DR. KENNETH KAUNDA
DISTRICT MUNICIPALITY

MFMA section 52(d), budget implementation and performance for the month /quarter ending 31st December 2024

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BUDGET AND TREASURY OFFICE

MFMA SECTION 52(d), BUDGET IMPLEMENTATION AND PERFORMANCE FOR THE MONTH/QUARTER ENDING 31ST DECEMBER 2024

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 December 2024 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 Annual budget for the 2024/25 Medium-term Revenue and Expenditure Framework (MTREF) for the Dr Kenneth Kaunda District Municipality as per Council resolution **A.110/05/2024** 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 second 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	2nd Quarter (Oct-Dec)	Year TD Budget	Year TD Actual	Variance
Total Operating Revenue	- 241 172 000.00	- 74 096 810.51	- 120 586 000.00	- 165 741 950.13	- 45 155 950.13
Total Operating Expenditure	240 959 000.00	61 114 521.23	120 479 500.00	110 836 171.82	9 643 328.18
Surplus / (Deficit)	- **213 000.00**		- **106 500.00**		
Total Capital Expenditure	29 950 000.00	2 493 868.15	14 825 000.00	2 493 868.15	12 331 131.85

The total operating revenue budget is budgeted at **R241.1 Million**. The actual operating revenue realised for the second quarter (01 Oct to Dec 2024) amount to

R74 Million and the year-to-date budget as at 31st December 2024 was estimated at **R120.5 Million.** The year-to-date actual operating revenue of **R165.7 Million** is more than the year-to-date budget by **R45.1 Million.**

The total operating expenditure budget is budgeted at **R240.9 Million**. The operating expenditure incurred in the second quarter (01 Oct to Dec 2024) amount to **R61.1 Million** and the year-to-date budget as at 31st December 2024 was estimated at **R120.4 Million**. The year-to-date actual operating expenditure of an amount of **R110.8 Million** is less than the year-to-date budgeted expenditure by **R9.6 Million.**

The approved total capital budget is **R29.9 Million** The total spending in the second quarter (01 Oct to Dec 2024) was standing at **R2.4 Million** and the year-to-date budget as at 31st December 2024 was estimated at **R14.8 Million**. The year-to-date actual capital spending is less than year-to-date budget by **R13.3 Million.**

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

2.1. Statement of Financial Performance

2.1.1. Revenue by source

Table 2

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	- 33 503 000.00	- 11 142 242.47	- 25 101 813.01	- 8 401 186.99	74.92
3	TS_O_M_NRF_FUEL LEVY	-184 806 000.00	- 61 461 757.53	-138 464 186.99	- 46 341 813.01	74.92
4	INTER: BANK ACCOUNTS	- 1 980 000.00	- 214 636.01	- 943 687.30	- 1 036 312.70	47.66
5	INTER: SHORT TERM INVEST & CALL ACCOUNTS	- 7 000 000.00	-	-	- 7 000 000.00	-
6	TS_O_M_DPAA_NDA_EDUC;TR&DEV SETA	- 3 500 000.00	- 162 000.00	- 212 130.52	- 3 287 869.48	6.06
7	COMMISSION: INSURANCE	- 170 000.00	-	-	- 170 000.00	-
8	SKILLS DEVELOPMENT LEVY REFUND	- 150 000.00	-	- 28 555.07	- 121 444.93	19.04
9	SALE OF: ASSET < CAP THRESH	- 100 000.00	-	-	- 100 000.00	-
10	SALE OF: PUBLICATION - TENDER DOCUMENTS	- 100 000.00		- 2 500.00	- 97 500.00	2.50
11	TS_O_M_NG_**EPWP** GRANT	- 1 452 000.00	-	-	- 1 452 000.00	-
12	TS_O_M_NG_**RURAL ROAD ASSET MNG SYS GRANT**	- 2 761 000.00	-	-	- 2 761 000.00	-
13	ENERGY EFFECIENCY AND DEMAND-SIDE MAN GRANT	- 4 000 000.00	-	-	- 4 000 000.00	-
14	HEALTH CERTIFICATES	- 650 000.00	- 316 115.89	- 989 077.24	339 077.24	152.17
	TOTAL : INCOME	**-241 172 000.00**	**- 73 296 751.90**	**-165 741 950.13**	**- 75 430 049.87**	**68.72**

- The Municipality received **R73.2 Million** for the month of December 2024 which comprises of:
  - **R11.1 Million** for Equitable Share (2nd Trench);
  - **R61.4 Million** for Fuel Levy (2nd Trench);
  - **R2 Million for** Energy Efficiency and Demand-Side Equitable Share (2nd Trench);
  - **R162 Thousand** for LGSETA;
  - **R316 Thousand** for Health Certificates.

- To date, the Municipality received **R6.2 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 31st December 2024 amount to **R165.7 Million** which is **68.72%** 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	134 489 974.00	12 564 917.17	76 813 889.10	57 676 084.90	57.11
REMUNERATION OF COUNCILLORS	13 191 805.00	1 428 597.69	5 763 808.71	7 427 996.29	43.69
OUTSOURCED SERVICES	11 682 000.00	956 088.86	4 646 650.91	7 035 349.09	39.78
CONSULTANTS AND PROFESSIONAL SERVICES	16 021 000.00	1 985 154.28	5 965 614.97	10 055 385.03	37.24
CONTRACTORS	12 670 000.00	663 107.63	4 609 162.90	8 060 837.10	36.38
OPERATIONAL COSTS	33 635 656.00	3 151 460.01	10 454 464.35	23 181 191.65	31.08
INVENTORY	5 055 000.00	403 009.92	1 488 165.06	3 566 834.94	29.44
OPERATING LEASES	2 500 000.00	192 211.33	816 719.77	1 683 280.23	32.67
TRANSFER AND SUBSIDIES	4 530 000.00	29 473.49	277 696.05	4 252 303.95	6.13
DEPRECIATION AND AMORTISATION	6 988 565.00			6 988 565.00	-
TOTAL OPERATING EXPENDITURE	**240 764 000.00**	**21 374 020.38**	**110 836 171.82**	**129 927 828.18**	**46.04**
IMPAIREMENT LOSSES	195 000.00	-	-	195 000.00	-
TOTAL GAINS AND LOSSES	**195 000.00**	**-**	**-**	**195 000.00**	**-**
TOTAL EXPENDITURE	**240 959 000.00**	**21 374 020.38**	**110 836 171.82**	**130 122 828.18**	**46.00**

