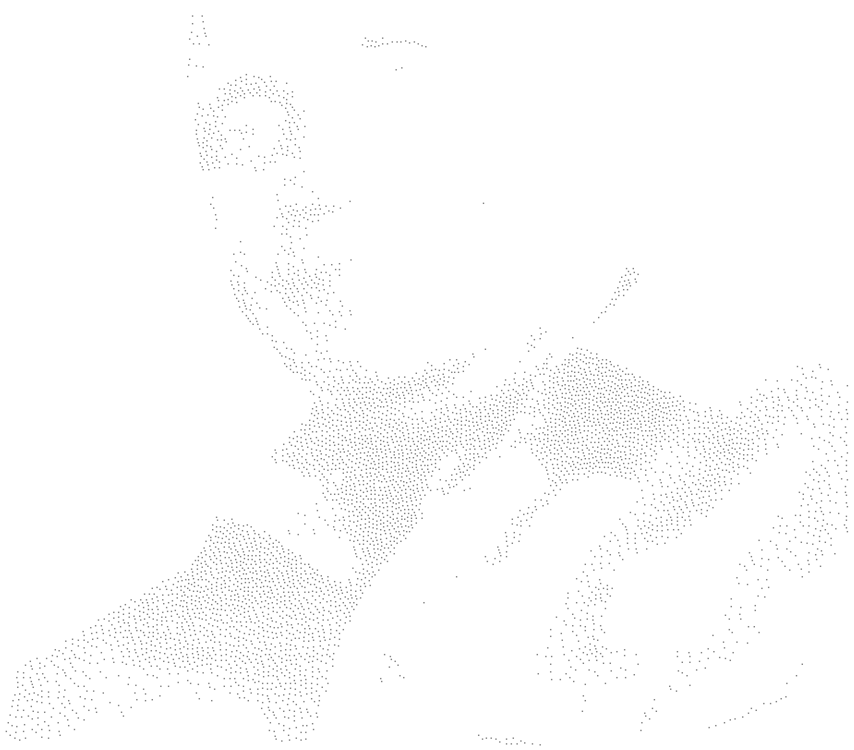
DR. KENNETH KAUNDA
DISTRICT MUNICIPALITY

MFMA section 52(d), budget implementation and performance for the month /quarter ending 31st March 2025



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BUDGET AND TREASURY OFFICE

MFMA SECTION 52(d), BUDGET IMPLEMENTATION AND PERFORMANCE FOR THE MONTH/QUARTER ENDING 31ST MARCH 2025

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 31 March 2025 in the prescribed format. Material variances are referred to briefly in this report. Comprehensive explanations are included in the monthly financial management report.

Council approved the Adjustment Budget for the 2024/25 financial year for the Dr Kenneth Kaunda District Municipality as per Council resolution **A.95/02/2025** in line with the requirements of the Municipal Budget and Reporting Regulations.

The Accounting Officer with the assistance of the Chief Financial Officer consistently submit the Section 71 of the Municipal Finance Management Act as required. The Section 52 report will be used to assess the budgetary performance of the municipality for the third quarter of the 2024/2025 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 (SDBIP).

2. EXECUTIVE SUMMARY

Table 1

	Approved Budget	Adjusted Budget	3rd Quarter (Jan-Mar)	Year TD Budget	Year TD Actual	Variance
Total Operating Revenue	- 241 172 000.00	- 241 482 000.00	- 61 775 230.22	- 140 683 666.67	- 227 678 775.71	- 86 995 109.04
Total Operating Expenditure	240 959 000.00	247 126 604.00	64 057 013.43	140 559 416.67	176 359 464.58	35 800 047.87
(Surplus) / Deficit before Non-Cash	**- 213 000.00**	**5 644 604.00**	**2 281 783.21**	**- 124 250.00**	**- 51 319 311.13**	**- 51 195 061.17**
Non-Cash Items	- 7 183 565.00	- 7 183 565.00				
(Surplus) / Deficit After Non-Cash	**- 7 396 565.00**	**- 1 538 961.00**				
Total Capital Expenditure	29 950 000.00	19 160 000.00	638 463.64	17 470 833.33	3 132 331.79	- 14 338 501.54

The total operating revenue budget is adjusted to **R241.4 Million** from **R241.1 Million** initially approved. The actual operating revenue realised for the third quarter (01 Jan to March 2025) amount to **R61.7 Million** and the year-to-date budget as at

31st March 2025 was estimated at **R140.6 Million.** The year-to-date actual operating revenue of **R227.6 Million** is more than the year-to-date budget by **R86.9 Million.**

The total adjusted operating expenditure budget is **R247.1 Million**. The operating expenditure incurred in the third quarter (01 Jan to March 2025) amount to **R64 Million** and the year-to-date budget as at 31st March 2025 was estimated at **R140.5 Million**. The year-to-date actual operating expenditure of an amount of **R176.3 Million** is less than the year-to-date budgeted expenditure by **R35.8 Million.**

The approved total capital budget is **R29.9 Million** and it was adjusted to **R19.1 Million**. The total spending in the third quarter (01 Jan to March 2025) was standing at **R638 Thousand** and the year-to-date budget as at 31st March 2025 was estimated at **R17.4 Million**. The year-to-date actual capital spending is less than year-to-date budget by **R14.3 Million.**

For more detailed material variances please ***<u>Refer to Page 18&19</u>*** of the report.

2.1. Statement of Financial Performance

2.1.1. Revenue by source

Table 2(a)

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		- 730 000.00	- 270 000.00	73.00
2	TS_O_M_NRF_EQUITABLE SHARE	- 33 503 000.00	- 8 375 711.63	- 33 477 524.65	- 25 475.35	99.92
3	TS_O_M_NRF_FUEL LEVY	-184 806 000.00	- 46 201 288.37	-184 665 475.35	- 140 524.65	99.92
4	INTER: BANK ACCOUNTS	- 1 980 000.00	- 224 734.17	- 2 293 486.22	313 486.22	115.83
5	INTER: SHORT TERM INVEST & CALL ACCOUNTS	- 7 000 000.00	- 1 507 179.45	- 2 111 597.26	- 4 888 402.74	30.17
6	TS_O_M_DPAA_NDA_EDUC;TR&DEV SETA	- 3 500 000.00	- 223 882.22	- 716 567.81	- 2 783 432.19	20.47
7	COMMISSION: INSURANCE	- 30 000.00	-	-	- 30 000.00	-
9	SALE OF: ASSET < CAP THRESH	- 100 000.00	-	-	- 100 000.00	-
10	SALE OF: PUBLICATION - TENDER DOCUMENTS	- 50 000.00		- 4 000.00	- 46 000.00	8.00
11	TS_O_M_NG_**EPWP** GRANT	- 1 452 000.00		- 363 000.00	- 1 089 000.00	25.00
12	TS_O_M_NG_**RURAL ROAD ASSET MNG SYS GRANT**	- 2 761 000.00		- 1 837 890.12	- 923 109.88	66.57
13	ENERGY EFFECIENCY AND DEMAND-SIDE MAN GRAN	- 4 000 000.00		- 243 478.26	- 3 756 521.74	6.09
14	HEALTH CERTIFICATES	- 1 300 000.00	- 94 828.96	- 1 235 756.04	- 64 243.96	95.06
	TOTAL : INCOME	**-241 482 000.00**	**- 56 627 624.80**	**-227 678 775.71**	**- 13 803 224.29**	**94.28**

- The Municipality received **R56.6 Million** for the month of March 2025 which comprises of:
  - **R8.3 Million** for Equitable Share (Last Tranche)
  - **R46.2 Million** for RSC Levy (Last Tranche)
  - **R223 Thousand** for Interest on Bank;
  - **R1.5 Million** for Interest on Investment;
  - **R94 Thousand** for Health Certificates.
- The year-to-date revenue received as at 31st March 2025 amount to **R227.6 Million** which is **94.28%** of the total annual budgeted revenue.

