.5. does not undermine the objective for uniformity in Supply Chain Management Systems between organs of state in all spheres; and
- 4.6. is consistent with national economic policy concerning the promotion of investments and doing business with the public sector.
- 4.7. The Municipality may not act otherwise than in accordance with this Supply Chain Management Policy when:
 - 4.7.1. procuring goods and/or services;
 - 4.7.2. disposing of goods no longer needed
 - 4.7.3. selecting contractors to provide assistance in the provision of municipal services otherwise than in circumstances where Chapter 8 of the MSA applies; or
 - 4.7.4. In the case of the Municipality selecting external mechanisms referred to in section 80(1)(b) of the MSA for the provision of municipal services in circumstances contemplated in section 83 of that Act

To assure the creation of an environment where business can be conducted with integrity and in a fair, reasonable and accountable manner, this policy will ensure that the Municipal Manager and all officials of the Municipality involved in supply chain management activities must act with integrity, accountability, transparency and with the highest of ethical standards and free of favouritism, nepotism and corruption of any kind. The officials of the Municipality involved in supply chain management activities must adhere to the code of ethical standards contained in the policy.

2.5. Overview of Budget Assumptions

- The 2024/25 Draft Annual budget has been prepared in accordance with Municipal Budget and Reporting Regulations of 2009 and the guidelines as set

out in MFMA Municipal budget circular for the 2024/25 MTREF - Circular 128 of 08 March 2024.

- National Treasury has set out the requirements for funding the budget and producing a credible budget. Attention was given to Section 18(1) of the MFMA, which states that an annual budget may only be funded from:
 - Realistically anticipated revenues to be collected;
 - Cash-backed accumulated funds from previous years' surpluses not committed for other purposes; and
 - Borrowed funds, but only for the capital budget referred to in section 17(2).
- Achievement of this requirement in totality effectively means that a Council has "balanced" its budget by ensuring that budgeted outflows will be offset by a combination of planned inflows.
- The Municipalities must adopt a conservative approach when projecting their expected revenue and cash receipts as well as pay particular attention to managing of revenue effectively and carefully, evaluate all spending.
- The 2024/25 to 2026/27 calculations were based on Consumer Price Index of 4.9% 2024/25, 4.6% 2025/26 and 4.6% 2026/27 published on the MFMA Circular no. 108.

Fiscal Year	2022/23	2023/24	2024/25	2025/26	2026/27
	Actual	Estimate	Forecast		
CPI Inflation	6.9%	6.0%	4.9%	4.6%	4.6%

- The Upper Limit Remuneration, Allowances and benefits of members of municipal council for 2024/25 budget year is provided on inflation related rate and as per Remuneration of Public Office Bearers Act, as published by the Minister of Local Government from time to time for the determination of upper limits of salaries, allowances and benefits of different members of municipal councils, Councillors Salaries.
- Employee related costs takes in to consideration The South African Local Government Bargaining Council Salary and Wage Collective Agreement.

- Other operating expenditure has been provided at increase as per the current inflation estimated targets of 4.9%, previous financial year performance and needs analysis and capital expenditure has been provided for at zero based budgeting and as per the needs analysis. The budget provided for were based on the departmental inputs in line with their IDP objectives of each department.
- In terms of the Municipal Budget and Reporting Regulations, operational repairs and maintenance is not considered a direct expenditure driver but an outcome of certain other expenditures.
- Repairs and maintenance do not have the same impact as in the case of local municipalities. The provision made on the budgeted is sufficient to cover Repairs and Maintenance.
- The 2024/25 budget will pay particular attention to reducing line items that are not critical to service delivery to reinforce cost containment measures which were approved by Council. Municipality has started to implement the cost containment measures on consultancy fees, travel and related costs, advertising, catering, events costs and accommodation.

2.6. Overview of Budget Funding

Operating Revenue Framework

The following table is a summary of the 2024/25 MTREF (classified by main revenue source):

Table 3 Revenue by Source

	REVENUE BY SOURCE	CURRENT YEAR 2023/2024			MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
		Budget	Adjusted Budget	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
1	TS_O_M_NG_LOCAL GOV FIN MNG GRANT	- 1 000 000.00	- 1 000 000.00	- 435 283.48	- 1 000 000.00	-	- 1 100 000.00	- 1 200 000.00
2	TS_O_M_NRF_EQUITABLE SHARE	- 32 150 000.00	- 32 150 000.00	- 32 150 000.00	- 33 503 000.00	4.21	- 32 664 000.00	- 30 822 000.00
3	TS_O_M_NRF_FUEL LEVY	-181 398 000.00	-181 398 000.00	-181 398 000.00	-184 806 000.00	1.88	-192 095 000.00	-200 378 000.00
4	MUNICIPAL SYSTEMS IMPROVEMENT GRANT (MSIG)	-	-	-	-	-	-	-
5	INTER: BANK ACCOUNTS	- 1 600 000.00	- 1 600 000.00	- 1 884 744.45	- 1 980 000.00	23.75	- 2 071 080.00	- 2 166 350.00
6	INTER: SHORT TERM INVEST & CALL ACCOUNTS	- 5 800 000.00	- 5 800 000.00	- 6 691 838.36	- 7 000 000.00	20.69	- 7 322 000.00	- 7 658 812.00
7	TS_O_M_DPAA_NDA_EDUC;TR&DEV SETA	- 2 880 000.00	- 2 880 000.00	- 2 083 680.65	- 3 500 000.00	21.53	- 3 661 000.00	- 3 829 405.00
8	COMMISSION: INSURANCE	-	- 113 431.00	- 132 383.07	- 170 000.00	49.87	- 177 820.00	- 186 000.00
9	SKILLS DEVELOPMENT LEVY REFUND	-	- 99 684.00	- 180 920.70	- 150 000.00	50.48	- 156 900.00	- 164 117.00
10	SALE OF: ASSET < CAP THRESH	- 150 000.00	- 150 000.00	-	- 100 000.00	- 33.33	- 80 000.00	- 70 000.00
11	SALE OF: PUBLICATION - TENDER DOCUMENTS	- 175 000.00	- 175 000.00	- 20 956.52	- 100 000.00	- 42.86	- 80 000.00	- 70 000.00
12	TS_O_M_NG_EPWP GRANT	- 2 306 000.00	- 2 306 000.00	- 1 852 627.22	- 1 452 000.00	- 37.03	-	-
13	TS_O_M_NG_RURAL ROAD ASSET MNG SYS GRANT	- 2 641 000.00	- 2 641 000.00	- 1 572 787.50	- 2 761 000.00	4.54	- 2 884 000.00	- 3 016 000.00
14	ENERGY EFFICIENCY AND DEMAND-SIDE MAN GRANT	-	-	-	- 4 000 000.00	-	- 4 000 000.00	- 4 000 000.00
15	HEALTH CERTIFICATES	- 597 430.00	- 597 430.00	- 550 062.86	- 650 000.00	8.80	- 679 900.00	- 711 175.00
16	TS_O_M_NG_MUNICIPAL DISASTER RELIEF	-	-	- 300 000.00	-	-	-	-
	TOTAL : INCOME	-230 697 430.00	-230 910 545.00	-229 253 284.82	-241 172 000.00	4.44	-246 971 700.00	-254 271 860.00

- (i) The following sources of revenue demonstrate an increase of 4.44% or **R10.2 Million** for the 2024/25 financial year when compared to the 2023/24 Adjustment Budget.

- The total Transfer and Subsidies as stipulated by DoRA has increased by 3.66% or **R8 Million**.
- Interest on call accounts has increased by 23.75% or **R380 Thousand**;
- Interest on short term investment has increased by 20.69% or **R1.2 Million**;
- LGSETA Grant has increased by 21.53% or **R620 Thousand**;
- Sale of Assets decreased by 33.33% or **R50 Thousand**;
- Sale of tender documents also decreased by 42.86% or **R75 Thousand**;
- There has been an increase on Health Certificates of an amount of **R52 Thousand** or 8.80%;
- Commission on insurance has increased by 46.87% or **R56 Thousand**;
- Refunds on Skills Development Levy has increased by 50.48% or **R50 Thousand**

The following table is a summary of the 2024/25 MTREF (classified by main revenue source):

Summary of revenue classified by main revenue source

DC40 Dr Kenneth Kaunda - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year #1 2025/26	Budget Year #2 2026/27
Revenue											
Exchange Revenue											
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		44	67	549	325	325	325	20	200	160	140
Agency services											
Interest											
Interest earned from Receivables		4 188	4 991	8 187	7 400	7 400	7 400	6 260	8 980	9 393	9 825
Interest earned from Current and Non Current Assets		274	-	1	-	-	-	-	-	-	-
Dividends											
Rent on Land											
Rental from Fixed Assets											
Licence and permits											
Operational Revenue		167 404	172 090	14	-	213	213	213	320	335	350
Non-Exchange Revenue											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes											
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-
Licences or permits		407	432	501	597	597	597	444	650	680	711
Transfer and subsidies - Operational		30 288	34 296	38 030	40 977	40 977	40 977	165 049	46 216	44 309	42 867
Interest											
Fuel Levy		-	-	176 234	181 393	181 393	181 396	-	184 606	192 095	200 378
Operational Revenue											
Gains on disposal of Assets		9	-	-	-	-	-	-	-	-	-
Other Gains		-	1 853	1 800	-	-	-	-	-	-	-
Discontinued Operations											
Total Revenue (excluding capital transfers and contributions)		208 613	213 735	225 377	230 697	230 911	230 911	171 985	241 172	246 972	254 272

Operating Expenditure Framework

The following table is a high-level summary of the 2024/25 budget and MTREF (classified per main type of operating expenditure).

DC40 Dr Kenneth Kaunda - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description		Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Employee related costs	2		111 253	113 544	122 012	125 696	125 696	125 696	94 651	134 490	140 677	147 148
Remuneration of councillors			10 367	9 969	11 600	12 432	12 432	12 432	9 313	13 192	13 799	14 433
Bulk purchases - electricity	2		-	-	-	-	-	-	-	-	-	-
Inventory consumed	8		-	-	-	5 961	7 080	7 080	-	5 055	5 288	5 531
Debt impairment	3		-	2 290	-	-	-	-	-	-	-	-
Depreciation and amortisation			5 911	3 643	3 323	6 988	6 988	6 988	-	7 184	7 514	7 860
Interest			-	-	-	-	-	-	-	-	-	-
Contracted services			29 693	34 776	45 214	36 701	43 691	43 691	30 611	40 373	37 721	36 410
Transfers and subsidies			7 704	7 512	9 888	6 830	3 650	3 650	2 285	4 530	4 738	4 283
Irrecoverable debts written off			-	-	-	-	-	-	-	-	-	-
Operational costs			25 868	25 171	35 676	35 909	45 822	45 822	28 155	36 136	37 124	36 540
Losses on disposal of Assets			535	(53)	260	-	-	-	-	-	-	-
Other Losses			-	85	37	-	-	-	-	-	-	-
Total Expenditure			191 331	196 936	228 010	230 517	245 359	245 359	166 016	240 959	245 860	254 204

- The proposed operating expenditure for the 2024/25 financial year has been appropriated at **R240.9 Million** and translates into a budgeted surplus of **R213 Thousand**. The operating expenditure has decreased by 1.61% or **R3.9 Million** in the 2024/25 financial year when compared to the 2023/24 Adjustment Budget.

Table 4(a) Operating Expenditure by type

DISCRIPTION	CURRENT YEAR 2023/2024			MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
	Budget	Adjusted Budget	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
EMPLOYEE RELATED COSTS	125 695 623.00	125 695 623.00	105 607 528.51	134 489 974.00	7.00	140 676 518.00	147 147 634.00
REMUNERATION OF COUNCILLORS	12 432 266.00	12 432 266.00	10 256 120.38	13 191 805.00	6.11	13 798 627.00	14 433 365.00
OUTSOURCED SERVICES	13 776 000.00	20 196 000.00	15 670 765.08	11 682 000.00	- 42.16	10 637 820.00	11 127 160.00
CONSULTANTS AND PROFESSIONAL SERVICES	13 102 956.00	12 342 956.00	11 119 453.48	16 021 000.00	29.80	15 079 421.00	15 383 506.00
CONTRACTORS	9 822 000.00	10 732 000.00	8 501 965.34	12 670 000.00	18.06	12 004 020.00	11 898 925.00
OPERATIONAL COSTS	33 024 446.00	41 377 446.00	32 509 332.37	33 635 656.00	- 18.71	34 509 045.00	33 804 212.00
INVENTORY	5 961 120.00	7 080 000.00	4 948 696.61	5 055 000.00	- 28.60	5 287 530.00	5 530 757.00
OPERATING LEASES	2 885 000.00	4 415 000.00	2 843 024.66	2 500 000.00	- 43.37	2 615 000.00	2 735 290.00
TRANSFER AND SUBSIDIES	6 830 000.00	3 650 000.00	2 528 022.94	4 530 000.00	24.11	4 738 380.00	4 283 410.00
DEPRECIATION AND AMORTISATION	6 792 589.00	6 792 589.00	-	6 988 565.00	2.89	7 310 037.00	7 646 302.00
TOTAL GAINS AND LOSSES	195 000.00	195 000.00	950 063.19	195 000.00	-	203 970.00	213 352.00
TOTAL OPERATING EXPENDITURE	230 517 000.00	244 908 880.00	194 934 972.56	240 959 000.00	- 1.61	245 860 368.00	254 203 913.00

Table 4(b) Operating Expenditure Per Department

DR KENNETH KAUNDA DISTRICT MUNICIPALITY ANNUAL BUDGET 2024/2025								
OPERATING EXPENDITURE								
CURRENT YEAR 2023/2024				MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK				
NO	DEPARTMENT	Budget	Adjusted Budget	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
1	EXECUTIVE MAYOR	7 361 261.00	6 883 261.00	3 155 046.39	7 201 880.00	4.63	7 533 166.00	7 879 703.00
2	SPEAKER	5 922 196.00	6 884 076.00	5 106 326.96	6 507 161.00	- 5.48	6 743 731.00	7 053 934.00
3	CHIEF WHIP	1 820 142.00	1 514 899.00	1 078 413.60	2 015 613.00	33.05	2 108 331.00	2 205 314.00
4	COUNCILLORS	9 666 197.00	9 914 440.00	7 993 268.49	10 291 561.00	3.80	10 764 972.00	11 260 161.00
5	MUNICIPAL MANAGER ADMINISTRATION	37 332 826.00	36 069 436.00	30 788 567.24	41 336 367.00	14.60	43 237 842.00	45 226 781.00
6	INTERNAL AUDIT	6 711 787.00	7 360 880.00	5 731 340.00	7 930 974.00	7.74	8 295 798.00	8 677 404.00
7	CORPORATE SERVICES	33 809 919.00	34 348 422.00	27 003 358.07	37 247 793.00	8.44	38 624 200.00	40 241 120.00
8	BUDGET AND TREASURY	30 015 464.00	32 362 303.00	26 743 193.88	30 809 977.00	- 4.80	32 247 638.00	33 515 574.00
9	LED & PLANNING	37 831 614.00	45 980 263.00	37 653 334.41	35 343 263.00	- 23.13	33 066 256.00	31 062 022.00
10	COMMUNITY SERVICES	59 850 594.00	63 395 900.00	48 732 060.33	62 079 411.00	- 2.08	64 034 464.00	66 868 548.00
	TOTAL	230 322 000.00	244 713 880.00	193 984 909.37	240 764 000.00	36.79	246 656 398.00	253 990 561.00
GAINS AND LOSSES								
CURRENT YEAR 2023/2024				MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK				
NO	DEPARTMENT	Budget	Adjusted Budget	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
1	MUNICIPAL MANAGER ADMINISTRATION	20 000.00	20 000.00	-	20 000.00	-	20 920.00	21 882.00
2	CORPORATE SERVICES	80 000.00	80 000.00	-	80 000.00	-	83 680.00	87 529.00
3	BUDGET AND TREASURY	80 000.00	80 000.00	950 063.19	80 000.00	-	83 680.00	87 529.00
4	LED & PLANNING	15 000.00	15 000.00	-	15 000.00	-	15 690.00	16 412.00
	TOTAL	195 000.00	195 000.00	950 063.19	195 000.00	-	203 970.00	213 352.00
	TOTAL OPERATING EXPENDITURE	230 517 000.00	244 908 880.00	194 934 972.56	240 959 000.00	- 1.61	246 860 368.00	254 203 913.00
CAPITAL EXPENDITURE								
CURRENT YEAR 2023/2024				MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK				
NO	DEPARTMENT	Budget	Adjusted Budget	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
1	EXECUTIVE MAYOR	30 000.00	-	-	-	-	-	-
2	SPEAKER	-	-	-	-	-	-	-
3	CHIEF WHIP	80 000.00	-	-	-	-	-	-
4	COUNCILLORS	-	-	-	-	-	-	-
5	MUNICIPAL MANAGER ADMINISTRATION	2 530 000.00	2 000 000.00	855 009.00	300 000.00	- 85.00	150 000.00	100 000.00
6	INTERNAL AUDIT	-	-	-	-	-	-	-
7	CORPORATE SERVICES	4 000 000.00	4 900 000.00	58 000.00	8 000 000.00	63.27	2 574 600.00	1 339 412.00
8	BUDGET AND TREASURY	2 560 000.00	2 500 000.00	2 173 973.91	1 200 000.00	- 52.00	800 000.00	500 000.00
9	LED & PLANNING	16 550 000.00	24 500 000.00	24 027 395.70	6 200 000.00	- 74.69	-	-
10	COMMUNITY SERVICES	13 700 000.00	2 950 000.00	754 018.04	14 250 000.00	383.05	1 600 000.00	730 000.00
	TOTAL	39 450 000.00	36 850 000.00	27 868 387.65	29 950 000.00	- 18.72	5 124 600.00	2 669 412.00

Table 4(c) Operating Expenditure as a %

		CURRENT YEAR 2023/2024			MTREF		
No	DISCRIPTION	Budget	Adjusted Budget	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	EXP AS A %
1	EMPLOYEE RELATED COSTS	125 695 623.00	125 695 623.00	105 607 528.51	134 489 974.00	7.00	55.81
2	REMUNERATION OF COUNCILLORS	12 432 266.00	12 432 266.00	10 256 120.38	13 191 805.00	6.11	5.47
3	OUTSOURCED SERVICES	13 776 000.00	20 196 000.00	15 670 765.08	11 682 000.00	- 42.16	4.85
4	CONSULTANTS AND PROFESSIONAL SERVICES	13 102 956.00	12 342 956.00	11 119 453.48	16 021 000.00	29.80	6.65
5	CONTRACTORS	9 822 000.00	10 732 000.00	8 501 965.34	12 670 000.00	18.06	5.26
6	OPERATIONAL COSTS	33 024 446.00	41 377 446.00	32 509 332.37	33 635 656.00	- 18.71	13.96
7	INVENTORY	5 961 120.00	7 080 000.00	4 948 696.61	5 055 000.00	- 28.60	2.10
8	OPERATING LEASES	2 885 000.00	4 415 000.00	2 843 024.66	2 500 000.00	- 43.37	1.04
9	TRANSFER AND SUBSIDIES	6 830 000.00	3 650 000.00	2 528 022.94	4 530 000.00	24.11	1.88
10	DEPRECIATION AND AMORTISATION	6 792 589.00	6 792 589.00	-	6 988 565.00	2.89	2.90
11	TOTAL GAINS AND LOSSES	195 000.00	195 000.00	950 063.19	195 000.00	-	0.08
	TOTAL OPERATING EXPENDITURE	230 517 000.00	244 908 880.00	194 934 972.56	240 959 000.00	- 1.61	100.00

- The proposed operating expenditure for the 2024/25 financial year of **R240.9 Million** is allocated as follows:
 - The employee related costs for the 2024/25 financial has been appropriated at **R134.4 Million**. The employee related costs have increased by 7%. The 7% estimate is made while waiting for the final pronouncement by the

SALGA Bargaining Council to finalise the multi-year salary agreement. The employee related cost budget constitutes 55.81% of the total operating expenditure budget.

- The proposed remuneration of councillors for the 2024/25 financial has been appropriated at **R13.1 Million**. The estimate is made while waiting for the final pronouncement on the increase by the Minister of Cooperative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998).
- After consideration of employee related cost and the remuneration of Councillors the municipality is left with **R93.2 Million** from the total operating expenditure budget. The **R93.2 Million** is then allocated to Outsource Services, Consultants and Professional Services, Contractors, Operational Costs, Inventory, Operating leases, Transfers and Subsidies as well as Depreciation.

Table 5 Outsource Services

NO	DISCRPTION	CURRENT YEAR 2023/2024			MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
		Budget	Adjusted Budget	ACTUALS AS AT FEBRUARY 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
1	OS: BURIAL SERVICES	300 000.00	350 000.00	35 000.00	400 000.00	14.29	418 400.00	437 646.00
3	OS: CATERING SERVICES	2 640 000.00	2 490 000.00	1 128 386.60	2 710 000.00	8.84	2 803 280.00	2 932 232.00
4	OS: CLEANING SERVICES	70 000.00	1 470 000.00	28 400.00	300 000.00	79.59	313 800.00	328 235.00
5	OS: CLEARING & GRASS CUTTING SERVICES	300 000.00	300 000.00	70 000.00	300 000.00	-	313 800.00	328 235.00
6	OS: HYGIENE SERVICES	50 000.00	-	-	100 000.00	#DIV/0!	104 500.00	109 412.00
7	OS: MEDICAL SERVICES (HEALTH SERV & SUP)	50 000.00	30 000.00	-	30 000.00	-	31 380.00	32 823.00
8	OS: PERSONNEL & LABOUR	10 006 000.00	15 206 000.00	10 517 970.55	7 452 000.00	50.99	6 276 000.00	6 564 696.00
9	OS: TRANSPORT SERVICES	360 000.00	350 000.00	90 795.00	390 000.00	11.43	376 560.00	393 881.00
	SUB TOTAL : OUTSOURCE SERVICES	13 776 000.00	20 196 000.00	11 870 552.15	11 682 000.00	42.16	10 637 820.00	11 127 160.00

- The proposed outsource services budget for the 2024/25 financial year has been appropriated at **R11.6 Million**. The outsource services decreased by 42.16% or **R8.5 Million** when compared to the 2024/25 Adjustment Budget. For the two outer years, outsource services will decrease by 8.94% or **R1 Million** in 2025/26 and increase by 4.6% or **R489 Thousand** in 2026/27.

Table 6 Consultants and Professional Services

NO	DISCRPTION	CURRENT YEAR 2023/2024			MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
		Budget	Adjusted Budget	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
1	C&PS: B&A AIR POLLUTION	50 000.00	-	-	100 000.00	#DIV/0!	104 600.00	109 412.00
2	C&PS: B&A AUDIT COMMITTEE	800 000.00	1 150 000.00	1 186 151.71	1 000 000.00	13.04	1 046 000.00	1 094 116.00
3	C&PS: B&A BUSINESS & FIN MANAGEMENT	1 731 956.00	2 441 956.00	2 667 404.48	1 650 000.00	32.43	1 642 351.00	1 603 574.00
4	C&PS: B&A HUMAN RESOURCES	315 000.00	50 000.00	-	300 000.00	500.00	150 000.00	100 000.00
5	ICT STRATEGY	-	-	-	-	-	-	-
6	C&PS: B&A ORGANISATIONAL	20 000.00	30 000.00	5 254.00	65 000.00	116.67	-	-
7	C&PS: B&A RESEARCH & ADVISORY	800 000.00	1 100 000.00	868 216.74	700 000.00	36.36	707 600.00	706 470.00
8	C&PS: B&A ACTUARIES	45 000.00	30 000.00	-	45 000.00	50.00	47 070.00	49 235.00
9	C&PS: I&P ENGINEERING STRUCTURAL	1 500 000.00	1 350 000.00	1 700 292.29	-	100.00	-	-
10	C&PS: I&P ENGINEERING ELECTRICAL	-	-	-	4 000 000.00	-	4 000 000.00	4 000 000.00
11	C&PS: I&P LAND & QUANTITY SURVEYORS	2 641 000.00	2 641 000.00	1 984 997.50	2 761 000.00	4.54	2 884 000.00	3 016 000.00
12	SMME Hub and Light Industrial Park	-	-	-	500 000.00	-	-	-
13	C&PS: LAB SERV WATER	400 000.00	550 000.00	133 059.39	800 000.00	45.45	836 800.00	875 293.00
14	C&PS: I&P GEOINFORMATIC SERVICES	800 000.00	-	-	-	#DIV/0!	-	-
15	FIRE SERVICES MASTER PLAN	-	-	-	600 000.00	-	-	-
16	FIRE SERVICES BY-LAWS	-	-	-	-	#DIV/0!	-	-
17	C&PS: LEGAL COST ADVICE & LITIGATION	4 000 000.00	3 000 000.00	2 574 077.37	3 500 000.00	16.67	3 661 000.00	3 829 406.00
	SUB TOTAL : CONSULTANT AND PROF SERVICES	13 102 956.00	12 342 956.00	11 119 453.48	16 021 000.00	29.80	15 079 421.00	15 383 506.00

- The proposed budget on Consultants and Professional Services for the 2024/25 financial year has been appropriated at **R16 Million**. The Consultants and Professional Services have increased by 29.80% or **R3.6 Million** when compared to the 2023/24 Adjustment Budget. For the two outer years, consultants and professional services will decrease by 5.88% or **R941 Thousand** in 2025/26 and increase in 2026/27 by 2.02% or **R304 Thousand**.

Table 7 Contractors

NO	DISCRIPTION	CURRENT YEAR 2023/2024			MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
		Budget	Adjusted Budget	ACTUALS AS AT FEBRUARY 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
1	CONTR: ARTISTS & PERFORMERS	500 000.00	320 000.00	178 545.00	320 000.00	-	334 720.00	350 117.00
2	CONTR: EMPLOYEE WELLNESS	100 000.00	50 000.00	-	400 000.00	700.00	418 400.00	437 646.00
3	CONTR: FIRE PROTECTION	100 000.00	100 000.00	-	250 000.00	150.00	261 500.00	273 529.00
4	CONTR: SPORTS & RECREATION	300 000.00	80 000.00	-	100 000.00	25.00	104 600.00	109 412.00
5	CONTR: MAINTENANCE OF EQUIPMENT	1 422 000.00	1 882 000.00	272 806.77	1 050 000.00	- 44.21	836 800.00	875 293.00
6	CONTR: BUILDING CONTRACTORS-BRICKS MANU	1 000 000.00	1 400 000.00	1 392 535.45	100 000.00	- 92.86	-	-
7	REPAIRS AND MAINTENANCE BUILDING	-	-	-	2 200 000.00	#DIV/0!	1 500 000.00	1 000 000.00
8	REPAIRS AND MAINTENANCE SANITATION TOILETS	-	-	-	150 000.00	#DIV/0!	100 000.00	50 000.00
9	REPAIRS AND MAINTENANCE EQUIPPED BOREHOLES	-	-	-	100 000.00	#DIV/0!	80 000.00	50 000.00
10	CONTR: SAFEGUARD & SECURITY	6 400 000.00	6 900 000.00	4 489 871.24	7 500 000.00	8.70	7 845 000.00	8 205 870.00
11	DISTRICT CALL CENTRE AND CCTV MONITORING SYSTEM	-	-	-	500 000.00	#DIV/0!	523 000.00	547 058.00
SUB TOTAL : CONTRACTORS		9 822 000.00	10 732 000.00	6 333 758.46	12 670 000.00	18.06	12 004 020.00	11 898 925.00

- The proposed contractors budget for the 2024/25 financial year has been appropriated at **R12.6 Million**. The contractors have increased by 18.06% or **R1.9 Million** when compared to the 2023/24 Adjustment Budget. For the two outer years, contractors will decrease by 5.26% or **R665 Thousand** and 0.88% or **R105 Thousand** respectively.

