

# **MFMA section 52(d), budget implementation and performance for the month /quarter ending 30<sup>th</sup> September 2025**

**ITEM A.396/10/2025**

**ITEM MAYORAL.400/10/2025**

**REPORT OF THE BUDGET AND TREASURY OFFICE.**

**MFMA SECTION 52(d), BUDGET IMPLEMENTATION AND PERFORMANCE FOR THE MONTH/QUARTER ENDING 30<sup>th</sup> SEPTEMBER 2025**

## **PURPOSE**

Section 52 of the Municipal Finance Management Act, No. 56 of 2003 (MFMA) requires the Mayor of the municipality to report the implementation and performance of the budget and the financial state of affairs of the municipality to the municipal Council within 30 days after the end of each quarter. The in-year report Schedule C provides a high-level analysis as at 30 September 2025 in the prescribed format. Material variances are referred to briefly in this

EXPLORING PROSPERITY

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report. Comprehensive explanations are included in the monthly financial management report.

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

## **EXECUTIVE SUMMARY**

**Table 1**

	Approved Budget	1st Quarter (July-Sep)	Year TD Budget	Year TD Actual	Variance
<b>Total Operating Revenue</b>	- 248 471 000.00	- 95 490 957.89	- 62 117 750.00	- 95 490 957.89	- 33 373 207.89
<b>Total Operating Expenditure</b>	247 430 243.00	51 965 443.66	64 703 452.00	51 965 443.66	12 738 008.34
<b>(Surplus) / Deficit before Non-Cash</b>	<b>- 1 040 757.00</b>	<b>- 43 525 514.23</b>	<b>2 585 702.00</b>	<b>- 43 525 514.23</b>	<b>- 20 635 199.55</b>
Non-Cash Items	- 7 183 565.00	- 7 183 565.00		- 7 183 565.00	
<b>(Surplus) / Deficit After Non-Cash</b>	<b>- 8 224 322.00</b>	<b>- 50 709 079.23</b>	<b>2 585 702.00</b>		
<b>Total Capital Expenditure</b>	13 850 000.00	1 248 190.05	3 462 500.00	1 248 190.05	2 214 309.95

The total operating revenue budget is budgeted at **R248.4 Million**. The actual operating revenue realised for the first quarter (July to Sep 2025) amount to **R95.4 Million** and the actual year to date budgeted revenue is **R62.1 Million**. The actual revenue realised is more than the projected year to date operating revenue by **R33.3 Million**.

The total operating expenditure budget is budgeted at **R247.4 Million**. The operating expenditure incurred in the first quarter (July to Sep 2025) amount to **R51.9 Million** and the actual year-to-date budgeted operating expenditure is **R64.7 Million**. The expenditure incurred for the first quarter is less than the year-to-date budgeted expenditure by **R12.7 Million**.

The approved total capital budget is **R13.8 Million**. The total spending in the first quarter (July to Sep 2025) was standing at **R1.2 Million**. The year-to-date budget as at 30<sup>th</sup> September 2025 is estimated at **R3.4 Million**. The actual capital expenditure is less than the year-to-date budgeted expenditure by **R2.2 Million**.

### **3.1. Statement of Financial Performance**

#### **3.1.1. Revenue by source**

**Table 2(a)**

NO	Revenue by Source	Approved Budget	REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
			Curr Mth Rec	YTD Movement	Balance	% Exp
1	TS_O_M_NG_LOCAL GOV FIN MNG GRANT	- 1 100 000.00	-	-	- 1 100 000.00	-
2	TS_O_M_NRF_EQUITABLE SHARE	- 32 981 000.00	-	- 13 742 132.18	- 19 238 867.82	41.67
3	TS_O_M_NRF_FUEL LEVY	-192 095 000.00	-	- 80 039 867.82	-112 055 132.18	41.67
4	INTER: BANK ACCOUNTS	- 3 500 000.00	- 105 615.57	- 416 005.43	- 3 083 994.57	11.89
5	INTER: SHORT TERM INVEST & CALL ACCOUNTS	- 6 000 000.00	-	- 618 924.66	- 5 381 075.34	10.32
6	TS_O_M_DPAA_NDA_EDUC;TR&DEV SETA	- 2 000 000.00	-	- 442 424.91	- 1 557 575.09	22.12
7	RENTAL	- 250 000.00	-	-	- 250 000.00	-
8	COMMISSION: INSURANCE	- 30 000.00	-	-	- 30 000.00	-
9	SALE OF: ASSET < CAP THRESH	- 70 000.00	-	-	- 70 000.00	-
10	SALE OF: PUBLICATION - TENDER DOCUMENTS	- 50 000.00	-	-	- 50 000.00	-
11	TS_O_M_NG_EPWP GRANT	- 2 211 000.00	-	-	- 2 211 000.00	-
12	TS_O_M_NG_RURAL ROAD ASSET MNG SYS GRANT	- 2 884 000.00	-	-	- 2 884 000.00	-
13	ENERGY EFFECIENCY AND DEMAND-SIDE MAN GRANT	- 4 000 000.00	-	-	- 4 000 000.00	-
14	HEALTH CERTIFICATES	- 1 300 000.00	- 65 378.61	- 231 602.89	- 1 068 397.11	17.82
	<b>TOTAL : INCOME</b>	<b>-248 471 000.00</b>	<b>- 170 994.18</b>	<b>- 95 490 957.89</b>	<b>-152 980 042.11</b>	<b>38.43</b>

- The Municipality received **R170 Thousand** for the month of September 2025 which comprises of:
  - ❖ **R105 Thousand** for Interest on Bank;
  - ❖ **R65 Thousand** for Health Certificates.
- The year-to-date revenue received as at 30<sup>th</sup> September 2025 amount to **R95.4 Million** which is **38.43%** of the total annual budgeted revenue.
- To date, the Municipality received **R4.9 Million** on conditional grants, however it must be noted that the revenue for conditional grants will only be recognised once all conditions are met.

**Table 2(b): Receipts on Conditional Grants**

Grant Name	Allocation as per DORA	Amount Received
Rural Roads Assets Management Grant	R2 884 000.00	R2 019 000.00
Energy Efficiency and Demand-Side Man Grant	R4 000 000.00	R1 300 000.00
EPWP	R2 211 000.00	R553 000.00
FMG	R1 100 000.00	R1 100 000.00
<b>TOTAL</b>	<b>R10 195 000.00</b>	<b>R4 972 000.00</b>

### 3.1.2. Operating Expenditure by type

**Table 3(a): Expenditure per Line-Item**

DISCRIPTION	REVENUE & EXPENDITURE ACTUAL MOVEMENTS				
	Approved Budget	Curr Mth Exp	YTD Movement	Balance	% Exp
EMPLOYEE RELATED COSTS	144 713 234.00	12 593 319.33	37 471 320.96	107 241 913.04	25.89
REMUNERATION OF COUNCILLORS	13 587 559.00	1 052 056.51	3 000 653.53	10 586 905.47	22.08
OUTSOURCED SERVICES	13 135 000.00	3 128 770.06	3 703 513.00	9 431 487.00	28.20
CONSULTANTS AND PROFESSIONAL SERVICES	17 434 000.00	905 765.16	1 185 820.21	16 248 179.79	6.80
CONTRACTORS	13 226 000.00	736 967.92	1 895 847.60	11 330 152.40	14.33
OPERATIONAL COSTS	27 200 885.00	947 122.12	3 183 061.31	24 017 823.69	11.70
INVENTORY	4 200 000.00	223 170.60	514 757.82	3 685 242.18	12.26
OPERATING LEASES	2 500 000.00	146 703.23	463 778.47	2 036 221.53	18.55
TRANSFER AND SUBSIDIES	4 250 000.00	33 500.00	90 069.97	4 159 930.03	2.12
DEPRECIATION AND AMORTISATION	6 988 565.00	63 009.20	456 620.79	6 531 944.21	6.53
<b>TOTAL OPERATING EXPENDITURE</b>	<b>247 235 243.00</b>	<b>19 830 384.13</b>	<b>51 965 443.66</b>	<b>195 269 799.34</b>	<b>21.02</b>
IMPAIRMENT LOSSES	195 000.00			195 000.00	-
<b>TOTAL GAINS AND LOSSES</b>	<b>195 000.00</b>	<b>-</b>	<b>-</b>	<b>195 000.00</b>	<b>-</b>
<b>TOTAL EXPENDITURE</b>	<b>247 430 243.00</b>	<b>19 830 384.13</b>	<b>51 965 443.66</b>	<b>195 464 799.34</b>	<b>21.00</b>

- The total operating expenditure for the month of September 2025 amount to **R19.8 Million**. The year-to-date operating expenditure is **R51.9 Million**, which is **21.00%** of the total approved expenditure.
- Council must take note that the total employee related costs constitute **58.49%** of the approved expenditure budget.