- To date, the Municipality received **R8.8 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	R 2 761 000.00	R2 761 000.00
Energy Efficiency and Demand-Side Man Grant	R4 000 000.00	R4 000 000.00
EPWP	R1 452 000.00	R1 122 000.00
FMG	R1 000 000.00	R1 000 000.00
TOTAL	**R9 213 000.00**	**R8 883 000.00**

- During the month of March 2025, an amount of **R759 Thousand** was received for EPWP Grant.
- The initial approved budget as per DoRA is **R1.4 Million** and due non-compliance matters, an amount of **R330 Thousand** was withheld by National Treasury for the 2024/2025 financial year.
- **R330 Thousand** will then be reduced from the overall approved revenue budget during the 2nd Adjustment Budget scheduled before year-end to avoid overstatement on 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	138 747 974.00	12 611 276.02	115 458 821.27	23 289 152.73	83.21
REMUNERATION OF COUNCILLORS	13 191 805.00	1 964 114.60	10 097 504.06	3 094 300.94	76.54
OUTSOURCED SERVICES	16 936 000.00	5 846 987.42	13 115 578.11	3 820 421.89	77.44
CONSULTANTS AND PROFESSIONAL SERVICES	16 522 975.00	1 531 801.30	8 413 418.00	8 109 557.00	50.92
CONTRACTORS	12 286 000.00	626 855.88	6 923 439.15	5 362 560.85	56.35
OPERATIONAL COSTS	30 648 285.00	2 794 968.91	17 663 288.83	12 984 996.17	57.63
INVENTORY	4 430 000.00	287 181.76	2 214 264.28	2 215 735.72	49.98
OPERATING LEASES	5 280 000.00	202 308.03	1 511 031.16	3 768 968.84	28.62
TRANSFER AND SUBSIDIES	1 900 000.00	207 987.91	962 119.72	937 880.28	50.64
DEPRECIATION AND AMORTISATION	6 988 565.00			6 988 565.00	-
TOTAL OPERATING EXPENDITURE	**246 931 604.00**	**26 073 481.83**	**176 359 464.58**	**70 572 139.42**	**71.42**

- The total operating expenditure for the month of March 2025 amount to **R26 Million**. The year-to-date operating expenditure is **R176.3 Million,** which is **71.42%** of the total approved expenditure.
- Council must take note that the total employee related costs constitute **56%** of the approved expenditure budget.

Table 3(b): Expenditure per Department

DR KENNETH KAUNDA DISTRICT MUNICIPALITY
MFMA SECTION 71 BUDGET IMPLEMENTATION AND PERFORMANCE FOR THE MONTH ENDING 31 MARCH 2025

	OPERATING EXPENDITURE					
	DEPARTMENT	Budget	Curr Mth Expend	YTD Actual	Balance	% Exp
1	EXECUTIVE MAYOR	6 654 464.00	528 711.81	3 412 505.73	3 241 958.27	51.28
2	SPEAKER	7 578 517.00	1 649 542.14	6 084 236.42	1 494 280.58	80.28
3	CHIEF WHIP	2 023 713.00	186 806.90	1 102 549.68	921 163.32	54.48
4	COUNCILLORS	10 302 071.00	1 509 613.64	7 781 054.51	2 521 016.49	75.53
5	MUNICIPAL MANAGER ADMINISTRATION	42 470 776.00	3 450 037.69	33 091 678.55	9 379 097.45	77.92
6	INTERNAL AUDIT	7 727 291.00	584 703.67	5 324 930.94	2 402 360.07	68.91
7	CORPORATE SERVICES	36 317 560.00	2 780 607.04	24 470 565.48	11 846 994.53	67.38
8	BUDGET AND TREASURY	35 741 386.00	3 566 923.51	23 697 656.88	12 043 729.12	66.30
9	LED & PLANNING	34 669 148.00	5 503 501.65	21 221 742.47	13 447 405.53	61.21
10	COMMUNITY SERVICES	63 446 678.00	6 313 033.79	50 172 543.89	13 274 134.11	79.08
	TOTAL	**246 931 604.00**	**26 073 481.83**	**176 359 464.54**	**70 572 139.46**	**71.42**
	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	-
	TOTAL	**195 000.00**	**-**	**-**	**195 000.00**	**-**
	TOTAL OPERATING EXPENDITURE	**247 126 604.00**	**26 073 481.83**	**176 359 464.54**	**70 767 139.46**	**71.36**
	CAPITAL EXPENDITURE					
	DEPARTMENT	Budget	Curr Mth Expend	YTD Actual	Balance	% Exp
1	EXECUTIVE MAYOR	-	-	-	-	-
2	SPEAKER	-	-	-	-	-
3	CHIEF WHIP	-	-	-	-	-
4	COUNCILLORS	-	-	-	-	-
5	MUNICIPAL MANAGER ADMINISTRATION	400 000.00	-	-	400 000.00	-
6	INTERNAL AUDIT	-			-	-
7	CORPORATE SERVICES	6 100 000.00	-	2 106 244.83	3 993 755.17	34.53
8	BUDGET AND TREASURY	2 400 000.00	-	1 026 086.96	1 373 913.04	42.75
9	LED & PLANNING	4 000 000.00	-	-	4 000 000.00	-
10	COMMUNITY SERVICES	6 260 000.00	-	-	6 260 000.00	-
	TOTAL	**19 160 000.00**	**-**	**3 132 331.79**	**16 027 668.21**	**16.35**

- 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 2024/2025 with a positive cash balance amounting to **R38.5 Million**, and the year-to date cash and cash equivalents as at 28 February 2025 was standing at **R113.3 Million.** The cash and cash equivalents which comprises of:

Bank balance	R113.3 Million

Refer to DC40 Dr Kenneth Kaunda – Table C7 Monthly Budget Statement – Cash flow – **M09 March 2025** ***<u>(Refer-Page 12 for more details)</u>***

3. IN -YEAR BUDGET STATEMENT TABLES

DC40 Dr Kenneth Kaunda - Table C1 Monthly Budget Statement Summary – M09 March 2025

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

Description	2023/24	2024/25	2024/25	2024/25				2024/25 Medium Term Revenue & Expenditure Framework	
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	–	–	–	–	–	–	–		–
Investment revenue	–	8 980	8 980	1 732	4 405	5 238	(833)	-16%	8 980
Transfers and subsidies - Operational	–	46 216	46 216	8 600	37 368	26 959	10 409	39%	46 216
Other own revenue	–	185 976	186 286	46 296	185 905	108 486	77 419	71%	–
contributions)	–	**241 172**	**241 482**	**56 628**	**227 679**	**140 684**	**86 995**	**62%**	**241 482**
Employee costs	–	134 490	138 748	12 611	115 459	78 452	37 006		138 748
Remuneration of Councillors	–	13 192	13 192	1 964	10 098	7 695	2 402		13 192
Depreciation and amortisation	–	7 184	7 184	–	–	4 190	(4 190)		7 184
Interest	–	–	–	–	–	–	–		–
Inventory consumed and bulk purchases	–	5 055	4 430	287	2 214	2 949	(734)		4 430
Transfers and subsidies	–	4 530	1 900	208	962	2 643	(1 680)	-64%	1 900
Other expenditure	–	76 509	81 673	11 003	47 627	44 630	2 997	7%	81 673
Total Expenditure	–	**240 959**	**247 127**	**26 073**	**176 359**	**140 559**	**35 800**	**25%**	**247 127**
Surplus/(Deficit)	–	**213**	**(5 645)**	**30 554**	**51 319**	**124**	**51 195**	**41203%**	**(5 645)**
Transfers and subsidies - capital (monetary	–	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	–	**213**	**(5 645)**	**30 554**	**51 319**	**124**	**51 195**	**41203%**	**(5 645)**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	–	**213**	**(5 645)**	**30 554**	**51 319**	**124**	**51 195**	**41203%**	**(5 645)**
Capital expenditure & funds sources									
Capital expenditure	–	**29 950**	**19 160**	–	**3 132**	**17 471**	**(14 339)**	**-82%**	**19 160**
Capital transfers recognised	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	–	29 950	19 160	–	3 132	17 471	(14 339)	-82%	19 160
Total sources of capital funds	–	**29 950**	**19 160**	–	**3 132**	**17 471**	**(14 339)**	**-82%**	**19 160**
Financial position									
Total current assets	–	20 862	(96 057)		172 003				(96 057)
Total non current assets	–	148 361	87 495		90 110				87 495
Total current liabilities	–	288 443	54 075		61 733				54 075
Total non current liabilities	–	–	(17 106)		17 106				(17 106)
Community wealth/Equity	–	–	–		–				–
Cash flows									
Net cash from (used) operating	–	241 172	241 482	–	–	140 684	140 684	100%	241 482
Net cash from (used) investing	–	4 400	–	–	–	2 567	2 567	100%	4 400
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	–	**187 592**	**202 906**	–	**7 473**	**85 270**	**77 797**	**91%**	**207 306**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	–	–	–	–	–	–	–	–	–
Creditors Age Analysis									
Total Creditors	7 080	(501)	934	1 312	24	(846)	(2 077)	772	6 698