Table 8 Operational Costs

NO	DISCRPTION	CURRENT YEAR 2023/2024			MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
		Budget	Adjusted Budget	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
1	OC: ADV/PUB/MARK - CORP & MUN ACTIVITIES	2 900 000.00	3 010 000.00	1 500 768.78	2 330 000.00	- 22.59	2 437 180.00	2 549 290.00
2	OC: ADV/PUB/MARK - GIFTS & PROMO ITEMS	3 415 000.00	3 615 000.00	1 546 774.24	3 035 000.00	- 16.04	3 174 610.00	3 320 646.00
3	OC: ADV/PUB/MARK - MUNICIPAL NEWSLETTERS	100 000.00	50 000.00	-	50 000.00	-	52 300.00	54 706.00
4	OC: ADV/PUB/MARK - STAFF RECRUITMENT	85 000.00	385 000.00	287 295.04	200 000.00	- 48.05	209 200.00	218 823.00
5	OC: ADV/PUB/MARK - TENDERS	100 000.00	100 000.00	90 776.20	150 000.00	50.00	156 900.00	164 117.00
6	OC: AUDIT COST: EXTERNAL	4 000 000.00	5 490 000.00	5 414 144.93	4 000 000.00	- 27.14	4 184 000.00	4 376 464.00
7	OC: BC/FAC/C FEES - BANK ACCOUNTS	200 000.00	180 000.00	188 799.78	200 000.00	11.11	209 200.00	218 823.00
8	OC: BURSARIES (EMPLOYEES)	900 000.00	900 000.00	613 353.59	1 100 000.00	22.22	1 000 000.00	1 000 000.00
9	OC: CLEAN SERV - LAUNDRY SERVICES	1 000.00	-	-	1 000.00	#DIV/0!	1 046.00	1 094.00
10	OC: CLEAN SERV - CAR VALET/WASHING SERV	20 000.00	20 000.00	13 305.00	30 000.00	50.00	31 380.00	32 823.00
11	OC: COMM - LICENCES (RADIO & TELEVISION)	20 000.00	6 000.00	5 991.30	20 000.00	233.33	20 920.00	21 882.00
12	OC: COMM - RADIO & TV TRANSMISSIONS	415 000.00	300 000.00	268 099.98	315 000.00	5.00	329 490.00	344 647.00
13	OC: COMM - SMS BULK MESSAGE SERVICE	20 000.00	20 000.00	-	20 000.00	-	20 920.00	21 882.00
14	OC: COMM - PHONE FAX TELEGRAPH & TELEX	746 500.00	910 000.00	885 040.04	810 000.00	- 10.99	847 260.00	886 234.00
15	OC: ENTERTAINMENT - EXEC MAYOR	50 000.00	50 000.00	33 034.60	50 000.00	-	52 300.00	54 706.00
16	OC: ENTERTAINMENT - COUNCILLORS	120 000.00	120 000.00	28 888.80	110 000.00	- 8.33	115 060.00	120 352.00
17	OC: ENTERTAINMENT - SENIOR MANAGEMENT	70 000.00	60 000.00	18 465.88	70 000.00	16.67	73 220.00	76 588.00
18	OC: EXT COM SERV PROV - GIS LICENCE FEES	5 000.00	-	-	-	#DIV/0!	-	-
19	OC: EXT COM SERV PROV - INTERNET CHARGE	670 000.00	800 000.00	611 449.86	700 000.00	- 12.50	732 200.00	765 881.00
20	OC: EXT COM SERV PROV - NETWORK EXTENS	20 000.00	20 000.00	-	20 000.00	-	20 920.00	21 882.00
21	OC: EXT COM SERV PROV - S/WARE LICENCES	570 000.00	350 000.00	258 580.81	1 670 000.00	377.14	1 746 820.00	1 821 174.00
22	OC: EXT COM SERV PROV - SPEC COMPUT SERV	300 000.00	100 000.00	89 874.00	120 000.00	20.00	125 520.00	131 294.00
23	OC: HONORARIA (VOLUNTARILY WORKERS)	50 000.00	30 000.00	-	30 000.00	-	31 380.00	32 823.00
24	OC: HIRE CHARGES	4 445 000.00	12 750 000.00	10 103 713.91	3 470 000.00	- 72.78	3 237 620.00	1 608 347.00
25	OC: INSUR UNDER - EXCESS PAYMENTS	25 000.00	47 000.00	24 386.40	35 000.00	- 25.53	36 610.00	38 294.00
26	OC: INSUR UNDER - PREMIUMS	1 700 000.00	1 800 000.00	1 761 984.36	2 300 000.00	27.78	2 450 800.00	2 516 467.00
27	OC: LEARNERSHIPS & INTERNSHIPS	1 580 000.00	1 849 535.00	1 651 440.89	1 580 000.00	- 14.57	1 652 680.00	1 728 704.00
28	OC: LIC - VEHICLE LIC & REGISTRATIONS	150 000.00	150 000.00	151 592.18	150 000.00	-	156 900.00	164 117.00
29	OC: MUNICIPAL SERVICES	1 370 000.00	1 300 000.00	1 206 361.79	1 600 000.00	23.08	1 673 600.00	1 750 586.00
30	OC: PRINTING & PUBLICATIONS	250 000.00	100 000.00	31 288.00	200 000.00	100.00	209 200.00	218 823.00
31	OC: PROFESSIONAL BODIES M/SHIP & SUBS	1 660 000.00	1 660 000.00	1 499 248.79	1 780 000.00	7.23	1 861 880.00	1 947 528.00
32	OC: REG FEES NATIONAL	1 760 000.00	580 465.00	639 927.79	2 152 000.00	270.74	2 303 520.00	2 457 410.00
33	OC: SKILLS DEVELOPMENT FUND LEVY	762 000.00	859 000.00	787 113.61	794 000.00	- 7.57	830 202.00	868 070.00
34	OC: SIGNAGE	200 000.00	70 000.00	-	250 000.00	257.14	261 500.00	273 529.00
35	OC: TOLL GATE FEES	10 000.00	10 000.00	1 295.50	10 000.00	-	10 460.00	10 941.00
36	OC: TRANSPORT - EVENTS	1 200 000.00	1 050 000.00	644 979.60	1 180 000.00	- 12.38	1 234 280.00	1 291 059.00
37	OC: T&S DOM - ACCOMMODATION	1 050 000.00	1 040 000.00	657 750.57	900 000.00	- 13.46	941 400.00	984 705.00
38	OC: T&S DOM - DAILY ALLOWANCE	120 138.00	98 138.00	16 768.00	107 450.00	9.49	112 209.00	117 185.00
39	OC: T&S DOM - FOOD & BEVERAGE (SERVED)	34 350.00	22 350.00	-	30 350.00	35.79	31 746.00	33 206.00
40	OC: T&S DOM TRP - WITHOUT OPR CAR RENTAL	21 600.00	15 600.00	-	15 600.00	-	16 318.00	17 068.00
41	OC: T&S DOM TRP - W/OUT OPR OWN TRANSPRT	126 858.00	79 358.00	65 348.32	90 256.00	13.73	93 734.00	98 045.00
42	OC: T&S DOM PUB TRP - AIR TRANSPORT	350 000.00	300 000.00	299 200.60	300 000.00	-	313 800.00	328 235.00
43	DISPOSAL OF RECORDS	-	-	-	150 000.00	-	156 900.00	164 117.00
44	OC: TRANSPORT - MUNICIPAL ACTIVITIES	30 000.00	30 000.00	-	30 000.00	-	31 380.00	32 823.00
45	OC: UNIFORM & PROTECTIVE CLOTHING	1 100 000.00	750 000.00	365 768.35	980 000.00	30.67	797 480.00	665 764.00
46	OC: WET FUEL	2 000.00	-	-	-	#DIV/0!	-	-
47	OC: WORKMEN'S COMPENSATION FUND	300 000.00	300 000.00	746 520.88	500 000.00	66.67	523 000.00	547 058.00
SUB TOTAL : OPERATIONAL COST		33 024 446.00	41 377 446.00	32 509 332.37	33 635 656.00	- 18.71	34 509 045.00	33 804 212.00

- The proposed operational costs budget for the 2024/25 financial year has been appropriated at **R33.6 Million**. The operational costs have decreased by 18.71% or **R7.7 Million** when compared to the 2023/24 Adjustment Budget. For the two outer years, operational costs will increase by 2.60% or **R873 Thousand** in 2025/26 and in 2026/27 will decrease 2.04% or **R704 Thousand**.

Table 9 Inventory

NO	DISCRPTION	CURRENT YEAR 2023/2024			MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
		Budget	Adjusted Budget	ACTUALS AS AT FEBRUARY 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
1	INV - CONSUMABLE STORES - STANDARD RATED	1 671 120.00	1 680 000.00	1 082 118.18	1 465 000.00	- 12.80	1 532 390.00	1 602 881.00
2	INV - CONSUMABLE STORES - ZERO RATED (FUEL)	2 520 000.00	2 500 000.00	1 452 207.41	2 020 000.00	- 19.20	2 112 920.00	2 210 114.00
3	INVENTORY - MATERIALS & SUPPLIES	1 770 000.00	2 900 000.00	2 301 907.72	1 570 000.00	- 45.86	1 642 220.00	1 717 762.00
SUB TOTAL - INVENTORY		5 961 120.00	7 080 000.00	4 836 233.31	5 055 000.00	- 28.60	5 287 530.00	5 530 757.00

- The proposed inventory budget for the 2024/25 financial year has been appropriated at **R5 Million**. The inventory has been reduced by 28.60% or **R2 Million** when compared to the 2023/24 Adjustment Budget. For the two outer

years, inventory will increase by 4.9% or **R232 Thousand** in 2025/26 and 4.6% or **R243 Thousand** in 2026/27 respectively.

Table 10 Operating leases

NO	DISCRIPTION	CURRENT YEAR 2023/2024			MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
		Budget	Adjusted Budget	ACTUALS AS AT FEBRUARY 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
1	OPR LEASES: COMPUTER EQUIPMENT-PHOTOCOPIERS	935 000.00	1 515 000.00	966 702.11	1 000 000.00	- 33.99	1 046 000.00	1 094 116.00
2	OPR LEASES: MACHINERY & EQUIPMENT	10 000.00	-	-	-	#DIV/0!	-	-
3	OPR LEASES: OTHER ASSETS-BUILDING	1 940 000.00	2 900 000.00	1 400 514.16	1 500 000.00	- 48.28	1 569 000.00	1 641 174.00
	SUB TOTAL : OPERATING LEASES	2 885 000.00	4 415 000.00	2 367 216.27	2 500 000.00	- 43.37	2 615 000.00	2 735 290.00

- The proposed budget on operating leases for the 2024/25 financial year has been appropriated at **R2.5 Million**. The operating leases have decreased by 43.37% or **R1.9 Million** when compared to the 2023/24 Adjustment Budget. For the two outer years, operating leases will increase by 4.6% or **R115 Thousand** in 2025/26 and 4.6% or **R120 Thousand** in 2026/27.

Table 11 Transfers and Subsidies

NO	DISCRIPTION	CURRENT YEAR 2023/2024			MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
		Budget	Adjusted Budget	ACTUALS AS AT FEBRUARY 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
1	HH: BURSARIES NON-EMPLOYEE CASH	100 000.00	120 000.00	57 892.00	100 000.00	- 16.67	104 600.00	109 412.00
2	TS_O_IK_HH_SOC ASSIS SOCIAL RELIEF	600 000.00	250 000.00	28 000.00	300 000.00	20.00	313 800.00	328 235.00
3	HH OTH TRANS: BURSARIES NON EMPLOYEE	1 000 000.00	800 000.00	-	1 000 000.00	25.00	1 046 000.00	1 094 116.00
4	TS_O_M_HH_CASH_UNSPECIFIED-SPORTS	200 000.00	100 000.00	-	100 000.00	-	104 600.00	109 412.00
5	HH OTH TRANS:LED SUPPORT GRANTS	2 900 000.00	-	-	2 900 000.00	#DIV/0!	3 033 400.00	2 500 000.00
6	PRIV ENT: SUBS N-FIN ENTPR - PRODUCT	30 000.00	30 000.00	-	30 000.00	-	31 380.00	32 823.00
7	OTH TRF PE_UNSPECIFIED-STAKEHOLDER SUPPORT	100 000.00	50 000.00	-	-	- 100.00	-	-
8	NON PROF: TOURISM	100 000.00	100 000.00	-	100 000.00	-	104 600.00	109 412.00
9	TS_O_M_MUNIC ENTITY	1 800 000.00	2 200 000.00	2 080 133.05	-	- 100.00	-	-
	SUB TOTAL : TRANSFERS & SUBSIDIES	6 830 000.00	3 650 000.00	2 166 025.05	4 530 000.00	24.11	4 738 380.00	4 283 410.00

- The proposed budget on transfers and subsidies for the 2024/25 financial year has been appropriated at **R5.3 Million**. The transfers and subsidies have increased by 24.11% or **R880 Thousand** when compared to the 2022/23 Adjustment Budget. For the two outer years, transfers and subsidies will increase by 4.6% or **R208 Thousand** in 2025/26 and will decrease in 2026/27 by 9.6% or **R454 Thousand**.

Table 12 Depreciation and Amortisation

NO	DISCRIPTION	CURRENT YEAR 2023/2024			MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
		Budget	Adjusted Budget	ACTUALS AS AT FEBRUARY 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
1	AMORTISATION INTANG COMPUTER SOFTWARE	923 840.00	923 840.00	-	923 840.00	-	966 336.00	1 010 789.00
2	DEPRECIATION COMPUTER EQUIPMENT	1 221 159.00	1 221 159.00	-	1 233 735.00	1.03	1 290 486.00	1 349 849.00
3	DEPRECIATION FURNITURE & OFFICE EQUIPM	798 968.00	798 968.00	-	956 168.00	19.68	1 000 152.00	1 046 158.00
4	DEPRECIATION MACHINERY & EQUIPMENT	321 706.00	321 706.00	-	321 706.00	-	336 504.00	351 984.00
5	DEPRECIATION TRANSPORT ASSETS	1 435 880.00	1 435 880.00	-	1 462 080.00	1.82	1 529 335.00	1 599 686.00
6	DEPRECIATION NETWORK & COMM DATA CENTRES	1 092 641.00	1 092 641.00	-	1 092 641.00	-	1 142 903.00	1 195 476.00
7	DEPRECIATION COMMUNITY HALLS	585 160.00	585 160.00	-	585 160.00	-	612 077.00	640 233.00
8	DEPRECIATION OP BUILDING MUNIC OFFICES	413 235.00	413 235.00	-	413 235.00	-	432 244.00	452 127.00
	SUB TOTAL : DEPRECIATION & AMORTISATION	6 792 589.00	6 792 589.00	-	6 988 565.00	2.89	7 310 037.00	7 646 302.00

- The proposed budget on depreciation and amortisation for the 2024/25 financial year has been appropriated at **R6.9 Million**. The depreciation and amortisation

increased by 2.89% or **R195 Thousand** when compared to the 2023/24 Adjustment Budget. For the two outer years, depreciation and amortisation will increase by 4.6% or **R321 thousand** and 4.6% or **R336 Thousand** respectively.

Capital Expenditure Framework

The following table is a summary of the 2024/25 MTREF (classified per main type of capital expenditure)

Table 12: Capital Expenditure List

DR KENNETH KAUNDA DISTRICT MUNICIPALITY ANNUAL BUDGET 2024/2025									
CAPITAL EXPENDITURE LIST									
NO	DEPARTMENT	DESCRIPTION	CURRENT YEAR 2023/2024			MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
			Budget	Adjusted Budget	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
1	EXECUTIVE MAYOR	OFFICE EQUIPMENT	30 000.00	-	-	-	#DIV/0!	-	-
2	CHIEF WHIP	OFFICE FURNITURE AND FITTINGS	30 000.00	-	-	-	#DIV/0!	-	-
3	CHIEF WHIP	OFFICE EQUIPMENT	50 000.00	-	-	-	#DIV/0!	-	-
4	MUNICIPAL MANAGER	PMS SYSTEM	700 000.00	1 100 000.00	855 000.00	-	100.00	-	-
5	MUNICIPAL MANAGER	OFFICE EQUIPMENT	430 000.00	-	-	-	#DIV/0!	-	-
6	MUNICIPAL MANAGER	COMMUNICATION EQUIPMENT	1 400 000.00	900 000.00	-	300 000.00	66.67	150 000.00	100 000.00
7	CORPORATE SERVICES	NETWORK UPGRADE	500 000.00	300 000.00	-	500 000.00	66.67	200 000.00	100 000.00
8	CORPORATE SERVICES	ELECTRONIC RECORD SYSTEM	300 000.00	-	-	100 000.00	#DIV/0!	104 600.00	109 412.00
9	CORPORATE SERVICES	FLEET	1 000 000.00	3 000 000.00	-	2 000 000.00	33.33	1 000 000.00	600 000.00
10	CORPORATE SERVICES	OFFICE FURNITURE AND FITTINGS	100 000.00	100 000.00	-	1 000 000.00	900.00	500 000.00	200 000.00
11	CORPORATE SERVICES	COMPUTER EQUIPMENT	500 000.00	500 000.00	32 100.00	1 000 000.00	100.00	350 000.00	200 000.00
12	CORPORATE SERVICES	TELEPHONE SYSTEM	800 000.00	500 000.00	-	800 000.00	60.00	150 000.00	-
13	CORPORATE SERVICES	SERVER ROOM UPGRADE	500 000.00	300 000.00	-	200 000.00	33.33	150 000.00	50 000.00
14	CORPORATE SERVICES	AIRCONDITIONING EQUIPMENT	300 000.00	200 000.00	25 900.00	300 000.00	50.00	120 000.00	80 000.00
15	CORPORATE SERVICES	Conference System	-	-	-	1 100 000.00	-	-	-
16	CORPORATE SERVICES	Cloud-Based Backup and Disaster Recovery	-	-	-	200 000.00	-	-	-
17	CORPORATE SERVICES	Unified Threat Management (UTM) - Security	-	-	-	100 000.00	-	-	-
18	CORPORATE SERVICES	Endpoint Protection and Patch Management	-	-	-	250 000.00	-	-	-
19	CORPORATE SERVICES	Firmware-embedded persistent endpoint security and management Software (Intangible)	-	-	-	-	-	-	-
20	CORPORATE SERVICES	High-Capacity UPS/Inverters	-	-	-	200 000.00	-	-	-
21	CORPORATE SERVICES	IT Help Desk Services (Intangible)	-	-	-	100 000.00	-	-	-
22	CORPORATE SERVICES	License Management Software (Intangible)	-	-	-	150 000.00	-	-	-
23	BTO	FINANCIAL SYSTEM	2 500 000.00	2 500 000.00	2 173 973.91	1 200 000.00	52.00	800 000.00	500 000.00
24	BTO	OFFICE FURNITURE AND FITTINGS	60 000.00	-	-	-	#DIV/0!	-	-
25	LED & PLANNING	SPECIAL VEHICLE	2 000 000.00	-	-	-	#DIV/0!	-	-
26	LED & PLANNING	WATER PROJECTS	1 500 000.00	1 430 000.00	1 427 706.71	1 000 000.00	30.07	-	-
27	LED & PLANNING	SANITATION PROJECTS	2 000 000.00	3 070 000.00	2 599 688.99	-	100.00	-	-
28	LED & PLANNING	OFFICE FURNITURE AND FITTINGS	50 000.00	-	-	-	#DIV/0!	-	-
29	LED & PLANNING	CONSTRUCT/ACQUISITION MUNICIPAL OFFICES	10 000 000.00	20 000 000.00	20 000 000.00	-	100.00	-	-
30	LED & PLANNING	CONSTRUCT/ACQUISITION MUNICIPAL OFFICES-VENTERSDORP	-	-	-	1 500 000.00	-	-	-
31	LED & PLANNING	UPGRADE OF DISASTER CENTRE	-	-	-	500 000.00	-	-	-
32	LED & PLANNING	LIGHTING PROTECTION / CONDUCTOR	-	-	-	200 000.00	-	-	-
33	LED & PLANNING	AGRI-PARKS	-	-	-	2 000 000.00	#DIV/0!	-	-
34	LED & PLANNING	CULTURAL VILLAGE	1 000 000.00	-	-	1 000 000.00	#DIV/0!	-	-
35	LED & PLANNING	Establishment of District Livestock Handling Facility for Auctions	-	-	-	-	#DIV/0!	-	-
36	COMMUNITY SERVICES	DISASTER MANAGEMENT SPATIAL SYSTEM	1 200 000.00	-	-	1 200 000.00	#DIV/0!	800 000.00	500 000.00
37	COMMUNITY SERVICES	WATER TANKER TRUCK & EQUIPMENT	2 200 000.00	-	-	5 000 000.00	#DIV/0!	-	-
38	COMMUNITY SERVICES	FIRE BAY DOORS	-	-	-	1 200 000.00	-	-	-
39	COMMUNITY SERVICES	FLOODS AND DISASTER RESPONSE VEHICLE	1 500 000.00	-	-	1 500 000.00	#DIV/0!	-	-
40	COMMUNITY SERVICES	LANDFILL SITE DISTRICT	8 400 000.00	-	-	1 000 000.00	#DIV/0!	-	-
41	COMMUNITY SERVICES	TOOLS	250 000.00	1 950 000.00	754 018.04	1 200 000.00	11.11	200 000.00	150 000.00
42	COMMUNITY SERVICES	PEST CONTROL EQUIPMENT	100 000.00	150 000.00	-	100 000.00	33.33	70 000.00	50 000.00
43	COMMUNITY SERVICES	SAMPLING KITS	50 000.00	50 000.00	-	50 000.00	-	30 000.00	30 000.00
44	COMMUNITY SERVICES	BACK UP GENERATOR	1 000 000.00	200 000.00	-	-	100.00	-	-
45	COMMUNITY SERVICES	SOLID WASTE BULK CONTAINERS/WASTEBINS	1 000 000.00	1 000 000.00	-	2 000 000.00	100.00	500 000.00	-
46	COMMUNITY SERVICES	OFFICE FURNITURE AND FITTINGS	350 000.00	50 000.00	-	-	100.00	-	-
47	COMMUNITY SERVICES	CONSTRUCTION OF MHS OFFICE AT VENTERSDORP	2 500 000.00	-	-	-	#DIV/0!	-	-
48	COMMUNITY SERVICES	UPGRADE OF DISASTER CENTRE	150 000.00	150 000.00	-	-	100.00	-	-
49	COMMUNITY SERVICES	MOBILE JOC VEHICLE	-	-	-	-	#DIV/0!	-	-
50	COMMUNITY SERVICES	TWO WAY RADIO SYSTEM, FIRE EMERG SERVICES	-	-	-	1 000 000.00	#DIV/0!	-	-
TOTAL			39 450 000.00	36 850 000.00	27 868 387.65	29 950 000.00	18.72	5 124 600.00	2 669 412.00

- The proposed capital budget for the 2024/25 financial year has been appropriated at **R29.9 Million**. The capital expenditure reduced by 18.72% or **R6.9 Million** when compared to the 2023/24 Adjustment Budget. For the two outer years, operating expenditure will be reduce by 82.89% or R24.8 Million in 2025/26 and by 47.91% or R2.4 Million in 2026/27. The capital budget will be funded internally.