- The total operating expenditure for the month of December 2024 amount to **R21.3 Million**. The year-to-date operating expenditure is **R110.8 Million,** which is **46.00%** 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 71/52 BUDGET IMPLEMENTATION AND PERFORMANCE FOR THE MONTH/QUARTER ENDING 31 DECEMBER 2024						
	OPERATING EXPENDITURE					
	DEPARTMENT	**Budget**	**Curr Mth Expend**	**YTD Actual**	**Balance**	**% Exp**
1	EXECUTIVE MAYOR	7 231 880.00	772 565.41	1 997 911.26	5 233 968.74	27.63
2	SPEAKER	6 477 161.00	626 996.98	3 181 104.64	3 296 056.36	49.11
3	CHIEF WHIP	2 015 613.00	99 856.72	507 193.80	1 508 419.20	25.16
4	COUNCILLORS	10 291 561.00	1 098 900.19	4 699 985.78	5 591 575.22	45.67
5	MUNICIPAL MANAGER ADMINISTRATION	41 336 367.00	4 522 130.91	21 525 491.16	19 810 875.84	52.07
6	INTERNAL AUDIT	7 930 974.00	932 240.66	4 727 624.57	3 203 349.43	59.61
7	CORPORATE SERVICES	37 247 793.00	3 054 672.50	16 718 494.71	20 529 298.29	44.88
8	BUDGET AND TREASURY	30 809 977.00	3 055 131.74	13 715 356.10	17 094 620.90	44.52
9	LED & PLANNING	35 343 263.00	1 479 135.32	10 599 571.99	24 743 691.01	29.99
10	COMMUNITY SERVICES	62 079 411.00	5 732 389.95	33 163 437.81	28 915 973.19	53.42
	TOTAL	**240 764 000.00**	**21 374 020.38**	**110 836 171.82**	**129 927 828.18**	**46.04**
	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	**240 959 000.00**	**21 374 020.38**	**110 836 171.82**	**130 122 828.18**	**46.00**
	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	300 000.00	-	-	300 000.00	-
6	INTERNAL AUDIT	-			-	-
7	CORPORATE SERVICES	8 000 000.00	111 387.00	1 467 781.19	6 532 218.81	18.35
8	BUDGET AND TREASURY	1 200 000.00	1 026 086.96	1 026 086.96	173 913.04	85.51
9	LED & PLANNING	6 200 000.00	-	-	6 200 000.00	-
10	COMMUNITY SERVICES	14 250 000.00	-	-	14 250 000.00	-
	TOTAL	**29 950 000.00**	**1 137 473.96**	**2 493 868.15**	**27 456 131.85**	**8.33**

- 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 **R38.5 Million**, and the year-to date cash and cash equivalents as at 31 December 2024 was standing at **R73.5 Million.** The cash and cash equivalents which comprises of:

Current investment	R50 Million
Bank balance	R23.5 Million

Refer to DC40 Dr Kenneth Kaunda – Table C7 Monthly Budget Statement – Cash flow – **M06 December 2024** ***(Refer-Page 12 for more details)***

3. IN -YEAR BUDGET STATEMENT TABLES

DC40 Dr Kenneth Kaunda - Table C1 Monthly Budget Statement Summary – M06 December 2024

DC40 Dr Kenneth Kaunda - Table C1 Monthly Budget Statement Summary - M06 December

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	–	215	944	4 490	(3 546)	-79%	8 980
Transfers and subsidies - Operational	–	46 216	–	72 766	72 816	23 108	49 708	215%	46 216
Other own revenue	–	185 976	–	316	91 982	92 988	(1 006)	-1%	–
contributions)	–	241 172	–	73 297	165 742	120 586	45 156	37%	241 172
Employee costs	–	134 490	–	12 565	76 814	67 245	9 569		134 490
Remuneration of Councillors	–	13 192	–	1 429	5 764	6 596	(832)		13 192
Depreciation and amortisation	–	7 184	–	–	–	3 592	(3 592)		7 184
Interest	–	–	–	–	–	–	–		–
Inventory consumed and bulk purchases	–	5 055	–	403	1 488	2 528	(1 039)		5 055
Transfers and subsidies	–	4 530	–	29	278	2 265	(1 987)	-88%	4 530
Other expenditure	–	76 509	–	6 948	26 493	38 254	(11 762)	-31%	76 509
Total Expenditure	–	240 959	–	21 374	110 836	120 480	(9 643)	-8%	240 959
Surplus/(Deficit)	–	213	–	51 923	54 906	107	54 799	51455%	213
Transfers and subsidies - capital (monetary	–	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	–	213	–	51 923	54 906	107	54 799	51455%	213
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	–	213	–	51 923	54 906	107	54 799	51455%	213
Capital expenditure & funds sources									
Capital expenditure	–	29 950	29 950	1 137	2 494	14 975	(12 481)	-83%	29 950
Capital transfers recognised	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	–	29 950	29 950	1 137	2 494	14 975	(12 481)	-83%	29 950
Total sources of capital funds	–	29 950	29 950	1 137	2 494	14 975	(12 481)	-83%	29 950
Financial position									
Total current assets	–	(437 771)	–		28 828				(437 771)
Total non current assets	–	22 077	–		2 494				22 077
Total current liabilities	–	241 711	–		(23 924)				241 711
Total non current liabilities	–	–	–		–				–
Community wealth/Equity	–	213	–		54 906				213
Cash flows									
Net cash from (used) operating	–	241 172	–	–	–	120 586	120 586	100%	241 172
Net cash from (used) investing	–	27 450	–	–	–	13 725	13 725	100%	27 450
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	–	268 622	–	–	–	134 311	134 311	100%	268 622

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	–	–	–	–	–	–	–	353	353
Creditors Age Analysis									
Total Creditors	–	–	–	–	–	24	–	772	796

DC40 Dr Kenneth Kaunda - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December 2024

DC40 Dr Kenneth Kaunda - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

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								%	
Revenue - Functional										
Governance and administration		–	232 309	232 309	72 981	164 753	116 155	48 598	42%	232 309
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		–	232 309	232 309	72 981	164 753	116 155	48 598	42%	232 309
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	650	650	316	989	325	664	204%	650
Community and social services		–	650	650	316	989	325	664	204%	650
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	8 213	8 213	–	–	4 107	(4 107)	-100%	8 213
Planning and development		–	8 213	8 213	–	–	4 107	(4 107)	-100%	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	241 172	73 297	165 742	120 586	45 156	37%	241 172
Expenditure - Functional										
Governance and administration		–	143 521	143 521	14 162	67 073	71 761	(4 688)	-7%	143 521
Executive and council		–	67 373	67 373	7 120	31 912	32 613	(701)	-2%	67 373
Finance and administration		–	68 218	68 218	6 110	30 434	34 076	(3 643)	-11%	68 218
Internal audit		–	7 931	7 931	932	4 728	5 071	(344)	-7%	7 931
Community and public safety		–	62 079	62 079	5 732	33 163	31 040	2 124	7%	62 079
Community and social services		–	62 079	62 079	5 732	33 163	31 040	2 124	7%	62 079
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	35 358	35 358	1 479	10 600	17 679	(7 080)	-40%	35 358
Planning and development		–	35 358	35 358	1 479	10 600	17 679	(7 080)	-40%	35 358
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		–	–	–	–	–	–	–		–
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	–	240 959	240 959	21 374	110 836	120 480	(9 643)	-8%	240 959
Surplus/ (Deficit) for the year		–	213	213	51 923	54 906	107	54 799	51455%	213