DC40 Dr Kenneth Kaunda - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March 2025

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

Description	Ref	2023/24	2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		–	232 309	231 969	56 533	223 999	135 514	88 485	65%	231 969
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		–	232 309	231 969	56 533	223 999	135 514	88 485	65%	231 969
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	650	1 300	95	1 236	379	857	226%	1 300
Community and social services		–	650	1 300	95	1 236	379	857	226%	1 300
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	8 213	8 213	–	2 444	4 791	(2 347)	-49%	8 213
Planning and development		–	8 213	8 213	–	2 444	4 791	(2 347)	-49%	8 213
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		–	–	–	–	–	–	–		–
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	–	241 172	241 482	56 628	227 679	140 684	86 995	62%	241 482
Expenditure - Functional										
Governance and administration		–	143 521	148 996	14 257	105 011	83 721	21 290	25%	148 996
Executive and council		–	67 373	69 050	7 325	51 518	39 301	12 217	31%	69 050
Finance and administration		–	68 218	72 219	6 348	48 046	39 794	8 252	21%	72 219
Internal audit		–	7 931	7 727	585	5 447	4 626	821	18%	7 727
Community and public safety		–	62 079	63 447	6 313	50 244	36 213	14 031	39%	63 447
Community and social services		–	62 079	63 447	6 313	50 244	36 213	14 031	39%	63 447
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	35 358	34 684	5 504	21 151	20 626	525	3%	34 684
Planning and development		–	35 358	34 684	5 504	21 151	20 626	525	3%	34 684
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		–	–	–	–	–	–	–		–
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	–	240 959	247 127	26 073	176 405	140 559	35 846	26%	247 127
Surplus/ (Deficit) for the year		–	213	(5 645)	30 554	51 274	124	51 149	41166%	(5 645)

DC40 Dr Kenneth Kaunda - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March 2025

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

Vote Description	Ref	2023/24	2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		–	–	–	–	–	–	–		–
Vote 2 - MUNICIPAL MANAGER ADMINISTRATION		–	–	–	–	–	–	–		–
Vote 3 - CORPORATE SERVICES ADMINISTRATION		–	3 500	3 500	224	717	2 042	(1 325)	-64.9%	3 500
Vote 4 - FINANCIAL SERVICES ADMINISTRATION		–	228 809	228 469	56 309	223 282	133 472	89 810	67.3%	228 469
Vote 5 - COMMUNITY AND SOCIAL SERVICES		–	650	1 300	95	1 236	379	857	225.9%	1 300
Vote 6 - LED PLANNING AND DEVELOPMENT		–	8 213	8 213	–	2 444	4 791	(2 347)	-49.0%	8 213
Vote 7 - INTERNAL AUDIT		–	–	–	–	–	–	–		–
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Total Revenue by Vote	2	–	241 172	241 482	56 628	227 679	140 684	86 995	61.8%	241 482
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		–	26 016	26 559	3 875	18 426	15 176	3 250	21.4%	26 559
Vote 2 - MUNICIPAL MANAGER ADMINISTRATION		–	41 356	42 491	3 450	33 092	24 125	8 967	37.2%	42 491
Vote 3 - CORPORATE SERVICES ADMINISTRATION		–	37 328	37 263	2 783	24 701	21 775	2 926	13.4%	37 263
Vote 4 - FINANCIAL SERVICES ADMINISTRATION		–	30 890	30 890	3 564	23 345	18 019	5 326	29.6%	30 890
Vote 5 - COMMUNITY AND SOCIAL SERVICES		–	62 079	63 447	6 313	50 244	36 213	14 031	38.7%	63 447
Vote 6 - LED PLANNING AND DEVELOPMENT		–	35 358	34 684	5 504	21 151	20 626	525	2.5%	34 684
Vote 7 - INTERNAL AUDIT		–	7 931	7 727	585	5 447	4 626	821	17.7%	7 727
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Total Expenditure by Vote	2	–	240 959	243 060	26 073	176 405	140 559	35 846	25.5%	243 060
	2	–	213	(1 578)	30 554	51 274	124	51 149	41166.5%	(1 578)

DC40 Dr Kenneth Kaunda - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March 2025

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

Description	Ref	2023/24	2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
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		–	200	150	–	4	117	(113)	-97%	150
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		–	–	–	–	–	–	–		–
Interest from Current and Non Current Assets		–	8 980	8 980	1 732	4 405	5 238	(833)	-16%	8 980
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		–	–	–	–	–	–	–		–
Licence and permits		–	–	–	–	–	–	–		–
Operational Revenue		–	320	30	–	–	187	(187)	-100%	30
Non-Exchange Revenue		–	–	–	–	–	–	–		–
Property rates		–	–	–	–	–	–	–		–
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licence and permits		–	650	1 300	95	1 236	379	857	226%	1 300
Transfers and subsidies - Operational		–	46 216	46 216	8 600	37 368	26 959	10 409	39%	46 216
Interest		–	–	–	–	–	–	–		–
Fuel Levy		–	184 806	184 806	46 201	184 665	107 804	76 862	71%	184 806
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		–	–	–	–	–	–	–		–
Other Gains		–	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		–	241 172	241 482	56 628	227 679	140 684	86 995	62%	241 482
Expenditure By Type										
Employee related costs		–	134 490	138 748	12 611	115 459	78 452	37 006	47%	138 748
Remuneration of councillors		–	13 192	13 192	1 964	10 098	7 695	2 402	31%	13 192
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		–	5 055	4 430	287	2 214	2 949	(734)	-25%	4 430
Debt impairment		–	–	–	–	–	–	–		–
Depreciation and amortisation		–	7 184	7 184	–	–	4 190	(4 190)	-100%	7 184
Interest		–	–	–	–	–	–	–		–
Contracted services		–	40 373	45 745	8 006	28 452	23 551	4 902	21%	45 745
Transfers and subsidies		–	4 530	1 900	208	962	2 643	(1 680)	-64%	1 900
Irrecoverable debts written off		–	–	–	–	–	–	–		–
Operational costs		–	36 136	35 928	2 997	19 174	21 079	(1 905)	-9%	35 928
Losses on Disposal of Assets		–	–	–	–	–	–	–		–
Other Losses		–	–	–	–	–	–	–		–
Total Expenditure		–	240 959	247 127	26 073	176 359	140 559	35 800	25%	247 127
Surplus/(Deficit)		–	213	(5 645)	30 554	51 319	124	51 195	0	(5 645)
Transfers and subsidies - capital (monetary allocations)		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		–	213	(5 645)	30 554	51 319	124			(5 645)
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		–	213	(5 645)	30 554	51 319	124			(5 645)
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality		–	213	(5 645)	30 554	51 319	124			(5 645)
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year		–	213	(5 645)	30 554	51 319	124			(5 645)