2.7. Expenditure on Allocations and Grants Programme

DC40 Dr Kenneth Kaunda - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		35 960	33 688	212 788	219 495	219 495	219 495	227 522	232 743	239 416
Local Government Equitable Share		30 789	28 052	30 480	32 150	32 150	32 150	33 503	32 664	30 822
Energy Efficiency and Demand Side Management Grant		—	—	—	—	—	—	4 000	4 000	4 000
Expanded Public Works Programme Integrated Grant		1 691	2 122	2 379	2 306	2 306	2 306	1 452	—	—
Local Government Financial Management Grant		1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 100	1 200
Municipal Disaster Relief Grant		—	—	63	—	—	—	—	—	—
Municipal Systems Improvement Grant		—	—	—	—	—	—	—	—	—
Rural Road Asset Management Systems Grant		2 480	2 514	2 632	2 641	2 641	2 641	2 761	2 884	3 016
RSC Replacement Grant		—	—	176 234	181 398	181 398	181 398	184 806	192 095	200 378
Provincial Government:		—	—	—	—	—	—	—	—	—
District Municipality:		—	—	—	—	—	—	—	—	—
Specify (Add grant description)		—	—	—	—	—	—	—	—	—
Other grant providers:		328	608	1 477	2 880	2 880	2 880	3 500	3 661	3 829
Education Training and Development Practices SETA		328	608	1 477	2 880	2 880	2 880	3 500	3 661	3 829
Parent Municipality		—	—	—	—	—	—	—	—	—
Production		—	—	—	—	—	—	—	—	—
Total Operating Transfers and Grants	5	36 288	34 296	214 264	222 375	222 375	222 375	231 022	236 404	243 245
Capital Transfers and Grants										
National Government:		—	—	—	—	—	—	—	—	—
Rural Road Asset Management Systems Grant		—	—	—	—	—	—	—	—	—
Provincial Government:		—	—	—	—	—	—	—	—	—
District Municipality:		—	—	—	—	—	—	—	—	—
Other grant providers:		20	—	—	—	—	—	—	—	—
Unspecified		20	—	—	—	—	—	—	—	—
Total Capital Transfers and Grants	5	20	—	—	—	—	—	—	—	—
TOTAL RECEIPTS OF TRANSFERS & GRANTS		36 309	34 296	214 264	222 375	222 375	222 375	231 022	236 404	243 245

2.8. Allocations or Grants made by the Municipality

DC40 Dr Kenneth Kaunda - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
<u>Cash Transfers to other municipalities</u>											
<i>Insert description</i>	1										
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
<u>Cash Transfers to Entities/Other External Mechanisms</u>											
<i>Ts_O_M_Munic Ent</i>	2	2 284	3 466	5 692	1 600	2 200	2 200	2 196	-	-	-
Total Cash Transfers To Entities/Ents:		2 284	3 466	5 692	1 600	2 200	2 200	2 196	-	-	-
<u>Cash Transfers to other Organs of State</u>											
	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
<u>Cash Transfers to Organisations</u>											
<i>Non Prof. Tourism</i>		-	-	-	100	100	100	-	100	105	109
<i>Non Prof. Unspecified</i>		-	-	-	-	-	-	-	-	-	-
<i>Priv Ent: Sots M-Fin Enfr - Product</i>		-	-	-	30	30	30	-	30	31	33
<i>Ts_O_M_Pe_Oth TrfPe Unspecified</i>		-	-	-	100	50	50	-	-	-	-
Total Cash Transfers To Organisations		-	-	-	230	180	180	-	130	136	142
<u>Cash Transfers to Groups of Individuals</u>											
<i>Hlt Oth Trans: Bursaries Non-Employee</i>		-	-	-	-	-	-	-	-	-	-
<i>Hlt Oth Trans: Bursaries Non-Employee</i>		1 995	1 958	-	1 000	800	800	-	1 000	1 046	1 094
<i>Hlt Oth Trans: Epup - Skill Dev & Train</i>		1 091	-	-	-	-	-	-	-	-	-
<i>Hlt Oth Trans: Rural Dev - Food Prod & Sec</i>		1 476	1 844	3 696	2 900	-	-	-	2 900	3 033	2 500
<i>Hlt Sup Soc Ass: Poverty Relief</i>		44	-	-	-	-	-	-	-	-	-
<i>Ts_O_M_Hh_Cash_Farmer Supp HH (Cash)</i>		-	-	-	-	-	-	-	-	-	-
<i>Ts_O_M_Hh_Cash_Unspecified</i>		120	65	400	200	100	100	-	100	105	109
Total Cash Transfers To Groups Of Individuals:		5 326	3 867	4 096	4 100	900	900	-	4 000	4 184	3 704
TOTAL CASH TRANSFERS AND GRANTS	6	7 610	7 343	9 788	6 130	3 280	3 280	2 196	4 130	4 320	3 846
<u>Non-Cash Transfers to other municipalities</u>											
	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
<u>Non-Cash Transfers to Entities/Other External Mechanisms</u>											
	2										
Total Non-Cash Transfers To Entities/Ents:		-	-	-	-	-	-	-	-	-	-
<u>Non-Cash Transfers to other Organs of State</u>											
	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
<u>Non-Cash Grants to Organisations</u>											
	4										
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
<u>Groups of Individuals</u>											
<i>Hlt: Bursaries Non-Employee Cash</i>		94	169	100	100	120	120	62	100	105	109
<i>Ts_O_Ik_Hh_Soc Assis_Poverty Relief</i>		-	-	-	-	-	-	-	-	-	-
<i>Ts_O_Ik_Hh_Soc Assis_Social Relief</i>		-	-	-	600	250	250	28	300	314	328
Total Non-Cash Grants To Groups Of Individuals:		94	169	100	700	370	370	90	400	418	438
TOTAL NON-CASH TRANSFERS AND GRANTS		94	169	100	700	370	370	90	400	418	438
TOTAL TRANSFERS AND GRANTS	6	7 704	7 512	9 888	6 830	3 650	3 650	2 285	4 530	4 738	4 283

2.9. Disclosure on Salaries, Allowance and Benefits (SA22)

Supporting table is in respect of the disclosure of salaries, allowances and benefits is attached below

DC40 Dr Kenneth Kaunda - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		6 618	6 670	8 035	8 407	8 457	8 457	8 674	9 282	9 709
Pension and UIF Contributions		686	326	427	390	380	380	500	607	635
Medical Aid Contributions		278	121	84	296	88	88	115	120	126
Motor Vehicle Allowance		1 281	1 255	1 231	1 570	1 328	1 328	1 401	1 468	1 533
Cellphone Allowance		756	753	727	859	971	971	1 014	1 061	1 109
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		748	642	1 094	900	1 208	1 208	1 208	1 264	1 322
Sub Total - Councillors		10 367	9 969	11 800	12 432	12 432	12 432	13 192	13 799	14 433
% Increase	4		(3.8%)	16.4%	7.2%	-	-	6.1%	4.6%	4.6%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		4 106	4 764	4 584	5 625	5 025	5 025	5 691	5 952	6 226
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	72	72	72	72	75	79
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		228	274	257	169	335	335	385	403	422
Motor Vehicle Allowance	3	753	1 142	1 307	1 350	1 340	1 340	1 550	1 621	1 696
Cellphone Allowance	3	113	154	149	152	138	138	151	158	166
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	0	-	182	-	112	112	122	128	134
Payments in lieu of leave	3	-	269	188	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	8	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5 201	6 603	6 675	7 369	7 022	7 022	7 971	8 338	8 722
% Increase	4		27.0%	1.1%	10.4%	(4.7%)	-	13.5%	4.6%	4.6%
Other Municipal Staff										
Basic Salaries and Wages		61 874	64 272	70 915	73 702	72 974	72 974	79 904	83 580	87 424
Pension and UIF Contributions		10 993	11 698	12 628	12 972	13 684	13 684	14 711	15 368	16 096
Medical Aid Contributions		4 754	5 251	5 637	5 780	6 278	6 278	6 530	6 831	7 145
Overtime		623	626	800	790	920	920	800	837	875
Performance Bonus		4 987	4 956	5 189	6 574	5 424	5 424	5 080	5 314	5 558
Motor Vehicle Allowance	3	8 404	8 095	8 956	9 005	9 185	9 185	9 185	9 607	10 049
Cellphone Allowance	3	1 210	1 250	1 145	1 182	1 263	1 263	1 233	1 289	1 349
Housing Allowances	3	535	557	551	658	651	651	681	713	745
Other benefits and allowances	3	1 723	1 999	1 269	1 423	1 327	1 327	1 396	1 460	1 527
Payments in lieu of leave		6 741	4 372	3 069	4 492	3 722	3 722	4 042	4 228	4 423
Long service awards		227	526	992	430	970	970	1 180	1 234	1 291
Post-retirement benefit obligations	6	3 186	2 666	3 227	350	430	430	430	450	470
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		794	672	950	969	1 646	1 646	1 346	1 408	1 472
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		106 052	106 941	115 337	118 327	118 674	118 674	126 519	132 339	138 426
% Increase	4		0.8%	7.9%	2.6%	0.3%	-	6.5%	4.6%	4.6%
Total Parent Municipality		121 620	123 513	133 612	138 128	138 128	138 128	147 662	154 475	161 581
			1.6%	8.2%	3.4%	-	-	6.9%	4.6%	4.6%
Board Members of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-
% Increase	4		-	-	-	-	-	-	-	-
Senior Managers of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% Increase	4		-	-	-	-	-	-	-	-
Other Staff of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% Increase	4		-	-	-	-	-	-	-	-
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		121 620	123 513	133 612	138 128	138 128	138 128	147 662	154 475	161 581
% Increase	4		1.6%	8.2%	3.4%	-	-	6.9%	4.6%	4.6%
TOTAL MANAGERS AND STAFF	5,7	111 253	113 544	122 012	125 696	125 696	125 696	134 490	140 677	147 148

Councillors

- On a yearly basis the Minister of Local Provincial Government set the upper limit on determination of councillor's allowances. The proposed remuneration of councillors for the 2024/25 financial has been appropriated at **R13.1 Million**. The estimate is made while waiting for the final pronouncement on the increase by the Minister of Cooperative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998).

Senior Officials and Municipal Staff

- The employee related costs for the 2024/25 financial has been appropriated at **R134.4 Million**. The employee related costs have increased by 7%. The 7% estimate is made while waiting for the final pronouncement by the SALGA Bargaining Council to finalise the multi-year salary agreement. The employee related cost budget constitutes 54.64% of the total operating expenditure budget.

2.10. Monthly Targets for Revenue, Expenditure and Cash Flow (SA25-30)

Tables are attached that present the monthly projection on cash inflow and outflow. No bridging overdraft will be required

DC40 Dr Kenneth Kaunda - Supporting Table SA25 Budgeted monthly revenue and expenditure

DC40 Dr Kenneth Kaunda - Supporting Table SA25 Budgeted monthly revenue and expenditure													
Description	Ref	Budget Year 2024/25											
		July	August	Sept.	October	November	December	January	February	March	April	May	June
Revenue													
Exchange Revenue													
Service charges - Electricity													
Service charges - Water													
Service charges - Waste Water Management													
Service charges - Waste Management													
Sale of Goods and Rendering of Services													
Agency services													
Interest													
Interest earned from Receivables													
Interest earned from Current and Non Current Assets													
Dividends													
Rent from Land													
Rent from Fixed Assets													
License and permits													
Operational Revenue													
Non-Exchange Revenue													
Property taxes													
Surcharges and Taxes													
Fines, penalties and forfeits													
Licenses or permits													
Transfer and subsidies - Operational													
Interest													
Fuel Levy													
Operational Revenue													
Gains on disposal of Assets													
Other Gains													
Discontinued Operations													
Total Revenue (excluding capital transfers and contributions)													
Expenditure													
Employee related costs													
Remuneration of councillors													
Bulk purchases - electricity													
Inventory consumed													
Debt repayment													
Depreciation and amortisation													
Interest													
Contracted services													
Transfer and subsidies													
Receivable debts written off													
Operational costs													
Losses on disposal of Assets													
Other Losses													
Total Expenditure													
Surplus/(Deficit)													
Transfers and subsidies - capital (monetary allocations)													
Transfers and subsidies - capital (in kind)													
Surplus/(Deficit) after capital transfers & contributions													
Income Tax													
Surplus/(Deficit) after income tax													
Share of Surplus/Deficit attributable to Joint Venture													
Share of Surplus/Deficit attributable to Minorities													
Share of Surplus/Deficit attributable to municipality													
Share of Surplus/Deficit attributable to Associate													
Intercompany/Parent subsidiary transactions													
Surplus/(Deficit) for the year													

DC40 Dr Kenneth Kaunda - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

[illegible]

DC40 Dr Kenneth Kaunda - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

DC40 Dr Kenneth Kaunda - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)																
Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue - Functional																
Governance and administration		19 792	19 792	19 792	19 792	19 792	19 792	19 792	19 792	19 792	19 792	19 792	14 592	232 309	230 408	240 541
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		19 792	19 792	19 792	19 792	19 792	19 792	19 792	19 792	19 792	19 792	19 792	14 592	232 309	230 408	240 541
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		54	54	54	54	54	54	54	54	54	54	54	54	650	660	710
Community and social services		54	54	54	54	54	54	54	54	54	54	54	54	650	660	710
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		684	684	684	684	684	684	684	684	684	684	684	684	8 213	8 884	7 010
Planning and development		684	684	684	684	684	684	684	684	684	684	684	684	8 213	8 884	7 010
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		20 531	20 531	20 531	20 531	20 531	20 531	20 531	20 531	20 531	20 531	20 531	15 330	244 172	240 912	254 271
Expenditure - Functional																
Governance and administration		12 394	12 394	12 394	12 394	12 394	12 394	12 394	12 394	12 394	12 394	12 394	7 161	143 521	140 744	156 265
Executive and council		5 014	5 014	5 014	5 014	5 014	5 014	5 014	5 014	5 014	5 014	5 014	5 014	67 373	70 409	73 641
Finance and administration		6 118	6 118	6 118	6 118	6 118	6 118	6 118	6 118	6 118	6 118	6 118	917	68 218	71 039	73 923
Internal audit		661	661	661	661	661	661	661	661	661	661	661	661	7 931	8 295	8 877
Community and public safety		5 173	5 173	5 173	5 173	5 173	5 173	5 173	5 173	5 173	5 173	5 173	5 173	62 079	64 034	66 890
Community and social services		5 173	5 173	5 173	5 173	5 173	5 173	5 173	5 173	5 173	5 173	5 173	5 173	62 079	64 034	66 890
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		2 947	2 947	2 947	2 947	2 947	2 947	2 947	2 947	2 947	2 947	2 947	2 946	35 358	33 082	31 077
Planning and development		2 947	2 947	2 947	2 947	2 947	2 947	2 947	2 947	2 947	2 947	2 947	2 946	35 358	33 082	31 077
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional		20 514	20 514	20 514	20 514	20 514	20 514	20 514	20 514	20 514	20 514	20 514	15 316	240 959	240 600	254 209
Surplus(Deficit) before assoc.		18	18	18	18	18	18	18	18	18	18	18	20	213	111	6
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus(Deficit)	1	18	18	18	18	18	18	18	18	18	18	18	20	213	111	6

DC40 Dr Kenneth Kaunda - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

DC40 Dr Kenneth Kaunda - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Multi-year expenditure to be appropriated	1															
Vote 01 - Executive Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Financial Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Led & Planning		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 06 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 07 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2															
Vote 01 - Executive Council		25	25	25	25	25	25	25	25	25	25	25	25	300	150	100
Vote 02 - Municipal Manager		804	804	804	804	804	804	804	804	804	804	804	804	8 000	2 575	1 339
Vote 03 - Corporate Services		100	100	100	100	100	100	100	100	100	100	100	100	1 200	800	500
Vote 04 - Financial Services		450	450	450	450	450	450	450	450	450	450	450	450	5 200	-	-
Vote 05 - Led & Planning		1 254	1 254	1 254	1 254	1 254	1 254	1 254	1 254	1 254	1 254	1 254	1 254	14 250	1 600	730
Vote 06 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 07 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	2 633	2 633	2 633	2 633	2 633	2 633	2 633	2 633	2 633	2 633	2 633	2 633	29 950	5 125	2 669
Total Capital Expenditure	2	2 633	2 633	2 633	2 633	2 633	2 633	2 633	2 633	2 633	2 633	2 633	2 633	29 950	5 125	2 669

DC40 Dr Kenneth Kaunda - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

DC40 Dr Kenneth Kaunda - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital Expenditure - Functional	1															
Governance and administration		929	929	929	929	929	929	929	929	929	929	929	929	9 500	3 535	1 919
Executive and council		25	25	25	25	25	25	25	25	25	25	25	25	300	150	100
Finance and administration		904	904	904	904	904	904	904	904	904	904	904	904	9 200	3 375	1 839
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		1 254	1 254	1 254	1 254	1 254	1 254	1 254	1 254	1 254	1 254	1 254	1 254	14 250	1 600	730
Community and social services		1 254	1 254	1 254	1 254	1 254	1 254	1 254	1 254	1 254	1 254	1 254	1 254	14 250	1 600	730
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		450	450	450	450	450	450	450	450	450	450	450	450	5 200	-	-
Planning and development		450	450	450	450	450	450	450	450	450	450	450	450	5 200	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	2 633	2 633	2 633	2 633	2 633	2 633	2 633	2 633	2 633	2 633	2 633	2 633	29 950	5 125	2 669
Funded by:																
National Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Direct Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and allocations - upgr. priority allocations (TAMU/Provincial Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Education Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		2 633	2 633	2 633	2 633	2 633	2 633	2 633	2 633	2 633	2 633	2 633	2 633	29 950	5 125	2 669
Total Capital Funding		2 633	2 633	2 633	2 633	2 633	2 633	2 633	2 633	2 633	2 633	2 633	2 633	29 950	5 125	2 669

DC40 Dr Kenneth Kaunda - Supporting Table SA30 Budgeted monthly cash flow

DC40 Dr Kenneth Kaunda - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Cash Receipts By Source															
Property rates															
Service charges - electricity received															
Service charges - water revenue															
Service charges - sanitation revenue															
Service charges - refuse revenue															
Rental of facilities and equipment															
Interest earned - external investments	743	743	743	743	743	743	743	743	743	743	743	743	6 960	9 393	9 825
Interest earned - outstanding debtors															
Dividends received															
Fines, penalties and forfeits	54	54	54	54	54	54	54	54	54	54	54	54	650	650	711
Loans and permits															
Agency services	3 430	3 430	3 430	3 430	3 430	3 430	3 430	3 430	3 430	3 430	3 430	3 430	36 555	37 724	37 622
Transfers and Subsidies - Operational	15 736	15 736	15 736	15 736	15 736	15 736	15 736	15 736	15 736	15 736	15 736	15 736	188 823	190 251	204 626
Other revenue	19 968	19 968	19 968	19 968	19 968	19 968	19 968	19 968	19 968	19 968	19 968	19 968	234 411	240 088	247 236
Cash Receipts by Source															
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National, Provincial and District)	503	503	503	503	503	503	503	503	503	503	503	503	6 791	6 634	7 016
Transfers and subsidies - capital (monetary allocations) (Nat / Prov / District Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Education Institutions)															
Proceeds on Disposal of Fixed and Intangible Assets															
Short term loans															
Borrowing (long term) financing															
Increase (decrease) in consumer deposits															
VAT Control (receipts)															
Decrease (no asset) in non-current receivables															
Decrease (no asset) in non-current investments	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)
Total Cash Receipts by Source	29 531	29 531	29 531	29 531	29 531	29 531	29 531	29 531	29 531	29 531	29 531	29 531	241 172	246 972	254 272
Cash Payments by Type															
Employee related costs	11 208	11 208	11 208	11 208	11 208	11 208	11 208	11 208	11 208	11 208	11 208	11 207	134 400	140 077	147 149
Remuneration of councillors	1 609	1 609	1 609	1 609	1 609	1 609	1 609	1 609	1 609	1 609	1 609	1 609	13 192	13 299	14 431
Interest															
Bank purchases - electricity															
Acquisitions - water & other inventory	421	421	421	421	421	421	421	421	421	421	421	421	5 055	5 288	5 531
Contracted services	3 826	3 826	3 826	3 826	3 826	3 826	3 826	3 826	3 826	3 826	3 826	3 826	40 373	37 721	38 410
Facilities and subsidies - other municipalities	378	378	378	378	378	378	378	378	378	378	378	378	4 530	4 733	4 283
Transfers and subsidies - other															
Other expenditure	2 594	2 594	2 594	2 594	2 594	2 594	2 594	2 594	2 594	2 594	2 594	2 593	36 139	37 124	35 540
Cash Payments by Type	19 915	19 915	19 915	19 915	19 915	19 915	19 915	19 915	19 915	19 915	19 915	19 913	233 776	239 344	246 341
Other Cash Flows/Payments by Type															
Capital assets	2 633	2 633	2 633	2 633	2 633	2 633	2 633	2 633	2 633	2 633	2 633	2 633	29 550	5 125	2 569
Repayment of borrowing															
Other Cash Flows/Payments															
Total Cash Payments by Type	22 548	22 548	22 548	22 548	22 548	22 548	22 548	22 548	22 548	22 548	22 548	22 546	263 326	244 469	248 910
NET INCREASE/DECREASE IN CASH HELD	(2 917)	(2 917)	(2 917)	(2 917)	(2 917)	(2 917)	(2 917)	(2 917)	(2 917)	(2 917)	(2 917)	(2 915)	(22 554)	2 581	5 258
Cash/bank equivalents at the month/year begin	50 922	50 922	48 657	48 657	48 657	48 657	48 657	48 657	48 657	48 657	48 657	48 657	32 759	30 733	32 599
Cash/bank equivalents at the month/year end	50 905	48 657	46 670	46 670	46 670	46 670	46 670	46 670	46 670	46 670	46 670	46 670	10 205	33 314	37 857

2.11. Annual budgets and SDBIP's – internal departments

Introduction

The development, implementation, and monitoring of a Service Delivery and Delivery and Budget Implementation Plan is a requirement for of the Municipal Finance Management Act (MFMA) No 56 of 2003.

The SDBIP is a detailed one year plan of the municipality that gives effect to the IDP and budget of the municipality. The SDBIP is a management plan for implementing the IDP through the approval budget. It is an expression of the objective of the municipality, in quantifiable outcomes that will be implemented for the financial year. It includes the service delivery targets for each quarter and facilitates oversight over financial and non-financial performance of the municipality.

The 2024/25 SDBIP will not only ensure appropriate monitoring in the Execution of the municipality budget and processes involved in the allocation of budget to achieve key strategic objectives as set in the municipality's Integrated Development Plan (IDP), but will also serve as the kernel of annual performance contract for senior

management and provide a foundation for the overall annual and quarterly organisational performance for the 2023/24 Financial Year.

The SDBIP also assist the Executive, Council and the community in their respective oversight responsibilities since it serves as an implementation and monitoring tool.

Legislative framework

Section 1 of the MFMA defines the SDBIP as a detailed plan approved by the mayor of a municipality in terms of section 53(1) (c)(ii) for implementing the municipality's delivery of service and its annual budget and which must indicate:

- a) Projections for each month of:-
 - I. Revenue to be collected, by source and
 - II. Operational and capital expenditure by vote
- b) Service delivery targets and performance indicators for each quarter and
- c) Any other matter that may prescribed and includes any revision of such plan by the mayor in terms of section 54(1) (c)

The MFMA requires that municipalities develop a Service Delivery and Budget Implementation Plan as a strategic financial management tool to ensure that budgetary decision that are adopted by municipalities for the financial year are aligned with their Integrated Development Plan Strategy. In terms of section 53(1) (c)(ii) of the MFMA, the SDBIP must be approved by the mayor of a municipality within 28 days of the approval of the budget

Components of the SDBIP

- Monthly Projections of Expenditure and Revenue for each vote
- Quarterly projections of Service Delivery targets and Performance Indicators

Monthly Projections of Expenditure and Revenue for each Vote

The monthly projection of revenue and expenditure per vote relate to the cash paid and reconciles with the cash statement adopted with the budget. The focus under this component is a monthly projections per vote in addition to projection by source. When reviewing budget projections against actuals, it is useful to consider revenue and expenditure per vote in order to gain more complete picture of budget projections against actuals.

Quarterly Projections of Service Delivery Targets and Performance Indicators for each vote

This component of the SDBIP requires non- financial measurable performance objectives in the form of service delivery targets and other indicators of performance. The focus is on outputs rather than inputs. Service delivery targets relates to the level and standard of service being provided to the community and include the addressing of backlogs in basic services. The approach encouraged by NT's MFMA circular No. 13 is the utilisation of scorecards to monitor service delivery.

Detailed Capital Budget over Three Years

Information detailing infrastructural projects containing project description and anticipated capital costs over three year period. A summary of capital project per the IDP will be made available on Council website.

SDBIP Cycle

The SDBIP Process comprises the following stages, which forms part of a cycle.

Planning:

During this phase the SDBIP Process plan is developed to be tabled with the IDP Process plan. SDBIP related processes e.g. Management meetings, strategic Planning working session.

Strategizing:

During this phase the IDP is reviewed and subsequent SDBIP programmes and projects for the next 5 years based on local, provincial and national issues, previous year's performance and current economic and demographic trends etc.

Tabling:

The SDBIP is tabled with the draft IDP and budget before Council. Consultation with the community and stakeholders of the IDP on the SDBIP is done through budget hearings and formal local, provincial and national inputs or responses are also considered in developing the final document.

Adoption:

The Mayor approves the SDBIP no later than 28 days after the adoption of the Municipality's budget.

Publishing:

The adopted SDBIP is made public and is published on Council's website.

Implementation, Monitoring and Reporting:

SDBIP projects are implemented and quarterly reporting takes place. Mid-year reporting is done to assess performance on the SDBIP, the document is amended, where applicable and adopted by Council.

2.12. Municipal Manager's quality certificate

QUALITY CERTIFICATE

I Abgethe T. Lotthogo, the **Municipal Manager** of **Dr Kenneth Kaunda District Municipality**, hereby certify that the Final Annual Budget and Supporting Documentation for 2024/2025 have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.



Municipal Manager

(Dr Kenneth Kaunda District Municipality - DC 40)

2024/05/17

Date



DR. KENNETH KAUNDA
DISTRICT MUNICIPALITY

PROCUREMENT PLAN

2024/2025

Exploring prosperity through sustainable service delivery for all.

**DR. KENNETH
KAUNDA**
DISTRICT MUNICIPALITY

[illegible]

~~Violetta Kuller~~

50	Disaster Management, Spatial Systems	1,200,000.00	Qm Revenue	3905613142010R0422ND	Tender Process (14 Days)	Senior Manager	23/01/2025	20/01/2025	06/02/2025	25/02/2025	05/03/2025	12/03/2025	17/03/2025
51	Water Tanker Truck & Equipment	5,000,000.00	Qm Revenue	3905613142010R0422ND	Tender Process (14 Days)	Senior Manager	23/01/2025	20/01/2025	06/02/2025	25/02/2025	05/03/2025	12/03/2025	17/03/2025
52	Fire Bay Doors	1,200,000.00	Qm Revenue	3905613142010R0422ND	Tender Process (14 Days)	Senior Manager	23/01/2025	20/01/2025	06/02/2025	25/02/2025	05/03/2025	12/03/2025	17/03/2025
53	Floods and Disaster Response Vehicle	1,500,000.00	Qm Revenue	3905613142010R0422ND	Tender Process (14 Days)	Senior Manager	23/01/2025	20/01/2025	06/02/2025	25/02/2025	05/03/2025	12/03/2025	17/03/2025
54	Landfill Site District	1,000,000.00	Qm Revenue	3905613142010R0422ND	Tender Process (14 Days)	Senior Manager	23/01/2025	20/01/2025	06/02/2025	25/02/2025	05/03/2025	12/03/2025	17/03/2025
55	Tool	1,200,000.00	Qm Revenue	3905613142010R0422ND	Tender Process (14 Days)	Senior Manager	23/01/2025	20/01/2025	06/02/2025	25/02/2025	05/03/2025	12/03/2025	17/03/2025
56	Solar Waste Ball Container/Variable	2,000,000.00	Qm Revenue	3905613142010R0422ND	Tender Process (14 Days)	Senior Manager	23/01/2025	20/01/2025	06/02/2025	25/02/2025	05/03/2025	12/03/2025	17/03/2025
57	Two Way Radio System, Fire Emergency Services	1,000,000.00	Qm Revenue	3905613142010R0422ND	Tender Process (14 Days)	Senior Manager	23/01/2025	20/01/2025	06/02/2025	25/02/2025	05/03/2025	12/03/2025	17/03/2025



DR. KENNETH KAUNDA
DISTRICT MUNICIPALITY

FINAL BUDGET

(EXCEL DOCUMENT: DEPARTMENTAL)

MTREF 2024/2025 – 2026/2027

Exploring prosperity through sustainable service delivery for all.