**Table 3(b): Expenditure per Department**

DR KENNETH KAUNDA DISTRICT MUNICIPALITY						
MFMA SECTION 71/52 BUDGET IMPLEMENTATION AND PERFORMANCE FOR THE MONTH/QUARTER ENDING 30 SEPTEMBER 2025						
	OPERATING EXPENDITURE					
		REVENUE & EXPENDITURE ACTUAL MOVEMENTS				
	DEPARTMENT	Approved Budget	Curr Mth Exp (June)	YTD Movement	Balance	% Exp
1	EXECUTIVE MAYOR	5 988 847.00	300 418.50	619 166.87	5 369 680.13	10.34
2	SPEAKER	4 511 505.00	312 236.77	675 250.19	3 836 254.81	14.97
3	CHIEF WHIP	1 691 634.00	127 477.18	269 349.23	1 422 284.77	15.92
4	COUNCILLORS	10 611 133.00	821 550.66	2 307 998.58	8 303 134.42	21.75
5	MUNICIPAL MANAGER ADMINISTRATION	43 263 578.00	3 536 507.03	9 535 144.05	33 728 433.95	22.04
6	INTERNAL AUDIT	7 681 480.00	620 888.75	1 723 233.05	5 958 246.95	22.43
7	CORPORATE SERVICES	34 099 994.00	2 251 348.19	8 373 186.55	25 726 807.45	24.55
8	BUDGET AND TREASURY	34 972 181.00	1 374 409.88	4 793 004.61	30 179 176.39	13.71
9	LED & PLANNING	38 134 724.00	4 955 083.64	8 141 704.64	29 993 019.36	21.35
10	COMMUNITY SERVICES	66 280 167.00	5 530 463.53	15 527 405.89	50 752 761.11	23.43
	<b>TOTAL</b>	<b>247 235 243.00</b>	<b>19 830 384.13</b>	<b>51 965 443.66</b>	<b>195 269 799.34</b>	<b>21.02</b>
	GAINS AND LOSSES					
		REVENUE & EXPENDITURE ACTUAL MOVEMENTS				
	DEPARTMENT	Approved Budget	Curr Mth Exp (June)	YTD Movement	Balance	% Exp
1	MUNICIPAL MANAGER ADMINISTRATION	20 000.00	-	-	20 000.00	-
2	CORPORATE SERVICES	80 000.00	-	-	80 000.00	-
3	BUDGET AND TREASURY	80 000.00	-	-	80 000.00	-
4	LED & PLANNING	15 000.00	-	-	15 000.00	-
	<b>TOTAL</b>	<b>195 000.00</b>	<b>-</b>	<b>-</b>	<b>195 000.00</b>	<b>-</b>
	<b>TOTAL OPERATING EXPENDITURE</b>	<b>247 430 243.00</b>	<b>19 830 384.13</b>	<b>51 965 443.66</b>	<b>195 464 799.34</b>	<b>21.00</b>
	CAPITAL EXPENDITURE					
		REVENUE & EXPENDITURE ACTUAL MOVEMENTS				
	DEPARTMENT	Approved Budget	Curr Mth Exp (June)	YTD Movement	Balance	% Exp
1	EXECUTIVE MAYOR	-	-	-	-	-
2	SPEAKER	-	-	-	-	-
3	CHIEF WHIP	-	-	-	-	-
4	COUNCILLORS	-	-	-	-	-
5	MUNICIPAL MANAGER ADMINISTRATION	200 000.00	-	-	200 000.00	-
6	INTERNAL AUDIT	-	-	-	-	-
7	CORPORATE SERVICES	3 700 000.00	752 584.34	752 584.34	2 947 415.66	20.34
8	BUDGET AND TREASURY	2 450 000.00	-	495 605.71	1 954 394.29	20.23
9	LED & PLANNING	4 700 000.00	-	-	4 700 000.00	-
10	COMMUNITY SERVICES	2 800 000.00	-	-	2 800 000.00	-
	<b>TOTAL</b>	<b>13 850 000.00</b>	<b>752 584.34</b>	<b>1 248 190.05</b>	<b>12 601 809.95</b>	<b>9.01</b>

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

## 2.2 Cash Flow

The municipality started the financial year 2025/2026 with a positive estimated cash balance amounting to **R20.9 Million**, and the year-to date cash and cash equivalents as at 30 September 2025 was standing at **R88.8 Million**. The cash and cash equivalents which comprises of:

**Bank balance                      R28.8 Million**

**Investments                        R60 Million**

Refer to DC40 Dr Kenneth Kaunda – Table C7 Monthly Budget Statement – Cash flow –  
**M03 September 2025.**

#### **4. IN-YEAR BUDGET STATEMENT TABLES**

#### **DC40 Dr Kenneth Kaunda - Table C1 Monthly Budget Statement Summary – M03 September 2025**

**DC40 Dr Kenneth Kaunda- Table C1 Monthly Budget Statement Summary - M03 September**

Description	2024/25	2025/26	2025/26	2025/26				2025/26 Medium Term Revenue & Expenditure Framework	
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	–	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–	–
Investment revenue	1 105	9 500	–	106	1 035	2 375	(1 340)	-56%	9 500
Transfers and subsidies - Operational	101	45 176	–	(80 040)	14 185	11 294	2 891	26%	45 176
Other own revenue	91 226	193 795	–	80 105	80 271	48 449	31 823	66%	–
<b>contributions)</b>	<b>92 431</b>	<b>248 471</b>	<b>–</b>	<b>171</b>	<b>95 491</b>	<b>62 118</b>	<b>33 373</b>	<b>54%</b>	<b>248 471</b>
Employee costs	38 185	144 713	–	12 593	37 471	36 178	1 293	–	144 713
Remuneration of Councillors	2 834	13 588	–	1 052	3 001	3 397	(396)	–	13 588
Depreciation and amortisation	–	7 184	–	63	457	3 592	(3 135)	–	7 184
Interest	–	–	–	–	–	–	–	–	–
Inventory consumed and bulk purchases	608	4 200	–	223	515	2 100	(1 585)	–	4 200
Transfers and subsidies	69	4 250	–	34	90	1 063	(972)	-92%	4 250
Other expenditure	8 740	73 496	–	5 865	10 432	18 374	(7 942)	-43%	73 496
<b>Total Expenditure</b>	<b>50 436</b>	<b>247 430</b>	<b>–</b>	<b>19 830</b>	<b>51 965</b>	<b>64 703</b>	<b>(12 738)</b>	<b>-20%</b>	<b>247 430</b>
<b>Surplus/(Deficit)</b>	<b>41 995</b>	<b>1 041</b>	<b>–</b>	<b>(19 659)</b>	<b>43 526</b>	<b>(2 586)</b>	<b>46 111</b>	<b>-1783%</b>	<b>1 041</b>
Transfers and subsidies - capital (monetary)	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
<b>contributions</b>	<b>41 995</b>	<b>1 041</b>	<b>–</b>	<b>(19 659)</b>	<b>43 526</b>	<b>(2 586)</b>	<b>46 111</b>	<b>-1783%</b>	<b>1 041</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>41 995</b>	<b>1 041</b>	<b>–</b>	<b>(19 659)</b>	<b>43 526</b>	<b>(2 586)</b>	<b>46 111</b>	<b>-1783%</b>	<b>1 041</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>–</b>	<b>13 850</b>	<b>–</b>	<b>753</b>	<b>1 248</b>	<b>3 463</b>	<b>(2 214)</b>	<b>-64%</b>	<b>13 850</b>
Capital transfers recognised	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	–	13 850	–	753	1 248	3 463	(2 214)	-64%	13 850
<b>Total sources of capital funds</b>	<b>–</b>	<b>13 850</b>	<b>–</b>	<b>753</b>	<b>1 248</b>	<b>3 463</b>	<b>(2 214)</b>	<b>-64%</b>	<b>13 850</b>
<b>Financial position</b>									
Total current assets	178 329	16 664	–	–	–	61 956	(61 956)	-100%	16 664
Total non current assets	101 256	79 028	–	–	–	(214)	214	-100%	79 028
Total current liabilities	58 923	23 201	–	–	–	(3 146)	3 146	-100%	23 201
Total non current liabilities	17 106	21 417	–	–	–	–	–	–	21 417
Community wealth/Equity	59 034	50 033	–	–	–	64 767	(64 767)	-100%	50 033
<b>Cash flows</b>									
Net cash from (used) operating	(5 008)	8 224	–	(5 017)	38 272	2 056	(36 216)	-1761%	8 224
Net cash from (used) investing	–	(13 850)	–	(753)	(1 248)	(3 463)	(2 214)	64%	(13 850)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–
<b>Cash/cash equivalents at the month/year end</b>	<b>15 738</b>	<b>15 329</b>	<b>–</b>	<b>(5 770)</b>	<b>37 032</b>	<b>19 549</b>	<b>(17 483)</b>	<b>-89%</b>	<b>15 329</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	–	–	–	–	–	–	–	–	–
<b>Creditors Age Analysis</b>									
Total Creditors	15 660	(8 001)	(1 601)	(2 141)	1 107	(158)	(6 006)	–	(1 141)