DC40 Dr Kenneth Kaunda - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March 2025

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

Vote Description	Ref	2023/24	2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		–	–	–	–	–	–	–		–
Vote 2 - MUNICIPAL MANAGER ADMINISTRATION		–	–	–	–	–	–	–		–
Vote 3 - CORPORATE SERVICES ADMINISTRATION		–	–	–	–	–	–	–		–
Vote 4 - FINANCIAL SERVICES ADMINISTRATION		–	–	–	–	–	–	–		–
Vote 5 - COMMUNITY AND SOCIAL SERVICES		–	–	–	–	–	–	–		–
Vote 6 - LED PLANNING AND DEVELOPMENT		–	–	–	–	–	–	–		–
Vote 7 - INTERNAL AUDIT		–	–	–	–	–	–	–		–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–		–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		–	–	–	–	–	–	–		–
Vote 2 - MUNICIPAL MANAGER ADMINISTRATION		–	300	400	–	–	175	(175)	-100%	400
Vote 3 - CORPORATE SERVICES ADMINISTRATION		–	8 000	6 100	–	2 106	4 667	(2 560)	-55%	6 100
Vote 4 - FINANCIAL SERVICES ADMINISTRATION		–	1 200	2 400	–	1 026	700	326	47%	2 400
Vote 5 - COMMUNITY AND SOCIAL SERVICES		–	14 250	6 260	–	–	8 313	(8 313)	-100%	6 260
Vote 6 - LED PLANNING AND DEVELOPMENT		–	6 200	4 000	–	–	3 617	(3 617)	-100%	4 000
Vote 7 - INTERNAL AUDIT		–	–	–	–	–	–	–		–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–		–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	–	29 950	19 160	–	3 132	17 471	(14 339)	-82%	19 160
Total Capital Expenditure		–	29 950	19 160	–	3 132	17 471	(14 339)	-82%	19 160
Capital Expenditure - Functional Classification										
Governance and administration		–	9 500	8 900	–	3 132	5 367	(2 234)	-42%	8 900
Executive and council		–	300	400	–	–	–	–		400
Finance and administration		–	9 200	8 500	–	3 132	5 367	(2 234)	-42%	8 500
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	14 250	6 260	–	–	8 313	(8 313)	-100%	6 260
Community and social services		–	14 250	6 260	–	–	8 313	(8 313)	-100%	6 260
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	6 200	4 000	–	–	3 617	(3 617)	-100%	4 000
Planning and development		–	6 200	4 000	–	–	3 617	(3 617)	-100%	4 000
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		–	–	–	–	–	–	–		–
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	–	29 950	19 160	–	3 132	17 296	(14 164)	-82%	19 160
Funded by:										
National Government		–	–	–	–	–	–	–		–
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Transfers recognised - capital		–	–	–	–	–	–	–		–
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		–	29 950	19 160	–	3 132	17 471	(14 339)	-82%	19 160
Total Capital Funding		–	29 950	19 160	–	3 132	17 471	(14 339)	-82%	19 160

DC40 Dr Kenneth Kaunda - Table C6 Monthly Budget Statement - Financial Position - M09 March 2025

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

Description	Ref	2023/24	2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		–	25 376	(47 197)	140 060	(47 197)
Trade and other receivables from exchange transactions		–	542	253	961	253
Receivables from non-exchange transactions		–	–	–	–	–
Current portion of non-current receivables		–	–	–	–	–
Inventory		–	(5 055)	(4 430)	66	(4 430)
VAT		–	–	(42 917)	29 516	(42 917)
Other current assets		–	–	(1 765)	1 400	(1 765)
Total current assets		–	**20 862**	**(96 057)**	**172 003**	**(96 057)**
Non current assets						
Investments		–	120	120	–	120
Investment property		–	–	–	–	–
Property, plant and equipment		–	138 116	78 263	74 125	78 263
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		–	10 125	9 111	15 985	9 111
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		–	**148 361**	**87 495**	**90 110**	**87 495**
TOTAL ASSETS		–	**169 223**	**(8 562)**	**262 113**	**(8 562)**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	(421)	(421)	–	(421)
Consumer deposits		–	–	–	–	–
Trade and other payables from exchange transactions		–	303 642	72 462	41 872	72 462
Trade and other payables from non-exchange transactions		–	5 718	2 530	926	2 530
Provision		–	(20 496)	(20 496)	22 606	(20 496)
VAT		–	–	–	(3 670)	–
Other current liabilities		–	–	–	–	–
Total current liabilities		–	**288 443**	**54 075**	**61 733**	**54 075**
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		–	–	–	–	–
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	(17 106)	17 106	(17 106)
Total non current liabilities		–	–	**(17 106)**	**17 106**	**(17 106)**
TOTAL LIABILITIES		–	**288 443**	**36 969**	**78 839**	**36 969**
NET ASSETS	2	–	**(119 219)**	**(45 531)**	**183 274**	**(45 531)**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		–	–	–	–	–
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	–	–	–	–	–

DC40 Dr Kenneth Kaunda - Table C7 Monthly Budget Statement - Cash Flow – M09 March 2025

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

Description	Ref	2023/24	2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	–	–	–	–	–	–		–
Service charges		–	–	–	–	–	–	–		–
Other revenue		–	185 976	186 286	–	–	108 486	(108 486)	-100%	186 286
Transfers and Subsidies - Operational		–	46 216	46 216	–	–	26 959	(26 959)	-100%	46 216
Transfers and Subsidies - Capital		–	–	–	–	–	–	–		–
Interest		–	8 980	8 980	–	–	5 238	(5 238)	-100%	8 980
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		–	–	–	–	–	–	–		–
Finance charges		–	–	–	–	–	–	–		–
Transfers and Subsidies		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	241 172	241 482	–	–	140 684	140 684	100%	241 482
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		–	4 400	–	–	–	2 567	(2 567)	-100%	4 400
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	4 400	–	–	–	2 567	2 567	100%	4 400
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	–	–	–	–		–
NET INCREASE/ (DECREASE) IN CASH HELD		–	245 572	241 482	–	–	143 250			245 882
Cash/cash equivalents at beginning:		–	(57 980)	(38 576)	–	7 473	(57 980)	65 453	-113%	(38 576)
Cash/cash equivalents at month/year end:		–	187 592	202 906		7 473	85 270			207 306

4. RESOLUTIONS

RECOMMENDED

1. That MFMA Section 71 budget implementation and performance report for the month ending 31st March 2025 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 - M09 March

Description	NT Code	2024/25											
R thousands		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	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	–	–	–	–	–	–	–	–	–	–		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	–	–	–	–	–	–	–	–	–	–		
Receivables from Non-exchange Transactions - Property Rates	1400	–	–	–	–	–	–	–	–	–	–		
Receivables from Exchange Transactions - Waste Water Management	1500	–	–	–	–	–	–	–	–	–	–		
Receivables from Exchange Transactions - Waste Management	1600	–	–	–	–	–	–	–	–	–	–		
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–		
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	–	–	–	–	–	–	–	290	290	290		
Total By Income Source	2000	–	–	–	–	–	–	–	290	290	290	–	–
2023/24 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	–	–	–	–	–	–	–	–	–	–		
Commercial	2300	–	–	–	–	–	–	–	0	0	0		
Households	2400	–	–	–	–	–	–	–	0	0	0		
Other	2500	–	–	–	–	–	–	–	290	290	290		
Total By Customer Group	2600	–	–	–	–	–	–	–	290	290	290	–	–

- The total Debtors as at 31st March 2025 amount to **R290 Thousand** for over payment on salaries of one senior manager.