**DR KENNETH KAUNDA DISTRICT MUNICIPALITY
ANNUAL BUDGET 2024/2025**

TABLE OF CONTENTS	Page No.
EXECUTIVE SUMMARY	1
REVENUE BY SOURCE	2
OPERATING AND CAPITAL EXPENDITURE	3--4
CAPITAL EXPENDITURE BREAKDOWN	5--6
EXECUTIVE MAYOR	7--9
SPEAKER	10--12
CHIEF WHIP	13--15
COUNCILLORS	16--17
MUNICIPAL MANAGER ADMINISTRATION	18--22
INTERNAL AUDIT	23--25
CORPORATE SERVICES	26--31
BUDGET AND TREASURY	32--37
LED & PLANNING	38--43
COMMUNITY SERVICES	44--50

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DR KENNETH KAUNDA DISTRICT MUNICIPALITY
ANNUAL BUDGET 2024/2025

EXECUTIVE SUMMARY

DISCUSSION	CURRENT YEAR 2023/2024		MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
	Budget	Adjusted Budget	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET
OPERATIONAL GRANTS	- 222 975 000.00	- 222 375 000.00	- 219 792 378.86	- 231 022 000.00	3.89	- 236 404 000.00
INTEREST ON BANK ACCOUNTS	- 1 600 000.00	- 1 600 000.00	- 1 884 744.45	- 1 980 000.00	23.75	- 2 071 080.00
INTEREST ON SHORT TERM INVEST & CALL ACCOUNTS	- 5 800 000.00	- 5 800 000.00	- 6 691 838.36	- 7 000 000.00	20.69	- 7 322 000.00
COMMISSION: INSURANCE	-	- 113 431.00	- 132 383.07	- 170 000.00	49.87	- 177 820.00
SKILLS DEVELOPMENT LEVY REFUND	-	- 99 584.00	- 180 920.70	- 150 000.00	50.48	- 156 900.00
SALE OF ASSET < CAP THRESH	- 150 000.00	- 150 000.00	-	- 100 000.00	- 33.33	- 80 000.00
SALE OF: PUBLICATION - TENDER DOCUMENTS	- 175 000.00	- 175 000.00	- 20 956.52	- 100 000.00	- 42.86	- 80 000.00
HEALTH CERTIFICATES	- 597 430.00	- 597 430.00	- 550 062.86	- 650 000.00	8.80	- 679 900.00
TOTAL REVENUE	- 230 697 430.00	- 230 910 545.00	- 229 253 284.82	- 241 172 000.00	- 4.44	- 246 971 700.00
DISCUSSION	CURRENT YEAR 2023/2024		MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
	Budget	Adjusted Budget	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET
EMPLOYEE RELATED COSTS	125 695 623.00	125 695 623.00	105 607 528.51	134 489 974.00	7.00	140 676 518.00
REMUNERATION OF COUNCILLORS	12 432 266.00	12 432 266.00	10 256 120.38	13 191 805.00	6.11	13 798 627.00
OUTSOURCED SERVICES	13 776 000.00	20 196 000.00	15 670 765.08	11 682 000.00	- 42.16	10 637 820.00
CONSULTANTS AND PROFESSIONAL SERVICES	13 102 958.00	12 342 956.00	11 119 453.48	16 021 000.00	29.80	15 079 421.00
CONTRACTORS	9 822 000.00	10 732 000.00	8 501 965.34	12 670 000.00	18.06	12 004 020.00
OPERATIONAL COSTS	33 024 445.00	41 377 446.00	31 509 332.37	33 635 656.00	- 18.71	34 509 045.00
INVENTORY	5 961 120.00	7 080 000.00	4 948 696.61	5 055 000.00	- 28.60	5 287 530.00
OPERATING LEASES	2 885 000.00	4 415 000.00	2 843 024.66	2 500 000.00	- 43.37	2 615 000.00
TRANSFER AND SUBSIDIES	6 830 000.00	3 650 000.00	2 528 022.94	4 530 000.00	24.11	4 738 380.00
DEPRECIATION AND AMORTISATION	6 792 589.00	6 792 589.00	-	6 988 565.00	2.89	7 310 037.00
TOTAL OPERATING EXPENDITURE	- 230 322 000.00	- 244 713 880.00	- 193 984 909.37	- 240 764 000.00	- 1.61	- 246 656 398.00
IMPAIRMENT LOSSES	-	-	-	-	-	-
TOTAL GAINS AND LOSSES	195 000.00	195 000.00	950 063.19	195 000.00	-	203 970.00
TOTAL EXPENDITURE	- 230 517 000.00	- 244 908 880.00	- 194 934 872.56	- 240 959 000.00	- 1.61	- 254 203 919.00
OPERATING SURPLUS/DEFICIT	- 180 430.00	- 13 998 335.00	- 34 318 312.26	- 213 000.00	- 101.52	- 111 332.00
TOTAL CAPITAL EXPENDITURE	39 450 000.00	36 850 000.00	27 868 387.65	29 950 000.00	- 18.72	5 124 600.00

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DR KENNETH KAUNDA DISTRICT MUNICIPALITY
ANNUAL BUDGET 2024/2025

REVENUE BY SOURCE

		CURRENT YEAR 2023/2024			MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
	REVENUE BY SOURCE	Budget	Adjusted Budget	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
1	TS_O_M_NG_LOCAL GOV FIN MNG GRANT	- 1 000 000.00	- 1 000 000.00	- 435 283.48	- 1 000 000.00	-	- 1 100 000.00	- 1 200 000.00
2	TS_O_M_NRF_EQUITABLE SHARE	- 32 150 000.00	- 32 150 000.00	- 32 150 000.00	- 33 503 000.00	4.21	- 32 664 000.00	- 30 822 000.00
3	TS_O_M_NRF_FUEL LEVY	-181 398 000.00	-181 398 000.00	-181 398 000.00	-184 806 000.00	1.88	-192 095 000.00	-200 378 000.00
4	MUNICIPAL SYSTYMS IMPROVEMENT GRANT (MS/G)	-	-	-	-	-	-	-
5	INTER: BANK ACCOUNTS	- 1 600 000.00	- 1 600 000.00	- 1 884 744.45	- 1 980 000.00	23.75	- 2 071 080.00	- 2 166 350.00
6	INTER: SHORT TERM INVEST & CALL ACCOUNTS	- 5 800 000.00	- 5 800 000.00	- 6 691 838.36	- 7 000 000.00	20.69	- 7 322 000.00	- 7 658 812.00
7	TS_O_M_DPAA_NDA_EDUC;TR&DEV SETA	- 2 880 000.00	- 2 880 000.00	- 2 083 680.66	- 3 500 000.00	21.53	- 3 661 000.00	- 3 829 406.00
8	COMMISSION: INSURANCE	-	- 113 431.00	- 132 383.07	- 170 000.00	49.87	- 177 820.00	- 186 000.00
9	SKILLS DEVELOPMENT LEVY REFUND	-	- 99 684.00	- 180 920.70	- 150 000.00	50.48	- 156 900.00	- 164 117.00
10	SALE OF: ASSET < CAP THRESH	- 150 000.00	- 150 000.00	-	- 100 000.00	- 33.33	- 80 000.00	- 70 000.00
11	SALE OF: PUBLICATION - TENDER DOCUMENTS	- 175 000.00	- 175 000.00	- 20 956.52	- 100 000.00	- 42.86	- 80 000.00	- 70 000.00
12	TS_O_M_NG_EPWP GRANT	- 2 306 000.00	- 2 306 000.00	- 1 852 627.22	- 1 452 000.00	- 37.03	-	-
13	TS_O_M_NG_RURAL ROAD ASSET MNG SYS GRANT	- 2 641 000.00	- 2 641 000.00	- 1 572 787.50	- 2 761 000.00	4.54	- 2 884 000.00	- 3 016 000.00
14	ENERGY EFFECENCY AND DEMAND-SIDE MAN GRANT	-	-	-	- 4 000 000.00	-	- 4 000 000.00	- 4 000 000.00
15	HEALTH CERTIFICATES	- 597 430.00	- 597 430.00	- 550 062.86	- 650 000.00	8.80	- 679 900.00	- 711 175.00
16	TS_O_M_NG_MUNICIPAL DISASTER RELIEF	-	-	- 300 000.00	-	-	-	-
TOTAL: INCOME		-230 697 430.00	-230 910 545.00	-229 253 284.82	-241 172 000.00	4.44	-246 971 700.00	-254 271 860.00

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DR KENNETH KAUNDA DISTRICT MUNICIPALITY
ANNUAL BUDGET 2024/2025

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3	CHIEF WHIP	80 000.00	-	-	-	-	-	-	-	-	-	-
4	COUNCILLORS	-	-	-	-	-	-	-	-	-	-	-
5	MUNICIPAL MANAGER ADMINISTRATION	2 530 000.00	2 000 000.00	855 000.00	300 000.00	-	85.00	150 000.00	100 000.00	-	-	-
6	INTERNAL AUDIT	-	-	-	-	-	-	-	-	-	-	-
7	CORPORATE SERVICES	4 000 000.00	4 900 000.00	58 000.00	8 000 000.00	63.27	2 574 600.00	1 339 412.00	-	-	-	-
8	BUDGET AND TREASURY	2 560 000.00	2 500 000.00	2 173 973.91	1 200 000.00	-	52.00	800 000.00	500 000.00	-	-	-
9	LED & PLANNING	16 550 000.00	24 500 000.00	24 027 395.70	6 200 000.00	-	74.69	-	-	-	-	-
10	COMMUNITY SERVICES	13 700 000.00	2 950 000.00	754 018.04	14 250 000.00	383.05	1 600 000.00	730 000.00	-	-	-	-
TOTAL		39 450 000.00	36 850 000.00	27 868 387.65	29 950 000.00	18.72	5 124 600.00	2 669 412.00	-	-	-	-




DR KENNETH KAUNDA DISTRICT MUNICIPALITY
ANNUAL BUDGET 2024/2025

CAPITAL EXPENDITURE LIST									
NO	DEPARTMENT	DESCRIPTION	CURRENT YEAR 2023/2024			MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
			Budget	Adjusted Budget	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
1	EXECUTIVE MAYOR	OFFICE EQUIPMENT	30 000.00	-	-	-	-	-	-
2	CHIEF WHIP	OFFICE FURNITURE AND FITTINGS	30 000.00	-	-	-	-	-	-
3	CHIEF WHIP	OFFICE EQUIPMENT	50 000.00	-	-	-	-	-	-
4	MUNICIPAL MANAGER	PMS SYSTEM	700 000.00	1 100 000.00	855 000.00	-	100.00	-	-
5	MUNICIPAL MANAGER	OFFICE EQUIPMENT	430 000.00	-	-	-	-	-	-
6	MUNICIPAL MANAGER	COMMUNICATION EQUIPMENT	1 400 000.00	900 000.00	-	300 000.00	66.67	150 000.00	100 000.00
7	CORPORATE SERVICES	NETWORK UPGRADE	500 000.00	300 000.00	-	500 000.00	66.67	200 000.00	100 000.00
8	CORPORATE SERVICES	ELECTRONIC RECORD SYSTEM	300 000.00	-	-	100 000.00	-	104 600.00	109 412.00
9	CORPORATE SERVICES	FLEET	1 000 000.00	3 000 000.00	-	2 000 000.00	33.33	1 000 000.00	600 000.00
10	CORPORATE SERVICES	OFFICE FURNITURE AND FITTINGS	100 000.00	100 000.00	-	1 000 000.00	900.00	500 000.00	200 000.00
11	CORPORATE SERVICES	COMPUTER EQUIPMENT	500 000.00	500 000.00	32 100.00	1 000 000.00	100.00	350 000.00	200 000.00
12	CORPORATE SERVICES	TELEPHONE SYSTEM	800 000.00	500 000.00	-	800 000.00	60.00	150 000.00	-
13	CORPORATE SERVICES	SERVER ROOM UPGRADE	500 000.00	300 000.00	-	200 000.00	33.33	150 000.00	50 000.00
14	CORPORATE SERVICES	AIRCONDITIONING EQUIPMENT	300 000.00	200 000.00	25 900.00	300 000.00	50.00	120 000.00	80 000.00
15	CORPORATE SERVICES	Conference System	-	-	-	1 100 000.00	-	-	-
16	CORPORATE SERVICES	Cloud-Based Backup and Disaster Recovery	-	-	-	200 000.00	-	-	-
17	CORPORATE SERVICES	Unified Threat Management (UTM) - Security	-	-	-	100 000.00	-	-	-
18	CORPORATE SERVICES	Endpoint Protection and Patch Management	-	-	-	750 000.00	-	-	-
19	CORPORATE SERVICES	Firmware-embedded persistent endpoint security and management Software (Intangible)	-	-	-	-	-	-	-
20	CORPORATE SERVICES	High-Capacity UPS/Inverters	-	-	-	200 000.00	-	-	-
21	CORPORATE SERVICES	IT Help Desk Services (Intangible)	-	-	-	100 000.00	-	-	-
22	CORPORATE SERVICES	License Management Software (Intangible)	-	-	-	150 000.00	-	-	-
23	BTO	FINANCIAL SYSTEM	2 500 000.00	2 500 000.00	2 173 973.91	1 200 000.00	52.00	800 000.00	500 000.00
24	BTO	OFFICE FURNITURE AND FITTINGS	60 000.00	-	-	-	-	-	-
25	LED & PLANNING	SPECIAL VEHICLE	2 000 000.00	-	-	-	-	-	-
26	LED & PLANNING	WATER PROJECTS	1 500 000.00	1 430 000.00	1 427 706.71	1 000 000.00	30.07	-	-
27	LED & PLANNING	SANITATION PROJECTS	2 000 000.00	3 070 000.00	2 599 688.99	-	100.00	-	-
28	LED & PLANNING	OFFICE FURNITURE AND FITTINGS	50 000.00	-	-	-	-	-	-
29	LED & PLANNING	CONSTRUCT/ACQUISITION MUNICIPAL OFFICES	10 000 000.00	20 000 000.00	20 000 000.00	-	100.00	-	-
30	LED & PLANNING	CONSTRUCT/ACQUISITION MUNICIPAL OFFICES-VENTERSDO	-	-	-	1 500 000.00	-	-	-
31	LED & PLANNING	UPGRADE OF DISASTER CENTRE	-	-	-	500 000.00	-	-	-
32	LED & PLANNING	LIGHTING PROTECTION / CONDUCTOR	-	-	-	200 000.00	-	-	-
33	LED & PLANNING	AGRI-PARKS	-	-	-	2 000 000.00	-	-	-
34	LED & PLANNING	CULTURAL VILLAGE	1 000 000.00	-	-	1 000 000.00	-	-	-
35	LED & PLANNING	Establishment of District Livestock Handling Facility for Auctions	-	-	-	-	-	-	-
36	COMMUNITY SERVICES	DISASTER MANAGEMENT SPATIAL SYSTEM	1 200 000.00	-	-	1 200 000.00	-	800 000.00	500 000.00
37	COMMUNITY SERVICES	WATER TANKER TRUCK & EQUIPMENT	2 200 000.00	-	-	5 000 000.00	-	-	-

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DR KENNETH KAUNDA DISTRICT MUNICIPALITY
ANNUAL BUDGET 2024/2025

CAPITAL EXPENDITURE LIST									
NO	DEPARTMENT	DESCRIPTION	Budget	Adjusted Budget	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
38	COMMUNITY SERVICES	FIRE BAY DOORS	-	-	-	1 200 000.00	-	-	-
39	COMMUNITY SERVICES	FLOODS AND DISASTER RESPONSE VEHICLE	1 500 000.00	-	-	1 500 000.00	-	-	-
40	COMMUNITY SERVICES	LANDFILL SITE DISTRICT	3 400 000.00	-	-	1 000 000.00	-	-	-
41	COMMUNITY SERVICES	TOOLS	250 000.00	1 350 000.00	754 018.04	1 200 000.00	11.11	200 000.00	150 000.00
42	COMMUNITY SERVICES	PEST CONTROL EQUIPMENT	100 000.00	150 000.00	-	100 000.00	33.33	70 000.00	50 000.00
43	COMMUNITY SERVICES	SAMPLING KITS	50 000.00	50 000.00	-	50 000.00	-	30 000.00	30 000.00
44	COMMUNITY SERVICES	BACK UP GENERATOR	1 000 000.00	200 000.00	-	-	100.00	-	-
45	COMMUNITY SERVICES	SOLID WASTE BULK CONTAINERS/WASTEBINS	1 000 000.00	1 000 000.00	-	2 000 000.00	100.00	500 000.00	-
46	COMMUNITY SERVICES	OFFICE FURNITURE AND FITTINGS	350 000.00	50 000.00	-	-	100.00	-	-
47	COMMUNITY SERVICES	CONSTRUCTION OF MHS OFFICE AT VENTERSDOORP	2 500 000.00	-	-	-	-	-	-
48	COMMUNITY SERVICES	UPGRADE OF DISASTER CENTRE	150 000.00	150 000.00	-	-	100.00	-	-
49	COMMUNITY SERVICES	MOBILE JOC VEHICLE	-	-	-	-	-	-	-
50	COMMUNITY SERVICES	TWO WAY RADIO SYSTEM FIRE EMERG SERVICES	-	-	-	1 000 000.00	-	-	-
TOTAL			39 450 000.00	36 850 000.00	27 868 387.65	29 950 000.00	18.72	5 124 600.00	2 669 412.00

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DR KENNETH KAUNDA DISTRICT MUNICIPALITY
ANNUAL BUDGET 2024/2025

OFFICE OF THE EXECUTIVE MAYOR

CURRENT YEAR 2023/2024				MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
	APPROVED BUDGET	ADJUSTED BUDGET	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
EXEC MAYOR - ALLOWANCES & SRB							
3105221060000000000000	844 371.00	914 371.00	831 370.82	1 012 990.00	10.79	1 059 588.00	1 108 329.00
EXEC MAYOR: BASIC SALARY	58 530.00	50 530.00	45 374.00	50 530.00	-	52 854.00	55 286.00
EXEC MAYOR: CELL PHONE ALLOWANCE	902 901.00	964 901.00	876 744.82	1 063 520.00	10.22	1 112 442.00	1 163 615.00
SUB TOTAL - EXEC MAYOR ALLOW & SRB							
3105221089000000000000	902 901.00	964 901.00	876 744.82	1 063 520.00	10.22	1 112 442.00	1 163 615.00
SUB TOTAL : ROC - ALLOW & SER REL BENEF							
3105221990000000000000	902 901.00	964 901.00	876 744.82	1 063 520.00	10.22	1 112 442.00	1 163 615.00
SUB TOTAL : REMUNERATION OF COUNCILLORS							
3105224992000000000000	902 901.00	964 901.00	876 744.82	1 063 520.00	10.22	1 112 442.00	1 163 615.00
CONTRACTED SERVICES							
3105226000000000000000							
OUTSOURCE SERVICES				MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
	APPROVED BUDGET	ADJUSTED BUDGET	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
3105226000000000000000	50 000.00	50 000.00	15 400.00	50 000.00	-	52 300.00	54 705.00
OS: CATERING SERVICES-ELDERLY	50 000.00	60 000.00	59 450.00	50 000.00	16.67	52 300.00	54 705.00
3105226000000000000000	50 000.00	-	-	50 000.00	-	52 300.00	54 705.00
OS: CATERING SERVICES-WOMEN	350 000.00	370 000.00	349 275.00	300 000.00	18.92	313 800.00	328 235.00
3105226000000000000000	50 000.00	50 000.00	69 550.00	50 000.00	37.50	52 300.00	54 705.00
OS: CATERING SERVICES-CAREER	50 000.00	80 000.00	67 040.00	100 000.00	25.00	104 600.00	109 412.00
3105226000000000000000	50 000.00	70 000.00	54 900.00	50 000.00	28.57	52 300.00	54 705.00
OS: CATERING SERVICES-SAFETY	50 000.00	80 000.00	74 150.00	100 000.00	25.00	104 600.00	109 412.00
3105226000000000000000	50 000.00	70 000.00	67 260.00	70 000.00	-	73 220.00	76 588.00
OS: CATERING SERVICES-GENDER	750 000.00	860 000.00	733 025.00	1 070 000.00	24.42	1 119 220.00	1 170 705.00
3105226990000000000000	750 000.00	860 000.00	733 025.00	1 070 000.00	24.42	1 119 220.00	1 170 705.00
SUB TOTAL : OUTSOURCE SERVICES							
3105228992000000000000	750 000.00	860 000.00	733 025.00	1 070 000.00	24.42	1 119 220.00	1 170 705.00
SUB TOTAL : CONTRACTED SERVICES							
3105230000000000000000							
OPERATIONAL COST				MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
	APPROVED BUDGET	ADJUSTED BUDGET	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
3105230000000000000000	80 000.00	80 000.00	-	80 000.00	-	83 680.00	87 529.00
OC: ADV/PUB/MARK - GIFTS & PROMO ITEMS-SANITARY	80 000.00	80 000.00	-	100 000.00	25.00	104 600.00	109 412.00
3105230000000000000000	80 000.00	80 000.00	-	80 000.00	-	83 680.00	87 529.00
OC: ADV/PUB/MARK - GIFTS & PROMO ITEMS-ELDERLY	250 000.00	250 000.00	144 625.00	300 000.00	20.00	313 800.00	328 235.00
3105230000000000000000	50 000.00	50 000.00	-	50 000.00	-	52 300.00	54 705.00
OC: ADV/PUB/MARK - GIFTS & PROMO ITEMS-POVERTY	100 000.00	100 000.00	58 340.00	100 000.00	-	104 600.00	109 412.00
3105230000000000000000	100 000.00	100 000.00	-	100 000.00	-	104 600.00	109 412.00
OC: ADV/PUB/MARK - GIFTS & PROMO ITEMS-IMBIZO	500 000.00	500 000.00	-	300 000.00	-	313 800.00	328 235.00
3105230000000000000000	100 000.00	100 000.00	66 080.00	100 000.00	-	104 600.00	109 412.00
OC: ADV/PUB/MARK - GIFTS & PROMO ITEMS-STAKEHOLDER SUPP	130 000.00	130 000.00	115 953.41	100 000.00	-23.08	104 600.00	109 412.00
3105230000000000000000	130 000.00	130 000.00	115 953.41	100 000.00	66.67	52 300.00	54 705.00
OC: ADV/PUB/MARK - GIFTS & PROMO ITEMS-CAREER	30 000.00	30 000.00	22 750.00	50 000.00	66.67	52 300.00	54 705.00
3105230000000000000000	30 000.00	30 000.00	22 750.00	50 000.00	66.67	52 300.00	54 705.00
OC: ADV/PUB/MARK - GIFTS & PROMO ITEMS-SOCIAL RELIEF OF DIS							
3105230000000000000000							
OC: ADV/PUB/MARK - GIFTS & PROMO ITEMS-HEALTH							
3105230000000000000000							
OC: ADV/PUB/MARK - GIFTS & PROMO ITEMS-SAFETY							

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31052300140FLQ83ZZWD	OC: ADV/PUB/MARK - GIFTS & PROMO ITEMS-GENDER	50 000.00	50 000.00	-	50 000.00	-	52 300.00	54 706.00
31052300140FLQ84ZZWD	OC: ADV/PUB/MARK - GIFTS & PROMO ITEMS-SOCIAL	100 000.00	100 000.00	31 500.00	50 000.00	-50.00	52 300.00	54 706.00
31052300160FLMRCZZHO	OC: ENTERTAINMENT - EXEC MAYOR	50 000.00	50 000.00	33 034.60	50 000.00	-	52 300.00	54 706.00
31052300161FLMRCZZWD	OC: ENTERTAINMENT - COUNCILLORS	60 000.00	60 000.00	23 986.80	50 000.00	-16.67	52 300.00	54 706.00
310523001870FLP66ZZWD	OC: HIRE CHARGES-MORAL	80 000.00	80 000.00	25 060.00	50 000.00	-97.50	52 300.00	54 706.00
310523001870FLQ72ZZWD	OC: HIRE CHARGES-IMBIZO	150 000.00	170 000.00	122 620.00	100 000.00	-41.18	104 600.00	109 412.00
310523001870FLQ81ZZWD	OC: HIRE CHARGES-HEALTH				100 000.00		104 600.00	109 412.00
310523001870FLR02ZZWD	OC: HIRE CHARGES-HEALTH-STAKEHOLDER SUPP				50 000.00		52 300.00	54 706.00
310523001870FLQ83ZZWD	OC: HIRE CHARGES-GENDER	70 000.00	50 000.00	23 000.00	50 000.00	-	52 300.00	54 706.00
310523001870FLQ84ZZWD	OC: HIRE CHARGES-SOCIAL	80 000.00	110 000.00	79 630.00	80 000.00	-27.27	83 680.00	87 529.00
310523005730FLP37ZZWD	OC: TRANSPORT - EVENTS-ELDERLY	60 000.00	70 000.00	49 800.00	60 000.00	-14.29	62 760.00	65 647.00
310523005730FLP66ZZWD	OC: TRANSPORT - EVENTS-MORAL	50 000.00	155 000.00	154 750.00	120 000.00	-22.58	125 520.00	131 294.00
310523005730FLQ05ZZWD	OC: TRANSPORT - EVENTS-WOMEN	60 000.00	60 000.00	19 120.00	50 000.00	-16.67	52 300.00	54 706.00
310523005730FLQ72ZZWD	OC: TRANSPORT - EVENTS-IMBIZO	200 000.00	200 000.00	167 160.00	200 000.00	-	209 200.00	218 823.00
310523005730FLQ80ZZWD	OC: TRANSPORT - EVENTS-CAREER	110 000.00	45 000.00	15 800.00	50 000.00	11.11	52 300.00	54 706.00
310523005730FLQ81ZZWD	OC: TRANSPORT - EVENTS-HEALTH	60 000.00	30 000.00	24 500.00	50 000.00	66.67	52 300.00	54 706.00
310523005730FLQ82ZZWD	OC: TRANSPORT - EVENTS-SAFETY	60 000.00	30 000.00	-	50 000.00	66.67	52 300.00	54 706.00
310523005730FLQ83ZZWD	OC: TRANSPORT - EVENTS-STAKEHOLDER SUPP				50 000.00		52 300.00	54 706.00
310523005730FLQ84ZZWD	OC: TRANSPORT - EVENTS-GENDER	50 000.00	60 000.00	31 499.60	50 000.00	-16.67	52 300.00	54 706.00
310523005730FLP85ZZWD	OC: TRANSPORT - EVENTS-SOCIAL	100 000.00	100 000.00	98 100.00	50 000.00	-50.00	52 300.00	54 706.00
310523005730FLP85ZZWD	OC: T&S DOM - ACCOMMODATION	200 000.00	150 000.00	50 224.16	150 000.00	-	156 900.00	164 117.00
310523005800FLP85ZZWD	OC: T&S DOM TRIP - WITHOUT OPR CAR RENTAL	10 000.00	30 000.00	-	10 000.00	-	10 480.00	10 941.00
3105230090000000000000	SUB TOTAL : OPERATIONAL COST	3 100 000.00	3 080 000.00	1 357 483.57	2 880 000.00	-6.49	3 012 480.00	3 151 062.00
		MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK						
3105232000000000000000	INVENTORY	APPROVED BUDGET	ADJUSTED BUDGET	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	2025 / 2026 BUDGET	2026 / 2027 BUDGET	
310523200600FLMRCZZWD	INV - CONSUMABLE STORES - STANDARD RATED	50 000.00	-	-	30 000.00	#DIV/0!	31 380.00	32 823.00
3105232390000000000000	SUB TOTAL - INVENTORY	50 000.00	-	-	30 000.00	#DIV/0!	31 380.00	32 823.00
TRANSFERS AND SUBSIDIES								
		MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK						
3105251000000000000000	OPERATIONAL : ALLOCATIONS IN KIND	APPROVED BUDGET	ADJUSTED BUDGET	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	2025 / 2026 BUDGET	2026 / 2027 BUDGET	
31052545400FLP36ZZWD	HH: BURSARIES NON-EMPLOYEE CASH	100 000.00	120 000.00	61 759.00	100 000.00	- 16.67	104 500.00	109 412.00
31052545420FLQ76ZZWD	TS_O_IK_HH_SOC ASSIS. SOCIAL RELIEF	600 000.00	250 000.00	28 000.00	300 000.00	20.00	313 800.00	328 235.00
3105254990000000000000	SUB TOTAL : OPERATIONAL : ALLOC IN KIND	700 000.00	370 000.00	89 759.00	400 000.00	8.11	418 400.00	437 647.00
		MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK						
3105255000000000000000	OPERATIONAL : MONETARY	APPROVED BUDGET	ADJUSTED BUDGET	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	2025 / 2026 BUDGET	2026 / 2027 BUDGET	
31052599400FLP63ZZWD	HH OTH TRANS: BURSARIES NON EMPLOYEE	1 000 000.00	800 000.00	98 034.00	1 000 000.00	25.00	1 045 000.00	1 094 116.00
31052599440FLP09ZZWD	PRIV ENT: SUBS N-FIN ENTPR - PRODUCT	30 000.00	30 000.00		30 000.00	-	31 380.00	32 823.00
31052599510FLQ74ZZWD	TS_O_M_P_E_OTH TRF PE UNSPECIFIED - STAKEHOLDER SUPPORT	100 000.00	50 000.00		-	100.00	-	-
3105259990000000000000	SUB TOTAL : OPERATIONAL : MONETARY	1 130 000.00	880 000.00	98 034.00	1 030 000.00	17.05	1 077 380.00	1 125 939.00
		MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK						
3105270992000000000000	SUB TOTAL : TRANSFERS & SUBSIDIES	1 830 000.00	1 250 000.00	187 793.00	1 430 000.00	14.40	1 495 780.00	1 564 586.00
		MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK						
		CURRENT YEAR 2023/2024						
		APPROVED BUDGET	ADJUSTED BUDGET	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	2025 / 2026 BUDGET	2026 / 2027 BUDGET	
		3 100 000.00	3 080 000.00	1 357 483.57	2 880 000.00	-6.49	3 012 480.00	3 151 062.00