**DC40 Dr Kenneth Kaunda - Table C2 Monthly Budget Statement - Financial Performance**  
**(functional classification) - M03 September 2025**

DC40 Dr Kenneth Kaunda- Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

Description	Ref	2024/25	2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		92 168	238 076	–	106	95 259	59 519	35 740	60%	238 076
Executive and council		–	–	–	–	–	–	–	–	–
Finance and administration		92 168	238 076	–	106	95 259	59 519	35 740	60%	238 076
Internal audit		–	–	–	–	–	–	–	–	–
<i><b>Community and public safety</b></i>		263	1 300	–	65	232	325	(93)	-29%	1 300
Community and social services		263	1 300	–	65	232	325	(93)	-29%	1 300
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<i><b>Economic and environmental services</b></i>		–	9 095	–	–	–	2 274	(2 274)	-100%	9 095
Planning and development		–	9 095	–	–	–	2 274	(2 274)	-100%	9 095
Road transport		–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–
<i><b>Trading services</b></i>		–	–	–	–	–	–	–	–	–
Energy sources		–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–
<b>Other</b>	<b>4</b>	–	–	–	–	–	–	–	–	–
<b>Total Revenue - Functional</b>	<b>2</b>	<b>92 431</b>	<b>248 471</b>	<b>–</b>	<b>171</b>	<b>95 491</b>	<b>62 118</b>	<b>33 373</b>	<b>54%</b>	<b>248 471</b>
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		29 701	143 000	–	9 345	28 296	35 750	(7 454)	-21%	143 000
Executive and council		13 230	66 087	–	5 098	13 407	16 522	(3 115)	-19%	66 087
Finance and administration		14 613	69 232	–	3 626	13 166	17 308	(4 142)	-24%	69 232
Internal audit		1 857	7 681	–	621	1 723	1 920	(197)	-10%	7 681
<i><b>Community and public safety</b></i>		15 691	66 280	–	5 530	15 527	16 570	(1 043)	-6%	66 280
Community and social services		15 691	66 280	–	5 530	15 527	16 570	(1 043)	-6%	66 280
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<i><b>Economic and environmental services</b></i>		5 044	38 150	–	4 955	8 142	9 537	(1 396)	-15%	38 150
Planning and development		5 044	38 150	–	4 955	8 142	9 537	(1 396)	-15%	38 150
Road transport		–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–
<i><b>Trading services</b></i>		–	–	–	–	–	–	–	–	–
Energy sources		–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–
<b>Other</b>		–	–	–	–	–	–	–	–	–
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>50 436</b>	<b>247 430</b>	<b>–</b>	<b>19 830</b>	<b>51 965</b>	<b>61 858</b>	<b>(9 892)</b>	<b>-16%</b>	<b>247 430</b>
<b>Surplus/ (Deficit) for the year</b>		<b>41 995</b>	<b>1 041</b>	<b>–</b>	<b>(19 659)</b>	<b>43 526</b>	<b>260</b>	<b>43 265</b>	<b>16628%</b>	<b>1 041</b>

# DC40 Dr Kenneth Kaunda - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September 2025

DC40 Dr Kenneth Kaunda- Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September

Vote Description	Ref	2024/25	2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-		-
Vote 2 - MUNICIPAL MANAGER ADMINISTRATION		-	-	-	-	-	-	-		-
Vote 3 - CORPORATE SERVICES ADMINISTRATION		101	2 250	-	-	442	563	(120)	-21.3%	2 250
Vote 4 - FINANCIAL SERVICES ADMINISTRATION		92 068	235 826	-	106	94 817	58 957	35 860	60.8%	235 826
Vote 5 - COMMUNITY AND SOCIAL SERVICES		263	1 300	-	65	232	325	(93)	-28.7%	1 300
Vote 6 - LED PLANNING AND DEVELOPMENT		-	9 095	-	-	-	2 274	(2 274)	-100.0%	9 095
Vote 7 - INTERNAL AUDIT		-	-	-	-	-	-	-		-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
<b>Total Revenue by Vote</b>	2	<b>92 431</b>	<b>248 471</b>	<b>-</b>	<b>171</b>	<b>95 491</b>	<b>62 118</b>	<b>33 373</b>	<b>53.7%</b>	<b>248 471</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - EXECUTIVE AND COUNCIL		4 398	22 803	-	1 562	3 872	5 701	(1 829)	-32.1%	22 803
Vote 2 - MUNICIPAL MANAGER ADMINISTRATION		8 832	43 284	-	3 537	9 535	10 821	(1 286)	-11.9%	43 284
Vote 3 - CORPORATE SERVICES ADMINISTRATION		8 631	34 180	-	2 251	8 373	8 545	(172)	-2.0%	34 180
Vote 4 - FINANCIAL SERVICES ADMINISTRATION		5 983	35 052	-	1 374	4 793	8 763	(3 970)	-45.3%	35 052
Vote 5 - COMMUNITY AND SOCIAL SERVICES		15 691	66 280	-	5 530	15 527	16 570	(1 043)	-6.3%	66 280
Vote 6 - LED PLANNING AND DEVELOPMENT		5 044	38 150	-	4 955	8 142	9 537	(1 396)	-14.6%	38 150
Vote 7 - INTERNAL AUDIT		1 857	7 681	-	621	1 723	1 920	(197)	-10.3%	7 681
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
<b>Total Expenditure by Vote</b>	2	<b>50 436</b>	<b>247 430</b>	<b>-</b>	<b>19 830</b>	<b>51 965</b>	<b>61 858</b>	<b>(9 892)</b>	<b>-16.0%</b>	<b>247 430</b>
	2	<b>41 995</b>	<b>1 041</b>	<b>-</b>	<b>(19 659)</b>	<b>43 526</b>	<b>260</b>	<b>43 265</b>	<b>16628.4%</b>	<b>1 041</b>



