

**DR. KENNETH  
KAUNDA**

DISTRICT MUNICIPALITY



**MFMA section 52(d), budget  
implementation and performance  
for the month /quarter ending 30<sup>th</sup>  
September 2023**



# EXPLORING PROSPERITY

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# BUDGET AND TREASURY OFFICE

## MFMA SECTION 52(d), BUDGET IMPLEMENTATION AND PERFORMANCE FOR THE MONTH/QUARTER ENDING 30<sup>th</sup> SEPTEMBER 2023

### PART 1- IN-YEAR REPORT

#### 1. EXECUTIVE MAYOR'S REPORT

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 2023 in the prescribed format. Material variances are referred to briefly in this report. Comprehensive explanations are included in the monthly financial management report.

The accounting officer with the assistance of the chief financial officer consistently submit the Section 71 of the Municipal Finance Management Act as required. The Section 52 report will be used to assess the budgetary performance of the municipality for the first quarter of the 2023/2024 financial year. The report took in to consideration the service delivery performance of the municipality as against the service delivery targets and performance indicators which were set in the service delivery and budget implementation plan.

#### 2. EXECUTIVE SUMMARY

Table 1

	Approved Budget	1st Quarter (July-Sep)	Year TD Budget	Year TD Actual	Variance
Total Operating Revenue	- 230 697 430,00	- 90 808 920,39	- 57 674 346,00	- 90 808 920,39	- 33 134 574,39
Total Operating Expenditure	230 517 000,00	50 906 950,86	57 629 799,00	50 906 950,86	6 722 848,14
Surplus / (Deficit)	- 180 430,00		- 44 547,00		
Total Capital Expenditure	39 450 000,00	1 743 452,36	9 862 539,00	1 743 452,36	8 119 086,64

The total operating revenue budget is budgeted at **R230.6 Million**. The actual operating revenue realised for the first quarter (01 July to September 2023) amount to **R90.8 Million** and the year-to-date budget as at 30<sup>th</sup> September 2023 was estimated at **R57.6 Million**. The year-to-date actual operating revenue is more than the year-to-date budget by **R33.1 Million**.

The total operating expenditure budget is budgeted at **R230.5 Million**. The operating expenditure incurred in the first quarter (01 July to September 2023) amount to

**R50.9 Million** and the year-to-date budget as at 30<sup>th</sup> September 2023 was estimated at **R57.6 Million**. The year-to-date actual operating expenditure is less than the year-to-date budgeted expenditure by **R6.7 Million**.

The capital budget provided for 2023/2024 financial year amount to **R39.4 Million**. The total spending in the first quarter (July to September 2023) was standing at **R1.7 Million** and the year-to-date budget as at 30<sup>th</sup> September 2023 was estimated at **R9.8 Million**. The year-to-date actual capital spending is less than year-to-date budget by **R8.1 Million**.

For more detailed material variances please **Refer-Page 18&19** of the report.

## 2.1. Statement of Financial Performance

### 2.1.1. Revenue by source

**Table 2**

NO	REVENUE BY SOURCE	Budget	Curr Mth Receipts	YTD Actual	Balance	% Rec
1	TS_O_M_NG_LOCAL GOV FIN MNG GRANT	- 1 000 000,00	-	-	- 1 000 000,00	-
2	TS_O_M_NRF_EQUITABLE SHARE	- 32 150 000,00	-	- 13 395 783,15	- 18 754 216,85	41,67
3	TS_O_M_NRF_FUEL LEVY	-181 398 000,00	-	- 75 582 216,85	-105 815 783,15	41,67
4	INTER: BANK ACCOUNTS	- 1 600 000,00	- 165 558,75	- 544 690,29	- 1 055 309,71	34,04
5	INTER: SHORT TERM INVEST & CALL ACCOUNTS	- 5 800 000,00	-	-	- 5 800 000,00	-
6	TS_O_M_DPAA_NDA_EDUC;TR&DEV SETA	- 2 880 000,00	- 424 000,00	- 1 053 040,66	- 1 826 959,34	36,56
7	COMMISSION: INSURANCE	-	-	- 69 822,47	69 822,47	-
8	SALE OF: ASSET < CAP THRESH	- 150 000,00	-	-	- 150 000,00	-
9	SALE OF: PUBLICATION - TENDER DOCUMENTS	- 175 000,00	- 3 043,48	- 18 282,61	- 156 717,39	10,44
10	TS_O_M_NG_EPWP GRANT	- 2 306 000,00	-	-	- 2 306 000,00	-
11	TS_O_M_NG_RURAL ROAD ASSET MNG SYS GRANT	- 2 641 000,00	-	-	- 2 641 000,00	-
12	HEALTH CERTIFICATES	- 597 430,00	- 48 231,16	- 145 084,36	- 452 345,64	24,28
	<b>TOTAL : INCOME</b>	<b>-230 697 430,00</b>	<b>- 640 833,39</b>	<b>- 90 808 920,39</b>	<b>-139 888 509,61</b>	<b>39,36</b>

- The Municipality received **R640 Thousand** for the month of September 2023 which comprises of:
  - ❖ **R165 Thousand** for interest on Bank
  - ❖ **R424 Thousand** for LGSETA
  - ❖ **R3 Thousand** for Tender Documents sold
  - ❖ **R48 Thousand** for health certificates (licence and permits)
- To date, the Municipality received the following conditional grant.
  - ❖ **R577 Thousand** – EPWP (first trench)
  - ❖ **R1 Million** - FMG
- To date, the Municipality received **R1.5 Million** on conditional grants, however it must be noted that the revenue for conditional grants will only be recognised once all conditions are met.
- The year-to-date revenue received as at 30<sup>th</sup> of September 2023 amount to **R90.8 Million** which is **39.36%** of the total annual budgeted revenue.

2.1.2. Operating Expenditure by type

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

DISCRIPTION	Budget	Curr Mth Expend	YTD Actual	Balance	% Exp
EMPLOYEE RELATED COSTS	125 695 623,00	10 303 325,71	31 141 677,10	94 553 945,90	24,77
REMUNERATION OF COUNCILLORS	12 432 266,00	925 743,43	2 853 069,61	9 579 196,39	22,94
OUTSOURCED SERVICES	13 776 000,00	1 589 480,32	4 353 918,93	9 422 081,07	31,60
CONSULTANTS AND PROFESSIONAL SERVICES	13 102 956,00	2 602 179,66	2 649 867,45	10 453 088,55	20,22
CONTRACTORS	9 822 000,00	595 632,92	1 830 234,21	7 991 765,79	18,63
OPERATIONAL COSTS	33 024 446,00	2 769 106,12	5 833 529,17	27 190 916,83	17,66
INVENTORY	5 961 120,00	205 588,00	605 450,27	5 355 669,73	10,15
OPERATING LEASES	2 885 000,00	67 149,15	406 090,32	2 478 909,68	14,07
TRANSFER AND SUBSIDIES	6 830 000,00	920 093,25	1 233 113,80	5 596 886,20	18,05
DEPRECIATION AND AMORTISATION	6 792 589,00	-	-	6 792 589,00	-
TOTAL GAINS AND LOSSES	195 000,00	-	-	195 000,00	-
<b>TOTAL OPERATING EXPENDITURE</b>	<b>230 517 000,00</b>	<b>19 978 298,56</b>	<b>50 906 950,86</b>	<b>179 610 049,14</b>	<b>22,08</b>

The total operating expenditure for the month of September 2023 amount to **R19.9 Million**. The year-to-date operating expenditure is **R50.9 Million**, which is **22.08%** of the total approved expenditure.