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DR KENNETH KAUNDA DISTRICT MUNICIPALITY
ANNUAL BUDGET 2024/2025

OFFICE OF THE SPEAKER

CURRENT YEAR 2023/2024				MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
	APPROVED BUDGET	ADJUSTED BUDGET	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
SPEAKER - ALLOWANCES & SRB							
31102210000000000000	599 694.00	549 694.00	493 806.46	600 694.00	9.28	628 326.00	657 229.00
SPEAKER: BASIC SALARY							
31102210100FLMRCZZHO	56 445.00	51 445.00	45 374.00	50 530.00	1.78	52 854.00	55 286.00
SPEAKER: CELL PHONE ALLOWANCE							
31102210120FLMRCZZHO	222 887.00	182 887.00	166 271.34	222 887.00	21.87	233 140.00	243 864.00
SPEAKER: MOTOR VEHICLE ALLOWANCE							
31102210180FLMRCZZHO	879 026.00	784 026.00	705 451.80	874 111.00	11.49	914 320.00	956 379.00
SUB TOTAL - SPEAKER ALLOW & SER REL BENEF							
31102219900000000000	879 026.00	784 026.00	705 451.80	874 111.00	11.49	914 320.00	956 379.00
SUB TOTAL : ROC - ALLOW & SER REL BENEF							
CURRENT YEAR 2023/2024				MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
	Budget	Adjusted Budget	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
SPEAKER - SOCIAL CONTRIBUTIONS							
31102220010000000000	-	-	5 008.26	-	#DIV/0!	-	-
SPEAKER: MEDICAL AID BENEFITS							
31102220100FLMRCZZHO	-	-	5 008.26	-	#DIV/0!	-	-
SUB TOTAL : SPEAKER-SOCIAL CONTRIBUTIONS							
31102220290000000000	-	-	-	-	#DIV/0!	-	-
CURRENT YEAR 2023/2024				MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
	APPROVED BUDGET	ADJUSTED BUDGET	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
SPEAKER - SOCIAL CONTRIBUTIONS							
31102220010000000000	90 000.00	-	-	90 000.00	#DIV/0!	94 140.00	98 470.00
SPEAKER: PENSION FUND CONTRIBUTIONS							
31102220050FLMRCZZHO	40 000.00	-	-	-	#DIV/0!	-	-
SPEAKER: MEDICAL AID BENEFITS							
31102220100FLMRCZZHO	130 000.00	-	-	90 000.00	#DIV/0!	94 140.00	98 470.00
SUB TOTAL : SPEAKER-SOCIAL CONTRIBUTIONS							
31102220290000000000	130 000.00	-	-	-	#DIV/0!	-	-
SUB TOTAL : ROC - SOCIAL CONTRIBUTIONS							
31102229900000000000	130 000.00	-	5 008.26	90 000.00	#DIV/0!	94 140.00	98 470.00
SUB TOTAL : REMUNERATION OF COUNCILLORS							
31102249920000000000	1 009 025.00	784 026.00	710 460.06	964 111.00	22.97	1 008 450.00	1 054 849.00
CONTRACTED SERVICES							
CURRENT YEAR 2023/2024				MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
	APPROVED BUDGET	ADJUSTED BUDGET	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
OUTSOURCE SERVICES							
31102260000000000000	40 000.00	20 000.00	-	30 000.00	50.00	31 380.00	32 823.00
OS: CATERING SERVICES-ANTI CORRUPTION							
31102260060FLP04ZZWD	50 000.00	30 000.00	-	30 000.00	-	31 380.00	32 823.00
OS: CATERING SERVICES-WOMEN CAUCUS							
31102260060FLP10ZZWD	30 000.00	30 000.00	21 275.00	30 000.00	-	31 380.00	32 823.00
OS: CATERING SERVICES-CBP							
31102260060FLP13ZZWD	50 000.00	30 000.00	-	30 000.00	-	31 380.00	32 823.00
OS: CATERING SERVICES COUNCILLOR SUPP							
31102260060FLP20ZZWD	20 000.00	20 000.00	3 700.00	30 000.00	50.00	31 380.00	32 823.00
OS: CATERING SERVICES-DISTRICT LEARNER							
31102260060FLP29ZZWD							

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DR KENNETH KAUNDA DISTRICT MUNICIPALITY

ANNUAL BUDGET 2024/2025

OFFICE OF THE SPEAKER

CURRENT YEAR 2023/2024				MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
APPROVED BUDGET	ADJUSTED BUDGET	ACTUALS AS AT APRIL 2024		2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
100 000.00	100 000.00	64 179.00		100 000.00	-	104 600.00	109 412.00
OS: CATERING SERVICES-MPAC							
31102260600FLP67ZZWD							
50 000.00	60 000.00	86 875.00		50 000.00	15.67	52 300.00	54 706.00
OS: CATERING SERVICES-PUBLIC PARTICIPATI							
31102260600FLP72ZZWD							
100 000.00	100 000.00	64 171.00		100 000.00	-	104 600.00	109 412.00
OS: CATERING SERVICES-COUNCIL MEETING							
31102260600FLQ01ZZWD							
OS: CATERING SERVICES-COMMUNITY SUPPORT PROGRAMME							
31102260600FLQ90ZZWD							
3 000 000.00	4 200 000.00	3 732 968.14		3 000 000.00	4.76	4 184 000.00	4 376 464.00
OS: PERSONNEL & LABOUR-CBP							
31102264500FLP13ZZWD							
OS: TRANSPORT SERVICES-ANTI CORRUPTION							
31102265720FLQ91ZZWD							
OS: TRANSPORT SERVICES-COMMUNITY SUPPORT PROGRAMME							
31102265720FLQ92ZZWD							
30 000.00	20 000.00	-		30 000.00	50.00	31 380.00	32 823.00
OS: TRANSPORT SERVICES-DISTR LEARNIN							
31102265720FLP29ZZWD							
100 000.00	100 000.00	27 285.00		50 000.00	50.00	52 300.00	54 706.00
OS: TRANSPORT SERVICES-PUBLIC PART							
31102265720FLP72ZZWD							
50 000.00	50 000.00	14 400.00		50 000.00	-	52 300.00	54 706.00
OS: TRANSPORT SERVICES-MPAC							
31102265720FLQ44ZZWD							
3 620 000.00	4 760 000.00	4 014 853.14		4 590 000.00	3.57	4 738 380.00	4 956 344.00
SUB TOTAL : OUTSOURCE SERVICES							
3110226990000000000000							
CURRENT YEAR 2023/2024				MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
APPROVED BUDGET	ADJUSTED BUDGET	ACTUALS AS AT APRIL 2024		2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
2 000.00	2 000.00	-		-	100.00	-	-
CONTRACTORS							
311022180000000000000000							
CONTR: MAINTENANCE OF EQUIPMENT							
311022180000000000000000							
2 000.00	2 000.00	-		-	100.00	-	-
SUB TOTAL : CONTRACTORS							
311022180000000000000000							
3 622 000.00	4 762 000.00	4 014 853.14		4 590 000.00	103.57	4 738 380.00	4 956 344.00
SUB TOTAL : CONTRACTED SERVICES							
311022189920000000000000							
CURRENT YEAR 2023/2024				MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
APPROVED BUDGET	ADJUSTED BUDGET	ACTUALS AS AT APRIL 2024		2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
50 000.00	30 000.00	7 300.00		30 000.00	-	31 380.00	32 823.00
OPERATIONAL COST							
311023000000000000000000							
OC: ADV/PUB/MARK-CORP&MUN ACTI-VI-EVENTS							
31102300120FLP45ZZWD							
50 000.00	30 000.00	-		-	#DIV/0!	-	-
OC: ADV/PUB/MARK-CORP&MUN ACTI-VI-MPAC CAMPAIGN							
31102300120FLQ38ZZWD							
100 000.00	380 000.00	-		50 000.00	86.84	52 300.00	54 706.00
OC: ADV/PUB/MARK - GIFTS & PROMO ITEMS-ID CAMPAIGN							
31102300140FLMRCZZHO							
15 000.00	15 000.00	2 400.00		15 000.00	-	15 690.00	16 412.00
OC: ADV/PUB/MARK - GIFTS & PROMO ITEMS							
31102300140FLMRCZZWD							
50 000.00	50 000.00	-		30 000.00	40.00	31 380.00	32 823.00
OC: ADV/PUB/MARK-GIFTS&PROMO ITEMS-WOMEN							
31102300140FLP10ZZWD							
15 000.00	-	-		30 000.00	#DIV/0!	31 380.00	32 823.00
GIFTS & PROMO-ANTI CORRUPTION							
31102300140FLR01ZZWD							
OC: COMM - RADIO & TV TRANSMISSIONS							
311023001130FLMRCZZHO							
20 000.00	20 000.00	-		20 000.00	-	20 920.00	21 882.00
OC: COMM - SMS BULK MESSAGE SERVICE							
311023001150FLMRCZZHO							
30 000.00	30 000.00	-		30 000.00	-	31 380.00	32 823.00
OC: ENTERTAINMENT - COUNCILLORS							
31102301610FLMRCZZWD							
50 000.00	30 000.00	-		30 000.00	-	31 380.00	32 823.00
OC: HONORARIA (VOLUNTARILY WORKERS)							
31102301860FLP15ZZWD							
30 000.00	30 000.00	21 735.00		30 000.00	-	31 380.00	32 823.00
OC: HIRE CHARGES-ANTI CORRUPTION							
31102301870FLP04ZZWD							
50 000.00	30 000.00	-		20 000.00	33.33	20 920.00	21 882.00
OC: HIRE CHARGES-WOMEN CAUCUS							
31102301870FLP10ZZWD							
OC: HIRE CHARGES-COUNCILLORS SUPPORT PRO							
31102301870FLP20ZZWD							
50 000.00	30 000.00	-		30 000.00	-	31 380.00	32 823.00
OC: HIRE CHARGES-MPAC							
31102301870FLP67ZZWD							
15 000.00	20 000.00	10 900.00		30 000.00	50.00	31 380.00	32 823.00
OC: HIRE CHARGES-PUBLIC PARTICIPATION							
31102301870FLP72ZZWD							
200 000.00	200 000.00	118 018.00		150 000.00	25.00	156 900.00	164 117.00

DR KENNETH KAUNDA DISTRICT MUNICIPALITY
ANNUAL BUDGET 2024/2025

OFFICE OF THE SPEAKER

		CURRENT YEAR 2023/2024			MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK		
31102301870FLH03ZZWD	OC: HIRE CHARGES-COMMUNITY SUPPORT PROGRAM				30 000.00	31 380.00	32 823.00
31102301870FLH04ZZWD	OC: HIRE CHARGES-DISTRICT LEARNING				30 000.00	31 380.00	32 823.00
31102305110FLP13ZZWD	OC: REG FEES NATIONAL-TRAINING-CPB	30 000.00	30 000.00		30 000.00	31 380.00	32 823.00
31102305110FLP17ZZWD	OC: REG FEES NATIONAL-CONGRESS & CONFERE	80 000.00	140 000.00	133 300.00	80 000.00	83 680.00	87 529.00
31102305730FLP10ZZWD	OC: TRANSPORT - EVENTS-WOMEN CAUCUS	50 000.00	30 000.00		50 000.00	52 300.00	54 706.00
31102305760FLP85ZZWD	OC: T&S DOM - ACCOMMODATION	200 000.00	140 000.00	87 360.76	100 000.00	104 600.00	109 412.00
31102305770FLMRCZZHO	OC: T&S DOM - DAILY ALLOWANCE	450.00	450.00		450.00	471.00	492.00
31102305780FLP85ZZWD	OC: T&S DOM - FOOD & BEVERAGE (SERVED)	5 000.00	5 000.00		5 000.00	5 230.00	5 471.00
31102305800FLP85ZZWD	OC: T&S DOM TRP - WITHOUT OPR CAR RENTAL	1 600.00	1 600.00		1 600.00	1 674.00	1 751.00
31102305810FLP85ZZWD	OC: T&S DOM TRP - W/OUT OPR OWN TRANSPRT	1 000.00	1 000.00		1 000.00	1 046.00	1 094.00
31102305980FLP04ZZWD	OC: TRANSPORT - MUNICIPAL ACTIVITIES	30 000.00	30 000.00		30 000.00	31 380.00	32 823.00
31102306100FLP13ZZWD	OC: UNIFORM & PROTECTIVE CLOTHING	50 000.00	30 000.00		30 000.00	31 380.00	32 823.00
3110230990000000000000	SUB TOTAL : OPERATIONAL COST	1 173 050.00	1 273 050.00	381 013.76	898 050.00	939 361.00	982 565.00
		CURRENT YEAR 2023/2024			MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK		
3110233000000000000000	INVENTORY						
31102330600FLMRCZZWD	INV - CONSUMABLE STORES - STANDARD RATED	3 120.00	30 000.00		10 000.00	10 460.00	10 941.00
31102330600FLP13ZZWD	INV - CONSUMABLE STORES - STANDARD RATED	60 000.00					
31102330600FLMRCZZWD	INVENTORY - MATERIALS & SUPPLIES	20 000.00			10 000.00	10 460.00	10 941.00
3110232990000000000000	SUB TOTAL - INVENTORY	83 120.00	30 000.00		20 000.00	20 920.00	21 882.00
		CURRENT YEAR 2023/2024			MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK		
3110272000000000000000	DEPRECIATION & AMORTISATION						
31102721500FLMRCZZHO	DEPRECIATION FURNITURE & OFFICE EQUIPM	10 000.00	10 000.00		10 000.00	10 460.00	10 941.00
31102725700FLMRCZZHO	DEPRECIATION TRANSPORT ASSETS	25 000.00	25 000.00		25 000.00	26 150.00	27 353.00
3110272990000000000000	SUB TOTAL : DEPRECIATION & AMORTISATION	35 000.00	35 000.00		35 000.00	36 610.00	38 294.00
3110299998000000000000	TOTAL : EXPENDITURE	5 922 196.00	6 884 076.00	5 106 326.96	6 507 161.00	6 743 731.00	7 053 934.00

3110299998000000000000	TOTAL : EXPENDITURE	5 922 196.00	6 884 076.00	5 106 326.96	6 507 161.00	6 743 731.00	7 053 934.00
3110669995000000000000	SUB-TOTAL CAPITAL ACQUISITIONS						
	TOTAL	5 922 196.00	6 884 076.00	5 106 326.96	6 507 161.00	6 743 731.00	7 053 934.00

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DR KENNETH KAUNDA DISTRICT MUNICIPALITY
ANNUAL BUDGET 2024/2025

OFFICE OF THE CHIEF WHIP

		CURRENT YEAR 2023/2024			MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
		APPROVED BUDGET	ADJUSTED BUDGET	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
WHIP - ALLOWANCES & SRB								
31152210300000000000	WHIP: BASIC SALARY	486 801.00	445 801.00	388 527.01	523 801.00	17.23	547 896.00	573 099.00
311522104000FLMRCZZHO	WHIP: CELL PHONE ALLOWANCE	36 816.00	51 816.00	45 374.00	50 530.00	2.48	52 854.00	55 286.00
311522104000FLMRCZZHO	WHIP: MOTOR VEHICLE ALLOWANCE	178 282.00	173 282.00	162 863.26	178 282.00	2.89	186 483.00	195 061.00
31152210500000000000	SUB TOTAL : WHIP ALLOW & SER REL BENEF	701 899.00	671 899.00	596 764.27	752 613.00	12.01	787 233.00	823 446.00
31152219900000000000	SUB TOTAL : ROC - ALLOW & SER REL BENEF	701 899.00	671 899.00	596 764.27	752 613.00	12.01	787 233.00	823 446.00
		CURRENT YEAR 2023/2024			MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
		APPROVED BUDGET	ADJUSTED BUDGET	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
WHIP - SOCIAL CONTRIBUTIONS								
31152220300000000000	WHIP: PENSION FUND CONTRIBUTIONS	95 000.00	100 000.00	78 882.74	120 000.00	20.00	125 520.00	131 294.00
311522204000FLMRCZZHO	WHIP: MEDICAL AID BENEFITS	60 243.00	-	-	#DIV/0!		-	-
31152220500000000000	SUB TOTAL : WHIP-SOCIAL CONTRIBUTIONS	155 243.00	100 000.00	78 882.74	120 000.00	20.00	125 520.00	131 294.00
31152229900000000000	SUB TOTAL : ROC - SOCIAL CONTRIBUTIONS	155 243.00	100 000.00	78 882.74	120 000.00	20.00	125 520.00	131 294.00
31152224992000000000	SUB TOTAL : REMUNERATION OF COUNCILLORS	857 142.00	771 899.00	675 647.01	872 613.00	13.05	912 753.00	954 740.00
CONTRACTED SERVICES								
		CURRENT YEAR 2023/2024			MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
		APPROVED BUDGET	ADJUSTED BUDGET	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
OUTSOURCE SERVICES								
31152260000000000000	OS: CATERING SERVICES	50 000.00	20 000.00	998.00	50 000.00	150.00	52 300.00	54 706.00
311522606000FLMRCZZWD	OS: CATERING SERVICES-CONSTITUENCY LIAS	150 000.00	100 000.00	87 300.00	100 000.00	-	104 600.00	109 412.00
311522606000FLQ60ZZWD	OS: CATERING SERVICES-COUNCILLOR PERFORM	50 000.00	-	-	100 000.00	#DIV/0!	104 600.00	109 412.00
311522606000FLQ61ZZWD	OS: CATERING SERVICES-MULTY PARTY	100 000.00	80 000.00	18 150.00	200 000.00	150.00	209 200.00	218 823.00
31152265720FLMRCZZWD	OS: TRANSPORT SERVICES	30 000.00	-	-	30 000.00	#DIV/0!	31 380.00	32 823.00
31152265720FLQ59ZZWD	OS: TRANSPORT SERVICES-CONSTITUENCY LIAS	50 000.00	80 000.00	79 960.00	50 000.00	37.50	52 300.00	54 706.00
31152265720FLQ63ZZWD	OS: TRANSPORT SERVICES-MULTY PARTY	100 000.00	100 000.00	59 550.00	150 000.00	50.00	156 900.00	164 117.00
31152269900000000000	SUB TOTAL : OUTSOURCE SERVICES	530 000.00	380 000.00	245 958.00	680 000.00	78.95	711 280.00	743 999.00
31152289920000000000	SUB TOTAL : CONTRACTED SERVICES	530 000.00	380 000.00	245 958.00	680 000.00	78.95	711 280.00	743 999.00
		CURRENT YEAR 2023/2024			MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
		APPROVED BUDGET	ADJUSTED BUDGET	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET

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OFFICE OF THE CHIEF WHIP



DR KENNETH KAUNDA DISTRICT MUNICIPALITY
ANNUAL BUDGET 2024/2025

OFFICE OF THE CHIEF WHIP

3115299998000000000000	TOTAL : EXPENDITURE	1 820 142.00	1 514 899.00	1 078 413.60	2 015 613.00	33.05	2 108 331.00	2 205 314.00
3115669995000000000000	SUB-TOTAL CAPITAL ACQUISITIONS	80 000.00	-	-	-	#DIV/0!	-	-
	TOTAL	1 900 142.00	1 514 899.00	1 078 413.60	2 015 613.00	33.05	2 108 331.00	2 205 314.00

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MR

DR KENNETH KAUNDA DISTRICT MUNICIPALITY
ANNUAL BUDGET 2024/2025

COUNCILLORS

		CURRENT YEAR 2023/2024			ACTUALS AS AT			MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
		APPROVED BUDGET	ADJUSTED BUDGET		APRIL 2024			2024 / 2025 BUDGET	2025 / 2026 BUDGET	GROWTH RATE	2026 / 2027 BUDGET
31202213000000000000	MS - SOCIAL CONTRIBUTIONS										
31202211300FLMRCZZHO	EXCO: BASIC SALARY	2 800 000.00	2 610 000.00		2 192 821.51			2 800 000.00	2 928 800.00	7.28	3 063 525.00
31202211320FLMRCZZHO	EXCO: CELL PHONE ALLOWANCE	325 000.00	280 000.00		242 150.36			325 000.00	339 950.00	16.07	355 588.00
31202211380FLMRCZZHO	EXCO: MOTOR VEHICLE ALLOWANCE	1 168 636.00	971 636.00		858 306.04			1 000 000.00	1 046 000.00	2.92	1 094 116.00
31202211490000000000	SUB TOTAL - EXCO ALLOW & SER REL BENEF	4 293 636.00	3 861 636.00		3 293 277.91			4 125 000.00	4 314 750.00	6.82	4 513 229.00
31202211500000000000	OTHER COUNCIL - ALLOWANCES & SRB										
31202211550FLMRCZZHO	OTH COUNCIL: TRAVELLING ALLOWANCE	590 000.00	745 000.00		555 874.67			745 000.00	779 270.00	-	815 116.00
31202211600FLMRCZZHO	OTH COUNCIL: BASIC SALARY	2 796 118.00	2 776 118.00		2 243 441.89			2 776 118.00	2 903 819.00	-	3 037 395.00
31202211620FLMRCZZHO	OTH COUNCIL: CELL PHONE ALLOWANCE	304 443.00	414 443.00		393 505.00			414 443.00	433 507.00	-	453 449.00
31202211790000000000	SUB TOTAL - OTHER COUNCIL ALLOW & SRB	3 690 561.00	3 935 561.00		3 130 821.56			3 935 561.00	4 116 596.00	-	4 305 960.00
31202211800000000000	SEC79 CHAIR - ALLOWANCES & SRB										
31202211850FLMRCZZHO	SEC79 CHAIR: TRAVELLING ALLOWANCE	310 000.00	463 000.00		305 748.25			463 000.00	484 298.00	-	506 576.00
31202211900FLMRCZZHO	SEC79 CHAIR: BASIC SALARY	880 000.00	1 160 000.00		840 106.43			1 160 000.00	1 213 360.00	-	1 269 175.00
31202211920FLMRCZZHO	SEC79 CHAIR: CELL PHONE ALLOWANCE	88 000.00	123 000.00		69 374.00			123 000.00	128 658.00	-	134 576.00
31202212090000000000	SUB TOTAL - SEC79 CHAIR ALLOW & SRB	1 278 000.00	1 746 000.00		1 215 228.68			1 746 000.00	1 826 316.00	-	1 910 327.00
31202219900000000000	SUB TOTAL : ROC - ALLOW & SER REL BENEF	9 262 197.00	9 543 197.00		7 639 328.15			9 806 561.00	10 257 662.00	2.76	10 729 516.00
31202221200000000000	EXCO - SOCIAL CONTRIBUTIONS										
31202221250FLMRCZZHO	EXCO: PENSION FUND CONTRIBUTIONS	-	110 000.00		131 471.24			130 000.00	135 980.00	18.18	142 235.00
31202221300FLMRCZZHO	EXCO: MEDICAL AID BENEFITS	196 000.00	50 243.00		47 401.68			70 000.00	73 220.00	39.32	76 588.00
31202221490000000000	SUB TOTAL : EXCO-SOCIAL CONTRIBUTIONS	196 000.00	160 243.00		178 872.92			200 000.00	209 200.00	24.81	218 823.00
31202221500000000000	OTHER COUNCIL - SOCIAL CONTRIBUTIONS										
31202221550FLMRCZZHO	OTH COUNCIL: PENSION FUND CONTRIBUTIONS	205 000.00	95 000.00		70 248.90			150 000.00	156 900.00	57.89	164 117.00
31202221600FLMRCZZHO	OTH COUNCIL: MEDICAL AID BENEFITS	-	38 000.00		28 270.10			45 000.00	47 070.00	18.42	49 235.00
31202221790000000000	SUB TOTAL : OTH COUNCIL-SOCIAL CONTRIBUT	205 000.00	133 000.00		98 519.00			195 000.00	203 970.00	46.62	213 352.00

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		CURRENT YEAR 2023/2024			ACTUALS AS AT APRIL 2024	MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
		APPROVED BUDGET	ADJUSTED BUDGET			2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
3120222180000000000000	SEC79 CHAIR - SOCIAL CONTRIBUTIONS								
31202221850FLMRCZZHO	SEC79 CHAIR: PENSION FUND CONTRIBUTIONS	-	75 000.00		76 548.42	90 000.00	20.00	94 140.00	98 470.00
3120222209000000000000	SUB TOTAL : SEC79 CHAIR-SOCIAL CONTRIBUT	-	75 000.00		76 548.42	90 000.00	20.00	94 140.00	98 470.00
3120222990000000000000	SUB TOTAL : ROC - SOCIAL CONTRIBUTIONS	401 000.00	368 243.00		353 940.34	485 000.00	31.71	507 310.00	530 645.00
3120224992000000000000	SUB TOTAL : REMUNERATION OF COUNCILLORS	9 663 197.00	9 911 440.00		7 993 268.49	10 291 561.00	3.84	10 764 972.00	11 260 161.00
3120230000000000000000	OPERATIONAL COST								
31202305410FLMRCZZHO	OC: SKILLS DEVELOPMENT FUND LEVY	2 000.00	2 000.00			-	100.00	-	-
31202305770FLMRCZZHO	OC: T&S DOM - DAILY ALLOWANCE	1 000.00	1 000.00			-	100.00	-	-
3120230990000000000000	SUB TOTAL : OPERATIONAL COST	3 000.00	3 000.00		-	-	100.00	-	-
3120299990000000000000	TOTAL : EXPENDITURE	9 666 197.00	9 914 440.00		7 993 268.49	10 291 561.00	3.80	10 764 972.00	11 260 161.00