## DC40 Dr Kenneth Kaunda - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September 2025

DC40 Dr Kenneth Kaunda- Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	2024/25	2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		-	-	-	-	-	-	-		-
Service charges - Water		-	-	-	-	-	-	-		-
Service charges - Waste Water Management		-	-	-	-	-	-	-		-
Service charges - Waste management		-	-	-	-	-	-	-		-
Sale of Goods and Rendering of Services		1	120	-	-	-	30	(30)	-100%	120
Agency services		-	-	-	-	-	-	-		-
Interest		-	-	-	-	-	-	-		-
Interest earned from Receivables		-	-	-	-	-	-	-		-
Interest from Current and Non Current Assets		1 105	9 500	-	106	1 035	2 375	(1 340)	-56%	9 500
Dividends		-	-	-	-	-	-	-		-
Rent on Land		-	-	-	-	-	-	-		-
Rental from Fixed Assets		-	250	-	-	-	63	(63)	-100%	250
Licence and permits		-	-	-	-	-	-	-		-
Special rating levies		-	-	-	-	-	-	-		-
Operational Revenue		-	30	-	-	-	8	(8)	-100%	30
Non-Exchange Revenue		-	-	-	-	-	-	-		-
Property rates		-	-	-	-	-	-	-		-
Surcharges and Taxes		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		-	-	-	-	-	-	-		-
Licence and permits		263	1 300	-	65	232	325	(93)	-29%	1 300
Transfers and subsidies - Operational		101	45 176	-	(80 040)	14 185	11 294	2 891	26%	45 176
Interest		-	-	-	-	-	-	-		-
Fuel Levy		90 962	192 095	-	80 040	80 040	48 024	32 016	67%	192 095
Operational Revenue		-	-	-	-	-	-	-		-
Gains on disposal of Assets		-	-	-	-	-	-	-		-
Other Gains		-	-	-	-	-	-	-		-
Discontinued Operations		-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		92 431	248 471	-	171	95 491	62 118	33 373	54%	248 471
Expenditure By Type										
Employee related costs		38 185	144 713	-	12 593	37 471	36 178	1 293	4%	144 713
Remuneration of councillors		2 834	13 588	-	1 052	3 001	3 397	(396)	-12%	13 588
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		608	4 200	-	223	515	2 100	(1 585)	-75%	4 200
Debt impairment		-	-	-	-	-	-	-		-
Depreciation and amortisation		-	7 184	-	63	457	3 592	(3 135)	-87%	7 184
Interest		-	-	-	-	-	-	-		-
Contracted services		5 398	43 795	-	4 772	6 785	10 949	(4 164)	-38%	43 795
Transfers and subsidies		69	4 250	-	34	90	1 063	(972)	-92%	4 250
Irrecoverable debts written off		-	-	-	-	-	-	-		-
Operational costs		3 342	29 701	-	1 094	3 647	7 425	(3 778)	-51%	29 701
Losses on Disposal of Assets		-	-	-	-	-	-	-		-
Other Losses		-	-	-	-	-	-	-		-
Total Expenditure		50 436	247 430	-	19 830	51 965	64 703	(12 738)	-20%	247 430
Surplus/(Deficit)		41 995	1 041	-	(19 659)	43 526	(2 586)	46 111	(0)	1 041
Transfers and subsidIRs - capital (monetary allocations)		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		41 995	1 041	-	(19 659)	43 526	(2 586)			1 041
Income Tax		-	-	-	-	-	-	-		-
Surplus/(Deficit) after income tax		41 995	1 041	-	(19 659)	43 526	(2 586)			1 041
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-		-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality		41 995	1 041	-	(19 659)	43 526	(2 586)			1 041
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-		-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year		41 995	1 041	-	(19 659)	43 526	(2 586)			1 041

## DC40 Dr Kenneth Kaunda - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September 2025

DC40 Dr Kenneth Kaunda- Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	Ref	2024/25	2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER ADMINISTRATION		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES ADMINISTRATION		-	-	-	-	-	-	-	-	-
Vote 4 - FINANCIAL SERVICES ADMINISTRATION		-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - LED PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 7 - INTERNAL AUDIT		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER ADMINISTRATION		-	200	-	-	-	50	(50)	-100%	200
Vote 3 - CORPORATE SERVICES ADMINISTRATION		-	3 700	-	753	753	925	(172)	-19%	3 700
Vote 4 - FINANCIAL SERVICES ADMINISTRATION		-	2 450	-	-	496	613	(117)	-19%	2 450
Vote 5 - COMMUNITY AND SOCIAL SERVICES		-	2 800	-	-	-	700	(700)	-100%	2 800
Vote 6 - LED PLANNING AND DEVELOPMENT		-	4 700	-	-	-	1 175	(1 175)	-100%	4 700
Vote 7 - INTERNAL AUDIT		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	-	13 850	-	753	1 248	3 463	(2 214)	-64%	13 850
<b>Total Capital Expenditure</b>		-	13 850	-	753	1 248	3 463	(2 214)	-64%	13 850
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	3 900	-	753	753	975	(222)	-23%	3 900
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	200	-	-	-	50	(50)	-100%	200
Internal audit		-	3 700	-	753	753	925	(172)	-19%	3 700
<b>Community and public safety</b>		-	9 950	-	-	496	2 488	(1 992)	-80%	9 950
Community and social services		-	2 450	-	-	496	613	(117)	-19%	2 450
Sport and recreation		-	2 800	-	-	-	700	(700)	-100%	2 800
Public safety		-	4 700	-	-	-	1 175	(1 175)	-100%	4 700
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	-	13 850	-	753	1 248	3 463	(2 214)	-64%	13 850
<b>Funded by:</b>										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		-	13 850	-	753	1 248	3 463	(2 214)	-64%	13 850
<b>Total Capital Funding</b>		-	13 850	-	753	1 248	3 463	(2 214)	-64%	13 850

## DC40 Dr Kenneth Kaunda - Table C6 Monthly Budget Statement - Financial Position - M03 September 2025

DC40 Dr Kenneth Kaunda- Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	Ref	2024/25	2025/26				
		Audited Outcome	Original Budget	Monthly actual	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1						
<b>ASSETS</b>							
<b>Current assets</b>							
Cash and cash equivalents		107 564	15 329	(9 234)	–	64 021	15 329
Trade and other receivables from exchange transactions		1 118	1 335	–	–	–	1 335
Receivables from non-exchange transactions		–	–	–	–	–	–
Current portion of non-current receivables		–	–	–	–	–	–
Inventory		–	–	–	–	–	–
VAT		68 252	–	(1 039)	–	(2 065)	–
Other current assets		1 395	–	–	–	–	–
<b>Total current assets</b>		<b>178 329</b>	<b>16 664</b>	<b>(10 273)</b>	<b>–</b>	<b>61 956</b>	<b>16 664</b>
<b>Non current assets</b>							
Investments		–	–	–	–	–	–
Investment property		–	–	–	–	–	–
Property, plant and equipment		88 577	68 537	(359)	–	(709)	68 537
Biological assets		–	–	–	–	–	–
Living and non-living resources		–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–
Intangible assets		12 679	10 491	495	–	495	10 491
Trade and other receivables from exchange transactions		–	–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–	–
Other non-current assets		–	–	–	–	–	–
<b>Total non current assets</b>		<b>101 256</b>	<b>79 028</b>	<b>137</b>	<b>–</b>	<b>(214)</b>	<b>79 028</b>
<b>TOTAL ASSETS</b>		<b>279 585</b>	<b>95 692</b>	<b>(10 136)</b>	<b>–</b>	<b>61 743</b>	<b>95 692</b>
<b>LIABILITIES</b>							
<b>Current liabilities</b>							
Bank overdraft		–	–	–	–	–	–
Financial liabilities		685	–	–	–	–	–
Consumer deposits		–	–	–	–	–	–
Trade and other payables from exchange transactions		2 072	21 225	3 789	–	(4 528)	21 225
Trade and other payables from non-exchange transactions		3 299	–	1 688	–	1 738	–
Provision		22 606	1 976	–	–	–	1 976
VAT		30 261	–	(257)	–	(355)	–
Other current liabilities		–	–	–	–	–	–
<b>Total current liabilities</b>		<b>58 923</b>	<b>23 201</b>	<b>5 221</b>	<b>–</b>	<b>(3 146)</b>	<b>23 201</b>
<b>Non current liabilities</b>							
Financial liabilities		–	–	–	–	–	–
Provision		–	21 417	–	–	–	21 417
Long term portion of trade payables		–	–	–	–	–	–
Other non-current liabilities		17 106	–	–	–	–	–
<b>Total non current liabilities</b>		<b>17 106</b>	<b>21 417</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>21 417</b>
<b>TOTAL LIABILITIES</b>		<b>76 029</b>	<b>44 618</b>	<b>5 221</b>	<b>–</b>	<b>(3 146)</b>	<b>44 618</b>
<b>NET ASSETS</b>	2	<b>203 556</b>	<b>51 074</b>	<b>(15 357)</b>	<b>–</b>	<b>64 888</b>	<b>51 074</b>
<b>COMMUNITY WEALTH/EQUITY</b>							
Accumulated surplus/(deficit)		59 034	50 033	(15 418)	–	64 767	50 033
Reserves and funds		–	–	–	–	–	–
Other		–	–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>59 034</b>	<b>50 033</b>	<b>(15 418)</b>	<b>–</b>	<b>64 767</b>	<b>50 033</b>

## DC40 Dr Kenneth Kaunda - Table C7 Monthly Budget Statement - Cash Flow – M03 September 2025

DC40 Dr Kenneth Kaunda- Table C7 Monthly Budget Statement - Cash Flow - M03 September