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

DR KENNETH KAUNDA DISTRICT MUNICIPALITY MFMA SECTION 71/52(d) BUDGET IMPLEMENTATION AND PERFORMANCE FOR THE MONTH/QUARTER ENDING 30 SEPTEMBER 2023						
OPERATING EXPENDITURE						
	DEPARTMENT	Budget	Curr Mth Expend	YTD Actual	Balance	% Exp
1	EXECUTIVE MAYOR	7 361 261,00	181 358,93	399 493,59	6 961 767,41	5,42
2	SPEAKER	5 922 196,00	576 538,92	1 619 307,86	4 302 888,14	27,34
3	CHIEF WHIP	1 820 142,00	67 296,73	192 779,60	1 627 362,40	10,59
4	COUNCILLORS	9 666 197,00	719 331,27	2 231 376,92	7 434 820,08	23,08
5	MUNICIPAL MANAGER ADMINISTRATION	37 332 826,00	3 906 492,18	8 610 361,09	28 722 464,91	23,06
6	INTERNAL AUDIT	6 711 787,00	642 801,73	1 678 641,88	5 033 145,12	25,01
7	CORPORATE SERVICES	33 809 919,00	2 662 364,68	8 260 351,28	25 549 567,72	24,43
8	BUDGET AND TREASURY	30 015 464,00	2 373 642,79	5 582 544,48	24 432 919,52	18,59
9	LED & PLANNING	37 831 614,00	4 516 464,72	9 795 967,98	28 035 646,02	25,89
10	COMMUNITY SERVICES	59 850 594,00	4 332 006,61	12 536 126,18	47 314 467,82	20,94
	<b>TOTAL</b>	<b>230 322 000,00</b>	<b>19 978 298,56</b>	<b>50 906 950,86</b>	<b>179 415 049,14</b>	<b>22,10</b>
GAINS AND LOSSES						
	DEPARTMENT	Budget	Curr Mth Expend	YTD Actual	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>230 517 000,00</b>	<b>19 978 298,56</b>	<b>50 906 950,86</b>	<b>179 610 049,14</b>	<b>22,08</b>
CAPITAL EXPENDITURE						
	DEPARTMENT	Budget	Curr Mth Expend	YTD Actual	Balance	% Exp
1	EXECUTIVE MAYOR	30 000,00	-	-	30 000,00	-
2	SPEAKER	-	-	-	-	-
3	CHIEF WHIP	80 000,00	-	-	80 000,00	-
4	COUNCILLORS	-	-	-	-	-
5	MUNICIPAL MANAGER ADMINISTRATION	2 530 000,00	190 000,00	190 000,00	2 340 000,00	7,50
6	CORPORATE SERVICES	4 000 000,00	-	-	4 000 000,00	-
7	BUDGET AND TREASURY	2 560 000,00	-	-	2 560 000,00	-
8	LED & PLANNING	16 550 000,00	-	1 553 452,36	14 996 547,64	9,38
9	COMMUNITY SERVICES	13 700 000,00	-	-	13 700 000,00	-
	<b>TOTAL</b>	<b>39 450 000,00</b>	<b>190 000,00</b>	<b>1 743 452,36</b>	<b>37 706 547,64</b>	<b>4,42</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 2023/2024 with a positive cash balance amounting to **R96.7 Million**, and the year-to date cash and cash equivalents as at 30 September 2023 was standing at **R121.8 Million**. The cash and cash equivalents which comprises of:

Current investment	R100 Million
Bank balance	R21.8 Million

Refer to DC40 Dr Kenneth Kaunda – Table C7 Monthly Budget Statement – Cash flow – **M03 September 2023** *(Refer-Page 11 for more details)*

### 3. IN-YEAR BUDGET STATEMENT TABLES

#### DC40 Dr Kenneth Kaunda - Table C1 Monthly Budget Statement Summary – M03 September 2023

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

Description	2022/23	Budget Year 2023/24							
	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	8 187	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	8 187	7 400	7 400	166	545	1 850	(1 305)	-71%	7 400
Other own revenue	208 940	223 297	223 297	475	90 264	55 824	34 440	62%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>225 314</b>	<b>230 697</b>	<b>230 697</b>	<b>641</b>	<b>90 809</b>	<b>57 674</b>	<b>33 135</b>	<b>57%</b>	<b>230 697</b>
Employee costs	122 012	125 696	125 696	10 303	31 142	31 424	(282)	-	125 696
Remuneration of Councilors	11 600	12 432	12 432	926	2 853	3 108	(255)	-	12 432
Depreciation and amortisation	3 323	6 988	6 988	-	-	1 747	(1 747)	-	6 988
Interest	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	5 261	5 961	5 961	206	605	1 490	(885)	-	5 961
Transfers and subsidies	9 888	6 830	6 830	920	1 233	1 708	(474)	-28%	6 830
Other expenditure	81 125	72 610	72 610	7 624	15 074	18 153	(3 079)	-17%	72 610
<b>Total Expenditure</b>	<b>233 208</b>	<b>230 517</b>	<b>230 517</b>	<b>19 978</b>	<b>60 907</b>	<b>57 630</b>	<b>(6 723)</b>	<b>-12%</b>	<b>230 517</b>
<b>Surplus/(Deficit)</b>	<b>(7 894)</b>	<b>180</b>	<b>180</b>	<b>(19 337)</b>	<b>39 902</b>	<b>45</b>	<b>39 857</b>	<b>89473%</b>	<b>180</b>
Transfers and subsidies - capital (monetary)	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (In-kind)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(7 894)</b>	<b>180</b>	<b>180</b>	<b>(19 337)</b>	<b>39 902</b>	<b>45</b>	<b>39 857</b>	<b>89473%</b>	<b>180</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(7 894)</b>	<b>180</b>	<b>180</b>	<b>(19 337)</b>	<b>39 902</b>	<b>45</b>	<b>39 857</b>	<b>89473%</b>	<b>180</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>21 391</b>	<b>39 450</b>	<b>39 450</b>	<b>190</b>	<b>1 743</b>	<b>9 863</b>	<b>(8 119)</b>	<b>-82%</b>	<b>39 450</b>
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	21 391	39 450	39 450	190	1 743	9 863	(8 119)	-82%	39 450
<b>Total sources of capital funds</b>	<b>21 391</b>	<b>39 450</b>	<b>39 450</b>	<b>190</b>	<b>1 743</b>	<b>9 863</b>	<b>(8 119)</b>	<b>-82%</b>	<b>39 450</b>
<b>Financial position</b>									
Total current assets	133 300	43 586	44 312	-	157 830	-	-	-	44 312
Total non current assets	35 939	65 231	65 231	-	37 682	-	-	-	65 231
Total current liabilities	73 864	30 766	30 766	-	60 235	-	-	-	30 766
Total non current liabilities	15 410	15 864	15 864	-	15 410	-	-	-	15 864
Community wealth/Equity	90 843	62 007	62 733	-	119 867	-	-	-	62 733
<b>Cash flows</b>									
Net cash from (used) operating	189 833	7 168	7 168	(4 365)	216 202	1 792	(214 410)	-11965%	7 168
Net cash from (used) investing	(21 390)	(39 450)	(39 450)	(190)	(1 743)	(9 862)	(8 119)	82%	(39 450)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the month/year end</b>	<b>271 880</b>	<b>36 066</b>	<b>36 066</b>	<b>-</b>	<b>311 241</b>	<b>60 278</b>	<b>(250 964)</b>	<b>-416%</b>	<b>64 501</b>
<b>Debtors &amp; creditors analysis</b>									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<b>Debtors Age Analysis</b>									
Total By Income Source	-	-	-	-	-	-	-	-	-
<b>Creditors Age Analysis</b>									
Total Creditors	-	-	-	-	-	-	-	-	-

