

Total Other Benefits and Allowances:	Year to Date Actual
Total Other benefits and allowance	3 212 393,00

**Detailed list of Other Benefits and Allowances, consisting of Shift Allowance, Standby Allowance, Danger Allowance/Non – Pensionable, Group Life Insurance, Bargaining Council, Subsistence Allowance.*

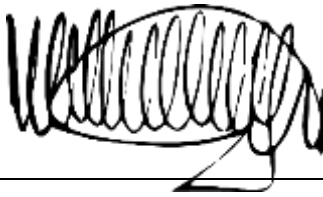
Other Benefits and Allowances

It remains a challenge to budget for the allowances as there is no consistency in nature of spending. The allowances are of a variable nature.

THEREFORE RECOMMENDED

That the Municipal Council takes cognisance of the Expenditure on Staff Benefits (Section 66 of MFMA) June 2026 Report as submitted by Budget and Treasury Office.

SUBMITTED FOR COGNISANCE

DESIGNATION	APPROVED ☒	NOT APPROVED	DATE
EXECUTIVE MAYOR: CLLR N J NUM	SIGNATURE 		22 July 2026

ITEM A.256/07/2026

ITEM MAYORAL.224/07/2026

DEPARTMENT OF BUDGET AND TREASURY OFFICE.

MFMA SECTION 52(d), BUDGET IMPLEMENTATION AND PERFORMANCE FOR THE MONTH/QUARTER ENDING 30th JUNE 2026

PURPOSE

Section 52 of the Municipal Finance Management Act, No. 56 of 2003 (MFMA) requires the Mayor of the municipality to report the implementation and performance of the budget and the financial state of affairs of the municipality to the municipal Council within 30 days after the end of each quarter. The in-year report Schedule C provides a high-level analysis as at 30 June 2026 in the prescribed format. Material variances are referred to briefly in this report. Comprehensive explanations are included in the monthly financial management report.

The accounting officer, with the assistance of the chief financial officer, consistently submit the Section 71 of the Municipal Finance Management Act as required. The Section 52 report will be used to assess the budgetary performance of the municipality for the fourth quarter of the 2025/2026 financial year. The report took into consideration the service delivery

performance of the municipality as against the service delivery targets and performance indicators which were set in the service delivery and budget implementation plan.

2 **EXECUTIVE SUMMARY**

Table 1

	Approved Budget	Adjusted Budget	4th Quarter (Apr-Jun)	Year TD Budget	Year TD Actual	Variance
Total Operating Revenue	- 248 471 000.00	- 244 391 478.00	- 7 699 379.22	- 244 391 478.00	- 242 964 838.90	- 1 426 639.10
Total Operating Expenditure	247 430 243.00	240 401 000.00	67 147 672.05	251 051 305.00	231 965 046.36	19 086 258.64
(Surplus) / Deficit before Non-Cash	- 1 040 757.00	- 3 990 478.00	59 448 292.83	6 659 827.00	- 10 999 792.54	17 659 619.54
Non-Cash Items	- 7 183 565.00	- 8 330 305.00	- 7 183 565.00		- 7 183 565.00	
(Surplus) / Deficit After Non-Cash	- 8 224 322.00	- 12 320 783.00	52 264 727.83	6 659 827.00		
Total Capital Expenditure	13 850 000.00	8 398 000.00	2 988 511.46	8 398 000.00	8 393 153.50	4 846.50

The total operating revenue budget is adjusted to **R244.3 Million**. The actual operating revenue realised for the fourth quarter (Apr to Jun 2026) amount to **R7.6 Million** and budgeted revenue is **R244.3 Million** and the actual year to date revenue is **R242.9 Million**, which is less than the projected year to date operating revenue by **R1.4 Million**.

The total adjusted operating expenditure budget is **R254.5 Million**. The operating expenditure incurred in the fourth quarter (Apr to Jun 2026) amount to **R67.1 Million** and the year-to-date budget as at 30th June 2026 is estimated at **R251 Million** and the actual year-to-date operating expenditure is **R231.9 Million**, which is less than the year-to-date budgeted expenditure by **R19 Million**.