B. CREDITORS AGE ANALYSIS

DC40 Dr Kenneth Kaunda - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

Description	NT Code	2024/25									Prior year totals for chart (same period)
R thousands		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	
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		26	50	
Total By Customer Type	1000	–	–	–	–	–	24	–	26	50	–

- The total Creditors balance as at 31st March 2025 was standing at **R50 Thousand**. The amount reported comprises of:
    - ❖ **R50 Thousand** consist of:
        - **R26 Thousand** for retention – Botlhabatsatsi Trading and Projects
        - **R24 Thousand** for Workmen's Compensation

C. INVESTMENT PORTFOLIO

- There are no investments made as at 31st March 2025.

D. ALLOCATION OF GRANT RECEIPTS

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

Description	Ref	2023/24	2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		–	227 522	227 522	55 336	227 026	11 693	138 472	1184.3%	227 522
EQUITABLE SHARE	–	–	33 503	33 503	8 376	33 478	(75 382)	108 859	-144%	33 503
LOCAL GOV FIN MNG GRANT	3	–	1 000	1 000	–	1 000	(2 250)	3 250	-144%	1 000
EPWP INTEGRATED GRANT		–	1 452	1 452	759	1 122	(3 267)	4 389	-134%	1 452
RURAL ROAD ASSET MNG SYSTEMS GRANT		–	2 761	2 761	–	2 761	(6 212)	8 973	-144%	2 761
ENERGY EFF & DEMAND SIDE MNG		–	4 000	4 000	–	4 000	(9 000)	13 000	-144%	4 000
RSC REPLACEMENT GRANT			184 806	184 806	46 201	184 665	107 804	76 862	71%	184 806
Provincial Government:		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	3 500	–	224	717	(7 875)	8 592	-109.1%	3 500
EDUCATION; TRAINING AND DEVELOPMENT PRACTICES SETA	–	–	3 500		224	717	(7 875)	8 592	-109%	3 500
Total Operating Transfers and Grants	5	–	231 022	227 522	55 560	227 743	3 818	147 063	3852.3%	231 022
Capital Transfers and Grants										
National Government:		–	–	–	–	–	–	–		–
Provincial Government:		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		–
								–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	–	–	–	–	–	–	–		–
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	231 022	227 522	55 560	227 743	3 818	147 063	3852.3%	231 022

- For the month of March 2025, the Municipality received **R55.5 Million** on the budgeted grants and subsidies and it comprises of the following:
  - **R759 Thousand** for EPWP
  - **R8.3 Million** for Equitable Share
  - **R46.2 Million** for RSC Levy
  - **R223 Thousand** for LGSETA
- During the month of March 2025, an amount of **R759 Thousand** was received for EPWP Grant.
- The initial approved budget as per DoRA is **R1.4 Million** and due non-compliance matters, an amount of **R330 Thousand** was withheld by National Treasury for the 2024/2025 financial year.
- **R330 Thousand** will then be reduced from the overall approved revenue budget during the 2nd Adjustment Budget scheduled before year-end to avoid overstatement on revenue.
- To date, the Municipality received **R8.8 Million** on conditional grants and it must be noted that the revenue for conditional grants will only be recognised once all conditions are met.

- The total Conditional and Unconditional Grants received as at 31 March 2025 amount to **R227.7 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	R184 806 000.00	R77 002 429.46	July 2024	R140 524.64
		R61 461 757.53	December 2024	
		R46 201 288.37	March 2025	
Equitable Share	R33 503 000.00	R13 959 570.54	July 2024	R25 475.36
		R11 142 242.47	December 2024	
		R8 375 711.63	March 2025	
Rural Roads Assets Management Grant	R 2 761 000.00	R1 933 000.00	August 2024	-
		R828 000.00	February 2025	
Energy Efficiency and Demand-Side Man Grant	R4 000 000.00	R1 000 000.00	August 2024	-
		R 2 000 000.00	December 2024	
		R1 000 000.00	January 2025	
EPWP	R1 452 000.00	R363 000.00	August 2024	R330 000.00
		R759 000.00	March 2025	
FMG	R1 000 000.00	R1 000 000.00	August 2024	-
LGSETA	R3 500 000.00	R28 555.07	July 2024	R2 783 432.19
		R72 000.00	August 2024	
		R50 130.52	October 2024	
		R162 000.00	December 2024	
		R180 000.00	February 2025	
		R223 882.22	March 2025	
Total	**R231 022 000.00**	**R227 742 567.81**	-	**R3 249 432.19**

DC40 Dr Kenneth Kaunda - Supporting Table SC7 (1) Monthly Budget Statement - transfers and grant expenditure - M09 March 2025

DC40 Dr Kenneth Kaunda - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

Description	Ref	2023/24	2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		–	227 522	227 522	26 073	176 405	918 204	(741 799)	-80,8%	227 522
GR_EQUITABLE SHARE	–	–	33 503	33 503	2 366	22 114	60 776	(38 662)	-64%	33 503
GR_FUEL LEVY	–	–	1 000	1 000	23 250	149 087	839 061	(689 974)	-82%	1 000
DAA_NDA_EDUCATION; TRAINING AND DEVELOPMENT PRACTICES	–	–	1 452	1 452	–	864	2 813	(1 949)	-69%	1 452
LOCAL GOV FIN MNG GRANT	–	–	2 761	2 761	–	590	6 075	(5 485)	-90%	2 761
EPWP INTEGRATED GRANT	3	–	4 000	4 000	457	1 659	3 267	(1 598)	-49%	4 000
RSC REPLACEMENT GRANT		–	184 806	184 806	–	1 838	6 212	(4 374)	-70%	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:		–	231 022	231 022	26 073	176 405	918 204	(741 799)	-80.8%	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		–	231 022	231 022	26 073	176 405	918 204	(741 799)	-80.8%	231 022

Expenditure on Grants as at 31 March 2025

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

Table 5

Grants	Total grant allocation from National Treasury	Current Month Expenditure	Expenditure as at 31 March 2025	Balance	%
EPWP	R1 452 000.00	R240 080.72	R1 452 000.00	-	100.00
Financial Management Grant (FMG)	R1 000 000.00	R30 000.00	R760 000.00	R240 000.00	76.00
Rural roads Asset Management	R2 761 000.00	-	R1 837 890.12	R1 549 435.00	66.57
Energy Efficiency and Demand-Side Man Grant	R4 000 000.00	-	R243 478.26	R3 756 521.74	6.06
TOTAL	**R9 213 000.00**	**R270 080.72**	**R4 293 368.38**	**R4 919 631.62**	**46.10**