## DC40 Dr Kenneth Kaunda - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September 2023

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

Description	Ref	Budget Year 2023/24								
		2022/23 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 - Functional</b>										
<i>Governance and administration</i>		219 434	225 153	225 153	593	90 664	56 288	34 376	61%	225 153
Executive and council		--	--	--	--	--	--	--	--	--
Finance and administration		219 434	225 153	225 153	593	90 664	56 288	34 376	61%	225 153
Internal audit		--	--	--	--	--	--	--	--	--
<i>Community and public safety</i>		561	597	597	48	145	149	(4)	-3%	597
Community and social services		561	597	597	48	145	149	(4)	-3%	597
Sport and recreation		--	--	--	--	--	--	--	--	--
Public safety		--	--	--	--	--	--	--	--	--
Housing		--	--	--	--	--	--	--	--	--
Health		--	--	--	--	--	--	--	--	--
<i>Economic and environmental services</i>		5 319	4 947	4 947	--	--	1 237	(1 237)	-100%	4 947
Planning and development		5 319	4 947	4 947	--	--	1 237	(1 237)	-100%	4 947
Road transport		--	--	--	--	--	--	--	--	--
Environmental protection		--	--	--	--	--	--	--	--	--
<i>Trading services</i>		--	--	--	--	--	--	--	--	--
Energy sources		--	--	--	--	--	--	--	--	--
Water management		--	--	--	--	--	--	--	--	--
Waste water management		--	--	--	--	--	--	--	--	--
Waste management		--	--	--	--	--	--	--	--	--
<i>Other</i>	4	--	--	--	--	--	--	--	--	--
<b>Total Revenue - Functional</b>	<b>2</b>	<b>225 314</b>	<b>230 697</b>	<b>230 697</b>	<b>641</b>	<b>90 809</b>	<b>57 674</b>	<b>33 135</b>	<b>57%</b>	<b>230 697</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		136 309	132 820	132 820	11 130	28 575	33 205	(4 630)	-14%	132 820
Executive and council		62 118	62 123	62 123	5 451	13 063	15 531	(2 478)	-16%	62 123
Finance and administration		68 000	63 985	63 985	5 036	13 843	15 996	(2 154)	-13%	63 985
Internal audit		6 191	6 712	6 712	643	1 679	1 678	1	0%	6 712
<i>Community and public safety</i>		56 322	59 851	59 851	4 332	12 536	14 963	(2 427)	-16%	59 851
Community and social services		56 322	59 851	59 851	4 332	12 536	14 963	(2 427)	-16%	59 851
Sport and recreation		--	--	--	--	--	--	--	--	--
Public safety		--	--	--	--	--	--	--	--	--
Housing		--	--	--	--	--	--	--	--	--
Health		--	--	--	--	--	--	--	--	--
<i>Economic and environmental services</i>		40 577	37 847	37 847	4 516	9 796	9 462	334	4%	37 847
Planning and development		40 577	37 847	37 847	4 516	9 796	9 462	334	4%	37 847
Road transport		--	--	--	--	--	--	--	--	--
Environmental protection		--	--	--	--	--	--	--	--	--
<i>Trading services</i>		--	--	--	--	--	--	--	--	--
Energy sources		--	--	--	--	--	--	--	--	--
Water management		--	--	--	--	--	--	--	--	--
Waste water management		--	--	--	--	--	--	--	--	--
Waste management		--	--	--	--	--	--	--	--	--
<i>Other</i>		--	--	--	--	--	--	--	--	--
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>233 208</b>	<b>230 517</b>	<b>230 517</b>	<b>19 978</b>	<b>50 907</b>	<b>57 630</b>	<b>(6 723)</b>	<b>-12%</b>	<b>230 517</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(7 894)</b>	<b>180</b>	<b>180</b>	<b>(19 337)</b>	<b>39 902</b>	<b>45</b>	<b>39 857</b>	<b>89473%</b>	<b>180</b>



# DC40 Dr Kenneth Kaunda - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September 2023

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

Vote Description	Ref	2022/23	Budget Year 2023/24							
		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 01 - Executive Council		-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		1 477	2 880	2 880	424	1 053	720	333	46,3%	2 880
Vote 04 - Financial Services		217 957	222 273	222 273	168	89 611	55 568	34 043	61,3%	222 273
Vote 05 - Led & Planning		5 319	4 947	4 947	-	-	1 237	(1 237)	-100,0%	4 947
Vote 06 - Community Services		561	597	597	48	145	149	(4)	-2,9%	597
Vote 07 --		-	-	-	-	-	-	-	-	-
Vote 08 --		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>225 314</b>	<b>230 697</b>	<b>230 697</b>	<b>641</b>	<b>90 809</b>	<b>57 674</b>	<b>33 135</b>	<b>57,5%</b>	<b>230 697</b>
<b>Expenditure by Vote</b>	1									
Vote 01 - Executive Council		19 748	24 770	24 770	1 545	4 443	6 193	(1 750)	-28,3%	24 770
Vote 02 - Municipal Manager		48 663	44 065	44 065	4 549	10 289	11 016	(727)	-6,6%	44 065
Vote 03 - Corporate Services		34 317	33 890	33 890	2 682	8 260	8 473	(212)	-2,5%	33 890
Vote 04 - Financial Services		33 683	30 095	30 095	2 374	5 583	7 524	(1 941)	-25,8%	30 095
Vote 05 - Led & Planning		40 577	37 847	37 847	4 516	9 796	9 462	334	3,5%	37 847
Vote 06 - Community Services		56 322	59 851	59 851	4 332	12 536	14 963	(2 427)	-16,2%	59 851
Vote 07 --		-	-	-	-	-	-	-	-	-
Vote 08 --		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>233 208</b>	<b>230 517</b>	<b>230 517</b>	<b>19 978</b>	<b>50 907</b>	<b>57 630</b>	<b>(6 723)</b>	<b>-11,7%</b>	<b>230 517</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(7 894)</b>	<b>180</b>	<b>180</b>	<b>(19 337)</b>	<b>39 902</b>	<b>45</b>	<b>39 857</b>	<b>89472,7%</b>	<b>180</b>

# DC40 Dr Kenneth Kaunda - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September 2023

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

Description	Ref	Budget Year 2023/24								
		2022/23 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</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity										
Service charges - Water										
Service charges - Waste Water Management										
Service charges - Waste management										
Sale of Goods and Rendering of Services		549	325	325	3	18	81	(63)	-77%	325
Agency services										
Interest										
Interest earned from Receivables										
Interest from Current and Non Current Assets		8 187	7 400	7 400	168	545	1 850			7 400
Dividends		1	--	--	--	--	--	--	--	--
Rent on Land										
Rental from Fixed Assets										
Licence and permits										
Operational Revenue		14	--	--	--	70	--	70	#DIV/0!	--
<b>Non-Exchange Revenue</b>										
<b>Property rates</b>										
Property rates										
Surcharges and Taxes										
Fines, penalties and forfeits		--	--	--	--	--	--	--	--	--
Licence and permits		561	597	597	48	145	149	(4)		597
Transfers and subsidies - Operational		37 967	40 977	40 977	424	90 031	10 244	79 787		40 977
Interest										
Fuel Levy		176 234	181 398	181 398	--	--	45 350	(45 350)	-100%	181 398
Operational Revenue										
Gains on disposal of Assets		--	--	--	--	--	--	--	--	--
Other Gains		1 800	--	--	--	--	--	--	--	--
<b>Discontinued Operations</b>										
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>225 314</b>	<b>230 697</b>	<b>230 697</b>	<b>641</b>	<b>98 809</b>	<b>57 674</b>	<b>33 135</b>	<b>57%</b>	<b>230 697</b>
<b>Expenditure By Type</b>										
Employee related costs		122 012	125 696	125 696	10 303	31 142	31 424	(282)	-1%	125 696
Remuneration of councillors		11 600	12 432	12 432	926	2 653	3 108	(255)	-8%	12 432
Bulk purchases - electricity										
Inventory consumed		5 281	5 961	5 961	208	605	1 490	(885)		5 961
Debt impairment		--	--	--	--	--	--	--	--	--
Depreciation and amortisation		3 323	6 988	6 988	--	--	1 747	(1 747)	-100%	6 988
Interest		--	--	--	--	--	--	--	--	--
Contracted services		45 151	36 701	36 701	4 787	8 834	9 175	(341)	-4%	36 701
Transfers and subsidies		9 688	6 830	6 830	920	1 233	1 708	(474)	-28%	6 830
Irrecoverable debts written off										
Operational costs		35 676	35 609	35 609	2 836	6 240	8 978	(2 738)	-30%	35 609
Losses on Disposal of Assets		260	--	--	--	--	--	--	--	--
Other Losses		37	--	--	--	--	--	--	--	--
<b>Total Expenditure</b>		<b>233 208</b>	<b>230 517</b>	<b>230 517</b>	<b>19 978</b>	<b>50 907</b>	<b>57 630</b>	<b>(6 723)</b>	<b>-12%</b>	<b>230 517</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations)		--	--	--	--	--	--	--	--	--
Transfers and subsidies - capital (in-kind)		--	--	--	--	--	--	--	--	--
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(7 894)</b>	<b>180</b>	<b>180</b>	<b>(19 337)</b>	<b>39 902</b>	<b>45</b>			<b>180</b>
Income Tax										
<b>Surplus/(Deficit) after Income tax</b>		<b>(7 894)</b>	<b>180</b>	<b>180</b>	<b>(19 337)</b>	<b>39 902</b>	<b>45</b>			<b>180</b>
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(7 894)</b>	<b>180</b>	<b>180</b>	<b>(19 337)</b>	<b>39 902</b>	<b>45</b>			<b>180</b>
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions										
<b>Surplus/ (Deficit) for the year</b>		<b>(7 894)</b>	<b>180</b>	<b>180</b>	<b>(19 337)</b>	<b>39 902</b>	<b>45</b>			<b>180</b>