3120299990000000000000	TOTAL : EXPENDITURE	9 666 197.00	9 914 440.00	7 993 268.49	10 291 561.00	3.80	10 764 972.00	11 260 161.00
3120669995000000000000	SUB-TOTAL CAPITAL ACQUISITIONS	-	-	-	-	-	-	-
	TOTAL :	9 666 197.00	9 914 440.00	7 993 268.49	10 291 561.00	3.80	10 764 972.00	11 260 161.00

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DR KENNETH KAUNDA DISTRICT MUNICIPALITY
ANNUAL BUDGET 2024/2025

MUNICIPAL MANAGER ADMINISTRATION

	CURRENT YEAR 2023/2024				MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
	APPROVED BUDGET	ADJUSTED BUDGET	ACTUALS AS AT APRIL 2024		2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
MM - SALARIES ALLOW AND SERV BENEFITS								
3205203000100000000000	1 351 500.00	1 101 500.00	887 930.00		1 351 500.00	22.70	1 413 669.00	1 478 698.00
SM MM: SAL & ALL - BASIC SALARY	100 057.00	88 793.00	88 793.00		100 057.00	12.69	104 660.00	109 474.00
SM MM: SAL & ALL - PERFORM BASED BONUS	30 000.00	30 000.00	25 000.00		30 000.00	-	31 380.00	32 823.00
SM MM: ALLOW - CELLULAR & TELEPHONE	180 000.00	180 000.00	150 000.00		180 000.00	-	188 280.00	196 941.00
SM MM: ALLOW - TRAVEL OR MOTOR VEHICLE	-	20 340.00	16 950.00		20 340.00	-	21 276.00	22 254.00
SM MM: ALLOW - NON PENSIONABLE	1 661 557.00	1 420 633.00	1 168 673.00		1 681 897.00	18.39	1 759 265.00	1 840 190.00
SUB TOTAL: MM - SAL ALLOW & SERV BENEF								
3205203099000000000000	1 661 557.00	1 420 633.00	1 168 673.00		1 681 897.00	18.39	1 759 265.00	1 840 190.00
SUB TOTAL: SENIOR MANAGEMENT	1 661 557.00	1 420 633.00	1 168 673.00		1 681 897.00	18.39	1 759 265.00	1 840 190.00
	CURRENT YEAR 2023/2024				MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
	APPROVED BUDGET	ADJUSTED BUDGET	ACTUALS AS AT APRIL 2024		2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
MS - SALARIES ALLOW AND SERV BENEFITS								
3205211000000000000000	2 742 950.00	12 942 950.00	12 383 605.24		14 942 950.00	15.45	15 630 326.00	16 349 321.00
MS: SAL & ALL: BASIC SALARY & WAGES	11 997 546.00	1 497 546.00	939 238.00		1 497 546.00	-	1 566 433.00	1 638 489.00
MS: SAL & ALL: PERFORMANCE BASED BONUSES	473 131.00	50 131.00	-		50 131.00	-	52 437.00	54 849.00
MS: ALL - CELLULAR & TELEPHONE	45 864.00	165 864.00	138 088.89		165 864.00	-	173 494.00	181 474.00
MS: ALL - CELLULAR & TELEPHONE	126 282.00	27 282.00	21 900.00		27 282.00	-	28 537.00	29 850.00
MS: HB & INC: HOUSING BENEFITS	21 491.00	76 491.00	64 102.55		76 491.00	-	80 030.00	83 690.00
MS: HB & INC: HOUSING BENEFITS	61 072.00	11 072.00	8 591.28		11 072.00	-	11 581.00	12 114.00
MS: ALL - LEAVE PAY	103 834.00	459 721.00	446 870.90		459 721.00	-	480 868.00	502 988.00
MS: ALL - LEAVE PAY	458 887.00	-	29 392.84		-	-	-	-
MS: ALL - TRAVEL OR MOTOR VEHICLE	241 968.00	891 968.00	1 045 507.89		891 968.00	-	932 999.00	975 916.00
MS: ALL - TRAVEL OR MOTOR VEHICLE	826 497.00	176 497.00	137 852.70		176 497.00	-	184 616.00	193 108.00
MS: SRB - ACTING ALLOWANCE	118 424.00	128 424.00	90 737.32		128 424.00	-	134 332.00	140 511.00
MS: SRB - ACTING ALLOWANCE	73 221.00	-	-		-	-	-	-
MS: SRB - ANNUAL BONUS	1 268 325.00	658 325.00	569 778.67		668 325.00	-	699 068.00	731 225.00
MS: SRB - ANNUAL BONUS	71 244.00	71 244.00	48 135.00		71 244.00	-	74 521.00	77 949.00
MS: SRB - LONG SERVICE AWARD	90 000.00	-	-		-	-	-	-
SUB TOTAL: MS - SAL ALLOW & SERV BENEF	18 717 736.00	17 167 515.00	15 923 741.28		19 167 515.00	11.65	20 049 222.00	20 971 484.00
	CURRENT YEAR 2023/2024				MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
	APPROVED BUDGET	ADJUSTED BUDGET	ACTUALS AS AT APRIL 2024		2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
MS - SOCIAL CONTRIBUTIONS								
3205213000000000000000	2 387.00	2 887.00	1 832.18		3 453.00	19.61	3 612.00	3 778.00
MS: SOC CONTR - BARGAINING COUNCIL	-	255.00	204.84		356.00	39.61	372.00	390.00
MS: SOC CONTR - BARGAINING COUNCIL	96 735.00	96 735.00	65 309.14		96 735.00	-	101 185.00	105 839.00
MS: SOC CONTR - GROUP LIFE INSURANCE								

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DR KENNETH KAUNDA DISTRICT MUNICIPALITY ANNUAL BUDGET 2024/2025													
MUNICIPAL MANAGER ADMINISTRATION													
32052130100FLMRCZZHO	MS: SOC CONTR - GROUP LIFE INSURANCE	49 668.00	49 668.00	18 784.76	49 668.00	-	51 953.00	-	54 343.00				
32052130200EQMRCZZHO	MS: SOC CONTR - MEDICAL	78 386.00	478 386.00	448 015.58	478 386.00	-	500 392.00	-	523 410.00				
32052130200FLMRCZZHO	MS: SOC CONTR - MEDICAL	295 441.00	105 441.00	80 694.00	105 441.00	-	110 291.00	-	115 365.00				
32052130300EQMRCZZHO	MS: SOC CONTR - PENSION	236 298.00	1 236 298.00	1 095 843.98	1 336 298.00	8.09	1 397 768.00	8.09	1 463 065.00				
32052130300FLMRCZZHO	MS: SOC CONTR - PENSION	839 153.00	239 153.00	188 316.84	439 153.00	83.63	459 354.00	83.63	480 484.00				
32052130400EQMRCZZHO	MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	4 974.00	23 974.00	28 503.08	23 974.00	-	25 077.00	-	26 230.00				
32052130400FLMRCZZHO	MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	16 302.00	4 302.00	3 188.16	4 302.00	-	4 500.00	-	4 707.00				
3205213990000000000000	SUB TOTAL : MS - SOCIAL CONTRIBUTIONS	1 619 344.00	2 237 059.00	1 934 692.56	2 537 766.00	13.44	2 654 504.00	13.44	2 776 611.00				
3205215990000000000000	SUB TOTAL : MUNICIPAL STAFF	20 337 080.00	19 404 614.00	17 858 433.84	21 705 281.00	11.86	22 703 726.00	11.86	23 748 095.00				
3205215994000000000000	SUB TOTAL : EMPLOYEE RELATED COST	21 958 637.00	20 825 247.00	19 027 106.84	23 387 178.00	12.30	24 462 991.00	12.30	25 588 285.00				
CONTRACTED SERVICES													
CURRENT YEAR 2023/2024													
MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK													
3205226000000000000000	OUTSOURCE SERVICES	APPROVED BUDGET	ADJUSTED BUDGET	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	GROWTH RATE	2026 / 2027 BUDGET				
32052260600FLMRCZZHO	OS: CATERING SERVICES	300 000.00	250 000.00	214 821.40	150 000.00	40.00	156 900.00	40.00	164 117.00				
3205226990000000000000	SUB TOTAL : OUTSOURCE SERVICES	300 000.00	250 000.00	214 821.40	150 000.00	40.00	156 900.00	40.00	164 117.00				
CURRENT YEAR 2023/2024													
MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK													
3205227000000000000000	CONSULTANTS AND PROFESSIONAL SERVICES	APPROVED BUDGET	ADJUSTED BUDGET	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	GROWTH RATE	2026 / 2027 BUDGET				
32052270370FLP19ZZWD	C&PS: B&A HUMAN RESOURCES	15 000.00	-	-	-	#DIV/0!	-	-	-				
32052270400FLP19ZZWD	C&PS: B&A ORGANISATIONAL: QUALIFICATION & VERIFICATION	20 000.00	30 000.00	5 254.00	-	100.00	-	-	-				
32052270480FLP19ZZWD	C&PS: B&A ACTUARIES	45 000.00	30 000.00	-	-	100.00	-	-	-				
32052273340FLMRCZZWD	C&PS: LEGAL COST ADVICE & LITIGATION	4 000 000.00	3 000 000.00	2 574 077.37	3 500 000.00	16.67	3 661 000.00	16.67	3 829 406.00				
3205227990000000000000	SUB TOTAL : CONSULTANT AND PROF SERVICES	4 080 000.00	3 060 000.00	2 579 331.37	3 500 000.00	14.38	3 661 000.00	14.38	3 829 406.00				
CURRENT YEAR 2023/2024													
MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK													
3205228000000000000000	CONTRACTORS	APPROVED BUDGET	ADJUSTED BUDGET	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	GROWTH RATE	2026 / 2027 BUDGET				
32052285400FLMRCZZWD	CONTR: SAFEGUARD & SECURITY	6 400 000.00	6 900 000.00	5 646 641.02	7 500 000.00	8.70	7 845 000.00	8.70	8 205 870.00				
32052280020FLQ56ZZWD	DISTRICT CALL CENTRE AND CCTV MONITORING SYSTEM	-	-	-	500 000.00	#DIV/0!	523 000.00	#DIV/0!	547 058.00				
3205228990000000000000	SUB TOTAL : CONTRACTORS	6 400 000.00	6 900 000.00	5 646 641.02	8 000 000.00	15.94	8 368 000.00	15.94	8 752 928.00				
3205228992000000000000	SUB TOTAL : CONTRACTED SERVICES	10 780 000.00	10 210 000.00	8 440 793.79	11 650 000.00	14.10	12 185 900.00	14.10	12 746 451.00				
CURRENT YEAR 2023/2024													
MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK													

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MUNICIPAL MANAGER ADMINISTRATION




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22 933.00
493 051.00

DR KENNETH KAUNDA DISTRICT MUNICIPALITY
ANNUAL BUDGET 2024/2025

MUNICIPAL MANAGER ADMINISTRATION

32052999980000000000	TOTAL : EXPENDITURE	37 332 826.00	36 069 436.00	30 788 567.24	41 336 367.00	14.60	43 237 842.00	45 226 781.00
32053500000000000000	IMPAIRMENT LOSS							
32053500000000000000	IL PPE: COMPUTER EQUIPMENT	20 000.00	20 000.00		20 000.00	-	20 920.00	21 882.00
32053509900000000000	SUB TOTAL : IMPAIRMENT LOSS	20 000.00	20 000.00	-	20 000.00	-	20 920.00	21 882.00
32053699980000000000	TOTAL GAINS AND LOSSES	20 000.00	20 000.00	-	20 000.00	-	20 920.00	21 882.00
32053980200000000000	PRIMARY EXPENDITURE	37 332 826.00	36 069 436.00	30 788 567.24	41 336 367.00	14.60	43 237 842.00	45 226 781.00
32053980300000000000	PRIMARY SURPLUS/DEFICIT BEFORE G&L	37 332 826.00	36 069 436.00	30 788 567.24	41 336 367.00	14.60	43 237 842.00	45 226 781.00
32053980400000000000	PRIMARY GAINS & LOSSES	20 000.00	20 000.00	-	20 000.00	-	20 920.00	21 882.00
32053980500000000000	TOTAL: PRIMARY SURP/DEF AFTER GAINS&LOSS	37 352 826.00	36 089 436.00	30 788 567.24	41 356 367.00	14.59	43 258 762.00	45 248 663.00
CAPITAL EXPENDITURE								
32056191400000000000	IA COST OTHER IN-USE COMPUTER SOFTWARE							
320561914200RD06ZZHO	PMS SYSTEM	700 000.00	1 100 000.00	855 000.00		100.00	-	-
		700 000.00	1 100 000.00	855 000.00		100.00	-	-
32056460000000000000	PPE COST FURN&OFF EQUIPMENT IN USE COST							
320564600200RC27ZZHO	OFFICE FURNITURE AND FITTINGS	430 000.00	-	-	-	#DIV/0!	-	-
		430 000.00	-	-	-	#DIV/0!	-	-
32056470000000000000	PPE COST COMPUTER EQUIPMENT							
320564700200RD19ZZHO	COMMUNICATION EQUIPMENT	1 400 000.00	900 000.00	-	300 000.00	66.67	150 000.00	100 000.00
		1 400 000.00	900 000.00	-	300 000.00	66.67	150 000.00	100 000.00
32056699950000000000	SUB-TOTAL CAPITAL ACQUISITIONS	2 530 000.00	2 000 000.00	855 000.00	300 000.00	85.00	150 000.00	100 000.00

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DR KENNETH KAUNDA DISTRICT MUNICIPALITY
ANNUAL BUDGET 2024/2025

MUNICIPAL MANAGER ADMINISTRATION

3205299998000000000000	TOTAL : EXPENDITURE	37 332 826.00	36 059 436.00	30 788 567.24	41 336 367.00	14.60	43 237 842.00	45 226 781.00
3205389998000000000000	TOTAL GAINS AND LOSSES	20 000.00	20 000.00	-	20 000.00	-	20 920.00	21 882.00
3205669995000000000000	SUB-TOTAL CAPITAL ACQUISITIONS	2 530 000.00	2 000 000.00	855 000.00	300 000.00	85.00	150 000.00	100 000.00
	TOTAL	39 882 826.00	58 089 436.00	31 643 567.24	41 656 367.00	9.36	43 408 762.00	45 348 663.00

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DR KENNETH KAUNDA DISTRICT MUNICIPALITY
ANNUAL BUDGET 2024/2025

INTERNAL AUDIT

		CURRENT YEAR 2023/2024			MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
		APPROVED BUDGET	ADJUSTED BUDGET	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
32102030010000000000	MM - SALARIES ALLOW AND SERV BENEFITS	-	-	20 000.00	-	#DIV/0!	-	-
32102030070FLMRCZZHO	SM MM: ALLOW - CELLULAR & TELEPHONE	-	-	20 000.00	-	#DIV/0!	-	-
32102030390000000000	SUB TOTAL: MM - SAL ALLOW & SERV BENEF	-	-	20 000.00	-	#DIV/0!	-	-
		CURRENT YEAR 2023/2024			MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
32102034000000000000	CAE - SALARIES ALLOW AND SERV BENEFITS	604 646.00	804 646.00	495 670.00	814 646.00	1.24	852 120.00	891 317.00
32102034050FLMRCZZHO	SM CAE: SAL & ALL - BASIC SALARY	24 960.00	24 000.00	-	24 000.00	-	25 104.00	26 259.00
32102034070FLMRCZZHO	SM CAE: ALLOW - CELLULAR & TELEPHONE	325 579.00	525 579.00	260 890.40	525 579.00	-	549 756.00	575 044.00
32102034090FLMRCZZHO	SM CAE: ALLOW - TRAVEL OR MOTOR VEHICLE	-	20 340.00	16 950.00	20 340.00	-	21 276.00	22 254.00
32102034110FLMRCZZHO	SM CAE: ALLOW - NON PENSIONABLE	-	-	-	-	-	-	-
32102034390000000000	SUB TOTAL: CAE - SAL ALLOW & SERV BENEF	955 185.00	1 374 565.00	773 500.40	1 384 565.00	0.73	1 448 256.00	1 514 874.00
32102039900000000000	SUB TOTAL: SM - SAL ALLOW & SERV BENEF	955 185.00	1 374 565.00	793 500.40	1 384 565.00	0.73	1 448 256.00	1 514 874.00
32102099920000000000	SUB TOTAL: SENIOR MANAGEMENT	955 185.00	1 374 565.00	793 500.40	1 384 565.00	0.73	1 448 256.00	1 514 874.00
		CURRENT YEAR 2023/2024			MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
32102110000000000000	MS - SALARIES ALLOW AND SERV BENEFITS	27 387.00	2 732 954.00	2 239 700.00	2 902 954.00	6.22	3 036 490.00	3 176 168.00
32102110010EQMRCZZHO	MS: SAL & ALL: BASIC SALARY & WAGES	2 802 954.00	2 732 954.00	2 239 700.00	2 902 954.00	6.22	3 036 490.00	3 176 168.00
32102110010FLMRCZZHO	MS: SAL & ALL: BASIC SALARY & WAGES	114 067.00	64 067.00	-	64 067.00	-	67 014.00	70 097.00
32102110010FLMRCZZHO	MS: SAL & ALL: PERFORMANCE BASED BONUSES	61 152.00	61 152.00	49 000.00	61 152.00	-	63 965.00	66 907.00
32102110220FLMRCZZHO	MS: ALL - CELLULAR & TELEPHONE	50 508.00	53 508.00	42 656.40	53 508.00	-	55 969.00	58 544.00
32102110260FLMRCZZHO	MS: HB & INC: HOUSING BENEFITS	253 732.00	253 732.00	248 673.76	253 732.00	-	265 404.00	277 612.00
32102110320FLMRCZZHO	MS: ALL - LEAVE PAY	385 204.00	385 204.00	308 657.00	385 204.00	-	402 923.00	421 458.00
32102110340FLMRCZZHO	MS: ALL - TRAVEL OR MOTOR VEHICLE	132 294.00	182 294.00	166 453.00	182 294.00	-	190 680.00	199 451.00
32102110460FLMRCZZHO	MS: SRB - ANNUAL BONUS	-	-	0.01	130 000.00	-	135 980.00	142 295.00
32102110500FLMRCZZHO	MS: SRB - LONG SERVICE AWARD	-	-	-	-	-	-	-
32102119900000000000	SUB TOTAL: MS - SAL ALLOW & SERV BENEF	3 827 298.00	3 732 911.00	3 055 140.17	4 092 911.00	9.64	4 281 185.00	4 478 119.00
		CURRENT YEAR 2023/2024			MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			

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INTERNAL AUDIT

NEWARK

DR KENNETH KAUNDA DISTRICT MUNICIPALITY
ANNUAL BUDGET 2024/2025

INTERNAL AUDIT

	INVENTORY	APPROVED BUDGET	ADJUSTED BUDGET	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
3210232000000000000000	INV - CONSUMABLE STORES - STANDARD RATED	50 000.00	-	-	50 000.00	#DIV/0!	52 300.00	54 706.00
32102320600FLMRCZZWD	INVENTORY - MATERIALS & SUPPLIES	20 000.00	-	-	20 000.00	#DIV/0!	20 920.00	21 882.00
32102323600FLMRCZZWD	SUB TOTAL - INVENTORY	70 000.00	-	-	70 000.00	#DIV/0!	73 220.00	76 588.00
		CURRENT YEAR 2023/2024			MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
		APPROVED BUDGET	ADJUSTED BUDGET	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
3210272000000000000000	DEPRECIATION & AMORTISATION							
32102720600FLMRCZZHO	DEPRECIATION COMPUTER EQUIPMENT	12 576.00	12 576.00		25 152.00	100.00	26 309.00	27 519.00
32102721500FLMRCZZHO	DEPRECIATION FURNITURE & OFFICE EQUIPM	157 200.00	157 200.00		314 400.00	100.00	328 862.00	343 990.00
32102725700FLMRCZZHO	DEPRECIATION TRANSPORT ASSETS	26 200.00	26 200.00		52 400.00	100.00	54 810.00	57 332.00
3210272990000000000000	SUB TOTAL : DEPRECIATION & AMORTISATION	195 976.00	195 976.00	-	391 952.00	100.00	409 981.00	428 841.00
3210299998000000000000	TOTAL : EXPENDITURE	6 711 787.00	7 360 880.00	5 731 340.00	7 930 974.00	7.74	8 295 798.00	8 677 404.00

3210299998000000000000

TOTAL : EXPENDITURE

SUB-TOTAL CAPITAL ACQUISITIONS

TOTAL

6 711 787.00

7 360 880.00

5 731 340.00

7 930 974.00

7.74

8 295 798.00

8 677 404.00

6 711 787.00

7 360 880.00

5 731 340.00

7 930 974.00

7.74

8 295 798.00

8 677 404.00

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CORPORATE SERVICES ADMINISTRATION

138 153.00

DR KENNETH KAUNDA DISTRICT MUNICIPALITY
ANNUAL BUDGET 2024/2025

CORPORATE SERVICES ADMINISTRATION

33052110320FLMRCZZHO	MS: ALL - LEAVE PAY	854 306.00	604 306.00	612 865.70	854 306.00	41.37	893 604.00	934 710.00
33052110340FLMRCZZHO	MS: ALL - TRAVEL OR MOTOR VEHICLE	797 030.00	917 030.00	745 890.35	917 030.00	-	959 213.00	1 003 387.00
33052110350FLMRCZZHO	MS: OVERTIME - STRUCTURED	187 716.00	187 716.00	145 357.85	187 716.00	-	196 351.00	205 383.00
33052110440FLMRCZZHO	MS: SRB - ACTING ALLOWANCE	58 556.00	158 556.00	138 562.17	158 556.00	-	165 850.00	173 479.00
33052110460FLMRCZZHO	MS: SRB - ANNUAL BONUS	19 640.00	656 640.00	881 323.85	656 640.00	-	686 845.00	718 440.00
33052110500FLMRCZZHO	MS: SRB - LONG SERVICE AWARD	140 000.00	130 000.00	123 856.07	130 000.00	-	135 980.00	142 235.00
33052110630FLMRCZZHO	MS: SRB - NON PENSIONABLE	86 655.00	72 656.00	60 000.00	86 656.00	19.27	90 642.00	94 818.00
33052119900000000000	SUB TOTAL : MS - SAL ALLOW & SERV BENEF	15 826 925.00	15 809 925.00	13 407 342.09	18 234 902.00	15.34	19 073 706.00	19 951 104.00
				CURRENT YEAR 2023/2024				
				APPROVED BUDGET	ADJUSTED BUDGET	ACTUALS AS AT APRIL 2024	MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK	
							2024 / 2025 BUDGET	2026 / 2027 BUDGET
33052130000000000000	MS - SOCIAL CONTRIBUTIONS							
33052130010FLMRCZZHO	MS: SOC CONTR - BARGAINING COUNCIL	4 448.00	4 448.00	3 630.22	4 448.00	47.77	6 875.00	7 192.00
33052130020FLMRCZZHO	MS: SOC CONTR - GROUP LIFE INSURANCE	174 093.00	194 093.00	158 546.40	194 093.00	-	203 021.00	212 360.00
33052130030FLMRCZZHO	MS: SOC CONTR - MEDICAL	1 240 688.00	1 088 688.00	979 919.43	1 240 688.00	13.96	1 297 760.00	1 357 457.00
33052130040FLMRCZZHO	MS: SOC CONTR - PENSION	2 151 198.00	1 951 198.00	1 747 518.56	2 351 198.00	20.50	2 459 353.00	2 572 483.00
33052130050FLMRCZZHO	MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	71 700.00	71 700.00	56 326.04	71 700.00	-	74 998.00	78 448.00
33052139900000000000	SUB TOTAL : MS - SOCIAL CONTRIBUTIONS	3 642 127.00	3 310 127.00	2 945 940.65	3 864 252.00	16.74	4 042 007.00	4 227 940.00
33052159920000000000	SUB TOTAL : MUNICIPAL STAFF	19 469 052.00	19 120 052.00	16 353 282.74	22 099 154.00	15.58	23 115 713.00	24 179 044.00
33052159940000000000	SUB TOTAL : EMPLOYEE RELATED COST	20 561 079.00	19 829 582.00	16 711 920.35	23 286 953.00	17.44	24 358 151.00	25 478 634.00
CONTRACTED SERVICES								
				CURRENT YEAR 2023/2024				
				APPROVED BUDGET	ADJUSTED BUDGET	ACTUALS AS AT APRIL 2024	MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK	
							2024 / 2025 BUDGET	2026 / 2027 BUDGET
33052260000000000000	OUTSOURCE SERVICES							
33052260600FLP43ZZWD	OS: CATERING SERVICES	100 000.00	100 000.00	61 000.00	100 000.00	-	104 600.00	109 412.00
33052263620FLP03ZZWD	OS: MEDICAL SERVICES (HEALTH SERV & SUP)	50 000.00	30 000.00	28 500.00	30 000.00	-	31 380.00	32 823.00
33052265900000000000	SUB TOTAL : OUTSOURCE SERVICES	150 000.00	130 000.00	89 500.00	130 000.00	-	135 980.00	142 235.00
				CURRENT YEAR 2023/2024				
				APPROVED BUDGET	ADJUSTED BUDGET	ACTUALS AS AT APRIL 2024	MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK	
							2024 / 2025 BUDGET	2026 / 2027 BUDGET
33052270000000000000	CONSULTANTS AND PROFESSIONAL SERVICES							
33052270370FLP58ZZWD	C&PS: B&A HUMAN RESOURCES	300 000.00	50 000.00	-	50 000.00	500.00	150 000.00	100 000.00

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CORPORATE SERVICES ADMINISTRATION