DC40 Dr Kenneth Kaunda - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December 2024

DC40 Dr Kenneth Kaunda - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

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	162	212	1 750	(1 538)	-87.9%	3 500
Vote 4 - FINANCIAL SERVICES ADMINISTRATION		–	228 809	228 809	72 819	164 541	114 405	50 136	43.8%	228 809
Vote 5 - COMMUNITY AND SOCIAL SERVICES		–	650	650	316	989	325	664	204.3%	650
Vote 6 - LED PLANNING AND DEVELOPMENT		–	8 213	8 213	–	–	4 107	(4 107)	-100.0%	8 213
Vote 7 - INTERNAL AUDIT		–	–	–	–	–	–	–		–
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Total Revenue by Vote	2	–	241 172	241 172	73 297	165 742	120 586	45 156	37.4%	241 172
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		–	26 016	26 016	2 598	10 386	13 008	(2 622)	-20.2%	26 016
Vote 2 - MUNICIPAL MANAGER ADMINISTRATION		–	37 326	37 328	4 522	21 525	19 605	1 921	9.8%	37 328
Vote 3 - CORPORATE SERVICES ADMINISTRATION		–	41 356	41 356	3 055	16 718	18 631	(1 913)	-10.3%	41 356
Vote 4 - FINANCIAL SERVICES ADMINISTRATION		–	30 890	30 890	3 055	13 715	15 445	(1 730)	-11.2%	30 890
Vote 5 - COMMUNITY AND SOCIAL SERVICES		–	62 079	62 079	5 732	33 163	31 040	2 124	6.8%	62 079
Vote 6 - LED PLANNING AND DEVELOPMENT		–	35 358	35 358	1 479	10 600	17 679	(7 080)	-40.0%	35 358
Vote 7 - INTERNAL AUDIT		–	7 931	7 931	932	4 728	5 071	(344)	-6.8%	7 931
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–		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	–	240 959	240 959	21 374	110 836	120 480	(9 643)	-8.0%	240 959
	2	–	213	213	51 923	54 906	107	54 799	51454.7%	213

DC40 Dr Kenneth Kaunda - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December 2024

DC40 Dr Kenneth Kaunda - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

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	–	–	3	100	(98)	-98%	200
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		–	–	–	–	–	–	–		–
Interest from Current and Non Current Assets		–	8 980	–	215	944	4 490	(3 546)	-79%	8 980
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		–	–	–	–	–	–	–		–
Licence and permits		–	–	–	–	–	–	–		–
Operational Revenue		–	320	–	–	29	160	(131)	-82%	320
Non-Exchange Revenue		–	–	–	–	–	–	–		–
Property rates		–	–	–	–	–	–	–		–
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licence and permits		–	650	–	316	989	325	664	204%	650
Transfers and subsidies - Operational		–	46 216	–	72 766	72 816	23 108	49 708	215%	46 216
Interest		–	–	–	–	–	–	–		–
Fuel Levy		–	184 806	–	–	90 962	92 403	(1 441)	-2%	184 806
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		–	–	–	–	–	–	–		–
Other Gains		–	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		–	241 172	–	73 297	165 742	120 586	45 156	37%	241 172
Expenditure By Type										
Employee related costs		–	134 490	–	12 565	76 814	67 245	9 569	14%	134 490
Remuneration of councillors		–	13 192	–	1 429	5 764	6 596	(832)	-13%	13 192
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		–	5 055	–	403	1 488	2 528	(1 039)	-41%	5 055
Debt impairment		–	–	–	–	–	–	–		–
Depreciation and amortisation		–	7 184	–	–	–	3 592	(3 592)	-100%	7 184
Interest		–	–	–	–	–	–	–		–
Contracted services		–	40 373	–	3 604	15 221	20 187	(4 965)	-25%	40 373
Transfers and subsidies		–	4 530	–	29	278	2 265	(1 987)	-88%	4 530
Irrecoverable debts written off		–	–	–	–	–	–	–		–
Operational costs		–	36 136	–	3 344	11 271	18 068	(6 797)	-38%	36 136
Losses on Disposal of Assets		–	–	–	–	–	–	–		–
Other Losses		–	–	–	–	–	–	–		–
Total Expenditure		–	240 959	–	21 374	110 836	120 480	(9 643)	-8%	240 959
Surplus/(Deficit)		–	213	–	51 923	54 906	107	54 799	1	213
Transfers and subsidies - capital (monetary allocations)		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		–	213	–	51 923	54 906	107			213
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		–	213	–	51 923	54 906	107			213
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality		–	213	–	51 923	54 906	107			213
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year		–	213	–	51 923	54 906	107			213

DC40 Dr Kenneth Kaunda - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December 2024

DC40 Dr Kenneth Kaunda - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

Vote 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
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		–	–	–	–	–	150	(150)	-100%	–
Vote 3 - CORPORATE SERVICES ADMINISTRATION		–	8 000	8 000	111	1 468	4 000	(2 532)	-63%	8 000
Vote 4 - FINANCIAL SERVICES ADMINISTRATION		–	1 200	1 200	1 026	1 026	600	426	71%	1 200
Vote 5 - COMMUNITY AND SOCIAL SERVICES		–	14 250	14 250	–	–	7 125	(7 125)	-100%	14 250
Vote 6 - LED PLANNING AND DEVELOPMENT		–	6 200	6 200	–	–	3 100	(3 100)	-100%	6 200
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	–	29 650	29 650	1 137	2 494	14 975	(12 481)	-83%	29 650
Total Capital Expenditure		–	29 650	29 650	1 137	2 494	14 975	(12 481)	-83%	29 650
Capital Expenditure - Functional Classification										
Governance and administration		–	9 500	9 200	1 137	2 494	4 600	(2 106)	-46%	9 500
Executive and council		–	300	–	–	–	–	–		300
Finance and administration		–	9 200	9 200	1 137	2 494	4 600	(2 106)	-46%	9 200
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	14 250	14 250	–	–	7 125	(7 125)	-100%	14 250
Community and social services		–	14 250	14 250		–	7 125	(7 125)	-100%	14 250
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	6 200	6 200	–	–	3 100	(3 100)	-100%	6 200
Planning and development		–	6 200	6 200	–	–	3 100	(3 100)	-100%	6 200
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		–	–	–	–	–	–	–		–
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	–	29 950	29 650	1 137	2 494	14 825	(12 331)	-83%	29 950
Funded by:										
National Government		–	–	–	–	–	–	–		–
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Transfers recognised - capital		–	–	–	–	–	–	–		–
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		–	29 950	29 950	1 137	2 494	14 975	(12 481)	-83%	29 950
Total Capital Funding		–	29 950	29 950	1 137	2 494	14 975	(12 481)	-83%	29 950