# DC40 Dr Kenneth Kaunda - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September 2023

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

Vote Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Multi-Year expenditure appropriation</b>	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		--	--	--	--	--	--	--	--	--
<b>Total Capital Multi-year expenditure</b>	4,7	--	--	--	--	--	--	--	--	--
<b>Single Year expenditure appropriation</b>	2									
Vote 01 - Executive Council		32	110	110	--	--	28	(28)	-100%	110
Vote 02 - Municipal Manager		172	2 530	2 530	190	190	633	(443)	-70%	2 530
Vote 03 - Corporate Services		4 031	4 000	4 000	--	--	1 000	(1 000)	-100%	4 000
Vote 04 - Financial Services		4 925	2 560	2 560	--	--	640	(640)	-100%	2 560
Vote 05 - Led & Planning		10 465	16 550	16 550	--	1 553	4 138	(2 584)	-62%	16 550
Vote 06 - Community Services		1 765	13 700	13 700	--	--	3 425	(3 425)	-100%	13 700
Vote 07 --		--	--	--	--	--	--	--	--	--
Vote 08 --		--	--	--	--	--	--	--	--	--
Vote 09 -		--	--	--	--	--	--	--	--	--
Vote 10 -		--	--	--	--	--	--	--	--	--
Vote 11 -		--	--	--	--	--	--	--	--	--
Vote 12 -		--	--	--	--	--	--	--	--	--
Vote 13 -		--	--	--	--	--	--	--	--	--
Vote 14 -		--	--	--	--	--	--	--	--	--
Vote 15 - Other		--	--	--	--	--	--	--	--	--
<b>Total Capital single-year expenditure</b>	4	21 391	39 450	39 450	190	1 743	9 863	(8 119)	-82%	39 450
<b>Total Capital Expenditure</b>		21 391	39 450	39 450	190	1 743	9 863	(8 119)	-82%	39 450
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		9 160	9 200	9 200	190	190	2 300	(2 110)	-92%	9 200
Executive and council		35	2 640	2 640	190	190	660	(470)	-71%	2 640
Finance and administration		6 956	6 560	6 560	--	--	1 640	(1 640)	-100%	6 560
Internal audit		170	--	--	--	--	--	--	--	--
<b>Community and public safety</b>		1 765	13 700	13 700	--	--	3 425	(3 425)	-100%	13 700
Community and social services		1 765	13 700	13 700	--	--	3 425	(3 425)	-100%	13 700
Sport and recreation		--	--	--	--	--	--	--	--	--
Public safety		--	--	--	--	--	--	--	--	--
Housing		--	--	--	--	--	--	--	--	--
Health		--	--	--	--	--	--	--	--	--
<b>Economic and environmental services</b>		10 465	16 550	16 550	--	1 553	4 138	(2 584)	-62%	16 550
Planning and development		10 465	16 550	16 550	--	1 553	4 138	(2 584)	-62%	16 550
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	21 391	39 450	39 450	190	1 743	9 863	(8 119)	-82%	39 450
<b>Funded by:</b>										
National Government		--	--	--	--	--	--	--	--	--
Provincial Government		--	--	--	--	--	--	--	--	--
District Municipality		--	--	--	--	--	--	--	--	--
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm		--	--	--	--	--	--	--	--	--
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		--	--	--	--	--	--	--	--	--
Transfers recognised - capital		--	--	--	--	--	--	--	--	--
Borrowing	6	--	--	--	--	--	--	--	--	--
<b>Internally generated funds</b>		21 391	39 450	39 450	190	1 743	9 863	(8 119)	-82%	39 450
<b>Total Capital Funding</b>		21 391	39 450	39 450	190	1 743	9 863	(8 119)	-82%	39 450

## DC40 Dr Kenneth Kaunda - Table C6 Monthly Budget Statement - Financial Position - M03 September 2023

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

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	<b>1</b>					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		96 782	35 871	36 597	121 809	36 597
Trade and other receivables from exchange transactions		957	6 365	6 365	659	6 365
Receivables from non-exchange transactions		-	-	-	-	-
Current portion of non-current receivables		-	-	-	-	-
Inventory		-	-	-	-	-
VAT		33 874	-	-	33 675	-
Other current assets		1 686	1 350	1 350	1 686	1 350
<b>Total current assets</b>		<b>133 300</b>	<b>43 586</b>	<b>44 312</b>	<b>157 830</b>	<b>44 312</b>
<b>Non current assets</b>						
Investments		0	0	0	0	0
Investment property		-	-	-	-	-
Property, plant and equipment		28 690	57 150	57 150	30 244	57 150
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		7 249	8 081	8 081	7 439	8 081
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>35 939</b>	<b>65 231</b>	<b>65 231</b>	<b>37 682</b>	<b>65 231</b>
<b>TOTAL ASSETS</b>		<b>169 239</b>	<b>108 817</b>	<b>109 543</b>	<b>195 512</b>	<b>109 543</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Financial liabilities		421	433	433	421	433
Consumer deposits		-	-	-	-	-
Trade and other payables from exchange transactions		23 739	11 188	11 188	8 533	11 188
Trade and other payables from non-exchange transactions		3	-	-	1 580	-
Provision		20 496	19 145	19 145	20 496	19 145
VAT		29 205	-	-	29 205	-
Other current liabilities		-	-	-	-	-
<b>Total current liabilities</b>		<b>73 864</b>	<b>30 766</b>	<b>30 766</b>	<b>60 235</b>	<b>30 766</b>
<b>Non current liabilities</b>						
Financial liabilities		-	-	-	-	-
Provision		15 410	15 864	15 864	15 410	15 864
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
<b>Total non current liabilities</b>		<b>15 410</b>	<b>15 864</b>	<b>15 864</b>	<b>15 410</b>	<b>15 864</b>
<b>TOTAL LIABILITIES</b>		<b>89 274</b>	<b>46 630</b>	<b>46 630</b>	<b>75 645</b>	<b>46 630</b>
<b>NET ASSETS</b>	<b>2</b>	<b>79 965</b>	<b>62 187</b>	<b>62 913</b>	<b>119 867</b>	<b>62 913</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		89 255	62 007	62 733	118 278	62 733
Reserves and funds		1 588	-	-	1 588	-
Other		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>90 843</b>	<b>62 007</b>	<b>62 733</b>	<b>119 867</b>	<b>62 733</b>