3 282.00

DR KENNETH KAUNDA DISTRICT MUNICIPALITY
ANNUAL BUDGET 2024/2025

CORPORATE SERVICES ADMINISTRATION

330523050810FLMRCZZHO	OC: T&S DOM TRP - W/OUT OPR OWN TRANSPRT	7 000.00	6 000.00	4 716.37	7 000.00	16.67	7 322.00	7 659.00
330523061000FLMRCZZHO	OC: UNIFORM & PROTECTIVE CLOTHING	100 000.00	70 000.00	29 436.00	100 000.00	42.86	150 000.00	100 000.00
330523054500FLMRCZZHO	DISPOSAL OF RECORDS	-	-	-	150 000.00	-	156 900.00	164 117.00
33052309000000000000	SUB TOTAL : OPERATIONAL COST	8 111 000.00	8 019 000.00	6 859 258.64	9 136 000.00	13.93	9 451 056.00	9 782 904.00
		CURRENT YEAR 2023/2024		ACTUALS AS AT APRIL 2024	MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
		APPROVED BUDGET	ADJUSTED BUDGET		2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
33052320000000000000	INVENTORY							
330523206000FLMRCZZWD	INV - CONSUMABLE STORES - STANDARD RATED	350 000.00	350 000.00	310 804.42	500 000.00	- 14.29	313 800.00	328 235.00
330523206000FLPSZZWD	INV - CONSUMABLE STORES - STANDARD RATED	18 000.00	-	-	25 000.00	#DIV/0!	26 150.00	27 353.00
330523236000FLMRCZZHO	INVENTORY - MATERIALS & SUPPLIES-ARTISAN	100 000.00	50 000.00	29 200.00	-	- 100.00	-	-
330523236000FLMRCZZWD	INVENTORY - MATERIALS & SUPPLIES	100 000.00	100 000.00	52 598.00	50 000.00	- 50.00	52 300.00	54 706.00
33052329900000000000	SUB TOTAL - INVENTORY	568 000.00	500 000.00	392 602.42	375 000.00	- 25.00	392 250.00	410 294.00
		CURRENT YEAR 2023/2024		ACTUALS AS AT APRIL 2024	MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
		APPROVED BUDGET	ADJUSTED BUDGET		2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
33052380000000000000	OPERATING LEASES							
330523806000FLMRCZZHO	OPR LEASES: COMPUTER EQUIPMENT-POTOCOPIERS	915 000.00	1 515 000.00	1 155 915.77	1 000 000.00	- 33.99	1 046 000.00	1 094 116.00
330523836000FLMRCZZWD	OPR LEASES: OTHER ASSETS-BUILDING	1 900 000.00	2 900 000.00	1 687 108.89	1 500 000.00	- 48.28	1 569 000.00	1 641 174.00
33052389900000000000	SUB TOTAL : OPERATING LEASES	2 815 000.00	4 415 000.00	2 843 024.66	2 500 000.00	- 43.37	2 615 000.00	2 735 290.00
		CURRENT YEAR 2023/2024		ACTUALS AS AT APRIL 2024	MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
		APPROVED BUDGET	ADJUSTED BUDGET		2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
33052720000000000000	DEPRECIATION & AMORTISATION							
330527200400FLMRCZZHO	AMORTISATION INTANG COMPUTER SOFTWARE	78 000.00	78 000.00	-	78 000.00	-	81 588.00	85 341.00
330527206000FLMRCZZHO	DEPRECIATION COMPUTER EQUIPMENT	650 000.00	650 000.00	-	650 000.00	-	679 900.00	711 175.00
330527215000FLMRCZZHO	DEPRECIATION FURNITURE & OFFICE EQUIPM	150 000.00	150 000.00	-	150 000.00	-	156 900.00	164 117.00
330527236000FLMRCZZHO	DEPRECIATION MACHINERY & EQUIPMENT	70 000.00	70 000.00	-	70 000.00	-	73 220.00	76 588.00
330527257000FLMRCZZHO	DEPRECIATION TRANSPORT ASSETS	15 720.00	15 720.00	-	15 720.00	-	16 443.00	17 200.00
330527284000FLMRCZZHO	DEPRECIATION NETWORK & COMM DATA CENTRES	8 000.00	8 000.00	-	8 000.00	-	8 368.00	8 753.00
330527288000FLMRCZZHO	DEPRECIATION COMMUNITY HALLS	15 000.00	15 000.00	-	15 000.00	-	15 690.00	16 412.00
330527292000FLMRCZZHO	DEPRECIATION OP BUILDING MUNIC OFFICES	68 120.00	68 120.00	-	68 120.00	-	71 254.00	74 531.00
33052729900000000000	SUB TOTAL : DEPRECIATION & AMORTISATION	1 054 840.00	1 054 840.00	-	1 054 840.00	-	1 103 363.00	1 154 117.00
33052999980000000000	TOTAL : EXPENDITURE	33 809 919.00	34 348 422.00	27 003 358.07	37 247 793.00	31.86	38 624 200.00	40 241 120.00
GAINS AND LOSSES								

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CORPORATE SERVICES ADMINISTRATION

2

CORPORATE SERVICES ADMINISTRATION

33052999980000000000	TOTAL : EXPENDITURE	33 809 919.00	34 348 422.00	27 003 358.07	37 247 793.00	31.86	38 624 200.00	40 241 120.00
33053899980000000000	TOTAL GAINS AND LOSSES	80 000.00	80 000.00	-	80 000.00	-	83 680.00	87 529.00
33056699950000000000	SUB-TOTAL CAPITAL ACQUISITIONS	4 000 000.00	4 900 000.00	58 000.00	8 000 000.00	63.27	2 574 600.00	1 339 412.00
	TOTAL	37 889 919.00	39 328 422.00	27 061 358.07	45 327 793.00	95.12	41 282 480.00	41 668 061.00

52

DR KENNETH KAUNDA DISTRICT MUNICIPALITY
ANNUAL BUDGET 2024/2025

FINANCIAL SERVICES ADMINISTRATION

REVENUE											
CURRENT YEAR 2023/2024				MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK							
	APPROVED BUDGET	ADJUSTED BUDGET	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET				
FUEL LEVY NON-EXCHANGE REVENUE	- 181 398 000.00	- 181 398 000.00	- 181 398 000.00	- 184 806 000.00	1.88	- 192 095 000.00	- 200 378 000.00				
FUEL LEVY (RSC REPLACEMENT GRANT)	- 181 398 000.00	- 181 398 000.00	- 181 398 000.00	- 184 806 000.00	1.88	- 192 095 000.00	- 200 378 000.00				
SUB TOTAL : FUEL LEVY NON-EXCHANGE REV	- 181 398 000.00	- 181 398 000.00	- 181 398 000.00	- 184 806 000.00		- 192 095 000.00	- 200 378 000.00				
CURRENT YEAR 2023/2024				MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK							
	APPROVED BUDGET	ADJUSTED BUDGET	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET				
OPERATIONAL : MONETARY											
TS O M NG LOCAL GOV FIN MNG GRANT	- 1 000 000.00	- 1 000 000.00	- 435 283.48	- 1 000 000.00	-	- 1 100 000.00	- 1 200 000.00				
TS O M NRF EQUITABLE SHARE	- 32 150 000.00	- 32 150 000.00	- 32 150 000.00	- 33 503 000.00	4.21	- 32 664 000.00	- 30 822 000.00				
MUNICIPAL SYSTEMS IMPROVEMENT GRANT (NSIG)	-	-	-	-	#DIV/0!	-	-				
SUB TOTAL : OPERATIONAL : MONETARY	- 33 150 000.00	- 33 150 000.00	- 32 585 283.48	- 34 503 000.00	4.08	- 33 764 000.00	- 32 022 000.00				
SUB TOTAL : TRANSFERS & SUBSIDIES	- 33 150 000.00	- 33 150 000.00	- 32 585 283.48	- 34 503 000.00	4.08	- 33 764 000.00	- 32 022 000.00				
SUB TOTAL : NON - EXCHANGE REVENUE	- 214 548 000.00	- 214 548 000.00	- 213 983 283.48	- 219 309 000.00	2.22	- 225 859 000.00	- 232 400 000.00				
CURRENT YEAR 2023/2024				MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK							
	APPROVED BUDGET	ADJUSTED BUDGET	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET				
INTEREST DIVIDENDS AND RENT ON LAND	- 1 600 000.00	- 1 600 000.00	- 1 884 744.45	- 1 980 000.00	23.75	- 2 071 080.00	- 2 166 350.00				
INTER: BANK ACCOUNTS	- 5 800 000.00	- 5 800 000.00	- 6 691 838.36	- 7 000 000.00	20.69	- 7 322 000.00	- 7 658 812.00				
INTER: SHORT TERM INVEST & CALL ACCOUNTS	- 7 400 000.00	- 7 400 000.00	- 8 576 582.81	- 8 980 000.00	21.35	- 9 393 080.00	- 9 825 162.00				
SUB TOTAL : INTEREST DIV RENT ON LAND	- 14 800 000.00	- 14 800 000.00	- 16 953 165.62	- 17 960 000.00		- 18 786 160.00	- 19 650 324.00				
CURRENT YEAR 2023/2024				MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK							
	APPROVED BUDGET	ADJUSTED BUDGET	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET				
OPERATIONAL REVENUE	-	- 113 431.00	- 132 383.07	- 170 000.00	49.87	- 177 820.00	- 186 000.00				
COMMISSION: INSURANCE	-	- 99 684.00	- 180 920.70	- 150 000.00	50.48	- 156 900.00	- 164 117.00				
SKILLS DEVELOPMENT LEVY REFUND	-	-	-	-	50.15	- 334 720.00	- 350 117.00				
SUB TOTAL : OPERATIONAL REVENUE	-	- 213 115.00	- 313 303.77	- 320 000.00		- 334 720.00	- 350 117.00				
CURRENT YEAR 2023/2024				MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK							
	APPROVED BUDGET	ADJUSTED BUDGET	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET				
SALES OF GOODS AND RENDERING OF SERVICES	-	-	-	-		-	-				
SUB TOTAL : SALES OF GOODS AND RENDERING OF SERVICES	-	-	-	-		-	-				

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FINANCIAL SERVICES ADMINISTRATION

15

DR KENNETH KAUNDA DISTRICT MUNICIPALITY
ANNUAL BUDGET 2024/2025

FINANCIAL SERVICES ADMINISTRATION

34052110500FLMRCZZHO	MS: SRB - LONG SERVICE AWARD	80 000.00	150 000.00	81 420.46	150 000.00	-	156 900.00	164 117.00
34052110630FLMRCZZHO	MS: SRB - NON PENSIONABLE	90 000.00	-	-	20 000.00	-	20 920.00	21 832.00
34052119900000000000	SUB TOTAL : MS - SAL ALLOW & SERV BENEF	11 958 437.00	11 729 637.00	9 691 187.35	12 148 882.00	3.57	12 708 052.00	13 292 945.00
		CURRENT YEAR 2023/2024		ACTUALS AS AT APRIL 2024	MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
		APPROVED BUDGET	ADJUSTED BUDGET		2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
34052130000000000000	MS - SOCIAL CONTRIBUTIONS							
34052130010FLMRCZZHO	MS: SOC CONTR - BARGAINING COUNCIL	2 123.00	3 422.00	1 798.04	4 520.00	32.09	4 728.00	4 945.00
34052130100FLMRCZZHO	MS: SOC CONTR - GROUP LIFE INSURANCE	108 728.00	108 728.00	88 741.30	120 135.00	10.49	125 661.00	131 442.00
34052130200FLMRCZZHO	MS: SOC CONTR - MEDICAL	564 101.00	714 101.00	460 997.04	714 101.00	-	746 950.00	781 309.00
34052130300FLMRCZZHO	MS: SOC CONTR - PENSION	1 530 978.00	1 630 978.00	1 279 500.50	1 630 978.00	-	1 706 003.00	1 784 479.00
34052130400FLMRCZZHO	MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	34 815.00	36 815.00	27 984.96	38 230.00	3.84	39 989.00	41 828.00
34052130400FMRCZZHO	MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	5 245.00	6 245.00	4 605.12	7 000.00	12.09	7 000.00	7 000.00
34052139900000000000	SUB TOTAL : MS - SOCIAL CONTRIBUTIONS	2 246 990.00	2 500 289.00	1 863 626.96	2 514 964.00	0.59	2 630 331.00	2 751 003.00
		CURRENT YEAR 2023/2024		ACTUALS AS AT APRIL 2024	MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
		APPROVED BUDGET	ADJUSTED BUDGET		2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
34052140000000000000	MS - POST RETIREMENT BENEFITS							
34052140020FLMRCZZHO	MS: PRB - MED: CURRENT SERVICE COST	350 000.00	430 000.00	349 352.18	430 000.00	-	449 780.00	470 470.00
34052149900000000000	SUB TOTAL : MS - POST RETIREMENT BENEFIT	350 000.00	430 000.00	349 352.18	430 000.00	-	449 780.00	470 470.00
34052159900000000000	SUB TOTAL : MUNICIPAL STAFF	14 555 427.00	14 659 926.00	11 904 166.49	15 093 846.00	2.96	15 788 163.00	16 514 418.00
34052159940000000000	SUB TOTAL : EMPLOYEE RELATED COST	15 769 876.00	15 794 715.00	12 783 398.38	16 328 635.00	3.38	17 079 754.00	17 865 420.00
CONTRACTED SERVICES								
		CURRENT YEAR 2023/2024		ACTUALS AS AT APRIL 2024	MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
		APPROVED BUDGET	ADJUSTED BUDGET		2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
34052270000000000000	CONSULTANTS AND PROFESSIONAL SERVICES							
34052270340FLMRCZZWD	C&PS:B&A BUSINESS&FIN MANAGEMENT-ASSETS	600 000.00	600 000.00	1 380 000.00	900 000.00	50.00	864 751.00	797 104.00
34052270340FLP49ZZWD	C&PS:B&A BUSINESS&FIN MANAGEMENT	450 000.00	450 000.00	395 263.48	300 000.00	- 33.33	313 800.00	328 235.00
34052270340FLP96ZZWD	C&PS: B&A BUSINESS & FIN MANAGEMENT-AFS	200 000.00	910 000.00	842 141.00	300 000.00	- 67.03	313 800.00	328 235.00
34052270340FMP49ZZHO	C&PS: B&A BUSINESS & FIN MANAGEMENT-FMG	481 956.00	481 956.00	50 000.00	150 000.00	- 68.88	150 000.00	150 000.00
34052260320MSQ86ZZWD	C&PS: B&A BUSINESS & FIN MANAGEMENT	-	-	-	-	#DIV/0!	-	-
34052270420MSQ87ZZWD	C&PS: B&A RESEARCH & ADVISORY-UJFW RED STR	-	-	-	45 000.00	-	47 070.00	49 235.00
34052270480FLQ95ZZWD	C&PS: B&A ACTUARIES							

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DR KENNETH KAUNDA DISTRICT MUNICIPALITY
ANNUAL BUDGET 2024/2025

FINANCIAL SERVICES ADMINISTRATION

34052270420FLP19ZZWD	C&PS: B&A RESEARCH & ADVISORY	300 000.00	200 000.00	-	100 000.00	-	50.00	80 000.00	50 000.00
34052279900000000000	SUB TOTAL : CONSULTANT AND PROF SERVICES	2 031 956.00	2 641 956.00	2 667 404.48	1 795 000.00	-	32.06	1 769 421.00	1 702 809.00
CURRENT YEAR 2023/2024									
34052280000000000000	CONTRACTORS	APPROVED BUDGET	ADJUSTED BUDGET	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET	
34052283610FLQ12ZZWD	CONTR: MAINTENANCE OF EQUIPMENT-SYSTEM	500 000.00	500 000.00	482 590.00	300 000.00	-	40.00	313 800.00	328 235.00
34052283610FLQ24ZZWD	CONTR: MAINTENANCE OF EQUIPMENT-VEHICLES	80 000.00	150 000.00	555 117.16	100 000.00	-	33.33	104 600.00	109 412.00
34052289900000000000	SUB TOTAL : CONTRACTORS	580 000.00	650 000.00	1 037 707.16	400 000.00	-	38.46	418 400.00	437 647.00
34052289920000000000	SUB TOTAL : CONTRACTED SERVICES	2 611 956.00	3 291 956.00	3 705 111.64	2 195 000.00	-	33.32	2 187 821.00	2 140 456.00
CURRENT YEAR 2023/2024									
34052300000000000000	OPERATIONAL COST	APPROVED BUDGET	ADJUSTED BUDGET	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET	
34052300200FLP48ZZWD	OC: AUDIT COST: EXTERNAL	4 000 000.00	5 490 000.00	5 414 144.93	4 000 000.00	-	27.14	4 184 000.00	4 376 464.00
34052300400FLMRCZZWD	OC: BC/FAC/C FEES - BANK ACCOUNTS	200 000.00	180 000.00	188 799.78	200 000.00	11.11	209 200.00	218 823.00	
34052301780FLMRCZZWD	OC: EXT COM SERV PROV - S/WARE LICENCES	10 000.00	-	113 882.28	-				
34052301620FLMRCZZWD	OC: ENTERTAINMENT - SENIOR MANAGEMENT	25 000.00	47 000.00	24 386.40	35 000.00	-	25.53	36 610.00	38 294.00
34052302440FLMRCZZWD	OC: INSUR UNDER - EXCESS PAYMENTS			156 596.52	332 000.00	#DIV/0!	432 000.00	432 000.00	
34052303510FLMRCZZWD	OC: REG FEES NATIONAL	1 700 000.00	1 800 000.00	1 761 984.36	2 300 000.00	27.78	2 450 800.00	2 516 467.00	
340523032460FLMRCZZWD	OC: INSUR UNDER - PREMIUMS	150 000.00	150 000.00	151 592.18	150 000.00	-	156 900.00	164 117.00	
340523035410FLMRCZZWD	OC: LIC - VEHICLE LIC & REGISTRATIONS	100 000.00	120 000.00	95 155.01	100 000.00	-	104 600.00	109 412.00	
340523035410FLMRCZZWD	OC: SKILLS DEVELOPMENT FUND LEVY	7 000.00	7 000.00	5 148.55	7 000.00	-	7 000.00	7 000.00	
340523035720FLMRCZZWD	OC: TOLL GATE FEES	10 000.00	10 000.00	1 295.50	10 000.00	-	10 460.00	10 941.00	
340523035770FLMRCZZWD	OC: T&S DOM - DAILY ALLOWANCE	20 000.00	10 000.00	3 269.00	20 000.00	100.00	20 920.00	21 882.00	
340523035770FLMRCZZWD	OC: T&S DOM - DAILY ALLOWANCE	4 688.00	4 688.00	-	4 000.00	-	4 000.00	4 000.00	
340523035770FLMRCZZWD	OC: T&S DOM - FOOD & BEVERAGE (SERVED)	5 000.00	-	-	5 000.00	#DIV/0!	5 230.00	5 471.00	
340523035810FLMRCZZWD	OC: T&S DOM TRP - W/OUT OPR OWN TRANSPRT	30 000.00	5 000.00	2 981.99	11 398.00	127.96	11 249.00	11 766.00	
34052306620FLMRCZZWD	OC: WORKMEN'S COMPENSATION FUND	300 000.00	300 000.00	746 520.88	500 000.00	66.67	523 000.00	547 058.00	
34052309900000000000	SUB TOTAL : OPERATIONAL COST	6 561 688.00	8 123 688.00	8 665 757.38	7 684 398.00	-	8 166 429.00	8 474 636.00	
CURRENT YEAR 2023/2024									
34052320000000000000	INVENTORY	APPROVED BUDGET	ADJUSTED BUDGET	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET	
34052320600FLMRCZZWD	INV - CONSUMABLE STORES - STANDARD RATED	340 000.00	420 000.00	338 303.10	350 000.00	-	16.67	366 100.00	382 941.00

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FINANCIAL SERVICES ADMINISTRATION

83 680.00 87 525.00

FINANCIAL SERVICES ADMINISTRATION

34052999980000000000	TOTAL : EXPENDITURE	30 015 464.00	32 362 303.00	26 743 193.88	30 809 977.00	-	4.80	32 247 638.00	33 515 574.00
34053899980000000000	TOTAL GAINS AND LOSSES	80 000.00	80 000.00	950 063.19	80 000.00	-	-	83 680.00	87 529.00
34052999980000000000	SUB-TOTAL CAPITAL ACQUISITIONS	2 560 000.00	2 500 000.00	2 173 973.91	1 200 000.00	-	52.00	800 000.00	500 000.00
34052999980000000000	TOTAL	32 655 464.00	34 942 303.00	29 867 230.98	32 089 977.00	-	56.80	33 131 318.00	34 103 103.00

52

LED & PLANNING

15. 183 006.00

DR KENNETH KAUNDA DISTRICT MUNICIPALITY
ANNUAL BUDGET 2024/2025

LED & PLANNING

36052110260FLMRCZZHO	MS: HB & INC: HOUSING BENEFITS	77 340.00	87 340.00	63 984.60	87 340.00	-	91 358.00	95 560.00
36052110320FLMRCZZHO	MS: ALL - LEAVE PAY	467 473.00	417 473.00	326 553.34	417 473.00	-	436 677.00	456 764.00
36052110340FLMRCZZHO	MS: ALL - TRAVEL OR MOTOR VEHICLE	1 081 046.00	1 101 046.00	881 477.40	1 101 046.00	-	1 151 694.00	1 204 672.00
36052110360FLMRCZZHO	MS: OVERTIME - NON STRUCTURED			15 815.21				
36052110440FLMRCZZHO	MS: SRB - ACTING ALLOWANCE	152 365.00	262 365.00	181 108.36	262 365.00	-	274 434.00	287 058.00
36052110460FLMRCZZHO	MS: SRB - ANNUAL BONUS	77 106.00	487 106.00	470 634.00	487 106.00	-	509 513.00	532 950.00
36052110500FLMRCZZHO	MS: SRB - LONG SERVICE AWARD	120 000.00	40 000.00	-	120 000.00	200.00	125 520.00	131 294.00
36052110630FLMRCZZHO	MS: SRB - NON PENSIONABLE	60 000.00	-	-	30 000.00	#DIV/0!	31 380.00	32 823.00
36052119900000000000	SUB TOTAL : MS - SAL ALLOW & SERV BENEF	9 245 582.00	9 225 582.00	7 708 328.05	9 635 582.00	4.44	10 078 820.00	10 542 443.00

		CURRENT YEAR 2023/2024			MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
		APPROVED BUDGET	ADJUSTED BUDGET	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
36052130000000000000	MS - SOCIAL CONTRIBUTIONS							
36052130010FLMRCZZHO	MS: SOC CONTR - BARGAINING COUNCIL	1 752.00	2 052.00	1 479.40	3 052.00	48.73	3 192.00	3 339.00
36052130100FLMRCZZHO	MS: SOC CONTR - GROUP LIFE INSURANCE	6 363.00	66 363.00	55 758.40	66 363.00	-	69 416.00	72 609.00
36052130200FLMRCZZHO	MS: SOC CONTR - MEDICAL	522 249.00	592 249.00	466 646.12	692 249.00	16.88	724 092.00	757 401.00
36052130300FLMRCZZHO	MS: SOC CONTR - PENSION	1 302 583.00	1 342 583.00	1 102 072.48	1 342 583.00	-	1 404 342.00	1 468 942.00
36052130400FLMRCZZHO	MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	28 736.00	29 236.00	23 025.60	29 236.00	-	30 581.00	31 988.00
36052130400FLMRCZZWD	MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	491.00	-	-	-	#DIV/0!	-	-
36052139900000000000	SUB TOTAL : MS - SOCIAL CONTRIBUTIONS	1 862 174.00	2 032 483.00	1 648 982.00	2 133 483.00	4.97	2 231 623.00	2 334 279.00

36052159920000000000	SUB TOTAL : MUNICIPAL STAFF	11 107 756.00	11 258 065.00	9 357 310.05	11 769 065.00	4.54	12 310 443.00	12 876 722.00
36052159940000000000	SUB TOTAL : EMPLOYEE RELATED COST	12 377 356.00	12 478 005.00	10 189 955.69	12 989 005.00	4.10	13 586 501.00	14 211 477.00

36052159940000000000	CONTRACTED SERVICES							
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		CURRENT YEAR 2023/2024			MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
		APPROVED BUDGET	ADJUSTED BUDGET	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
	OUTSOURCE SERVICES							
605226000000000000	OS:CATERING SERVICES-LED TRADE&INVESTME	100 000.00	80 000.00	37 499.00	80 000.00	-	83 680.00	87 529.00
6052260600FLP71ZZWD	OS:CATERING SERVICES-SPORTS,ARTS&CULTURE	50 000.00	50 000.00	24 470.00	30 000.00	- 40.00	31 380.00	32 823.00
6052260600FLQ6ZZZW	OS: CATERING SERVICES-AGRICULTURE INITIA	100 000.00	80 000.00	49 460.00	50 000.00	- 37.50	52 300.00	54 706.00
6052264500FLP4ZZZW	OS: PERSONNEL & LABOUR-EPWP GRANT	2 306 000.00	2 306 000.00	2 167 284.14	1 452 000.00	- 37.03	-	-
6052264500FLMRCZZW	OS: PERSONNEL & LABOUR	4 700 000.00	8 700 000.00	7 607 399.40	2 000 000.00	- 77.01	2 092 000.00	2 188 232.00
605226990000000000	SUB TOTAL : OUTSOURCE SERVICES	7 256 000.00	11 216 000.00	9 886 112.54	3 612 000.00	- 67.80	2 259 360.00	2 363 290.00

		CURRENT YEAR 2023/2024		ACTUALS AS AT APRIL 2024		MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
		APPROVED BUDGET	ADJUSTED BUDGET			2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
36052270000000000000	CONSULTANTS AND PROFESSIONAL SERVICES								
36052272520FLQ67ZZHO	C&P: I&P ENGINEERING STRUCTURAL-ROADS	1 500 000.00	1 350 000.00	1 700 292.29	-	-	100.00	-	-

105

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DR KENNETH KAUNDA DISTRICT MUNICIPALITY