DC40 Dr Kenneth Kaunda - Table C6 Monthly Budget Statement - Financial Position - M06 December 2024

DC40 Dr Kenneth Kaunda - Table C6 Monthly Budget Statement - Financial Position - M06 December

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		–	(432 716)	–	28 780	(432 716)
Trade and other receivables from exchange transactions		–	–	–	(13)	–
Receivables from non-exchange transactions		–	–	–	–	–
Current portion of non-current receivables		–	–	–	–	–
Inventory		–	(5 055)	–	66	(5 055)
VAT		–	–	–	–	–
Other current assets		–	–	–	(5)	–
Total current assets		–	(437 771)	–	28 828	(437 771)
Non current assets						
Investments		–	–	–	–	–
Investment property		–	–	–	–	–
Property, plant and equipment		–	18 277	–	1 429	18 277
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		–	3 800	–	1 065	3 800
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		–	22 077	–	2 494	22 077
TOTAL ASSETS		–	(415 694)	–	31 322	(415 694)
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		–	–	–	–	–
Trade and other payables from exchange transactions		–	236 381	–	(23 712)	236 381
Trade and other payables from non-exchange transactions		–	5 330	–	1 933	5 330
Provision		–	–	–	–	–
VAT		–	–	–	(2 145)	–
Other current liabilities		–	–	–	–	–
Total current liabilities		–	241 711	–	(23 924)	241 711
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		–	–	–	–	–
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		–	–	–	–	–
TOTAL LIABILITIES		–	241 711	–	(23 924)	241 711
NET ASSETS	2	–	(657 405)	–	55 246	(657 405)
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		–	213	–	54 906	213
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	–	213	–	54 906	213

DC40 Dr Kenneth Kaunda - Table C7 Monthly Budget Statement - Cash Flow – M06 December 2024

DC40 Dr Kenneth Kaunda - Table C7 Monthly Budget Statement - Cash Flow - M06 December

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	–	–	–	92 988	(92 988)	-100%	185 976
Transfers and Subsidies - Operational		–	46 216	–	–	–	23 108	(23 108)	-100%	46 216
Transfers and Subsidies - Capital		–	–	–	–	–	–	–		–
Interest		–	8 980	–	–	–	4 490	(4 490)	-100%	8 980
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		–	–	–	–	–	–	–		–
Finance charges		–	–	–	–	–	–	–		–
Transfers and Subsidies		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	241 172	–	–	–	120 586	120 586	100%	241 172
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		–	27 450	–	–	–	13 725	(13 725)	-100%	27 450
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	27 450	–	–	–	13 725	13 725	100%	27 450
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		–	268 622	–	–	–	134 311			268 622
Cash/cash equivalents at beginning:		–	–	–	–	–	–	–		–
Cash/cash equivalents at month/year end:		–	268 622	–		–	134 311			268 622

4. RESOLUTIONS

RECOMMENDED

1. That MFMA Section 52(d) budget implementation and performance report for the month / quarter ending 31st December 2024 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 - M06 December

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	–	–	–	–	–	–	–	353	353	353		
Total By Income Source	2000	–	–	–	–	–	–	–	353	353	353	–	–
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	–	–	–	–	–	–	–	353	353	353		
Total By Customer Group	2600	–	–	–	–	–	–	–	353	353	353	–	–

- The total Debtors as at 31 December 2024 amount to **R353 Thousand** for over payment on salaries of one senior manager. The new arrangement to be entered to with the senior manager to ensure full recovery of the debt.

B. CREDITORS AGE ANALYSIS

DC40 Dr Kenneth Kaunda - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

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	–	–	–	–		–	–	747	747	
Auditor General	0800	–	–	–	–	–	–	–	0	0	
Other	0900	–	–	–		–	24		26	50	
Total By Customer Type	1000	–	–	–	–	–	24	–	772	796	–

- The total Creditors balance as at 31 December 2024 was standing at **R796 Thousand**. The amount reported comprises of:

  - **R747 Thousand** for Trade payables. Management will present a report to the municipal council in October 2024 to consider writing-off the amount. This is a legacy balance and it relates to old opening balances which came through migration of the financial system from E-Venus to Solar.

  - **R48 Thousand** consist of:
    - **R25 Thousand** for retention – Botlhabatsatsi Trading and Projects
    - **R23 Thousand** for Workmen's Compensation

C. INVESTMENT PORTFOLIO

- The investment balance as at 31 December 2024 amounted to **R50 Million** and is invested with the below listed bank:

Standard Bank	R10 Million
ABSA	R40 Million

D. ALLOCATION OF GRANT RECEIPTS

DC40 Dr Kenneth Kaunda - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

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	74 604	169 862	113 761	10 040	8.8%	227 522
EQUITABLE SHARE	–	–	33 503	33 503	11 142	25 102	16 752	8 350	50%	33 503
LOCAL GOV FIN MNG GRANT	3	–	1 000	1 000	–	1 000	500	500	100%	1 000
EPWP INTEGRATED GRANT		–	1 452	1 452	–	363	726	(363)	-50%	1 452
RURAL ROAD ASSET MNG SYSTEMS GRANT		–	2 761	2 761	–	1 933	1 380	553	40%	2 761
ENERGY EFF & DEMAND SIDE MNG		–	4 000	4 000	2 000	3 000	2 000	1 000	50%	4 000
RSC REPLACEMENT GRANT			184 806	184 806	61 462	138 464	92 403	46 061	50%	184 806
Provincial Government:		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
		–						–		–
		–						–		–
Other grant providers:		–	3 500	–	162	212	1 750	(1 538)	-87.9%	3 500
EDUCATION; TRAINING AND DEVELOPMENT PRACTICES SETA	–	–	3 500		162	212	1 750	(1 538)	-88%	3 500
								–		–
Total Operating Transfers and Grants	5	–	231 022	227 522	74 766	170 074	115 511	8 502	7.4%	231 022
Capital Transfers and Grants										
National Government:		–	–	–	–	–	–	–		–
Cash / Proceeds sale of PPE	–							–		–
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	74 766	170 074	115 511	8 502	7.4%	231 022

- For the month of December 2024, the Municipality received **R74.7 Million** on the budgeted grants and subsidies and it comprises of the following:
  - **R11.1 Million** for Equitable Share (2nd Trench);
  - **R61.4 Million** for Fuel Levy (2nd Trench);
  - **R2 Million for** Energy Efficiency and Demand-Side Equitable Share (2nd Trench);
  - **R162 Thousand** for LGSETA;

- It must be noted that as per the approved Payment Schedule from National Treasury, the 2nd Trench for EPWP conditional grant was due to be paid to the Municipality in the month of November, however due to non-compliance it was not received in that month.