Description	Ref	2024/25	2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		-	-	-	-	-	-	-		-
Service charges		-	-	-	-	-	-	-		-
Other revenue		-	193 795	-	87	87	48 449	(48 362)	-100%	193 795
Transfers and Subsidies - Operational		-	45 176	-	(1 315)	3 657	11 294	(7 637)	-68%	45 176
Transfers and Subsidies - Capital		-	-	-	-	-	-	-		-
Interest		-	9 500	-	-	30 000	2 375	27 625	1163%	9 500
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(5 008)	(235 997)	-	(3 789)	4 528	(58 999)	63 527	-108%	(235 997)
Finance charges		-	-	-	-	-	-	-		-
Transfers and Subsidies		-	(4 250)	-	-	-	(1 063)	1 063	-100%	(4 250)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(5 008)</b>	<b>8 224</b>	<b>-</b>	<b>(5 017)</b>	<b>38 272</b>	<b>2 056</b>	<b>(36 216)</b>	<b>-1761%</b>	<b>8 224</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		-	(13 850)	-	(753)	(1 248)	(3 463)	2 214	-64%	(13 850)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>-</b>	<b>(13 850)</b>	<b>-</b>	<b>(753)</b>	<b>(1 248)</b>	<b>(3 463)</b>	<b>(2 214)</b>	<b>64%</b>	<b>(13 850)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(5 008)</b>	<b>(5 626)</b>	<b>-</b>	<b>(5 770)</b>	<b>37 024</b>	<b>(1 406)</b>			<b>(5 626)</b>
Cash/cash equivalents at beginning:		20 746	20 955	-	-	8	20 955	(20 947)	-100%	20 955
Cash/cash equivalents at month/year end:		15 738	15 329	-	(5 770)	37 032	19 549			15 329

## PART 2 SUPPORTING DOCUMENTATION

### DEBTORS AGE ANALYSIS

DC40 Dr Kenneth Kaunda - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I:Lo Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dye-1 Yr	Over 1Yr	Total	Total over 90 days		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	-	-	-	-	-	-	-	-	279	279	279	-
<b>Total By Income Source</b>	<b>2000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>279</b>	<b>279</b>	<b>279</b>	<b>-</b>
<b>2024/25 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	2300	-	-	-	-	-	-	-	-	0	0	0	-
Households	2400	-	-	-	-	-	-	-	-	0	0	0	-
Other	2500	-	-	-	-	-	-	-	-	279	279	279	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>279</b>	<b>279</b>	<b>279</b>	<b>-</b>

- The total Debtors as at 30 September 2025 amount to **R279 thousand** for over payment on salaries of one Senior Manager. The Budget and Treasury Office has withheld the payout of the forty-eight (48) days annual leave whilst the Human Resources Management Unit is engaged with the reconciliations.

## CREDITORS AGE ANALYSIS

DC40 Dr Kenneth Kaunda - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

DC40 Dr Kenneth Kaunda - Supporting Table SC4 Monthly Budget Statement - aged creditors - m03 September											
Description	NT Code	2025/26									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	
Bulk Water	0200	-	-	-	-	-	-	-	0	0	
PAYE deductions	0300	-	-	-	-	-	-	-	0	0	
VAT (output less input)	0400	-	-	-	-	-	-	-	0	0	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	0	0	
Loan repayments	0600	-	-	-	-	-	-	-	0	0	
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	
Auditor General	0800	-	-	-	-	-	-	-	0	0	
Other	0900	-	-	-	-	-	-	-	24	24	
Total By Customer Type	1000	-	-	-	-	-	-	-	24	24	

- The Total Creditors balance as at 30 September 2025 was standing at **R24 Thousand** which is for Workmen's Compensation for Department of Employment and Labour..
- The **R26 Thousand** previously reported for **Retention** withheld - Botlhabatsatsi Trading and Projects:
  - Management wrote off retention after engagement with the service provider, which confirmed in writing that the municipality does not owe Botlhabatsatsi Trading and Projects

## INVESTMENT PORTFOLIO

DC40 Dr Kenneth Kaunda - Supporting Table SC5 Monthly Budget Statement - investment portfolio 30 September 2025														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Start Date of Investment	Expiry date of investment	Opening balance	Accrued Interest	Interest received	Closing Balance
<b>R thousands</b>		Yrs/Months/Days												
<b>Municipality</b>														
Standard bank 03859190-314		91 Days	Fixed deposit	Yes	Fixed	7.925%	-	NA	Tuesday, 08 July 2025	Tuesday, 07 October 2025	30 000 000.00			30 000 000.00
Standard bank 03859190-315		91 Days	Fixed deposit	Yes	Fixed	7.925%	-	NA	Tuesday, 08 July 2025	Tuesday, 07 October 2025	30 000 000.00			30 000 000.00
														-
<b>Municipality sub-total</b>											60 000 000.00	-	-	60 000 000.00
<b>Entities</b>														
														-
<b>Entities sub-total</b>											-	-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>											60 000 000.00	-	-	60 000 000.00

- The investment balance as at 30 September 2025 amounted to **R60 Million** and is invested with the below listed bank:

Standard Bank

R60 Million

## ALLOCATION OF GRANT RECEIPTS

DC40 Dr Kenneth Kaunda - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

Description	Ref	2024/25	2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
National Government:		11 068	235 271	235 271	–	98 754	53 604	(2 874)	-5.4%	235 271
EQUITABLE SHARE	–	9 021	32 981	32 981	–	13 742	16 491	(2 748)	-17%	32 981
LOCAL GOV FIN MNG GRANT	3	–	1 100	1 100	–	1 100	550	550	100%	1 100
EPWP INTEGRATED GRANT		553	2 211	2 211	–	553	1 106	(553)	-50%	2 211
RURAL ROAD ASSET MNG SYSTEMS GRANT		494	2 884	2 884	–	2 019	1 442	577	40%	2 884
ENERGY EFF & DEMAND SIDE MNG		1 000	4 000	4 000	–	1 300	2 000	(700)	-35%	4 000
RSC REPLACEMENT GRANT			192 095	192 095		80 040	32 016	48 024	150%	192 095
Provincial Government:		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Other grant providers:		309	2 000	2 000	–	442	1 000	(558)	-55.8%	2 000
EDUCATION; TRAINING AND DEVELOPMENT PRACTICES SETA	–	309	2 000	2 000	–	442	1 000	(558)	-56%	2 000
<b>Total Operating Transfers and Grants</b>	5	11 377	237 271	237 271	–	99 196	54 604	(3 431)	-6.3%	237 271
<b>Capital Transfers and Grants</b>										
National Government:		–	–	–	–	–	–	–		–
Cash / Proceeds sale of PPE	–	–	–	–	–	–	–	–		–
Provincial Government:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
<b>Total Capital Transfers and Grants</b>	5	–	–	–	–	–	–	–		–
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	11 377	237 271	237 271	–	99 196	54 604	(3 431)	-6.3%	237 271

- During the month of September 2025, the municipality did not receive any Grants and Subsidies.
- It must be noted that the Municipality has received all the budgeted Grants and Subsidies as per the approved National Treasury Payment Schedule.
- There is no Grant withheld by NT as at 30<sup>th</sup> September 2025.
- The total Conditional and Unconditional Grants received as at 30 September 2025 amount to **R99.1 Million** and the table below gives details of the allocations, amounts received, related dates of transfers and outstanding amounts to be received.