## DC40 Dr Kenneth Kaunda - Table C7 Monthly Budget Statement - Cash Flow – M03 September 2023

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

Description	Ref	2022/23			Budget Year 2023/24					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
Receipts										
Property rates										
Service charges										
Other revenue		508 300	185 200	185 200	51	271	30 867	(30 596)	-99%	165 200
Transfers and Subsidies - Operational		(114 976)	35 466	35 466	424	91 570	5 909	85 661	1450%	35 466
Transfers and Subsidies - Capital		2 632	2 641	2 641			440	(440)	-100%	2 641
Interest		2 080	7 400	7 400	166	2 431	1 233	1 198	97%	7 400
Dividends		1								
Payments										
Suppliers and employees		(208 205)	(216 699)	(216 699)	(19 058)	(49 674)	(36 117)	13 557	-38%	(216 699)
Interest										
Transfers and Subsidies			(6 630)	(6 630)	(920)	(1 233)	(1 138)	95	-8%	(6 630)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>189 833</b>	<b>7 168</b>	<b>7 168</b>	<b>(19 337)</b>	<b>43 365</b>	<b>1 195</b>	<b>(42 171)</b>	<b>-3530%</b>	<b>7 168</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
Receipts										
Proceeds on disposal of PPE										
Decrease (increase) in non-current receivables										
Decrease (increase) in non-current investments										
Payments										
Capital assets		(21 391)	(39 450)	(39 450)	(190)	(1 743)	(6 575)	(4 832)	73%	(39 450)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(21 391)</b>	<b>(39 450)</b>	<b>(39 450)</b>	<b>(190)</b>	<b>(1 743)</b>	<b>(6 575)</b>	<b>(4 832)</b>	<b>73%</b>	<b>(39 450)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
Receipts										
Short term loans										
Borrowing long term/refinancing										
Increase (decrease) in consumer deposits										
Payments										
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>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>168 442</b>	<b>(32 282)</b>	<b>(32 282)</b>	<b>(19 527)</b>	<b>41 622</b>	<b>(5 380)</b>			<b>(32 282)</b>
Cash/cash equivalents at beginning:		96 782	68 348	68 348	(16 595)	80 167	68 348			80 167
Cash/cash equivalents at month/year end:		265 225	36 066	36 066		121 809	62 968			47 905

### 4. RESOLUTIONS

#### RECOMMENDED

1. That MFMA Section 52(d) budget implementation and performance report for the month / quarter ending 30<sup>th</sup> September 2023 is tabled before the municipal council for consideration.

## PART 2 SUPPORTING DOCUMENTATION

### A. DEBTORS AGE ANALYSIS

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

Description	NT Code	Budget Year 2023/24									Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts Loss Correct Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-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 unauthorized, irregular, fruitless and wasteful expenditure	1820												
Other	1900								287	287	287		
<b>Total By Income Source</b>	<b>2600</b>								<b>287</b>	<b>287</b>	<b>287</b>		
<b>2022/23 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organ of State	2200												
Commercial	2300												
Households	2400												
Other	2500								287	287	287		
<b>Total By Customer Group</b>	<b>2600</b>								<b>287</b>	<b>287</b>	<b>287</b>		

The repayment of the DBSA loan by the Dr KKDM on behalf of the local municipalities was done during the 2016/17 and 2017/18 financial years. Both, Maquassi Hills Local Municipality and Ventersdorp Local Municipality were under financial distress and as a result, both municipalities requested the district to assist to service the loan.

The outstanding amount of **R286 852.21** is for the then Ventersdorp Local Municipality and JB Marks Local Municipality has agreed to repay the amount before the end of 2023 / 2024 financial year.

### B. CREDITORS AGE ANALYSIS

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

Description	NT Code	Budget Year 2023/24									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		
<b>R thousands</b>												
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100											
Bulk Water	0200											
PAYE deductions	0300											
VAT (output less Input)	0400											
Pensions / Retirement deductions	0500											
Loan repayments	0600											
Trade Creditors	0700								747	747		
Auditor General	0800											
Other	0900			566					3 367	3 933		
<b>Total By Customer Type</b>	<b>1000</b>			<b>566</b>					<b>4 114</b>	<b>4 679</b>		

The total Creditors balance as at 30 September 2023 was standing at **R4.6 Million**. The municipality has been able to pay creditors within 30 days of receiving the invoice. The amount reported comprises of:

- **R747 Thousand** for Trade payables. The management will present a report to the municipal council to consider writing-off the amount as it relates to old opening balances which came through migration of the financial system from E-Venus to Solar.

- **R3.9 Million** consist of **R334 Thousand** for retention, it must be noted that an amount of **R168 Thousand** was released to Botlhatsatsi for the upgrade of disaster management centre. The remaining **R3.3 Million** is for Workmen's compensation fund on which **R565 Thousand** was paid in 2022/2023 financial year. The Budget and Treasury Office has managed to meet up with the officials from the commissioner and they are currently working on the compensation fund compliance Audit. The Commissioner will provide the municipality with the assessment invoices from 2011 to 2020 financial years.

## C. INVESTMENT PORTFOLIO

DC40 Dr Kenneth Kaunda - Supporting Table SC5 Monthly Budget Statement - Investment portfolio - M03 September

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	Expiry date of Investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (R)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
<b>Municipality</b>														
Absa Bank-20211646		198 days	Fixed deposit	Yes	Fixed	10.11%	0	N/A	2024/01/15	50 000				50 000
Nedbank		92 days	Fixed deposit	Yes	Fixed	9.35%	0	N/A	2023/10/13	30 000				30 000
Standard Bank		92 days	Fixed deposit	Yes	Fixed	9.300%	0	N/A	2023/10/13	20 000				20 000
<b>Municipality sub-total</b>										<b>100 000</b>				<b>100 000</b>
<b>Entities</b>														
<b>Entities sub-total</b>														
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>									<b>100 000</b>				<b>100 000</b>

- The investment balance as at 30 September 2023 amounted to **R100 Million** and is invested with the below listed bank:

Absa Bank	R50 Million
Nedbank	R30 Million
Standard Bank	R20 Million

## D. ALLOCATION OF GRANT RECEIPTS

### DC40 Dr Kenneth Kaunda - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September 2023

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

Description	Ref	2022/23				Budget Year 2023/24				
		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:		212 725	219 495	219 495	--	90 555	14 829	75 726	510,7%	219 495
Equitable Share		30 480	32 150	32 150	--	13 396	8 037	5 359	66,7%	32 150
Expanded Public Works Programme Integrated Grant		2 379	2 306	2 306	--	577	576	1	0,1%	2 306
Local Government Financial Management Grant		1 000	1 000	1 000	--	1 000	250	750	300,0%	1 000
Municipal Disaster Relief Grant		--	--	--	--	--	--	--	--	--
Rural Road Asset Management Systems Grant		2 632	2 641	2 641	--	--	660	(660)	-100,0%	2 641
RSC Replacement Grant		176 234	181 398	181 398	--	75 582	5 305	70 277	1324,8%	181 398
Provincial Government:		--	--	--	--	--	--	--	--	--
Other transfers and grants [insert description]		--	--	--	--	--	--	--	--	--
District Municipality:		--	--	--	--	--	--	--	--	--
[insert description]		--	--	--	--	--	--	--	--	--
Other grant providers:		1 477	2 880	2 880	424	1 053	720	333	46,3%	2 880
Education Training and Development Practices SETA		1 477	2 880	2 880	424	1 053	720	333	46,3%	2 880
Parent Municipality		--	--	--	--	--	--	--	--	--
Production		--	--	--	--	--	--	--	--	--
<b>Total Operating Transfers and Grants</b>	5	214 201	222 375	222 375	424	91 608	15 549	76 059	489,2%	222 375
<b>Capital Transfers and Grants</b>										
National Government:		--	--	--	--	--	--	--	--	--
Rural Road Asset Management Systems Grant		--	--	--	--	--	--	--	--	--
Provincial Government:		--	--	--	--	--	--	--	--	--
[insert description]		--	--	--	--	--	--	--	--	--
District Municipality:		--	--	--	--	--	--	--	--	--
[insert description]		--	--	--	--	--	--	--	--	--
Other grant providers:		--	--	--	--	--	--	--	--	--
[insert description]		--	--	--	--	--	--	--	--	--
Unspecified		--	--	--	--	--	--	--	--	--
<b>Total Capital Transfers and Grants</b>	5	--	--	--	--	--	--	--	--	--
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	214 201	222 375	222 375	424	91 608	15 549	76 059	489,2%	222 375

- During the month of September 2023, the Municipality received **R424 Thousand** from LGSETA.
- The total Conditional and Unconditional Grants received as at 30 September 2023 amount to **R91.6 Million** and the table below gives details of the allocations, amounts received, related dates of transfers and outstanding amounts to be received.