- To date, the Municipality received **R6.2 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 December 2024 amount to **R170 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	R46 341 813.01
		R61 461 757.53	December 2024	
Equitable Share	R33 503 000.00	R13 959 570.54	July 2024	R8 401 186.99
		R11 142 242.47	December 2024	
Rural Roads Assets Management Grant	R 2 761 000.00	R1 933 000.00	August 2024	R828 000.00
EnergyEfficiency and Demand-Side Man Grant	R4 000 000.00	R1 000 000.00	August 2024	R1 000 000.00
		R 2 000 000.00	December 2024	
EPWP	R1 452 000.00	R363 000.00	August 2024	R1 089 000.00
FMG	R1 000 000.00	R1 000 000.00	August 2024	-
LGSETA	R3 500 000.00	R50 130.52	October 2024	R3 287 869.48
		R162 000.00	December 2024	
Total	**R231 022 000.00**	**R170 074 130.52**	-	**R60 947 869.48**

DC40 Dr Kenneth Kaunda - Supporting Table SC7 (1) Monthly Budget Statement - transfers and grant expenditure - M06 December 2024

DC40 Dr Kenneth Kaunda - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

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	21 657	112 276	118 912	(6 635)	-5.6%	227 522
GR_EQUITABLE SHARE	–	–	33 503	33 503	2 464	14 403	4 233	10 170	240%	33 503
GR_FUEL LEVY	–	–	1 000	1 000	18 980	95 137	110 092	(14 956)	-14%	1 000
DAA_NDA_EDUCATION; TRAINING AND DEVELOPMENT PRACTICES	–	–	1 452	1 452	67	395	690	(295)	-43%	1 452
LOCAL GOV FIN MNG GRANT	–	–	2 761	2 761	–	29	1 790	(1 761)	-98%	2 761
EPWP INTEGRATED GRANT	3	–	4 000	4 000	145	921	726	195	27%	4 000
RSC REPLACEMENT GRANT		–	184 806	184 806	–	1 147	1 380	(233)	-17%	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	21 657	112 276	118 912	(6 635)	-5.6%	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	21 657	112 276	118 912	(6 635)	-5.6%	231 022

Expenditure on Grants as at 31 December 2024

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 December 2024	Balance	%
EPWP	R1 452 000.00	R145 381.54	R921 181.24	R530 818.76	64.87
Financial Management Grant (FMG)	R1 000 000.00	R30 000.00	R180 000.00	R820 000.00	18.00
Rural roads Asset Management	R2 761 000.00	-	R1 211 565.00	R1 549 435.00	43.88
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**	**R175 381.54**	**R2 556 226.52**	**R6 656 773.48**	**27.75**

E. COUNCILORS' AND EMPLOYEE BENEFITS

DC40 Dr Kenneth Kaunda - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration R thousands	Ref	2023/24 Audited Outcome	2024/25 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	–	1 020	3 936	4 437	(501)	-11%	8 874
Pension and UIF Contributions		–	580	–	72	410	290	120	41%	580
Medical Aid Contributions		–	115	–	12	72	58	14	25%	115
Motor Vehicle Allowance		–	1 401	–	165	272	701	(429)	-61%	1 401
Cellphone Allowance		–	1 014	–	63	329	507	(178)	-35%	1 014
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	1 208	–	97	745	604	141	23%	1 208
Sub Total - Councillors		–	**13 192**	–	**1 429**	**5 764**	**6 596**	**(832)**	**-13%**	**13 192**
% increase	4		#DIV/0!							#DIV/0!
Senior Managers of the Municipality	3									
Basic Salaries and Wages		–	5 691	–	214	427	2 845	(2 418)	-85%	5 691
Pension, UIF and Group life Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	72	–	–	–	36	(36)	-100%	72
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	235	–	–	–	118	(118)	-100%	235
Motor Vehicle Allowance		–	1 178	–	56	112	589	(477)	-81%	1 178
Cellphone Allowance		–	151	–	9	17	76	(59)	-78%	151
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	20	–	2	3	10	(7)	-67%	20
Sub Total - Senior Managers of Municipality		–	**7 348**	–	**280**	**560**	**3 674**	**(3 114)**	**-85%**	**7 348**
% increase	4		#DIV/0!							#DIV/0!
Other Municipal Staff		–	–	–	–	–	–	–		–
Basic Salaries and Wages		–	71 031	–	6 005	39 609	35 515	4 094	12%	71 031
Pension, UIF and Group life Contributions		–	14 380	–	1 763	10 999	7 190	3 809	53%	14 380
Medical Aid Contributions		–	6 166	–	990	5 852	3 083	2 769	90%	6 166
Overtime		–	800	–	83	445	400	45	11%	800
Performance Bonus		–	5 230	–	361	3 235	2 615	619	24%	5 230
Motor Vehicle Allowance		–	8 156	–	724	5 319	4 078	1 241	30%	8 156
Cellphone Allowance		–	219	–	56	427	109	318	291%	219
Housing Allowances		–	681	–	61	322	341	(19)	-6%	681
Other benefits and allowances		–	290	–	28	33	145	(112)	-77%	290
Payments in lieu of leave		–	4 042	–	504	2 540	2 021	519	26%	4 042
Long service awards		–	1 180	–	164	978	590	388	66%	1 180
Post-retirement benefit obligations	2	–	430	–	–	–	215	(215)	-100%	430
Acting and post related allowance		–	1 346	–	118	732	673	59	9%	1 346
In kind benefits		–	–	–	–	–	–			
Less: Employees costs capitalised to PPE								–		–
Sub Total - Other Municipal Staff		–	**113 951**	–	**10 856**	**70 490**	**56 975**	**13 515**	**24%**	**113 951**
% increase	4		#DIV/0!							#DIV/0!
Total Parent Municipality		–	**134 490**	–	**12 565**	**78 814**	**67 245**	**9 569**	**14%**	**134 490**
			#DIV/0!							#DIV/0!
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Acting and post related allowance		–	–	–	–	–	–	–		–
In kind benefits										
Less: Employees costs capitalised to PPE		–	–	–	–	–	–	–		–
Sub Total - Executive members Board	2	–	–	–	–	–	–	–		–
% increase	4									
Senior Managers of Entities										
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–		–
% increase	4									
Other Staff of Entities										
Acting and post related allowance		–	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–		–
% increase	4									
Total Municipal Entities		–	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS		–	134 490	–	12 565	78 814	67 245	9 569	14%	134 490
% increase	4		#DIV/0!							#DIV/0!
TOTAL MANAGERS AND STAFF		–	121 298	–	11 136	71 050	60 649	10 401	17%	121 298

- ❖ The total employee related costs was budgeted at **R134.4 Million.** The total spending for the month of December amount to **R12.5 Million**, reflected as

57.11% of the budgeted employee related costs.

- The budget for remuneration of councillors was budgeted at **R13.1 Million**. The spending for the month of December amount to **R1.4 Million**, which totals to **43.69%** of the budgeted remuneration of councillors.