Table 4 (a)

Grant	Allocation as per DORA	Amount Received	Date of transfer (Receipts)	Outstanding
<b>RSC Replacement Grant</b>	R192 095 000.00	R80 039 867.82	July 2025	R112 055 132.18
<b>Equitable Share</b>	R32 981 000.00	R13 742 132.18	July 2025	R19 238 867.82
<b>Rural Roads Assets Management Grant</b>	R 2 884 000.00	R2 019 000.00	August 2025	R865 000.00
<b>Energy Efficiency and Demand-Side Man Grant</b>	R4 000 000.00	R1 300 000.00	August 2025	R2 700 000.00
<b>EPWP</b>	R2 211 000.00	R553 000.00	August 2025	R1 658 000.00
<b>FMG</b>	R1 100 000.00	R1 100 000.00	August 2025	-

<b>LGSETA</b>	R2 000 000.00	R442 424.91	July 2025	R1 557 575.09
<b>Total</b>	<b>R237 271 000.00</b>	<b>R99 196 424.91</b>	<b>-</b>	<b>R138 074 575.09</b>

## DC40 Dr Kenneth Kaunda - Supporting Table SC7 (1) Monthly Budget Statement - transfers and grant expenditure – M03 September 2025

DC40 Dr Kenneth Kaunda - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

Description	Ref	2024/25	2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		147 704	227 522	227 522	17 676	32 572	141 079	(108 507)	-76.9%	227 522
GR_EQUITABLE SHARE	—	4 510	33 503	33 503	2 322	4 718	14 107	(9 388)	-67%	33 503
GR_FUEL LEVY	—	140 838	1 000	1 000	15 054	27 466	122 827	(95 360)	-78%	1 000
DAA_NDA_EDUCATION; TRAINING AND DEVELOPMENT PRACTICES	—	309	1 452	1 452	—	—	250	(250)	-100%	1 452
LOCAL GOV FIN MNG GRANT	—	—	2 761	2 761	—	—	1 348	(1 348)	-100%	2 761
EPWP INTEGRATED GRANT	3	553	4 000	4 000	87	174	1 106	(931)	-84%	4 000
RSC REPLACEMENT GRANT	—	494	184 806	184 806	—	—	1 442	(1 442)	-100%	184 806
Provincial Government:		—	3 500	3 500	—	—	—	—	—	3 500
EDUCATION; TRAINING AND DEVELOPMENT PRACTICES SETA			3 500	3 500				—		3 500
Other transfers and grants [insert description]								—		—
District Municipality:		—	—	—	—	—	—	—		—
[insert description]								—		—
Other grant providers:		—	—	—	—	—	—	—		—
Other Transfers Public Corporations	—							—		—
[insert description]								—		—
Total operating expenditure of Transfers and Grants:		147 704	231 022	231 022	17 676	32 572	141 079	(108 507)	-76.9%	231 022
Capital expenditure of Transfers and Grants										
National Government:		—	—	—	—	—	—	—		—
Provincial Government:		—	—	—	—	—	—	—		—
0								—		—
District Municipality:		—	—	—	—	—	—	—		—
0								—		—
Other grant providers:		—	—	—	—	—	—	—		—
0								—		—
Total capital expenditure of Transfers and Grants		—	—	—	—	—	—	—		—
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		147 704	231 022	231 022	17 676	32 572	141 079	(108 507)	-76.9%	231 022

## Expenditure on Grants as at 30 September 2025

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

**Table 5**

<b>Grants</b>	<b>Total grant allocation from National Treasury</b>	<b>Current Month Expenditure</b>	<b>Expenditure as at 30 September 2025</b>	<b>Balance</b>	<b>%</b>
EPWP	R2 211 000.00	R360 988.00	R535 000.00	R1 676 000.00	24.20
Financial Management Grant (FMG)	R1 100 000.00	R30 000.00	R90 000.00	R1 010 000.00	8.18
Rural roads Asset Management	R2 884 000.00	-	-	R2 884 000.00	-
Energy Efficiency and Demand-Side Man Grant	R4 000 000.00	R783 363.13	R996 363.13	R3 003 636.87	24.91
<b>TOTAL</b>	<b>R10 195 000.00</b>	<b>R1 174 351.13</b>	<b>R1 621 363.13</b>	<b>R8 573 636.87</b>	<b>15.90</b>

**A. COUNCILORS' AND EMPLOYEE BENEFITS**



DC40 Dr Kenneth Kaunda- Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration	Ref	2024/25	2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		1 827	9 768	—	731	2 032	2 442	(410)	-17%	9 768
Pension and UIF Contributions		248	654	—	68	205	163	41	25%	654
Medical Aid Contributions		36	117	—	13	45	29	16	54%	117
Motor Vehicle Allowance		—	1 422	—	105	314	355	(41)	-12%	1 422
Cellphone Allowance		188	778	—	67	200	194	5	3%	778
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		535	850	—	68	204	212	(8)	-4%	850
<b>Sub Total - Councillors</b>		<b>2 834</b>	<b>13 588</b>	<b>—</b>	<b>1 052</b>	<b>3 001</b>	<b>3 397</b>	<b>(396)</b>	<b>-12%</b>	<b>13 588</b>
<b>% increase</b>	4		<b>379.5%</b>			<b>185.2%</b>				<b>379.5%</b>
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		—	4 342	—	295	956	1 085	(130)	-12%	4 342
Pension, UIF and Group life Contributions		—	225	—	18	54	56	(2)	-4%	225
Medical Aid Contributions		—	108	—	—	—	27	(27)	-100%	108
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		—	185	—	—	—	46	(46)	-100%	185
Motor Vehicle Allowance		—	945	—	61	198	236	(39)	-16%	945
Cellphone Allowance		—	133	—	9	28	33	(6)	-17%	133
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		—	21	—	3	10	5	5	92%	21
<b>Sub Total - Senior Managers of Municipality</b>		<b>—</b>	<b>5 959</b>	<b>—</b>	<b>386</b>	<b>1 245</b>	<b>1 490</b>	<b>(245)</b>	<b>-16%</b>	<b>5 959</b>
<b>% increase</b>	4		<b>#DIV/0!</b>							<b>#DIV/0!</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		21 448	82 713	—	6 954	20 966	20 678	287	1%	82 713
Pension, UIF and Group life Contributions		5 819	16 576	—	1 857	5 596	4 144	1 452	35%	16 576
Medical Aid Contributions		2 926	7 448	—	1 039	3 145	1 862	1 283	69%	7 448
Overtime		215	1 039	—	133	286	260	26	10%	1 039
Performance Bonus		1 556	6 581	—	507	1 579	1 645	(66)	-4%	6 581
Motor Vehicle Allowance		2 870	10 884	—	794	2 390	2 721	(331)	-12%	10 884
Cellphone Allowance		382	1 458	—	110	332	365	(33)	-9%	1 458
Housing Allowances		151	583	—	54	163	146	17	12%	583
Other benefits and allowances		394	1 740	—	126	362	435	(73)	-17%	1 740
Payments in lieu of leave		1 512	5 486	—	128	321	1 371	(1 050)	-77%	5 486
Long service awards		525	1 541	—	314	517	385	131	34%	1 541
Post-retirement benefit obligations		—	522	—	—	—	130	(130)	-100%	522
Entertainment		—	—	—	—	—	—	—	—	—
Scarcity		—	—	—	—	—	—	—	—	—
Acting and post related allowance		387	2 183	—	191	569	546	23	4%	2 183
In kind benefits		—	—	—	—	—	—	—	—	—
Less: Employees costs capitalised to PPE		—	—	—	—	—	—	—	—	—
<b>Sub Total - Other Municipal Staff</b>		<b>38 185</b>	<b>138 754</b>	<b>—</b>	<b>12 208</b>	<b>36 226</b>	<b>34 689</b>	<b>1 538</b>	<b>4%</b>	<b>138 754</b>
<b>% increase</b>	4		<b>263.4%</b>							<b>263.4%</b>
<b>Total Parent Municipality</b>		<b>41 019</b>	<b>158 301</b>	<b>—</b>	<b>13 645</b>	<b>40 472</b>	<b>39 575</b>	<b>897</b>	<b>2%</b>	<b>158 301</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>Board Members of Entities</b>										
<b>Sub Total - Executive members Board</b>	2	—	—	—	—	—	—	—	—	—
<b>% increase</b>	4									
<b>Senior Managers of Entities</b>										
<b>Sub Total - Senior Managers of Entities</b>	4	—	—	—	—	—	—	—	—	—
<b>% increase</b>	4									
<b>Other Staff of Entities</b>										
<b>Sub Total - Other Staff of Entities</b>	4	—	—	—	—	—	—	—	—	—
<b>% increase</b>	4									
<b>Total Municipal Entities</b>		—	—	—	—	—	—	—	—	—
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>41 019</b>	<b>158 301</b>	<b>—</b>	<b>13 645</b>	<b>40 472</b>	<b>39 575</b>	<b>897</b>	<b>2%</b>	<b>158 301</b>
<b>% increase</b>	4		<b>285.9%</b>							<b>285.9%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>38 185</b>	<b>144 713</b>	<b>—</b>	<b>12 593</b>	<b>37 471</b>	<b>36 178</b>	<b>1 293</b>	<b>4%</b>	<b>144 713</b>

- ❖ The total employee related costs were adjusted to **R144.7 Million**. The total spending for the month of September 2025 amount to **R12.5 Million**, reflected as **25.89%** of the budgeted employee related costs.
- ❖ The budget for remuneration of councillors was adjusted to **R13.5 Million**. The spending for the month of September 2025 amount to **R1 Million**, which totals to **22.08%** of the budgeted remuneration of councillors.