Table 4 (a)

Grant	Allocation as per DORA	Amount Received	Date of transfer (Receipts)	Outstanding
RSC Replacement Grant	R181 398 000.00	R75 582 216.85	July 2023	R105 815 783.15
Equitable Share	R32 150 000.00	R13 395 783.15	July 2023	R18 754 216.85
Rural Roads Assets Management Grant	R 2 641 000.00	-	-	R2 641 000.00
EPWP	R2 306 000.00	R577 000.00	August 2023	R1 729 000.00
FMG	R1 000 000.00	R1 000 000.00	August 2023	-
LGSETA		R591 040.66	July 2023	
	R2 880 000.00	R38 000.00	August 2023	R1 826 959.34



		R424 000.00	September 2023	
<b>Total</b>	<b>R222 375 000.00</b>	<b>R91 608 040.66</b>	<b>-</b>	<b>R130 766 959.40</b>

## DC40 Dr Kenneth Kaunda - Supporting Table SC7 (1) Monthly Budget Statement - transfers and grant expenditure - M03 September 2023

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

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		17 187	14 329	14 329	2 953	7 144	3 582	3 562	99,4%	14 329
Equitable Share		10 748	8 002	8 002	1 913	5 603	2 000	3 603	180,1%	8 002
Expanded Public Works Programme Integrated Grant		2 379	2 306	2 306	246	585	577	(11)	-2,0%	2 306
Local Government Financial Management Grant		1 428	1 380	1 380	141	323	345	(22)	-8,3%	1 380
Municipal Disaster Relief Grant		--	--	--	--	--	--	--	--	--
Rural Road Asset Management Systems Grant		2 632	2 641	2 641	652	652	660	(8)	-1,2%	2 641
Provincial Government:		--	--	--	--	--	--	--	--	--
District Municipality:		--	--	--	--	--	--	--	--	--
Other grant providers:		937	1 080	1 080	340	389	270	119	44,2%	1 080
Education Training and Development Practices SETA		937	1 080	1 080	340	389	270	119	44,2%	1 080
Local Government Water and Related Service SETA		--	--	--	--	--	--	--	--	--
<b>Total operating expenditure of Transfers and Grants:</b>		<b>18 124</b>	<b>15 409</b>	<b>15 409</b>	<b>3 293</b>	<b>7 534</b>	<b>3 852</b>	<b>3 681</b>	<b>95,6%</b>	<b>15 409</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		--	--	--	--	--	--	--	--	--
Rural Road Asset Management Systems Grant		--	--	--	--	--	--	--	--	--
Provincial Government:		--	--	--	--	--	--	--	--	--
District Municipality:		--	--	--	--	--	--	--	--	--
Other grant providers:		--	--	--	--	--	--	--	--	--
<b>Total capital expenditure of Transfers and Grants</b>		<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>18 124</b>	<b>15 409</b>	<b>15 409</b>	<b>3 293</b>	<b>7 534</b>	<b>3 852</b>	<b>3 681</b>	<b>95,6%</b>	<b>15 409</b>

### E. Expenditure on Grants as at 30 September 2023

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

**Table 5**

Grants	Total grant allocation from National Treasury	Current Month Expenditure	Expenditure as at 30 September 2023	Balance	%
EPWP	R2 306 000.00	R245 941.56	R565 109.56	R1 740 890.44	24.51
Financial Management Grant (FMG)	R1 000 000.00	R54 963.00	R214 889.00	R785 111.00	21.49
Rural roads Asset Management	R2 641 000.00	R652 467.50	R652 467.50	R1 988 532.50	24.71
<b>TOTAL</b>	<b>R5 947 000.00</b>	<b>R953 372.06</b>	<b>R1 432 466.06</b>	<b>R4 514 533.94</b>	<b>24.09</b>

## F. COUNCILORS' AND EMPLOYEE BENEFITS

### DC40 Dr Kenneth Kaunda - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September 2023

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

Summary of Employee and Councillor remuneration	Ref	2022/23			Budget Year 2023/24					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		8 035	8 407	8 407	633	1 949	2 102	(153)	-7%	8 407
Pension and UIF Contributions		427	390	390	35	106	98	8	8%	390
Medical Aid Contributions		84	296	296	7	22	74	(52)	-70%	296
Motor Vehicle Allowance		1 231	1 570	1 570	110	331	392	(61)	-16%	1 570
Cellphone Allowance		727	869	869	64	195	217	(23)	-10%	869
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1 094	900	900	77	251	225	26	11%	900
<b>Sub Total - Councillors</b>		<b>11 690</b>	<b>12 432</b>	<b>12 432</b>	<b>926</b>	<b>2 853</b>	<b>3 108</b>	<b>(255)</b>	<b>-8%</b>	<b>12 432</b>
<b>% Increase</b>	4		<b>7,2%</b>	<b>7,2%</b>						<b>7,2%</b>
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		4 584	5 625	5 625	384	1 185	1 406	(222)	-16%	5 625
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	72	72	-	-	18	(18)	-100%	72
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		257	169	169	-	89	42	46	110%	169
Motor Vehicle Allowance		1 307	1 350	1 350	110	331	337	(7)	-2%	1 350
Cellphone Allowance		149	152	152	13	36	36	(1)	-2%	152
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		182	-	-	10	29	-	29	#DIV/0!	-
Payments in lieu of leave		189	-	-	-	-	-	-	-	-
Acting and post related allowance		8	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>6 675</b>	<b>7 369</b>	<b>7 369</b>	<b>517</b>	<b>1 670</b>	<b>1 842</b>	<b>(172)</b>	<b>-9%</b>	<b>7 369</b>
<b>% Increase</b>	4		<b>10,4%</b>	<b>10,4%</b>						<b>10,4%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		70 916	73 702	73 702	6 200	18 375	18 425	(50)	0%	73 702
Pension and UIF Contributions		12 628	12 972	12 972	1 142	3 393	3 243	150	5%	12 972
Medical Aid Contributions		5 637	5 780	5 780	488	1 453	1 445	8	1%	5 780
Overtime		800	790	790	80	206	196	8	4%	790
Performance Bonus		5 189	6 574	6 574	423	1 437	1 843	(207)	-13%	6 574
Motor Vehicle Allowance		6 956	9 005	9 005	772	2 313	2 251	62	3%	9 005
Cellphone Allowance		1 145	1 182	1 182	97	288	295	(8)	-3%	1 182
Housing Allowances		551	658	658	50	147	165	(18)	-11%	658
Other benefits and allowances		1 269	1 423	1 423	105	316	356	(38)	-11%	1 423
Payments in lieu of leave		3 069	4 492	4 492	287	1 047	1 123	(76)	-7%	4 492
Long service awards		992	430	430	-	-	108	(108)	-100%	430
Post-retirement benefit obligations		3 227	350	350	35	105	86	18	20%	350
Acting and post related allowance		958	969	969	107	391	242	148	61%	969
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>115 337</b>	<b>118 327</b>	<b>118 327</b>	<b>9 787</b>	<b>29 471</b>	<b>29 582</b>	<b>(111)</b>	<b>0%</b>	<b>118 327</b>
<b>% Increase</b>	4		<b>2,6%</b>	<b>2,6%</b>						<b>2,6%</b>
<b>Total Parent Municipality</b>		<b>133 612</b>	<b>136 128</b>	<b>136 128</b>	<b>11 229</b>	<b>33 995</b>	<b>34 532</b>	<b>(537)</b>	<b>-2%</b>	<b>136 128</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>Board Members of Entities</b>										
In kind benefits										
<b>Sub Total - Executive members Board</b>	2	-	-	-	-	-	-	-	-	-
<b>% Increase</b>	4									
<b>Senior Managers of Entities</b>										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Entities</b>	4	-	-	-	-	-	-	-	-	-
<b>% Increase</b>	4									
<b>Other Staff of Entities</b>										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<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>133 612</b>	<b>136 128</b>	<b>136 128</b>	<b>11 229</b>	<b>33 995</b>	<b>34 532</b>	<b>(537)</b>	<b>-2%</b>	<b>136 128</b>
<b>% Increase</b>	4		<b>3,4%</b>	<b>3,4%</b>						<b>3,4%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>122 012</b>	<b>125 696</b>	<b>125 696</b>	<b>10 303</b>	<b>31 142</b>	<b>31 424</b>	<b>(282)</b>	<b>-1%</b>	<b>125 696</b>

- ❖ The total employee related costs was budgeted at **R125.6 Million**. The total spending for the month of September amount to **R10.3 Million**, reflected as **24.77%** of the budgeted employee related costs.