F. CAPITAL PROGRAMME PERFORMANCE

Table 6

Capital Budget List

DR KENNETH KAUNDA DISTRICT MUNICIPALITY MFMA SECTION 71/52 BUDGET IMPLEMENTATION AND PERFORMANCE FOR THE MONTH/QUARTER ENDING 31 DECEMBER 2024							
CAPITAL EXPENDITURE LIST							
NO	DEPARTMENT	DESCRIPTION	Budget	Curr Mth Expend	YTD Actual	Balance	% Exp
1	MUNICIPAL MANAGER	COMMUNICATION EQUIPMENT	300 000.00	-		300 000.00	-
2	CORPORATE SERVICES	NETWORK UPGRADE	500 000.00	-		500 000.00	-
3	CORPORATE SERVICES	ELECTRONIC RECORD SYSTEM	100 000.00	-		100 000.00	-
4	CORPORATE SERVICES	FLEET	2 000 000.00	-	1 341 744.19	658 255.81	67.09
5	CORPORATE SERVICES	OFFICE FURNITURE AND FITTINGS	1 000 000.00	-		1 000 000.00	-
6	CORPORATE SERVICES	COMPUTER EQUIPMENT	1 000 000.00	72 393.50	87 043.50	912 956.50	8.70
7	CORPORATE SERVICES	TELEPHONE SYSTEM	800 000.00	-	-	800 000.00	-
8	CORPORATE SERVICES	SERVER ROOM UPGRADE	200 000.00	-	-	200 000.00	-
9	CORPORATE SERVICES	AIRCONDITIONING EQUIPMENT	300 000.00	-	-	300 000.00	-
10	CORPORATE SERVICES	CONFERENCE SYSTEM	1 100 000.00	-	-	1 100 000.00	-
11	CORPORATE SERVICES	CLOUD-BASED BACKUP AND DISASTER RECOVERY	200 000.00	-	-	200 000.00	-
12	CORPORATE SERVICES	UNIFIED THREAT MANAGEMENT (UTM) - SECURITY	100 000.00	-	-	100 000.00	-
13	CORPORATE SERVICES	ENDPOINT PROTECTION AND PATCH MANAGEMENT	250 000.00	-	-	250 000.00	-
14	CORPORATE SERVICES	HIGH-CAPACITY UPS/INVERTERS	200 000.00	-	-	200 000.00	-
15	CORPORATE SERVICES	IT HELP DESK SERVICES (INTANGIBLE)	100 000.00	-	-	100 000.00	-
16	CORPORATE SERVICES	LICENCE MANAGEMENT SOFTWARE (INTAGIBLE)	150 000.00	38 993.50	38 993.50	111 006.50	26.00
17	BTO	FINANCIAL SYSTEM	1 200 000.00	1 026 086.96	1 026 086.96	173 913.04	85.51
18	LED & PLANNING	WATER PROJECTS	1 000 000.00	-	-	1 000 000.00	-
19	LED & PLANNING	CONSTRUCT/ACQUISITION MUNICIPAL OFFICES-VENTERSD(	1 500 000.00	-	-	1 500 000.00	-
20	LED & PLANNING	UPGRADE OF DISASTER CENTRE	500 000.00	-	-	500 000.00	-
21	LED & PLANNING	LIGHTING PROTECTION / CONDUCTOR	200 000.00	-	-	200 000.00	-
22	LED & PLANNING	AGRI-PARKS	2 000 000.00	-	-	2 000 000.00	-
23	LED & PLANNING	CULTURAL VILLAGE	1 000 000.00	-	-	1 000 000.00	-
24	COMMUNITY SERVICES	DISASTER MANAGEMENT SPATIAL SYSTEM	1 200 000.00	-	-	1 200 000.00	-
25	COMMUNITY SERVICES	WATER TANKER TRUCK & EQUIPMENT	5 000 000.00	-	-	5 000 000.00	-
26	COMMUNITY SERVICES	FIRE BAY DOORS	1 200 000.00	-	-	1 200 000.00	-
27	COMMUNITY SERVICES	FLOODS AND DISASTER RESPONSE VEHICLE	1 500 000.00	-	-	1 500 000.00	-
28	COMMUNITY SERVICES	LANDFILL SITE DISTRICT	1 000 000.00	-	-	1 000 000.00	-
29	COMMUNITY SERVICES	TOOLS	1 200 000.00	-	-	1 200 000.00	-
30	COMMUNITY SERVICES	PEST CONTROL EQUIPMENT	100 000.00	-	-	100 000.00	-
31	COMMUNITY SERVICES	SAMPLING KITS	50 000.00	-	-	50 000.00	-
32	COMMUNITY SERVICES	SOLID WASTE BULK CONTAINERS/WASTEBINS	2 000 000.00	-	-	2 000 000.00	-
33	COMMUNITY SERVICES	TWO WAY RADIO SYSTEM_FIRE EMERG SERVICES	1 000 000.00	-	-	1 000 000.00	-
	TOTAL		29 950 000.00	1 137 473.96	2 493 868.15	27 456 131.85	8.33

- The approved total capital budget is **R29.9 Million.** The spending for the month of December 2024 is **R1.1 Million.** The spending to date is **R2.4 Million** which is **8.33%** 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) - M06 December 2024

Description	% Variance	Reasons for material variances.
Interest earned – external investments	-79%	Interest earned-external investments is more as results of the large amount currently invested with various financial institutions.
Transfers and subsidies		• To date, the Municipality received the following grants which amount to **R170 Million**: ❖ Equitable Share **(R13.9 Million)** ❖ Equitable Share **(R11.1 Million)** ❖ RSC Replacement Grant **(R77 Million)** ❖ RSC Replacement Grant **(R61.4 Million)** ❖ LGSETA **(R50 Thousand)** ❖ LGSETA **(R162 Thousand)** ❖ ENERGY **(R1 Million)** ❖ ENERGY **(R2 Million)** ❖ EPWP **(R363 Thousand)** ❖ FMG **(R1 Million)** ❖ RRAMS **(R1.9 Million)**
Sale of Goods	-98%	The municipality budgeted for sale of tender documents, sale of assets.
Licence and permits	204	The actual revenue received to date is more than the projected revenue. The municipality has collected more than anticipated for the past 6 months, the budget will be adjusted accordingly in the Adjustment Budget scheduled for February 2025

Expenditure by Type

Description	YTD% Variance	Reasons for material deviations
Employee related costs	14%	Considering the spread of the 13th cheque into different months.
Remuneration of councillors	-13%	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	-41%	The variance on other materials results from purchases of material and supplies which are procured as and when needed.
Contracted services	-25%	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 21-23)
Transfers and subsidies	-88%	Budgeted transfers and subsidies comprises: • LED Support grants **R2.9 Million** • EM Discretionary Bursaries **R100 Thousand** • Merit Bursaries: **R1 Million** • Social Relief: **R300 Thousand**