The approved total capital budget is **R13.8 Million** and it was adjusted to **R8.3 Million**. The total spending in the fourth quarter (Apr to Jun 2026) was standing at **R2.9 Million**. The year-to-date budget as at 30th June 2026 is estimated at **R8.3 Million** and the actual year-to-date operating expenditure is **R8.3 Million**, which is less than the year-to-date budgeted expenditure by **R4 Thousand**.

2.1. Statement of Financial Performance

2.1.1. Revenue by source

Table 2(a)

NO	Revenue by Source	Approved Budget	REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
			Curr Mth Rec	YTD Movement	Balance	% Exp
1	TS_O_M_NG_LOCAL GOV FIN MNG GRANT	- 1 100 000.00	- 830 000.00	- 1 100 000.00	-	100.00
2	TS_O_M_NRF_EQUITABLE SHARE	- 32 981 000.00	-	- 32 981 000.00	-	100.00
3	TS_O_M_NRF_FUEL LEVY	-192 095 000.00	-	-192 095 000.00	-	100.00
4	INTER: BANK ACCOUNTS	- 1 280 000.00	- 54 281.33	- 1 253 368.61	- 26 631.39	97.92
5	INTER: SHORT TERM INVEST & CALL ACCOUNTS	- 3 860 000.00	- 777 204.11	- 3 854 745.22	- 5 254.78	99.86
6	TS_O_M_DPAA_NDA_EDUC;TR&DEV SETA	- 750 000.00	-	- 710 352.28	- 39 647.72	94.71
7	FINES: LAW ENFORCEMENT	- 923 978.00	- 923 978.34	- 923 978.34	0.34	100.00
8	COMMISSION: INSURANCE	- 30 000.00	-	- 10 558.69	- 19 441.31	35.20
9	SALE OF: ASSET < CAP THRESH	- 1 276 500.00	-	-	- 1 276 500.00	-
10	TS_O_M_NG_EPWP GRANT	- 2 211 000.00	- 3 787.00	- 2 211 000.00	-	100.00
11	TS_O_M_NG_RURAL ROAD ASSET MNG SYS GRANT	- 2 884 000.00	- 1 883 843.13	- 2 884 000.00	-	100.00
12	ENERGY EFFICIENCY AND DEMAND-SIDE MAN GRANT	- 4 000 000.00	- 2 721 816.27	- 3 998 179.45	- 1 820.55	99.95
13	HEALTH CERTIFICATES	- 1 000 000.00	- 88 389.37	- 942 656.31	- 57 343.69	94.27
	TOTAL : INCOME	-244 391 478.00	- 7 283 299.55	-242 964 838.90	- 1 426 639.10	99.42

- The Municipality received **R7.2 Million** for the month of June 2026 which comprises of the following:
 - ❖ **R54 Thousand** for Interest on Bank;
 - ❖ **R777 Thousand** for Interest on Bank;
 - ❖ **R923 Thousand** for fines – Law enforcement;
 - ❖ **R88 Thousand** for Health Certificates.
 - ❖ **Recognition of Income – Conditional Grants**
 - ✓ **R830 Thousand** – FMG
 - ✓ **R1.8 Million** - RRAMS
 - ✓ **R2.7 Million** – EEDSM
 - ✓ **R3 Thousand** - EPWP
- The year-to-date revenue received as at 30th June 2026 amount to **R242.9 Million** which is **99.42%** of the total annual budgeted revenue.
- To date, the Municipality received **R10.1 Million** on conditional grants and the last portion of revenue for conditional grants was recognised during the current month as all conditions are met.

Table 2(b): Receipts on Conditional Grants

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

- The Municipality has received all budgeted Transfers and Subsidies as stipulated on the Division of Revenue Act/DoRa.

- To date, there are no grants and subsidies withheld.