E. COUNCILORS' AND EMPLOYEE BENEFITS

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

Summary of Employee and Councillor remuneration	Ref	2023/24	2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		–	8 874	9 483	1 312	6 775	5 176	1 599	31%	9 483
Pension and UIF Contributions		–	580	635	143	696	338	358	106%	635
Medical Aid Contributions		–	115	114	37	146	67	79	117%	114
Motor Vehicle Allowance		–	1 401	1 380	210	706	817	(111)	-14%	1 380
Cellphone Allowance		–	1 014	755	125	627	592	35	6%	755
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	1 208	825	137	1 148	705	443	63%	825
Sub Total - Councillors		–	13 192	13 192	1 964	10 098	7 695	2 402	31%	13 192
% Increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality	3									
Basic Salaries and Wages		–	5 691	4 163	279	1 393	3 320	(1 926)	-58%	4 163
Pension, UIF and Group life Contributions		–	–	216	–	–	–	–		216
Medical Aid Contributions		–	72	104	–	–	42	(42)	-100%	104
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	235	177	–	71	137	(66)	-48%	177
Motor Vehicle Allowance		–	1 178	906	66	330	687	(357)	-52%	906
Cellphone Allowance		–	151	127	9	43	88	(46)	-52%	127
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	20	20	3	17	12	5	43%	20
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	229	–	229	#DIV/0!	–
Sub Total - Senior Managers of Municipality		–	7 348	5 713	357	2 083	4 286	(2 203)	-51%	5 713
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff		–	–	–	–	–	–	–		–
Basic Salaries and Wages		–	71 031	69 820	5 671	57 376	41 434	15 941	38%	69 820
Pension, UIF and Group life Contributions		–	14 380	15 259	1 698	16 179	8 388	7 791	93%	15 259
Medical Aid Contributions		–	6 166	7 027	1 025	9 006	3 597	5 408	150%	7 027
Overtime		–	800	996	63	678	467	211	45%	996
Performance Bonus		–	5 230	6 310	776	5 484	3 051	2 433	80%	6 310
Motor Vehicle Allowance		–	8 156	9 055	631	7 396	4 758	2 638	55%	9 055
Cellphone Allowance		–	219	643	(9)	473	128	346	271%	643
Housing Allowances		–	681	559	50	462	397	65	16%	559
Other benefits and allowances		–	290	843	(7)	39	169	(130)	-77%	843
Payments in lieu of leave		–	4 042	5 260	121	3 474	2 358	1 116	47%	5 260
Long service awards		–	1 180	1 478	115	1 432	688	744	108%	1 478
Post-retirement benefit obligations	2	–	430	500	–	54	251	(197)	-78%	500
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		–	1 346	2 093	158	1 226	785	441	56%	2 093
In kind benefits		–	–	–	–	–	–			
Less: Employees costs capitalised to PPE								–		–
Sub Total - Other Municipal Staff		–	113 951	119 843	10 291	103 278	66 471	36 807	55%	119 843
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality		–	134 490	138 748	12 611	115 459	78 452	37 006	47%	138 748
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Sub Total - Executive members Board	2	–	–	–	–	–	–	–		–
% increase	4									
Senior Managers of Entities										
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–		–
% increase	4									
Other Staff of Entities										
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–		–
% increase	4									
Total Municipal Entities		–	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS		–	134 490	138 748	12 611	115 459	78 452	37 006	47%	138 748
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF		–	121 298	125 556	10 647	105 361	70 757	34 604	49%	125 556

- The total employee related costs were adjusted to **R138.7 Million** from the **R134.4 Million** initially approved. The total spending for the month of March 2025 amount to **R12.6 Million**, reflected as **83.21%** of the budgeted employee related costs.

- The budget for remuneration of councillors was budgeted at **R13.1 Million**. The spending for the month of March 2025 amount to **R1.9 Million**, which totals to **76.54%** of the budgeted remuneration of councillors.

F. CAPITAL PROGRAMME PERFORMANCE

Table 6

Capital Budget List

DR KENNETH KAUNDA DISTRICT MUNICIPALITY								
MFMA SECTION 71 BUDGET IMPLEMENTATION AND PERFORMANCE FOR THE MONTH ENDING 31 MARCH 2025								
CAPITAL EXPENDITURE LIST								
NO	DEPARTMENT	DESCRIPTION	Approved Budget	Adjusted Budget	Curr Mth Expend	YTD Actual	Balance	% Exp
1	MUNICIPAL MANAGER	COMMUNICATION EQUIPMENT	300 000.00	400 000.00			400 000.00	-
2	CORPORATE SERVICES	OFFICE FURNITURE AND FITTINGS	1 000 000.00	300 000.00			300 000.00	-
3	CORPORATE SERVICES	COMPUTER EQUIPMENT	1 000 000.00	500 000.00		92 543.50	407 456.50	18.51
4	CORPORATE SERVICES	NETWORK UPGRADE	500 000.00	500 000.00		-	500 000.00	-
5	CORPORATE SERVICES	ELECTRONIC RECORD SYSTEM	100 000.00	-			-	-
6	CORPORATE SERVICES	CLOUD-BASED BACKUP AND DISASTER RECOVERY	200 000.00	-		-	-	-
7	CORPORATE SERVICES	UNIFIED THREAT MANAGEMENT (UTM) - SECURITY	100 000.00	-		-	-	-
8	CORPORATE SERVICES	ENDPOINT PROTECTION AND PATCH MANAGEMENT	250 000.00	-		-	-	-
9	CORPORATE SERVICES	IT HELP DESK SERVICES (INTANGIBLE)	100 000.00	-		-	-	-
10	CORPORATE SERVICES	LICENCE MANAGEMENT SOFTWARE (INTAGIBLE)	150 000.00	-		-	-	-
11	CORPORATE SERVICES	INTANGIBLES	-	400 000.00		38 993.50	361 006.50	9.75
12	CORPORATE SERVICES	FLEET	2 000 000.00	2 500 000.00		1 974 707.83	525 292.17	78.99
13	CORPORATE SERVICES	CONFERENCE SYSTEM	1 100 000.00	1 100 000.00	-		1 100 000.00	-
14	CORPORATE SERVICES	TELEPHONE SYSTEM	800 000.00	500 000.00			500 000.00	-
15	CORPORATE SERVICES	SERVER ROOM UPGRADE	200 000.00	-		-	-	-
16	CORPORATE SERVICES	HIGH-CAPICITY UPS/INVERTERS	200 000.00	-			-	-
17	CORPORATE SERVICES	AIRCONDITIONING EQUIPMENT	300 000.00	300 000.00			300 000.00	-
17	BTO	FINANCIAL SYSTEM	1 200 000.00	2 400 000.00		1 026 086.96	1 373 913.04	42.75
18	LED & PLANNING	ACQUISITION OF OFFICE SPACE	1 500 000.00	-		-	-	-
19	LED & PLANNING	WATER PROJECTS	1 000 000.00	1 500 000.00		-	1 500 000.00	-
20	LED & PLANNING	LIGHTING PROTECTION / CONDUCTOR	200 000.00	-		-	-	-
21	LED & PLANNING	AGRI-PARKS	2 000 000.00	2 000 000.00		-	2 000 000.00	-
22	LED & PLANNING	CULTURAL VILLAGE	1 000 000.00	-		-	-	-
23	LED & PLANNING	UPGRADE OF DISASTER CENTRE	500 000.00	500 000.00		-	500 000.00	-
24	COMMUNITY SERVICES	TOOLS	1 200 000.00	400 000.00		-	400 000.00	-
25	COMMUNITY SERVICES	PEST CONTROL EQUIPMENT	100 000.00	40 000.00		-	40 000.00	-
26	COMMUNITY SERVICES	SAMPLING KITS	50 000.00	-		-	-	-
27	COMMUNITY SERVICES	TWO WAY RADIO SYSTEM_FIRE EMERG SERVICES	1 000 000.00	1 000 000.00		-	1 000 000.00	-
28	COMMUNITY SERVICES	FIRE BAY DOORS	1 200 000.00	-		-	-	-
29	COMMUNITY SERVICES	DISASTER MANAGEMENT SPATIAL SYSTEM	1 200 000.00	-		-	-	-
30	COMMUNITY SERVICES	WATER TANKER TRUCK & EQUIPMENT	5 000 000.00	4 820 000.00		-	4 820 000.00	-
31	COMMUNITY SERVICES	FLOODS AND DISASTER RESPONSE VEHICLE	1 500 000.00	-		-	-	-
32	COMMUNITY SERVICES	LANDFILL SITE DISTRICT	1 000 000.00	-		-	-	-
33	COMMUNITY SERVICES	SOLID WASTE BULK CONTAINERS/WASTEBINS	2 000 000.00	-			-	-
	TOTAL		29 950 000.00	19 160 000.00	-	3 132 331.79	16 027 668.21	16.35

- The adjusted budget for total capital expenditure is **R19.1 Million.** There is no spending for the month of March 2025. The spending to date is **R3.1 Million** which is **16.35%** of the total budgeted capital expenditure
- There is a slow implementation of the Procurement Plan.