ANNUAL BUDGET 2024/2025

LED & PLANNING

		2 641 000.00	2 641 000.00	1 984 997.50	2 761 000.00	4.54	2 884 000.00	3 015 000.00
3605227560RUP342ZWD	C&PS: I&P LAND & QUANTITY SURVEYORS-RRAMS				4 000 000.00		4 000 000.00	4 000 000.00
3605227420EEQ88ZZWD	ENERGY EFFICIENCY AND DEMAND-SIDE MAN GRANT				500 000.00			
36052270420FLMRCZZWD	SMME Hub and Light Industrial Park							
3605227950000000000000	SUB TOTAL : CONSULTANT AND PROF SERVICES	4 141 000.00	3 991 000.00	3 685 289.79	7 261 000.00	81.93	6 884 000.00	7 016 000.00
		CURRENT YEAR 2023/2024			MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
		APPROVED BUDGET	ADJUSTED BUDGET	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
3605228000000000000000	CONTRACTORS							
36052280030FLP71ZZWD	CONTR: ARTISTS & PERFORMERS-LED TRADE & INVESTMENT	200 000.00	50 000.00	57 400.00	50 000.00	-	52 300.00	54 705.00
360522800320FLQ73ZZWD	CONTR: BUILDING CONTRACTORS- ISSA INITIATIVES	1 000 000.00	1 400 000.00	1 248 000.00	1 000 000.00	92.86	-	-
36052272470FLQ69ZZHO	C&PS: I&P ENGINEERING ELECTRICAL							
36052283610FLQ99ZZWD	REPAIRS AND MAINTENANCE BUILDING	-	-	-	2 200 000.00	#DIV/0!	1 500 000.00	1 000 000.00
36052283600FLQ97ZZWD	REPAIRS AND MAINTENANCE SANITATION TOILETS	-	-	-	150 000.00	#DIV/0!	100 000.00	50 000.00
36052283620FLR00ZZWD	REPAIRS AND MAINTENANCE EQUIPPED BOREHOLES	-	-	-	100 000.00	#DIV/0!	80 000.00	50 000.00
36052283600FLQ98ZZWD	CONTR: MAINTENANCE OF EQUIPMENT-FURN&EQU				150 000.00			
36052283600FLQ98ZZWD	CONTR: MAINTENANCE OF EQUIPMENT-OFFICE E	300 000.00	80 000.00		100 000.00			
36052285420FLP82ZZWD	CONTR: SPORTS & RECREATION	1 500 000.00	1 530 000.00	1 305 400.00	2 950 000.00	92.81	1 856 900.00	1 264 118.00
3605228990000000000000	SUB TOTAL : CONTRACTORS							
3605228992000000000000	SUB TOTAL : CONTRACTED SERVICES	12 887 000.00	16 737 000.00	14 876 802.33	13 823 000.00	17.41	10 980 250.00	10 643 408.00
		CURRENT YEAR 2023/2024			MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
		APPROVED BUDGET	ADJUSTED BUDGET	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
3605230000000000000000	OPERATIONAL COST							
360523000120FLP28ZZR3	OC: ADV/PUB/MARK - CORP & MUN ACTIVITIES	200 000.00	100 000.00	-	-	100.00	-	-
360523000120FLP71ZZWD	OC: ADV/PUB/MARK - CORP & MUN ACTIVITIES-LED TRADE & INVESTMENT	300 000.00	650 000.00	-	300 000.00	53.85	313 800.00	328 235.00
360523000120FLQ48ZZWD	OC: ADV/PUB/MARK - CORP & MUN ACTIVITIES-TOWNSHIP	800 000.00	150 000.00	-	-	100.00	-	-
360523000140FLP71ZZWD	OC: ADV/PUB/MARK-GIFTS&PROMO ITEMS-LED TR	80 000.00	50 000.00	22 960.00	150 000.00	200.00	156 900.00	164 117.00
360523000140FLP82ZZWD	OC: DV/PUB/MARK-GIFTS&PROMO ITEMS-SPORTS	100 000.00	60 000.00		150 000.00	150.00	156 900.00	164 117.00
360523000140FLQ62ZZWD	OC: ADV/PUB/MARK - GIFTS & PROMO ITEMS-AGRICULTURE INITI	200 000.00	100 000.00		200 000.00	100.00	209 200.00	218 823.00
36052301710FLMRCZZWD	OC: EXT COM SERV PROV - GPS LICENCE FEES	5 000.00	-	-	-	#DIV/0!	-	-
36052301870FLMRCZZWD	OC: HIRE CHARGES-MHLM	2 900 000.00	11 420 000.00	9 269 772.91	2 000 000.00	82.49	1 700 000.00	-
36052301870FLP28ZZWD	OC: HIRE CHARGES-LED INITIATIVES	80 000.00	80 000.00	77 580.00	80 000.00	-	83 680.00	87 529.00
36052301870FLP71ZZWD	OC: HIRE CHARGES-LED TRADE & INVESTMENT	100 000.00	100 000.00	126 950.00	100 000.00	-	104 600.00	109 412.00
36052301870FLP82ZZWD	OC: HIRE CHARGES-SPORTS,ARTS&CULTURE	100 000.00	60 000.00	59 150.00	60 000.00	-	62 760.00	65 647.00
36052305110FLP71ZZWD	OC: REG FEES NATIONAL	200 000.00	-	-	100 000.00	#DIV/0!	104 600.00	109 412.00
36052305110FLP81ZZWD	OC: REG FEES NATIONAL-SMME SYMPOSIUM	700 000.00	-	-	700 000.00	#DIV/0!	700 000.00	500 000.00
36052305410FLMRCZZHO	OC: SKILLS DEVELOPMENT FUND LEVY	98 000.00	101 000.00	82 524.10	98 000.00	2.97	102 508.00	107 223.00
36052305730FLP28ZZWD	OC: TRANSPORT - EVENTS-LED INITIATIVES	100 000.00	70 000.00	33 800.00	100 000.00	42.86	104 600.00	109 412.00
36052305730FLP82ZZWD	OC: TRANSPORT-EVENTS-SPORTS,ARTS&CULTURE	200 000.00	100 000.00	29 800.00	200 000.00	100.00	209 200.00	218 823.00
36052305730FLQ62ZZWD	OC: TRANSPORT - EVENTS-AGRICULTURE INITI	100 000.00	100 000.00	20 650.00	100 000.00	-	104 600.00	109 412.00

DR KENNETH KAUNDA DISTRICT MUNICIPALITY
ANNUAL BUDGET 2024/2025

LED & PLANNING

36052305770FLMRCZZHO	OC: T&S DOM - DAILY ALLOWANCE	41 000.00	21 000.00	161.00	20 000.00	-	4.76	20 920.00	21 882.00
36052305780FLP28ZZWD	OC: T&S DOM - FOOD & BEVERAGE (SERVED)	6 800.00	6 800.00	-	6 800.00	-	-	7 113.00	7 440.00
36052305810FLMRCZZHO	OC: T&S DOM TRP - W/OUT OPR OWN TRANSPRT	5 858.00	5 858.00	1 997.99	5 858.00	-	-	6 127.00	6 409.00
36052306100FLP47ZZWD	OC: UNIFORM & PROTECTIVE CLOTHING-EPWP	400 000.00	350 000.00	263 985.45	300 000.00	-	14.29	313 800.00	328 235.00
36052309900000000000	SUB TOTAL : OPERATIONAL COST	6 716 658.00	13 524 658.00	9 989 331.45	4 670 658.00	-	65.47	4 461 308.00	2 656 128.00
CURRENT YEAR 2023/2024									
MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK									
36052320000000000000	INVENTORY	APPROVED BUDGET	ADJUSTED BUDGET	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET	
36052320600FLMRCZZWD	INV - CONSUMABLE STORES - STANDARD RATED	200 000.00	200 000.00	29 160.00	300 000.00	-	50.00	104 600.00	109 412.00
36052323600FLMRCZZHO	INVENTORY - MATERIALS & SUPPLIES	200 000.00	170 000.00	98 368.60	170 000.00	-	-	177 820.00	186 000.00
36052323600FLMRCZZWD	INVENTORY - MATERIALS & SUPPLIES-EPWP	100 000.00	130 000.00	129 486.40	150 000.00	15.38	-	156 900.00	164 117.00
36052323900000000000	SUB TOTAL - INVENTORY	500 000.00	500 000.00	257 015.00	420 000.00	-	16.00	439 320.00	459 529.00
TRANSFERS AND SUBSIDIES									
CURRENT YEAR 2023/2024									
MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK									
36052550000000000000	OPERATIONAL : MONETARY	APPROVED BUDGET	ADJUSTED BUDGET	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET	
36052559420FLP31ZZWD	NON PROF: TOURISM	50 000.00	50 000.00	-	50 000.00	-	-	52 300.00	54 706.00
360525599420FLP95ZZWD	NON PROF: TOURISM	50 000.00	50 000.00	-	50 000.00	-	-	52 300.00	54 706.00
36052599450FLP82ZZWD	TS_O_M_HH_CASH_UNSPECIFIED-SPORTS	200 000.00	100 000.00	-	100 000.00	-	-	104 600.00	109 412.00
36052599460FLP33ZZWD	TS_O_M_MUNIC ENT	1 800 000.00	2 200 000.00	2 340 229.94	2 340 229.94	100.00	-	-	-
36052599900000000000	SUB TOTAL : OPERATIONAL : MONETARY	2 100 000.00	2 400 000.00	2 340 229.94	2 000 000.00	-	91.67	209 200.00	218 824.00
CURRENT YEAR 2023/2024									
MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK									
36052850000000000000	CAPITAL : MONETARY	APPROVED BUDGET	ADJUSTED BUDGET	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET	
36052899410FLP77ZZWD	HH_OTH TRANSFERRED SUPPORT GRANTS	2 900 000.00	-	-	2 900 000.00	#DIV/0!	3 033 400.00	2 500 000.00	
36052899900000000000	SUB TOTAL : CAPITAL : MONETARY	2 900 000.00	-	-	2 900 000.00	#DIV/0!	3 033 400.00	2 500 000.00	
36052709920000000000	SUB TOTAL : TRANSFERS & SUBSIDIES	5 000 000.00	2 400 000.00	2 340 229.94	3 100 000.00	29.17	3 242 600.00	2 718 824.00	
CURRENT YEAR 2023/2024									
MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK									
36052720000000000000	DEPRECIATION & AMORTISATION	APPROVED BUDGET	ADJUSTED BUDGET	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET	
36052720600FLMRCZZHO	DEPRECIATION COMPUTER EQUIPMENT	20 960.00	20 960.00	-	20 960.00	-	-	21 924.00	22 933.00
36052721500FLMRCZZHO	DEPRECIATION FURNITURE & OFFICE EQUIPM	26 200.00	26 200.00	-	26 200.00	-	-	27 405.00	28 666.00
36052725700FLMRCZZHO	DEPRECIATION TRANSPORT ASSETS	262 000.00	262 000.00	-	262 000.00	-	-	274 052.00	286 658.00
36052729200FLMRCZZHO	DEPRECIATION OF BUILDING MUNIC OFFICES	31 440.00	31 440.00	-	31 440.00	-	-	32 886.00	34 399.00

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52

LED & PLANNING

36052999980000000000	TOTAL : EXPENDITURE	37 831 614.00	45 980 263.00	37 653 334.41	35 343 263.00	-	23.13	33 066 256.00	31 062 022.00
36053899980000000000	TOTAL GAINS AND LOSSES	15 000.00	15 000.00	-	15 000.00	-	-	15 690.00	16 412.00
36056699950000000000	SUB-TOTAL CAPITAL ACQUISITIONS	16 550 000.00	24 500 000.00	24 027 395.70	6 200 000.00	-	74.69	-	-
	TOTAL	54 396 614.00	70 495 263.00	61 680 730.11	41 558 263.00	-	41.05	33 081 946.00	31 078 434.00



COMMUNITY SERVICES

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COMMUNITY SERVICES

5

EXPENDITURE FRAMEWORK

DR KENNETH KAUNDA DISTRICT MUNICIPALITY
ANNUAL BUDGET 2024/2025

COMMUNITY SERVICES

	MS - SOCIAL CONTRIBUTIONS	APPROVED BUDGET	ADJUSTED BUDGET	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
39052130000000000000	MS: SOC CONTR - BARGAINING COUNCIL	9 570.00	14 570.00	7 954.62	15 000.00	2.95	15 690.00	16 412.00
390521300100FLMRCZZHO	MS: SOC CONTR - GROUP LIFE INSURANCE	270 503.00	330 503.00	247 695.92	330 503.00	-	345 706.00	361 609.00
39052130100FLMRCZZHO	MS: SOC CONTR - MEDICAL	2 850 527.00	3 050 527.00	2 414 016.49	3 050 527.00	-	3 190 851.00	3 337 630.00
39052130200FLMRCZZHO	MS: SOC CONTR - PENSION	5 341 955.00	5 741 955.00	4 696 081.26	5 741 955.00	-	6 006 085.00	6 282 365.00
39052130300FLMRCZZHO	MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	156 844.00	156 844.00	125 010.19	210 000.00	33.89	219 660.00	229 764.00
39052139900000000000	SUB TOTAL : MS - SOCIAL CONTRIBUTIONS	8 629 399.00	9 294 399.00	7 430 758.48	9 347 985.00	0.58	9 777 992.00	10 227 780.00
39052159920000000000	SUB TOTAL : MUNICIPAL STAFF	48 256 864.00	49 681 864.00	41 480 117.08	50 880 875.00	2.41	53 221 396.00	55 669 580.00
39052159940000000000	SUB TOTAL : EMPLOYEE RELATED COST	49 432 864.00	50 844 170.00	42 390 998.08	52 143 181.00	2.55	54 541 768.00	57 050 688.00
	CONTRACTED SERVICES							
		APPROVED BUDGET	ADJUSTED BUDGET	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK								
39052260000000000000	OUTSOURCE SERVICES	300 000.00	350 000.00	75 000.00	400 000.00	14.29	418 400.00	437 645.00
39052260300FLP68ZZWD	OS: BURIAL SERVICES	200 000.00	150 000.00	104 105.00	60 000.00	60.00	62 760.00	65 647.00
39052260600FLMRCZZHO	OS: CATERING SERVICES	50 000.00	60 000.00	25 460.00	60 000.00	-	62 760.00	65 647.00
39052260600FLP0ZZWD	OS: CATERING SERVICES-AIR QUALITY	50 000.00	60 000.00	22 910.00	60 000.00	-	62 760.00	65 647.00
39052260600FLP2ZZWD	OS: CATERING SERVICES-DIS MAN ADVISORY	50 000.00	60 000.00	73 945.00	60 000.00	25.00	62 760.00	65 647.00
39052260600FLP23ZZWD	OS: CATERING SERVICES-DIS AWARENESS	50 000.00	60 000.00	7 725.00	60 000.00	20.00	62 760.00	65 647.00
39052260600FLP24ZZWD	OS: CATERING SERVICES-DIS MANAGEMENT	50 000.00	60 000.00	78 950.00	50 000.00	37.50	52 300.00	54 706.00
39052260600FLP76ZZWD	OS: CATERING SERVICES-RISK REDUCTION	70 000.00	1 470 000.00	28 400.00	300 000.00	79.59	313 800.00	328 235.00
39052260620FLMRCZZWD	OS: CLEANING SERVICES	300 000.00	300 000.00	70 000.00	300 000.00	-	313 800.00	328 235.00
39052260630FLMRCZZWD	OS: CLEARING & GRASS CUTTING SERVICES	50 000.00	-	-	100 000.00	#DIV/0!	104 600.00	109 412.00
39052261100FLMRCZZHO	OS: HYGIENE SERVICES	1 170 000.00	2 600 000.00	486 495.00	1 450 000.00	44.23	1 516 700.00	1 586 469.00
39052269900000000000	SUB TOTAL : OUTSOURCE SERVICES							
MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK								
39052270000000000000	CONSULTANTS AND PROFESSIONAL SERVICES	50 000.00	900 000.00	868 216.74	900 000.00	66.67	913 800.00	928 235.00
39052270310FLP0ZZWD	C&PS: B&A AIR POLLUTION	200 000.00	900 000.00	868 216.74	900 000.00	66.67	913 800.00	928 235.00
39052270420FLMRCZZWD	C&PS: B&A RESEARCH & ADVISORY	300 000.00	-	-	300 000.00	#DIV/0!	313 800.00	328 235.00
39052270420FLP26ZZWD	C&PS: B&A RESEARCH&ADVISORY-DIS MAN RESEA	800 000.00	-	-	600 000.00	#DIV/0!	-	-
39052272540FLP75ZZR3	C&PS: I&P GEONFORMATIC SERVICES	-	-	-	600 000.00	-	-	-
39052270420FLQ9ZZWD	FIRE SERVICES MASTER PLAN	-	-	-	-	-	-	-
39052270420FLQ94ZZWD	FIRE SERVICES BY-LAWS	-	-	-	-	-	-	-
39052273330FLP94ZZWD	C&PS: LAB SERV WATER	400 000.00	550 000.00	133 059.39	800 000.00	45.45	836 800.00	875 293.00
39052279900000000000	SUB TOTAL : CONSULTANT AND PROF SERVICES	1 750 000.00	1 450 000.00	1 001 276.13	2 100 000.00	44.83	1 569 000.00	1 641 175.00

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DR KENNETH KAUNDA DISTRICT MUNICIPALITY
ANNUAL BUDGET 2024/2025

COMMUNITY SERVICES

	CURRENT YEAR 2023/2024			ACTUALS AS AT		MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK		
	APPROVED BUDGET	ADJUSTED BUDGET	APRIL 2024	APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
CONTRACTORS								
3905228000000000000000	150 000.00	150 000.00	122 625.00		150 000.00	-	155 900.00	164 117.00
CONTR: ARTISTS & PERFORMERS-DIS AWARE	150 000.00	150 000.00	97 800.00		120 000.00	-	125 520.00	131 294.00
CONTR: ARTISTS & PERFORMERS-RISK RED	100 000.00	100 000.00	-		250 000.00	150.00	261 500.00	273 529.00
CONTR: FIRE PROTECTION	350 000.00	350 000.00	98 238.00		650 000.00	100.00	-	-
CONTR: MAINTENANCE OF EQUIPMENT-BUILDING	100 000.00	70 000.00	-		250 000.00	257.14	261 500.00	273 529.00
CONTR: MAINTENANCE OF EQUIPMENT-EMERG EQU	70 000.00	40 000.00	29 800.00		-	100.00	-	-
CONTR: MAINTENANCE OF EQUIPMENT-FURN&EQU	80 000.00	80 000.00	33 452.16		-	100.00	-	-
CONTR: MAINTENANCE OF EQUIPMENT-OFFICE E	90 000.00	90 000.00	23 250.00		150 000.00	66.67	155 900.00	164 117.00
CONTR: MAINTENANCE OF EQUIPMENT-PLANT&EQ	1 090 000.00	1 300 000.00	405 165.16		920 000.00	29.23	962 320.00	1 006 586.00
SUB TOTAL : CONTRACTORS	4 010 000.00	5 350 000.00	1 892 936.29		4 470 000.00	16.45	4 045 020.00	4 234 230.00
3905228992000000000000								
SUB TOTAL : CONTRACTED SERVICES	4 010 000.00	5 350 000.00	1 892 936.29		4 470 000.00	16.45	4 045 020.00	4 234 230.00
	CURRENT YEAR 2023/2024			ACTUALS AS AT		MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK		
	APPROVED BUDGET	ADJUSTED BUDGET	APRIL 2024	APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
OPERATIONAL COST								
3905230000000000000000	200 000.00	-	-		-	#DIV/0!	-	-
OC: ADV/PUB/MARK - CORP & MUN ACTIVITIES	150 000.00	200 000.00	174 090.00		200 000.00	-	209 200.00	218 823.00
OC: ADV/PUB/MARK-GIFTS&PROMO ITEMS-DIS MA	250 000.00	300 000.00	293 863.33		-	100.00	-	-
OC: ADV/PUB/MARK-GIFTS&PROMO ITEMS-DIS MA	100 000.00	60 000.00	-		100 000.00	66.67	104 600.00	109 412.00
OC: ADV/PUB/MARK - GIFTS & PROMO ITEMS	550 000.00	600 000.00	586 619.02		400 000.00	33.33	418 400.00	437 646.00
OC: ADV/PUB/MARK - GIFTS & PROMO ITEMS EHS CAM	20 000.00	6 000.00	5 991.30		20 000.00	233.33	20 920.00	21 882.00
OC: COMM - LICENCES (RADIO & TELEVISION)	10 000.00	-	-		-	#DIV/0!	-	-
OC: COMM - PHONE FAX TELEGRAPH & TELEX	21 500.00	-	-		-	#DIV/0!	-	-
OC: EXT COM SERV PROV - INTERNET CHARGE	50 000.00	-	-		-	#DIV/0!	-	-
OC: EXT COM SERV PROV - INTERNET CHARGE	20 000.00	-	-		-	#DIV/0!	-	-
OC: EXT COM SERV PROV - S/WARE LICENCES	70 000.00	150 000.00	144 698.53		70 000.00	53.33	73 220.00	76 588.00
OC: HIRE CHARGES-DIS AWARENESS	25 000.00	25 000.00	25 000.00		30 000.00	20.00	31 380.00	32 823.00
OC: HIRE CHARGES	25 000.00	25 000.00	18 000.00		30 000.00	20.00	31 380.00	32 823.00
OC: HIRE CHARGES-EHS CAMP	300 000.00	200 000.00	29 800.00		200 000.00	-	209 200.00	218 823.00
OC: MUNICIPAL SERVICES	70 000.00	-	-		-	#DIV/0!	-	-
OC: PROFESSIONAL BODIES M/SHIP & SUBS	100 000.00	100 000.00	41 676.00		100 000.00	-	104 600.00	109 412.00
OC: SKILLS DEVELOPMENT FUND LEVY	300 000.00	340 000.00	344 984.32		300 000.00	11.76	313 800.00	328 255.00
OC: T&S DOM - DAILY ALLOWANCE	30 000.00	30 000.00	2 254.00		30 000.00	-	31 380.00	32 823.00
OC: T&S DOM - FOOD & BEVERAGE (SERVED)	10 000.00	10 000.00	-		10 000.00	-	10 460.00	10 941.00
OC: T&S DOM TRP - WITHOUT OPR CAR RENTAL	2 000.00	2 000.00	-		2 000.00	-	2 092.00	2 188.00
OC: T&S DOM TRP - W/OUT OPR OWN TRANSPRT	10 000.00	1 500.00	779.85		2 000.00	33.33	2 092.00	2 188.00
OC: T&S DOM TRP - W/OUT OPR OWN TRANSPRT	10 000.00	-	-		-	#DIV/0!	-	-

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DR KENNETH KAUNDA DISTRICT MUNICIPALITY
ANNUAL BUDGET 2024/2025

COMMUNITY SERVICES

39052306100FLMRCZZWD	OC: UNIFORM & PROTECTIVE CLOTHING	500 000.00	300 000.00	72 346.90	500 000.00	66.67	250 000.00	150 000.00
39052306610FLMRCZZWD	OC: WET FUEL	2 000.00	-	-	-	#DIV/0!	-	-
3905230990000000000000	SUB TOTAL : OPERATIONAL COST	2 815 500.00	2 349 500.00	1 740 103.25	1 994 000.00	15.13	1 812 724.00	1 784 607.00
		CURRENT YEAR 2023/2024			MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
3905232000000000000000	INVENTORY	APPROVED BUDGET	ADJUSTED BUDGET	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
39052320600FLMRCZZWD	INV - CONSUMABLE STORES - STANDARD RATED	550 000.00	650 000.00	608 805.32	550 000.00	15.98	575 300.00	601 764.00
39052320610FLMRCZZWD	INV - CONSUMABLE STORES - ZERO RATED	20 000.00	-	-	20 000.00	#DIV/0!	20 920.00	21 882.00
39052323600FLMRCZZWD	INVENTORY - MATERIALS & SUPPLIES	200 000.00	200 000.00	184 429.58	200 000.00	-	209 200.00	218 823.00
39052323600FLP25ZZWD	INVENTORY-MATERIALS&SUPPLIES-DIS MAN REL	200 000.00	200 000.00	59 320.00	250 000.00	25.00	261 500.00	273 529.00
39052323600FLP38ZZWD	INVENTORY-MATERIALS&SUPPLIES-EMERG RELIE	400 000.00	1 900 000.00	1 854 650.81	500 000.00	73.68	523 000.00	547 058.00
39052323600FLP45ZZWD	INVENTORY - MATERIALS & SUPPLIES-EHS CAMP	300 000.00	50 000.00	816.00	100 000.00	100.00	104 600.00	109 412.00
3905232390000000000000	SUB TOTAL - INVENTORY	1 670 000.00	3 000 000.00	2 708 022.71	1 620 000.00	45.00	1 694 520.00	1 772 468.00
		CURRENT YEAR 2023/2024			MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
3905238000000000000000	OPERATING LEASES	APPROVED BUDGET	ADJUSTED BUDGET	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
39052380600FLMRCZZHO	OPR LEASES: COMPUTER EQUIPMENT	20 000.00	-	-	-	#DIV/0!	-	-
39052383600FLMRCZZWD	OPR LEASES: MACHINERY & EQUIPMENT	10 000.00	-	-	-	#DIV/0!	-	-
39052383650FLMRCZZWD	OPR LEASES: OTHER ASSETS	40 000.00	-	-	-	#DIV/0!	-	-
3905238990000000000000	SUB TOTAL : OPERATING LEASES	70 000.00	-	-	-	#DIV/0!	-	-
		CURRENT YEAR 2023/2024			MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK			
3905272000000000000000	DEPRECIATION & AMORTISATION	APPROVED BUDGET	ADJUSTED BUDGET	ACTUALS AS AT APRIL 2024	2024 / 2025 BUDGET	GROWTH RATE	2025 / 2026 BUDGET	2026 / 2027 BUDGET
39052720040FLMRCZZHO	AMORTISATION INTANG COMPUTER SOFTWARE	15 720.00	15 720.00	-	15 720.00	-	16 443.00	17 200.00
39052720600FLMRCZZHO	DEPRECIATION COMPUTER EQUIPMENT	73 360.00	73 360.00	-	73 360.00	-	76 735.00	80 264.00
39052720600FLMRCZZR3	DEPRECIATION COMPUTER EQUIPMENT	2 096.00	2 096.00	-	2 096.00	-	2 192.00	2 293.00
39052720600FLMRCZZR4	DEPRECIATION COMPUTER EQUIPMENT	1 048.00	1 048.00	-	1 048.00	-	1 096.00	1 147.00
39052721500FLMRCZZHO	DEPRECIATION FURNITURE & OFFICE EQUIPM	200 000.00	200 000.00	-	200 000.00	-	209 200.00	218 823.00
39052721500FLMRCZZR3	DEPRECIATION FURNITURE & OFFICE EQUIPM	36 680.00	36 680.00	-	36 680.00	-	38 367.00	40 132.00
39052721500FLMRCZZR4	DEPRECIATION FURNITURE & OFFICE EQUIPM	4 192.00	4 192.00	-	4 192.00	-	4 385.00	4 587.00
39052723600FLMRCZZHO	DEPRECIATION MACHINERY & EQUIPMENT	250 000.00	250 000.00	-	250 000.00	-	261 500.00	273 529.00
39052723600FLMRCZZR3	DEPRECIATION MACHINERY & EQUIPMENT	1 705.00	1 705.00	-	1 706.00	-	1 784.00	1 867.00
39052725700FLMRCZZHO	DEPRECIATION TRANSPORT ASSETS	300 000.00	300 000.00	-	300 000.00	-	313 800.00	328 235.00
39052728400FLMRCZZHO	DEPRECIATION NETWORK & COMM DATA CENTRES	31 951.00	31 951.00	-	31 951.00	-	33 421.00	34 958.00
39052728400FLMRCZZR3	DEPRECIATION NETWORK & COMM DATA CENTRES	52 690.00	52 690.00	-	52 690.00	-	55 114.00	57 649.00
39052728800FLMRCZZHO	DEPRECIATION COMMUNITY HALLS	570 160.00	570 160.00	-	570 160.00	-	596 387.00	623 821.00
39052729200FLMRCZZHO	DEPRECIATION OF BUILDING MUNIC OFFICES	250 000.00	250 000.00	-	250 000.00	-	261 500.00	273 529.00

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COMMUNITY SERVICES

30,000.00 30,000.00

COMMUNITY SERVICES

39032999980000000000	TOTAL : EXPENDITURE	59 850 594.00	63 395 900.00	48 732 060.33	62 079 411.00	-	2.08	64 034 464.00	56 868 548.00
39036699950000000000	SUB-TOTAL CAPITAL ACQUISITIONS	13 700 000.00	2 250 000.00	754 018.04	14 250 000.00		383.05	1 600 000.00	730 000.00
	Total	73 550 594.00	66 345 900.00	49 486 078.37	76 329 411.00		15.05	65 634 464.00	67 598 548.00

Total