- ❖ The budget for remuneration of councillors was budgeted at **R12.4 Million**. The spending for the month of September amount to **R925 Thousand**, which totals to **22.94%** of the budgeted remuneration of councillors.

## G. CAPITAL PROGRAMME PERFORMANCE

Table 6

### Capital Budget List

DR KENNETH KAUNDA DISTRICT MUNICIPALITY MFMA SECTION 71/52(d) BUDGET IMPLEMENTATION AND PERFORMANCE FOR THE MONTH/QUARTER ENDING 30 SEPTEMBER 2023							
CAPITAL EXPENDITURE LIST							
NO	DEPARTMENT	DESCRIPTION	Budget	Curr Mth Expend	YTD Actual	Balance	% Exp
1	EXECUTIVE MAYOR	OFFICE EQUIPMENT	30 000,00	-	-	30,00	-
2	CHIEF WHIP	OFFICE FURNITURE AND FITTINGS	30 000,00	-	-	30 000,00	-
3	CHIEF WHIP	OFFICE EQUIPMENT	50 000,00	-	-	50 000,00	-
4	MUNICIPAL MANAGER	PMS SYSTEM	700 000,00	190 000,00	190 000,00	510 000,00	27,14
5	MUNICIPAL MANAGER	OFFICE EQUIPMENT	430 000,00	-	-	430 000,00	-
6	MUNICIPAL MANAGER	COMMUNICATION EQUIPMENT	1 400 000,00	-	-	1 400 000,00	-
7	CORPORATE SERVICES	NETWORK UPGRADE	500 000,00	-	-	500 000,00	-
8	CORPORATE SERVICES	ELECTRONIC RECORD SYSTEM	300 000,00	-	-	300 000,00	-
9	CORPORATE SERVICES	FLEET	1 000 000,00	-	-	1 000 000,00	-
10	CORPORATE SERVICES	OFFICE FURNITURE AND FITTINGS	100 000,00	-	-	100 000,00	-
11	CORPORATE SERVICES	COMPUTER EQUIPMENT	500 000,00	-	-	500 000,00	-
12	CORPORATE SERVICES	TELEPHONE SYSTEM	800 000,00	-	-	800 000,00	-
13	CORPORATE SERVICES	SERVER ROOM UPGRADE	500 000,00	-	-	500 000,00	-
14	CORPORATE SERVICES	AIRCONDITIONING EQUIPMENT	300 000,00	-	-	300 000,00	-
15	BTO	FINANCIAL SYSTEM	2 500 000,00	-	-	2 500 000,00	-
16	BTO	OFFICE FURNITURE AND FITTINGS	60 000,00	-	-	60 000,00	-
17	LED & PLANNING	SPECIAL VEHICLE	2 000 000,00	-	-	2 000 000,00	-
18	LED & PLANNING	WATER PROJECTS	1 500 000,00	-	-	1 500 000,00	-
19	LED & PLANNING	SANITATION PROJECTS	2 000 000,00	-	1 553 452,36	446 547,64	77,67
20	LED & PLANNING	OFFICE FURNITURE AND FITTINGS	50 000,00	-	-	50 000,00	-
21	LED & PLANNING	CONSTRUCT MUNICIPAL OFFICES	10 000 000,00	-	-	10 000 000,00	-
22	LED & PLANNING	CULTURAL VILLAGE	1 000 000,00	-	-	1 000 000,00	-
23	COMMUNITY SERVICES	DISASTER MANAGEMENT SPATIAL SYSTEM	1 200 000,00	-	-	1 200 000,00	-
24	COMMUNITY SERVICES	WATER TANKER TRUCK & EQUIPMENT	2 200 000,00	-	-	2 200 000,00	-
25	COMMUNITY SERVICES	FLOODS AND DISASTER RESPONSE VEHICLE	1 500 000,00	-	-	1 500 000,00	-
26	COMMUNITY SERVICES	LANDFILL SITE DISTRICT	3 400 000,00	-	-	3 400 000,00	-
27	COMMUNITY SERVICES	TOOLS	250 000,00	-	-	250 000,00	-
28	COMMUNITY SERVICES	PEST CONTROL EQUIPMENT	100 000,00	-	-	100 000,00	-
29	COMMUNITY SERVICES	SAMPLING KITS	50 000,00	-	-	50 000,00	-
30	COMMUNITY SERVICES	BACK UP GENERATOR	1 000 000,00	-	-	1 000 000,00	-
31	COMMUNITY SERVICES	SOLID WASTE BULK CONTAINERS/WASTEBINS	1 000 000,00	-	-	1 000 000,00	-
32	COMMUNITY SERVICES	OFFICE FURNITURE AND FITTINGS	350 000,00	-	-	350 000,00	-
33	COMMUNITY SERVICES	CONSTRUCTION OF MHS OFFICE AT MHLM	2 500 000,00	-	-	2 500 000,00	-
34	COMMUNITY SERVICES	UPGRADE OF DISASTER CENTRE	150 000,00	-	-	150 000,00	-
	TOTAL		39 450 000,00	190 000,00	1 743 452,36	37 676 577,64	4,42

The approved total capital budget is **R39.4 Million**. The spending for the month of September 2023 is **R190 Thousand**.

## H. MATERIAL VARIANCES

### Revenue by Source

The material Variances are prepared based on- Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September 2023

Description	% Variance	Reasons for material variances.
Interest earned – external investments	77%	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>R91.6 Million</b>: <ul style="list-style-type: none"> <li>❖ Equitable Share (<b>R13.3 Million</b>)</li> <li>❖ RSC Replacement Grant (<b>R75.5 Million</b>)</li> <li>❖ LGSETA (<b>R591 Thousand</b>)</li> <li>❖ LGSETA (<b>R38 Thousand</b>)</li> <li>❖ LGSETA (<b>R424 Thousand</b>)</li> <li>❖ EPWP (<b>R577 Thousand</b>)</li> <li>❖ FMG (<b>R1 Million</b>)</li> </ul> </li> </ul>
Other revenue	62%	The municipality budgeted for sale of tender documents, sale of assets.
Licence and permits	-3%	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	1%	Considering the spread of the 13 <sup>th</sup> cheque into different months.
Remuneration of councillors	-8%	The Budget took into account the possible increase as well as the Upper limits.
Depreciation & asset impairment	-100%	In the current month, the department did not perform any depreciation. The depreciation is accounted for upon the finalisation of the asset verification process.
Other materials	-59%	The variance on other materials results from purchases of material and supplies which are procured as and when needed.
Contracted services	-4%	<p>The <b>Contracted services</b> is made of:  Consultant and professional fees, Outsourced services and contractors. The low spending emanates from Water Sampling.</p> <p>More detailed info please see (page 20-21)</p>
Transfers and subsidies	-28%	<p>Budgeted transfers and subsidies comprises:</p> <ul style="list-style-type: none"> <li>• LED Support grants <b>R2.9 Million</b></li> <li>• EM Discretionary Bursaries <b>R100 Thousand</b></li> <li>• Merit Bursaries: <b>R1 Million</b></li> <li>• Social Relief: <b>R600 Thousand</b></li> <li>• Transfer – Sports, Art &amp; Culture <b>R200 Thousand</b></li> <li>• Tourism: <b>R100 Thousand</b></li> <li>• DRKKDM Agency <b>R1.8 Million</b></li> </ul>
Other expenditure	-30%	<p>The <b>Other Expenditure</b> is made of:  Operational Costs and Operating Leases.  The low spending emanates from expenditure on some of the</p>

		Programmes and Campaigns.
Capital expenditure	-82%	<ul style="list-style-type: none"> <li>The capital budget is budgeted at <b>R39.4 Million</b>. The bigger portion of the capital budget of <b>R10 Million</b> is meant for the construction of the new municipal building for office space</li> <li>Details of Capital budget list is on <b>Table 6 (Page 17)</b></li> </ul>