G. MATERIAL VARIANCES

Revenue by Source

The material Variances are prepared based on- Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March 2025

Description	% Variance	Reasons for material variances.
Interest earned – external investments	-16%	Interest earned-external investments is more as results of the large amount currently invested with various financial institutions.
Transfers and subsidies (Operational) Transfers and subsidies (Fuel Levy)	39% 71%	• To date, the Municipality received the following grants which amount to **R227.7 Million**: ❖ Equitable Share **(R13.9 Million)** ❖ Equitable Share **(R11.1 Million)** ❖ Equitable Share **(R8.3 Million)** ❖ RSC Replacement Grant **(R77 Million)** ❖ RSC Replacement Grant **(R61.4 Million)** ❖ RSC Replacement Grant **(R46.2 Million)** ❖ LGSETA **(R28 Thousand)** ❖ LGSETA **(R72 Thousand)** ❖ LGSETA **(R50 Thousand)** ❖ LGSETA **(R162 Thousand)** ❖ LGSETA **(R180 Thousand)** ❖ LGSETA **(R223 Thousand)** ❖ ENERGY **(R1 Million)** ❖ ENERGY **(R2 Million)** ❖ ENERGY **(R1 Million)** ❖ EPWP **(R363 Thousand)** ❖ EPWP **(R759 Thousand)** ❖ FMG **(R1 Million)** ❖ RRAMS **(R1.9 Million)** ❖ RRAMS **(828 Thousand)**
Sale of Goods	-97%	The municipality budgeted for sale of tender documents, sale of assets.
Licence and permits	226%	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	47%	Considering the spread of the 13th cheque into different months.
Remuneration of councillors	31%	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	-25%	The variance on other materials results from purchases of material and supplies which are procured as and when needed.

Contracted services	21%	The **Contracted services** is made of: Consultant and professional fees, Outsourced services and contractors. The low spending emanates from Water Sampling. More detailed info please see (page 22-23)
Transfers and subsidies	-64%	Budgeted transfers and subsidies comprises: • LED Support grants **R300 Thousand** • EM Discretionary Bursaries **R100 Thousand** • Merit Bursaries: **R1 Million** • Social Relief: **R300 Thousand** • Transfer – Sports, Art & Culture **R200 Thousand** There is a slow spending on most of the items under Transfers and subsidies.
Other expenditure	-9%	The **Other Expenditure** is made of: Operational Costs and Operating Leases. The low spending emanates from expenditure on some of the Programmes and Campaigns.
Capital expenditure	-82%	• The capital budget is budgeted at **R19.1 Million**. Details of Capital budget list is on **Table 6 (Page 18)**

H. OTHER SUPPORTING DOCUMENTATION

DC40 Dr Kenneth Kaunda - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class –M09 March 2025

DC40 Dr Kenneth Kaunda - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March

Description	Ref	2023/24	2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		–	–	–	–	–	–	–		–
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	–	–	–	–	–		–
Water Supply Infrastructure		–	–	–	–	–	–	–		–
Sanitation Infrastructure		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Community Assets		–	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	–	–	–	–	–	–		–
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
								–		
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		–	300	800	–	–	175	175	100.0%	800
Operational Buildings		–	300	800	–	–	175	175	100.0%	800
Municipal Offices		–	300	800	–	–	175	(175)	-100%	800
Housing		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	3 800	2 800	–	1 065	2 217	1 152	52.0%	2 800
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	3 800	2 800	–	1 065	2 217	1 152	52.0%	2 800
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	3 800	2 800	–	1 065	2 217	(1 152)	-52%	2 800
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	93	–	(93)	#DIV/0!	–
Computer Equipment		–	–	–	–	93	–	93	#DIV/0!	–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	1 975	–	(1 975)	#DIV/0!	–
Transport Assets		–	–	–	–	1 975	–	1 975	#DIV/0!	–
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on new assets	1	–	4 100	3 600	–	3 132	2 392	(741)	-31.0%	3 600

I. CONTRACTED SERVICES

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

i. Outsourced Services

Table 7

NO	DISCRIPTION	Budget	Curr Mth Expend	YTD Actual	Balance	% Exp
1	OS: BURIAL SERVICES	500 000.00		87 500.00	412 500.00	17.50
2	OS: CATERING SERVICES	315 000.00	15 873.50	202 134.50	112 865.50	64.17
3	OS: CATERING SERVICES COUNCILLOR SUPP	30 000.00	-	4 960.00	25 040.00	16.53
4	OS: CATERING SERVICES-AGRICULTURE INITIA	100 000.00	-	-	100 000.00	-
5	OS: CATERING SERVICES-AIR QUALITY	35 000.00	7 875.00	19 115.10	15 884.90	54.61
6	OS: CATERING SERVICES-ANTI CORRUPTION	30 000.00	-	-	30 000.00	-
7	OS: CATERING SERVICES-CAREER	80 000.00	-	54 400.00	25 600.00	68.00
8	OS: CATERING SERVICES-CBP	40 000.00	-	23 100.00	16 900.00	57.75
9	OS: CATERING SERVICES-CONSTITUENCY LIAIS	100 000.00	-	-	100 000.00	-
10	OS: CATERING SERVICES-COUNCIL MEETINGS	100 000.00	10 890.00	54 990.00	45 010.00	54.99
11	OS: CATERING SERVICES-COUNCILLOR PERFORM	100 000.00	-	-	100 000.00	-
12	OS: CATERING SERVICES-DIS MAN	40 000.00	-	5 400.00	34 600.00	13.50
13	OS: CATERING SERVICES-DIS MANA ADVISORY	50 000.00	-	32 200.00	17 800.00	64.40
14	OS: CATERING SERVICES-DISASTER AWARENESS	60 000.00	4 950.00	42 249.90	17 750.10	70.42
15	OS: CATERING SERVICES-DISTRICT LEARNING	30 000.00	10 560.00	14 420.00	15 580.00	48.07
16	OS: CATERING SERVICES-ELDERLY	50 000.00	-	18 300.00	31 700.00	36.60
17	OS: CATERING SERVICES-GENDER	100 000.00	24 900.00	77 650.00	22 350.00	77.65
18	OS: CATERING SERVICES-HEALTH	50 000.00	-	-	50 000.00	-
19	OS: CATERING SERVICES-IMBIZO	300 000.00	42 380.00	220 914.00	79 086.00	73.64
20	OS: CATERING SERVICES-MORAL	50 000.00	-	42 700.00	7 300.00	85.40
21	OS: CATERING SERVICES-MPAC	70 000.00	-	11 181.00	58 819.00	15.97
22	OS: CATERING SERVICES-MULTY PARTY	200 000.00	-	76 140.00	123 860.00	38.07
23	OS: CATERING SERVICES-PUBLIC PARTICIPA	80 000.00	-	47 910.00	32 090.00	59.89
24	OS: CATERING SERVICES-RISK REDUCTION	25 000.00	-	4 809.90	20 190.10	19.24
25	OS: CATERING SERVICES-SAFETY	30 000.00	-	-	30 000.00	-
26	OS: CATERING SERVICES-SOCIAL	70 000.00	35 480.00	38 980.00	31 020.00	55.69
27	OS: CATERING SERVICES-SPORTS ARTS&CULTU	130 000.00	-	11 400.00	118 600.00	8.77
28	OS: CATERING SERVICES-STAKEHOLDER SUPP	250 000.00	23 660.00	211 962.00	38 038.00	84.78
29	OS: CATERING SERVICES-TRADE&INVESTMENT	60 000.00	-	28 700.00	31 300.00	47.83
30	OS: CATERING SERVICES-WOMAN	50 000.00	-	27 750.00	22 250.00	55.50
31	OS: CATERING SERVICES-WOMEN CAUCUS	30 000.00	-	-	30 000.00	-
32	OS: CLEANING SERVICES	75 000.00	-	19 200.00	55 800.00	25.60
33	OS: CLEARING & GRASS CUTTING SERVICES	200 000.00	-	-	200 000.00	-
34	OS: HYGIENE SERVICES	20 000.00	-	-	20 000.00	-
35	OS: MEDICAL SERVICES [HEALTH SERV & SUP]	90 000.00	-	22 922.00	67 078.00	25.47
36	OS: PERSONNEL & LABOUR-CBP	5 400 000.00	1 483 033.74	4 947 206.26	452 793.74	91.61
37	OS: PERSONNEL & LABOUR-EPWP	6 064 000.00	3 730 380.00	4 903 804.00	1 160 196.00	80.87
38	OS: TRANSPORT SERVICES	30 000.00	-	-	30 000.00	-
39	OS: TRANSPORT SERVICES-COMMUNITY SUPPORT PROGRAMME	30 000.00	-	28 500.00	1 500.00	95.00
40	OS: TRANSPORT SERVICES-CONSTITUENCY LIAI	50 000.00	-	-	50 000.00	-
41	OS: TRANSPORT SERVICES-MPAC	70 000.00	-	-	70 000.00	-
42	OS: TRANSPORT SERVICES-MULTY PARTY	150 000.00	-	88 650.00	61 350.00	59.10
43	OS: TRANSPORT SERVICES-PUBLIC PARTICIPAT	90 000.00	-	49 254.99	40 745.01	54.73
44	OS: PERSONNEL & LABOUR - EPWP GRANT	1 452 000.00	457 005.18	1 668 924.46	- 216 924.46	114.94
45	OS: CATERING SERVICES - WELLNESS	60 000.00	-	28 250.00	31 750.00	47.08
	OUTSOURCED SERVICES	16 936 000.00	5 846 987.42	13 115 578.11	3 820 421.89	77.44