		• Non-Fin Enterprise **R30 Thousand** • Transfer – Sports, Art & Culture **R100 Thousand** • Tourism: **R100 Thousand** There is a slow spending on most of the items under Transfers and subsidies.
Other expenditure	-38%	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	-83%	• The capital budget is budgeted at **R29.9 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 –M05 December 2024

DC40 Dr Kenneth Kaunda - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 December

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
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		–	1 000	–	–	–	500	500	100.0%	1 000
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		–	1 000	–	–	–	500	500	100.0%	1 000
Landfill Sites		–	1 000	–	–	–	500	(500)	-100%	1 000
Rail Infrastructure		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		–	3 000	–	–	–	1 500	1 500	100.0%	3 000
Community Facilities		–	3 000	–	–	–	1 500	1 500	100.0%	3 000
Halls		–	–	–	–	–	–	–		–
Centres		–	1 000	–	–	–	500	(500)	-100%	1 000
Parks		–	2 000	–	–	–	1 000	(1 000)	-100%	2 000
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
								–		
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		–	2 000	–	–	–	1 000	1 000	100.0%	2 000
Operational Buildings		–	2 000	–	–	–	1 000	1 000	100.0%	2 000
Municipal Offices		–	2 000	–	–	–	1 000	(1 000)	-100%	2 000
Housing		–	–	–	–	–	–	–		–
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	3 800	–	–	1 065	1 900	835	43.9%	3 800
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	3 800	–	–	1 065	1 900	835	43.9%	3 800
Computer Software and Applications		–	3 800	–	–	1 065	1 900	(835)	-44%	3 800
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		–	2 200	–	–	87	1 100	1 013	92.1%	2 200
Computer Equipment		–	2 200	–	–	87	1 100	(1 013)	-92%	2 200
Furniture and Office Equipment		–	2 100	–	–	–	1 050	1 050	100.0%	2 100
Furniture and Office Equipment		–	2 100	–	–	–	1 050	(1 050)	-100%	2 100
Machinery and Equipment		–	4 550	–	–	–	2 275	2 275	100.0%	4 550
Machinery and Equipment		–	4 550	–	–	–	2 275	(2 275)	-100%	4 550
Transport Assets		–	8 500	–	–	1 342	4 250	2 908	68.4%	8 500
Transport Assets		–	8 500	–	–	1 342	4 250	(2 908)	-68%	8 500
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	–	27 150	–	–	2 494	13 575	11 081	81.6%	27 150

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	400 000.00	-	52 500.00	347 500.00	13.13
2	OS: CATERING SERVICES	260 000.00	34 100.00	145 436.00	114 564.00	55.94
3	OS: CATERING SERVICES - WELLNESS	100 000.00	-	28 250.00	71 750.00	28.25
4	OS: CATERING SERVICES COUNCILLOR SUPP	30 000.00	-	-	30 000.00	-
5	OS: CATERING SERVICES-AGRICULTURE INITIA	50 000.00	-	-	50 000.00	-
6	OS: CATERING SERVICES-AIR QUALITY	60 000.00	-	6 000.00	54 000.00	10.00
7	OS: CATERING SERVICES-ANTI CORRUPTION	30 000.00	-	-	30 000.00	-
8	OS: CATERING SERVICES-CAREER	50 000.00	54 400.00	54 400.00	- 4 400.00	108.80
9	OS: CATERING SERVICES-CBP	30 000.00	-	23 100.00	6 900.00	77.00
10	OS: CATERING SERVICES-COMMUNITY SUPPORT PROGRAMME	30 000.00	-	-	30 000.00	-
11	OS: CATERING SERVICES-CONSTITUENCY LIAIS	100 000.00	-	-	100 000.00	-
12	OS: CATERING SERVICES-COUNCIL MEETINGS	100 000.00	9 025.00	44 100.00	55 900.00	44.10
13	OS: CATERING SERVICES-COUNCILLOR PERFORM	100 000.00	-	-	100 000.00	-
14	OS: CATERING SERVICES-DIS MAN	60 000.00	-	-	60 000.00	-
15	OS: CATERING SERVICES-DIS MANA ADVISORY	60 000.00	20 400.00	26 800.00	33 200.00	44.67
16	OS: CATERING SERVICES-DISASTER AWARENESS	60 000.00	-	32 499.90	27 500.10	54.17
17	OS: CATERING SERVICES-DISTRICT LEARNING	30 000.00	-	-	30 000.00	-
18	OS: CATERING SERVICES-ELDERLY	50 000.00	18 300.00	18 300.00	31 700.00	36.60
19	OS: CATERING SERVICES-GENDER	100 000.00	8 500.00	52 750.00	47 250.00	52.75
20	OS: CATERING SERVICES-HEALTH	100 000.00	-	-	100 000.00	-
21	OS: CATERING SERVICES-IMBIZO	300 000.00	54 950.00	178 534.00	121 466.00	59.51
22	OS: CATERING SERVICES-MORAL	50 000.00	6 000.00	42 700.00	7 300.00	85.40
23	OS: CATERING SERVICES-MPAC	100 000.00	7 196.00	8 621.00	91 379.00	8.62
24	OS: CATERING SERVICES-MULTY PARTY	200 000.00	-	76 140.00	123 860.00	38.07
25	OS: CATERING SERVICES-PUBLIC PARTICIPA	50 000.00	-	47 910.00	2 090.00	95.82
26	OS: CATERING SERVICES-RISK REDUCTION	50 000.00	-	4 809.90	45 190.10	9.62
27	OS: CATERING SERVICES-SAFETY	50 000.00	-	-	50 000.00	-
28	OS: CATERING SERVICES-SOCIAL	70 000.00	-	3 500.00	66 500.00	5.00
29	OS: CATERING SERVICES-SPORTS ARTS&CULTU	30 000.00	-	11 400.00	18 600.00	38.00
30	OS: CATERING SERVICES-STAKEHOLDER SUPP	250 000.00	69 970.00	174 102.00	75 898.00	69.64
31	OS: CATERING SERVICES-TRADE&INVESTMENT	80 000.00	28 700.00	28 700.00	51 300.00	35.88
32	OS: CATERING SERVICES-WOMAN	50 000.00	-	27 750.00	22 250.00	55.50
33	OS: CATERING SERVICES-WOMEN CAUCUS	30 000.00	-	-	30 000.00	-
34	OS: CLEANING SERVICES	300 000.00	-	-	300 000.00	-
35	OS: CLEARING & GRASS CUTTING SERVICES	300 000.00	-	-	300 000.00	-
36	OS: HYGIENE SERVICES	100 000.00	-	-	100 000.00	-
37	OS: MEDICAL SERVICES [HEALTH SERV & SUP]	30 000.00	-	4 922.00	25 078.00	16.41
38	OS: PERSONNEL & LABOUR - EPWP GRANT	1 452 000.00	145 381.54	921 181.24	530 818.76	63.44
39	OS: PERSONNEL & LABOUR-CBP	4 000 000.00	499 166.32	2 465 839.88	1 534 160.12	61.65
40	OS: PERSONNEL & LABOUR-EPWP	2 000 000.00	-	-	2 000 000.00	-
41	OS: TRANSPORT SERVICES	30 000.00	-	-	30 000.00	-
42	OS: TRANSPORT SERVICES-COMMUNITY SUPPORT PROGRAMME	30 000.00	-	28 500.00	1 500.00	95.00
43	OS: TRANSPORT SERVICES-CONSTITUENCY LIAI	50 000.00	-	-	50 000.00	-
44	OS: TRANSPORT SERVICES-DISTRIC LEARNING	30 000.00	-	-	30 000.00	-
45	OS: TRANSPORT SERVICES-MPAC	50 000.00	-	-	50 000.00	-
46	OS: TRANSPORT SERVICES-MULTY PARTY	150 000.00	-	88 650.00	61 350.00	59.10
47	OS: TRANSPORT SERVICES-PUBLIC PARTICIPAT	50 000.00	-	49 254.99	745.01	98.51
	OUTSOURCED SERVICES	11 682 000.00	956 088.86	4 646 650.91	7 035 349.09	39.78