## I. OTHER SUPPORTING DOCUMENTATION

### DC40 Dr Kenneth Kaunda - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class – M03 September 2023

DC40 Dr Kenneth Kaunda - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 September										
Description	Ref	2022/23	Budget Year 2023/24							
		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 Infrastructure										
Storm water Infrastructure										
Attenuation										
Electrical Infrastructure										
Water Supply Infrastructure										
Sanitation Infrastructure										
Capital Spares										
Solid Waste Infrastructure										
Landfill Sites										
Rail Infrastructure										
Coastal Infrastructure										
Capital Spares										
Information and Communication Infrastructure										
<b>Community Assets</b>										
Community Facilities										
Sport and Recreation Facilities										
<b>Heritage assets</b>										
<b>Investment properties</b>										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
<b>Other assets</b>		756	500	500			125	125	100,0%	500
Operational Buildings		756	500	500			125	125	100,0%	500
Municipal Offices		756	500	500			125	125	100,0%	500
Housing										
Capital Spares										
<b>Biological or Cultivated Assets</b>										
Biological or Cultivated Assets										
<b>Intangible Assets</b>										
Servitudes										
Licences and Rights										
<b>Computer Equipment</b>		1 503	500	500			125	125	100,0%	500
Computer Equipment		1 503	500	500			125	125	100,0%	500
<b>Furniture and Office Equipment</b>		60	152	152			38	38	100,0%	152
Furniture and Office Equipment		60	152	152			38	38	100,0%	152
<b>Machinery and Equipment</b>		60	190	190			48	48	100,0%	190
Machinery and Equipment		60	190	190			48	48	100,0%	190
<b>Transport Assets</b>		596	80	80			20	20	100,0%	80
Transport Assets		596	80	80			20	20	100,0%	80
<b>Land</b>										
Land										
<b>Zoo's, Marine and Non-biological Animals</b>										
Zoo's, Marine and Non-biological Animals										
<b>Living resources</b>										
Mature										
<i>  Planting and Protection</i>										
<i>  Zoological plants and animals</i>										
Immature										
<i>  Planting and Protection</i>										
<i>  Zoological plants and animals</i>										
<b>Total Repairs and Maintenance Expenditure</b>	1	2 975	1 422	1 422			356	356	100,0%	1 422

## CONTRACTED SERVICES

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

### i. Outsourced Services

Table 7

10002260000000000000	OUTSOURCE SERVICES	Budget	Curr Mth Expend	YTD Actual	Balance	% Exp
10002260300000000000	OS: BURIAL SERVICES	300 000,00	-	-	300 000,00	-
10002260600000000000	OS: CATERING SERVICES	2 640 000,00	70 185,00	115 246,20	2 524 753,80	4,36
10002260620000000000	OS: CLEANING SERVICES	70 000,00	-	200,00	69 800,00	0,28
10002260630000000000	OS: CLEARING & GRASS CUTTING SERVICES	300 000,00	-	-	300 000,00	-
10002262100000000000	OS: HYGIENE SERVICES	50 000,00	-	-	50 000,00	-
10002263620000000000	OS: MEDICAL SERVICES (HEALTH SERV & SUP)	50 000,00	-	-	50 000,00	-
10002264500000000000	OS: PERSONNEL & LABOUR	10 006 000,00	1 519 295,32	4 238 472,73	5 767 527,27	42,35
10002265720000000000	OS: TRANSPORT SERVICES	360 000,00	-	-	360 000,00	-
10002269900000000000	SUB TOTAL : OUTSOURCE SERVICES	13 776 000,00	1 589 480,32	4 353 918,93	9 422 081,07	31,60

- ❖ The total budget for Outsource Services is **R13.7 Million**. The current month expenditure amount to **R1.5 Million**. The spending to date is **R4.3 Million** which is **31.60%** of the total budgeted outsource services.
- ❖ The **R1.5 Million** on Personnel & labour is for **CBPs** Stipends.

### ii. Consultants and Professional Services

Table 8

10002270000000000000	CONSULTANTS AND PROFESSIONAL SERVICES	Budget	Curr Mth Expend	YTD Actual	Balance	% Exp
10002270310000000000	C&PS: B&A AIR POLLUTION	50 000,00	-	-	50 000,00	-
10002270320000000000	C&PS: B&A AUDIT COMMITTEE	800 000,00	230 966,68	277 744,62	522 255,38	34,71
10002270340000000000	C&PS: B&A BUSINESS & FIN MANAGEMENT	1 731 956,00	782 000,00	782 000,00	949 956,00	45,15
10002270370000000000	C&PS: B&A HUMAN RESOURCES	315 000,00	-	-	315 000,00	-
10002270400000000000	C&PS: B&A ORGANISATIONAL	20 000,00	-	-	20 000,00	-
10002270420000000000	C&PS: B&A RESEARCH & ADVISORY	800 000,00	-	-	800 000,00	-
10002270480000000000	C&PS: B&A ACTUARIES	45 000,00	-	-	45 000,00	-
10002272520000000000	C&PS: I&P ENGINEERING STRUCTURAL	1 500 000,00	-	-	1 500 000,00	-
10002272540000000000	C&PS: I&P GEOINFORMATIC SERVICES	800 000,00	-	-	800 000,00	-
10002272560000000000	C&PS: I&P LAND & QUANTITY SURVEYORS-RRAMS	2 641 000,00	652 467,50	652 467,50	1 988 532,50	24,70
10002273330000000000	C&PS: LAB SERV WATER	400 000,00	43 865,00	44 122,85	355 877,15	11,03
10002273340000000000	C&PS: LEGAL COST ADVICE & LITIGATION	4 000 000,00	892 880,48	893 532,48	3 106 467,52	22,33
10002279900000000000	SUB TOTAL : CONSULTANT AND PROF SERVICES	13 102 956,00	2 602 179,66	2 649 867,45	10 453 088,55	20,22

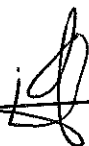

- ❖ The budget for consultant and professional services is **R13.1 Million**. The current month expenditure amount to **R2.6 Million**. The spending to date is **R2.6 Million** which is **20.22%** of the total budgeted Consultants and Professional services.
- ❖ The **R782 Thousand** on Business & Financial Management is for Consultants assisted with Assets Verification and Assets Register.

iii. Contractors

Table 9

10002280000000000000	CONTRACTORS	Budget	Curr Mth Expend	YTD Actual	Balance	% Exp
10002280030000000000	CONTR: ARTISTS & PERFORMERS	500 000,00	13 500,00	27 500,00	472 500,00	5,50
10002280320000000000	CONTR: BUILDING CONTRACTORS	1 000 000,00	-	144 535,45	855 464,55	14,45
10002281210000000000	CONTR: EMPLOYEE WELLNESS	100 000,00	-	-	100 000,00	-
10002281510000000000	CONTR: FIRE PROTECTION	100 000,00	-	-	100 000,00	-
10002283610000000000	CONTR: MAINTENANCE OF EQUIPMENT	1 422 000,00	-	-	1 422 000,00	-
10002285400000000000	CONTR: SAFEGUARD & SECURITY	6 400 000,00	582 132,92	1 658 198,76	4 741 801,24	25,90
10002285420000000000	CONTR: SPORTS & RECREATION	300 000,00	-	-	300 000,00	-
10002289900000000000	SUB TOTAL : CONTRACTORS	9 822 000,00	595 632,92	1 830 234,21	7 991 765,79	18,63

❖ The budget for Contractors is **R9.8 Million**. The expenditure for September 2023 amount to **R595 Thousand**. The spending to date is **R1.8 Million** which is **18.63%** of the budgeted contractors.

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11-10-2023

J. MUNICIPAL MANAGER'S QUALITY CERTIFICATION

DR. KENNETH  
KAUNDA

DISTRICT MUNICIPALITY



QUALITY CERTIFICATE

I Mokgathe J. Ratlhogo, THE MUNICIPAL MANAGER OF DR KENNETH  
KAUNDA DISTRICT MUNICIPALITY,

HEREBY CERTIFY THAT-

- ✓ QUARTELY REPORT ON THE IMPLEMENTATION OF THE BUDGET  
AND FINANCIAL STATE AFFAIRS OF THE MUNICIPALITY

FOR THE MONTH OF SEPTEMBER 2023 HAS BEEN PREPARED IN  
ACCORDANCE WITH THE MUNICIPAL FINANCE MANAGEMENT ACT AND  
REGULATIONS MADE UNDER THAT ACT.

Mokgathe J. Ratlhogo  
MOKGATLHE J. RATLHOGO

2023/10/11  
DATE