- The total budget for Outsource Services is **R16.9 Million.** The current month expenditure amount to **R5.8 Million.** The spending to date is **R13.1 Million** which is **77.44%** of the total budgeted outsource services.

ii. Consultants and Professional Services

Table 8

NO	DISCRIPTION	Budget	Curr Mth Expend	YTD Actual	Balance	% Exp
1	C&PS: B&A ACTUARIES	26 475.00	-	23 500.00	2 975.00	88.76
2	C&PS: B&A AIR POLLUTION-AIR QUALITY	20 000.00	-	-	20 000.00	-
3	C&PS: B&A AUDIT COMMITTEE	1 300 000.00	108 081.60	533 466.82	766 533.18	41.04
4	C&PS: B&A BUSINESS& FIN MANAGEMENT-AFS	650 500.00	-	650 500.00	-	100.00
5	C&PS: B&A ORGANISATIONAL	65 000.00		43 548.35	21 451.65	67.00
6	C&PS: B&A RESEARCH & ADVISORY	910 000.00	891 580.00	891 580.00	18 420.00	97.98
7	C&PS: LAB SERV WATER	900 000.00	232 607.20	271 955.20	628 044.80	30.22
8	C&PS:B&A BUSINESS&FIN MANAGEMENT-ASSETS	1 800 000.00	-	1 024 630.43	775 369.57	56.92
9	C&PS:B&A RESEARCH&ADVISORY-DIS MAN RESE	100 000.00	-	-	100 000.00	-
10	C&PS:I&P LAND & QUANTITY SURVEYORS-RRAMS	2 761 000.00	-	1 837 890.12	923 109.88	66.57
11	C&PS: LEGAL COST ADVICE & LITIGATION - LEGAL FEES	3 500 000.00	299 032.50	2 449 870.66	1 050 129.34	70.00
12	C&PS: I&P ENGINEERING ELECTRICAL- Energy	4 000 000.00	-	243 478.26	3 756 521.74	6.09
13	C&PS:B&A BUSINESS & FIN MANAGEMENT-FMG	290 000.00	-	240 000.00	50 000.00	82.76
14	C&PS: SMME HUB AND LIGHT INDUSTRIAL PARK	200 000.00	-	-	200 000.00	-
15	AUDIT_COMM - Audit Committee (AUDIT_COMM)	-		-	-	-
16	SALARY - Basic Salary (SALARY)			202 498.16	- 202 498.16	-
17	PARKING_REIMBUR N Parking Reimbursment (PARKING_REIMBUR)		500.00	500.00	- 500.00	-
	CONSULTANTS AND PROFESSIONAL SERVICES	16 522 975.00	1 531 801.30	8 413 418.00	8 109 557.00	50.92

- The budget for consultant and professional services is **R16.5 Million**. The spending for the month of March 2025 amount to **R1.5 Million**. The spending to date is **R8.4 Million** which is **50.92%** of the total budgeted Consultants and Professional Services.
- The **56.92%** in Business & Financial Management (AFS) is due to the preparation of the 2023/24 Annual Financial Statements for the Dr KK Economic Agency and the consolidated Annual Financial Statement. It must be noted that the Dr KK Economic Agency was not budgeted for in the 2024/2025 financial year. Additionally, the Auditor General advised that the AFS should be presented on a liquidated basis.
- The **56.92%** on the Business & Financial management (Assets) relates to the annual assets' verification for the preparation of the 2023/24 Annual Financial Statements.

iii. Contractors

Table 9

NO	DISCRIPTION	Budget	Curr Mth Expend	YTD Actual	Balance	% Exp
1	CONTR: ARTISTS & PERFORMERS-DIS MAN AWAR	70 000.00	-	44 000.00	26 000.00	62.86
2	CONTR: ARTISTS & PERFORMERS-RISK REDUC P	70 000.00	-	44 850.00	25 150.00	64.07
3	CONTR: ARTISTS & PERFORMERS-TRADE&INVEST	100 000.00	-	-	100 000.00	-
4	CONTR: BUILDING CONTRACTORS- ISSA INITIATIVES	50 000.00	-	-	50 000.00	-
5	CONTR: EMPLOYEE WELLNESS	70 000.00	-	-	70 000.00	-
6	CONTR: FIRE PROTECTION	200 000.00	-	-	200 000.00	-
7	CONTR: MAINTENANCE OF EQUIPMENT-PLANT&EQ	80 000.00	-	-	80 000.00	-
8	CONTR: MAINTENANCE OF EQUIPMENT-VEHICLES	500 000.00		469 346.97	30 653.03	93.87
9	CONTR: SAFEGUARD & SECURITY	9 026 000.00	626 855.88	6 299 620.25	3 353 235.63	69.79
10	CONTR: SPORTS & RECREATION	100 000.00	-	-	100 000.00	-
11	CONTR:MAINTENANCE OF EQUIPMENT-OFFICE E	170 000.00	-	28 608.93	141 391.07	16.83
12	CONTR: MAINT OF BUILDINGS & FACILITIES-TOILETS & BOREHOLES	150 000.00	-	-	150 000.00	-
13	CONTR: REPAIRS AND MAINTENANCE BUILDING	1 700 000.00	-	37 013.00	1 662 987.00	2.18
	CONTRACTORS	12 286 000.00	626 855.88	6 923 439.15	5 989 416.73	56.35

- The budget for Contractors is **R12.2 Million**. The spending for the month of March 2025 amount to **R626 Thousand**. The spending to date is **R6.9 Million** which is **56.35%** of the total budgeted contractors.

Brown