- The total budget for Outsource Services is **R11.6 Million.** The current month expenditure amount to **R956 Thousand.** The spending to date is **R4.6 Million** which is **39.78%** 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	45 000.00	-	- 3 525.00	48 525.00	- 7.83
2	C&PS: B&A AIR POLLUTION-AIR QUALITY	100 000.00	-	-	100 000.00	-
3	C&PS: B&A AUDIT COMMITTEE	1 000 000.00	305 775.00	777 440.00	222 560.00	77.74
4	C&PS: B&A BUSINESS & FIN MANAGEMENT	300 000.00	-	-	300 000.00	-
5	C&PS: B&A BUSINESS& FIN MANAGEMENT-AFS	300 000.00	-	650 500.00	- 350 500.00	216.83
6	C&PS: B&A HUMAN RESOURCES	300 000.00	-	-	300 000.00	-
7	C&PS: B&A ORGANISATIONAL	65 000.00	-	11 263.00	53 737.00	17.33
8	C&PS: B&A RESEARCH & ADVISORY	400 000.00	-	-	400 000.00	-
9	C&PS: I&P ENGINEERING ELECTRICAL- Energy	4 000 000.00	-	243 478.26	3 756 521.74	6.09
10	C&PS: LAB SERV WATER	800 000.00	-	26 648.00	773 352.00	3.33
11	C&PS: LEGAL COST ADVICE & LITIGATION - LEGAL FEES	3 500 000.00	1 679 379.28	2 473 590.16	1 026 409.84	70.67
12	C&PS:B&A BUSINESS & FIN MANAGEMENT-FMG`	150 000.00	-	-	150 000.00	-
13	C&PS:B&A BUSINESS&FIN MANAGEMENT-ASSETS	900 000.00	-	639 130.43	260 869.57	71.01
14	C&PS:B&A RESEARCH&ADVISORY-DIS MAN RESE	300 000.00	-	-	300 000.00	-
15	C&PS:I&P LAND & QUANTITY SURVEYORS-RRAMS	2 761 000.00	-	1 147 090.12	1 613 909.88	41.55
16	C&PS: SMME HUB AND LIGHT INDUSTRIAL PARK	500 000.00	-	-	500 000.00	-
17	C&PS: FIRE SERVICES MASTER PLAN	600 000.00	-	-	600 000.00	-
	CONSULTANTS AND PROFESSIONAL SERVICES	**16 021 000.00**	**1 985 154.28**	**5 965 614.97**	**10 055 385.03**	**37.24**

- The budget for consultant and professional services is **R16 Million**. The spending for the month of December 2024 amount to **R1.9 Million**. The spending to date is **R5.9 Million** which is **37.24%** of the total budgeted Consultants and Professional Services.
- The **216.83%** 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. The over-expenditure occurred because 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 unauthorised expenditure will be rectified in the Adjustment Budget scheduled for February 2025.
- The **71%** 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: MAINT OF BUILDINGS & FACILITIES	250 000.00	-	-	250 000.00	-
2	CONTR: ARTISTS & PERFORMERS-DIS MAN AWAR	150 000.00	29 000.00	44 000.00	106 000.00	29.33
3	CONTR: ARTISTS & PERFORMERS-RISK REDUC P	120 000.00	-	44 850.00	75 150.00	37.38
4	CONTR: ARTISTS & PERFORMERS-TRADE&INVEST	50 000.00	-	-	50 000.00	-
5	CONTR: BUILDING CONTRACTORS- ISSA INITIATIVES	100 000.00	-	-	100 000.00	-
6	CONTR: EMPLOYEE WELLNESS	400 000.00	-	-	400 000.00	-
7	CONTR: FIRE PROTECTION	250 000.00	-	-	250 000.00	-
8	CONTR: MAINTENANCE OF EQUIPMENT-PLANT&EQ	150 000.00	-	-	150 000.00	-
9	CONTR: MAINTENANCE OF EQUIPMENT-SYSTEM	300 000.00	-	-	300 000.00	-
10	CONTR: MAINTENANCE OF EQUIPMENT-VEHICLES	100 000.00	-	852.00	99 148.00	0.85
11	CONTR: SAFEGUARD & SECURITY	7 500 000.00	605 498.70	4 461 766.97	3 038 233.03	59.49
12	CONTR: SPORTS & RECREATION	100 000.00	-	-	100 000.00	-
13	CONTR:MAINTENANCE OF EQUIPMENT-FURN&EQU	150 000.00	-	-	150 000.00	-
14	CONTR:MAINTENANCE OF EQUIPMENT-OFFICE E	250 000.00	28 608.93	28 608.93	221 391.07	11.44
15	CONTR: MAINTENANCE OF EQUIPMENT	100 000.00	-	-	100 000.00	-
16	CONTR: REPAIRS AND MAINTENANCE BUILDING	2 200 000.00	-	29 085.00	2 170 915.00	1.32
17	CONTR: DISTRICT CALL CENTRE AND CCTV MONITORING SYSTEM	500 000.00	-	-	500 000.00	-
	CONTRACTORS	12 670 000.00	663 107.63	4 609 162.90	8 060 837.10	36.38

- The budget for Contractors is **R12.6 Million**. The spending for the month of December 2024 amount to **R663 Thousand**. The spending to date is **R4.6 Million** which is **36.38%** of the total budgeted contractors.

J. MUNICIPAL MANAGER'S QUALITY CERTIFICATION

DR. KENNETH KAUNDA

DISTRICT MUNICIPALITY

QUALITY CERTIFICATE

I MOKGATLHE 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 DECEMBER 2024 HAS BEEN PREPARED IN ACCORDANCE WITH THE MUNICIPAL FINANCE MANAGEMENT ACT AND REGULATIONSMADE UNDER THAT ACT.

....
MOKGATLHE J. RATLHOGO

2025/01/15
DATE