## **CAPITAL PROGRAMME PERFORMANCE**

**Table 6**

### **Capital Budget List**

DR KENNETH KAUNDA DISTRICT MUNICIPALITY							
MFMA SECTION 71/52 BUDGET IMPLEMENTATION AND PERFORMANCE FOR THE MONTH/QUARTER ENDING 30 SEPTEMBER 2025							
REVENUE & EXPENDITURE ACTUAL MOVEMENTS							
NO	DEPARTMENT	DESCRIPTION	Approved Budget	Curr Mth Exp (June)	YTD Movement	Balance	% Exp
1	MUNICIPAL MANAGER	COMMUNICATION EQUIPMENT	200 000.00	-	-	200 000.00	-
2	CORPORATE SERVICES	OFFICE FURNITURE AND FITTINGS	300 000.00	-	-	300 000.00	-
3	CORPORATE SERVICES	COMPUTER EQUIPMENT	500 000.00	494 237.80	494 237.80	5 762.20	98.85
4	CORPORATE SERVICES	NETWORK UPGRADE	500 000.00	-	-	500 000.00	-
5	CORPORATE SERVICES	INTANGIBLES	400 000.00	258 346.54	258 346.54	141 653.46	64.59
6	CORPORATE SERVICES	FLEET	2 000 000.00	-	-	2 000 000.00	-
7	BTO	FINANCIAL SYSTEM	2 450 000.00	-	495 605.71	1 954 394.29	20.23
8	LED & PLANNING	ACQUISITION OF OFFICE SPACE	300 000.00	-	-	300 000.00	-
9	LED & PLANNING	WATER PROJECTS	2 000 000.00	-	-	2 000 000.00	-
10	LED & PLANNING	LIGHTING PROTECTION / CONDUCTOR	200 000.00	-	-	200 000.00	-
11	LED & PLANNING	AGRI-PARKS	1 700 000.00	-	-	1 700 000.00	-
12	LED & PLANNING	UPGRADE OF DISASTER CENTRE	500 000.00	-	-	500 000.00	-
13	COMMUNITY SERVICES	TOOLS	300 000.00	-	-	300 000.00	-
14	COMMUNITY SERVICES	FIRE BAY DOORS	1 000 000.00	-	-	1 000 000.00	-
15	COMMUNITY SERVICES	LANDFILL SITE DISTRICT	1 500 000.00	-	-	1 500 000.00	-
	<b>TOTAL</b>		<b>13 850 000.00</b>	<b>752 584.34</b>	<b>1 248 190.05</b>	<b>12 601 809.95</b>	<b>9.01</b>

## **MATERIAL VARIANCES**

### **Revenue by Source**

The material Variances are prepared based on- Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) – M03 September 2025

Description	% Variance	Reasons for material variances.
Interest earned – external investments	-56%	Interest earned-external investments is more as results of the large amount currently invested with various financial institutions.
Transfers and subsidies		<ul style="list-style-type: none"> <li>To date, the Municipality received the following grants which amount to <b>R99.1 Million</b>: <ul style="list-style-type: none"> <li>❖ Equitable Share (<b>R13.7 Million</b>)</li> <li>❖ RSC Replacement Grant (<b>R80 Million</b>)</li> <li>❖ FMG (<b>R1.1 Million</b>)</li> <li>❖ RRAMS (<b>R2 Million</b>)</li> <li>❖ EPWP (<b>R553 Thousand</b>)</li> </ul> </li> </ul>

		❖ EEDMS ( <b>R1.3 Million</b> ) ❖ LGSETA ( <b>R442 Thousand</b> )
Sale of Goods	-100%	The municipality budgeted for sale of tender documents The revenue from the sale of tender documents has declined due to the documents now being available for free on E-Tender portal.
Licence and permits	-29%	The actual revenue received to date is more than the projected revenue.

#### Expenditure by Type

Description	YTD% Variance	Reasons for material deviations
Employee related costs	4%	Considering the spread of the 13 <sup>th</sup> cheque into different months.
Remuneration of councillors	-12%	The Budget took into account the possible increase as well as the Upper limits.
Depreciation & asset impairment	-87%	The depreciation was processed during the current month. It must be noted that the depreciation is accounted for every month.
Other materials	-75%	The variance on other materials results from purchases of material and supplies which are procured as and when needed.
Contracted services	-38%	The <b>Contracted services</b> is made of: Consultant and professional fees, Outsourced services and contractors. The low spending emanates from Water Sampling. More detailed info please see (page 21-22)
Transfers and subsidies	-92%	Budgeted transfers and subsidies comprises: <ul style="list-style-type: none"> <li>• EM Discretionary Bursaries</li> <li>• Merit Bursaries</li> <li>• Social Relief:</li> <li>• Transfer – Sports, Art &amp; Culture</li> <li>• SSMEs Grants</li> </ul> There is a slow spending on most of the items under Transfers and subsidies.
Other expenditure	-51%	The <b>Other Expenditure</b> is made of: Operational Costs and Operating Leases. The low spending emanates from expenditure on some of the Programmes and Campaigns.
Capital expenditure	-64%	<ul style="list-style-type: none"> <li>• The capital budget is budgeted at <b>R13.8 Million</b>.</li> </ul> Details of Capital budget list is on <b>Table 6 (Page 18)</b>

#### OTHER SUPPORTING DOCUMENTATION

DC40 Dr Kenneth Kaunda- Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 September										
Description	Ref 1	2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>Repairs and maintenance expenditure by Asset Class/Sub-class.</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Capital spares		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Capital spares		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Capital spares		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Municipal Offices		-	1 700	-	158	158	425	267 (267)	-63%	1 700
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		-	200	-	-	-	50	50	100.0%	200
Furniture and Office Equipment		-	530	-	-	-	133	133	100.0%	530
Machinery and Equipment		-	600	-	-	-	163	163	100.0%	600
Transport Assets		-	400	-	-	-	113	113	100.0%	400
Land		-	-	-	-	-	-	-	-	-
Zoo's, marine and non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-Biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Ecological plants and animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	-	3 530	-	158	158	883	725	82.1%	3 530

## **CONTRACTED SERVICES**

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

### **iv. Outsourced Services**

**Table 7**

NO	DISCRIPTION	Budget	Curr Mth Expend	YTD Actual	Balance	% Exp
1	OS: BURIAL SERVICES	350 000.00	54 000.00	72 000.00	278 000.00	20.57
2	OS: CATERING SERVICES	100 000.00	20 000.00	20 000.00	80 000.00	20.00
3	OS: CATERING SERVICES - WELLNESS	50 000.00	-	-	50 000.00	-
4	OS: CATERING SERVICES COUNCILLOR SUPP	30 000.00	-	-	30 000.00	-
5	OS: CATERING SERVICES-AGRICULTURE INITIA	50 000.00	-	-	50 000.00	-
6	OS: CATERING SERVICES-AIR QUALITY	30 000.00	6 160.00	6 160.00	23 840.00	20.53
7	OS: CATERING SERVICES-ANTI CORRUPTION	30 000.00	-	-	30 000.00	-
8	OS: CATERING SERVICES-CAREER	50 000.00	-	-	50 000.00	-
9	OS: CATERING SERVICES-CBP	30 000.00	-	-	30 000.00	-
10	OS: CATERING SERVICES-CONSTITUENCY LIAIS	50 000.00	-	-	50 000.00	-
11	OS: CATERING SERVICES-COUNCIL MEETINGS	150 000.00	-	-	150 000.00	-
12	OS: CATERING SERVICES-COUNCILLOR PERFORM	50 000.00	-	-	50 000.00	-
13	OS: CATERING SERVICES-DIS MANA ADVISORY	50 000.00	-	-	50 000.00	-
14	OS: CATERING SERVICES-DISASTER AWARENESS	50 000.00	34 590.00	34 590.00	15 410.00	69.18
15	OS: CATERING SERVICES-DISTRICT LEARNING	30 000.00	-	-	30 000.00	-
16	OS: CATERING SERVICES-ELDERLY	50 000.00	5 280.00	5 280.00	44 720.00	10.56
17	OS: CATERING SERVICES-GENDER	50 000.00	35 720.00	35 720.00	14 280.00	71.44
18	OS: CATERING SERVICES-HEALTH	30 000.00	-	-	30 000.00	-
19	OS: CATERING SERVICES-IMBIZO	100 000.00	54 740.00	120 931.40	- 20 931.40	120.93
20	OS: CATERING SERVICES-MORAL	50 000.00	-	-	50 000.00	-
21	OS: CATERING SERVICES-MPAC	120 000.00	19 345.00	19 345.00	100 655.00	16.12
22	OS: CATERING SERVICES-MULTY PARTY	50 000.00	29 925.00	29 925.00	20 075.00	59.85
23	OS: CATERING SERVICES-PUBLIC PARTICIPA	50 000.00	-	-	50 000.00	-
24	OS: CATERING SERVICES-RISK REDUCTION	30 000.00	-	-	30 000.00	-
25	OS: CATERING SERVICES-SAFETY	30 000.00	-	-	30 000.00	-
26	OS: CATERING SERVICES-SOCIAL	50 000.00	-	-	50 000.00	-
27	OS: CATERING SERVICES-SPORTS ARTS&CULTU	50 000.00	-	-	50 000.00	-
28	OS: CATERING SERVICES-STAKEHOLDER SUPP	100 000.00	-	-	100 000.00	-
29	OS: CATERING SERVICES-TRADE&INVESTMENT	50 000.00	-	-	50 000.00	-
30	OS: CATERING SERVICES-WOMAN	50 000.00	-	-	50 000.00	-
31	OS: CATERING SERVICES-WOMEN CAUCUS	30 000.00	-	-	30 000.00	-
32	OS: CATERING SERVICES-FIRE ADVISORY	50 000.00	-	-	50 000.00	-
33	OS: CLEANING SERVICES	60 000.00	-	-	60 000.00	-
34	OS: CLEARING & GRASS CUTTING SERVICES	150 000.00	-	-	150 000.00	-
35	OS: MEDICAL SERVICES [HEALTH SERV & SUP]	100 000.00	27 000.00	27 000.00	73 000.00	27.00
36	OS: PERSONNEL & LABOUR - EPWP GRANT	2 211 000.00	360 988.00	535 000.00	1 676 000.00	24.20
37	OS: PERSONNEL & LABOUR-CBP	2 400 000.00	218 220.57	436 175.59	1 963 824.41	18.17
38	OS: PERSONNEL & LABOUR-EPWP	5 864 000.00	2 238 201.49	2 336 786.01	3 527 213.99	39.85
39	OS: TRANSPORT SERVICES	30 000.00	-	-	30 000.00	-
40	OS: TRANSPORT SERVICES-COMMUNITY SUPPORT PROGRAMME	30 000.00	-	-	30 000.00	-
41	OS: TRANSPORT SERVICES-CONSTITUENCY LIAI	50 000.00	-	-	50 000.00	-
42	OS: TRANSPORT SERVICES-MPAC	50 000.00	-	-	50 000.00	-
43	OS: TRANSPORT SERVICES-MULTY PARTY	100 000.00	24 600.00	24 600.00	75 400.00	24.60
44	OS: TRANSPORT SERVICES-PUBLIC PARTICIPAT	50 000.00	-	-	50 000.00	-
<b>TOTAL OUTSOURCED SERVICES</b>		<b>13 135 000.00</b>	<b>3 128 770.06</b>	<b>3 703 513.00</b>	<b>9 431 487.00</b>	<b>28.20</b>

- ❖ The total budget for Outsource Services is **R13.1 Million**. The current month expenditure amount to **R3.1 Million**. The spending to date is **R3.7 Million** which is **28.20%** of the total budgeted outsource services.

## v. Consultants and Professional Services

Table 8

NO	DISCRIPTION	Budget	Curr Mth Expend	YTD Actual	Balance	% Exp
1	C&PS: B&A ACTUARIES	30 000.00	-	25 000.00	5 000.00	83.33
2	C&PS: B&A AIR POLLUTION-AIR QUALITY	50 000.00	-	-	50 000.00	-
3	C&PS: LAB SERV FOOD	60 000.00	-	-	60 000.00	-
4	C&PS: B&A AUDIT COMMITTEE	1 000 000.00	115 738.83	115 738.83	884 261.17	11.57
5	C&PS: B&A BUSINESS& FIN MANAGEMENT-AFS	1 800 000.00	-	-	1 800 000.00	-
6	C&PS: B&A ORGANISATIONAL	100 000.00	-	-	100 000.00	-
7	C&PS: B&A RESEARCH & ADVISORY	1 300 000.00	-	-	1 300 000.00	-
8	C&PS: I&P ENGINEERING ELECTRICAL- Energy	4 000 000.00	783 363.13	996 363.18	3 003 636.82	24.91
9	C&PS: LAB SERV WATER	900 000.00	6 663.20	48 718.20	851 281.80	5.41
10	C&PS: LEGAL COST ADVICE & LITIGATION - LEGAL FEES	3 500 000.00	-	-	3 500 000.00	-
11	C&PS:B&A BUSINESS&FIN MANAGEMENT-ASSETS	1 300 000.00	-	-	1 300 000.00	-
12	C&PS:B&A RESEARCH&ADVISORY-DIS MAN RESE	50 000.00	-	-	50 000.00	-
13	C&PS:I&P LAND & QUANTITY SURVEYORS-RRAMS	2 884 000.00	-	-	2 884 000.00	-
14	C&PS: SMME HUB AND LIGHT INDUSTRIAL PARK	200 000.00	-	-	200 000.00	-
15	C&PS:B&A BUSINESS & FIN MANAGEMENT-FMG	260 000.00	-	-	260 000.00	-
TOTAL CONSULATANTS AND PROFESSIONAL SERVICES		17 434 000.00	905 765.16	1 185 820.21	16 248 179.79	6.80

- ❖ The budget for consultant and professional services is **R17.4 Million**. The spending for the current month amount to **R905 Thousand**. The spending to date is **R1.1 Million** which is **6.80%** of the total budgeted contractors.

## vi. Contractors

Table 9

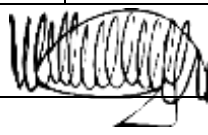
NO	DISCRIPTION	Budget	Curr Mth Expend	YTD Actual	Balance	% Exp
1	CONTR: ARTISTS & PERFORMERS-DIS MAN AWAR	120 000.00	-	-	120 000.00	-
2	CONTR: ARTISTS & PERFORMERS-TRADE&INVEST	100 000.00	-	-	100 000.00	-
3	CONTR: EMPLOYEE WELLNESS	300 000.00	-	-	300 000.00	-
4	CONTR: FIRE PROTECTION	150 000.00	-	-	150 000.00	-
5	CONTR: MAINTENANCE OF EQUIPMENT-PLANT&EQ	650 000.00	-	-	650 000.00	-
6	CONTR: MAINTENANCE OF EQUIPMENT-SYSTEM	200 000.00	-	-	200 000.00	-
7	CONTR: MAINTENANCE OF EQUIPMENT-VEHICLES	450 000.00	-	-	450 000.00	-
8	CONTR: SAFEGUARD & SECURITY	9 026 000.00	579 439.84	1 738 319.52	7 287 680.48	19.26
9	CONTR:MAINTENANCE OF EQUIPMENT-OFFICE E	20 000.00	-	-	20 000.00	-
10	CONTR: REPAIRS AND MAINTENANCE BUILDING	1 700 000.00	157 528.08	157 528.08	1 542 471.92	9.27
11	CONTR: MAINT OF BUILDINGS & FACILITIES-TOILETS & BOREHOLES	450 000.00	-	-	450 000.00	-
12	CONTR:MAINTENANCE OF EQUIPMENT-OFFICE E liability	60 000.00	-	-	60 000.00	-
TOTAL CONTRACTORS		13 226 000.00	736 967.92	1 895 847.60	11 330 152.40	14.33

- ❖ The budget for Contractors is **R13.2 Million**. The spending for the month of September 2025 amount to **R736 Thousand**. The spending to date is **R1.8 Million** which is **14.33%** of the total budgeted contractors.

**THEREFORE RECOMMENDED**

That the Municipal Council takes cognisance of the MFMA Section 52d Budget Implementation and Performance Report for the quarter ending 30<sup>th</sup> September 2025 as submitted by the Budget and Treasury Office.

**SUBMITTED FOR COGNISANCE**

DESIGNATION	APPROVED <input checked="" type="checkbox"/>	NOT APPROVED	DATE
EXECUTIVE MAYOR: CLLR N J NUM	SIGNATURE: 		22 October 2025

nations are included in the monthly financial management report.

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