2.1.2. Operating Expenditure by type

Table 3(a): Expenditure per Line-Item

DISCRIPTION	Approved Budget	REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
		Curr Mth Exp	YTD Movement	Balance	% Exp
EMPLOYEE RELATED COSTS	144 713 234.00	12 131 857.48	139 781 543.36	4 931 690.64	96.59
REMUNERATION OF COUNCILLORS	13 587 559.00	1 050 734.36	12 439 447.75	1 148 111.25	91.55
OUTSOURCED SERVICES	20 433 940.00	2 073 083.38	20 312 363.27	121 576.73	99.41
CONSULTANTS AND PROFESSIONAL SERVICES	14 611 000.00	5 095 530.64	14 540 605.56	70 394.44	99.52
CONTRACTORS	9 571 000.00	1 200 339.48	9 196 137.68	374 862.32	96.08
OPERATIONAL COSTS	20 721 962.00	3 234 299.72	19 609 218.74	1 112 743.26	94.63
INVENTORY	2 320 000.00	368 841.37	2 072 869.02	247 130.98	89.35
OPERATING LEASES	2 195 000.00	364 309.48	2 095 744.08	99 255.92	95.48
TRANSFER AND SUBSIDIES	3 917 000.00	2 728 547.61	3 908 248.41	8 751.59	99.78
DEPRECIATION AND AMORTISATION	8 135 305.00	686 341.78	8 008 868.49	126 436.51	98.45
TOTAL OPERATING EXPENDITURE	240 206 000.00	28 933 885.30	231 965 046.36	8 240 953.64	96.57
IMPAIREMENT LOSSES	195 000.00			195 000.00	-
TOTAL GAINS AND LOSSES	195 000.00	-	-	195 000.00	-
TOTAL EXPENDITURE	240 401 000.00	28 933 885.30	231 965 046.36	8 435 953.64	96.49

- The total operating expenditure for the month of June 2026 amount to **R28.9 Million**. The year-to-date operating expenditure is **R231.9 Million**, which is **96.49%** of the total approved expenditure.
- Council must take note that the total employee related costs constitute **60%** of the approved expenditure budget.

Table 3(b): Expenditure per Department

DR KENNETH KAUNDA DISTRICT MUNICIPALITY						
MFMA SECTION 71/52D BUDGET IMPLEMENTATION AND PERFORMANCE FOR THE MONTH/QUARTER ENDING 30 JUNE 2026						
	OPERATING EXPENDITURE					
			REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
	DEPARTMENT	Approved Budget	Curr Mth Exp	YTD Movement	Balance	% Exp
1	EXECUTIVE MAYOR	4 262 377.00	664 689.73	4 236 871.60	25 505.40	99.40
2	SPEAKER	4 147 755.00	539 968.03	4 101 998.28	45 756.72	98.90
3	CHIEF WHIP	1 399 234.00	119 579.56	1 317 795.77	81 438.23	94.18
4	COUNCILLORS	10 753 583.00	842 850.83	9 650 274.15	1 103 308.85	89.74
5	MUNICIPAL MANAGER ADMINISTRATION	40 925 503.00	4 386 927.33	40 373 954.26	551 548.74	98.65
6	INTERNAL AUDIT	7 073 705.00	490 946.81	6 537 871.92	535 833.08	92.43
7	CORPORATE SERVICES	31 338 824.00	3 486 970.57	30 475 750.87	863 073.13	97.25
8	BUDGET AND TREASURY	34 753 445.00	3 229 452.96	31 585 397.75	3 168 047.25	90.88
9	LED & PLANNING	42 486 895.00	9 565 929.92	41 786 175.52	700 719.48	98.35
10	COMMUNITY SERVICES	63 064 679.00	5 606 569.56	61 904 991.16	1 159 687.84	98.16
	TOTAL	240 206 000.00	28 933 885.30	231 971 081.28	8 234 918.72	96.57
	GAINS AND LOSSES					
			REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
	DEPARTMENT	Approved Budget	Curr Mth Exp	YTD Movement	Balance	% Exp
1	MUNICIPAL MANAGER ADMINISTRATION	20 000.00	-	-	20 000.00	-
2	CORPORATE SERVICES	80 000.00	-	-	80 000.00	-
3	BUDGET AND TREASURY	80 000.00	-	-	80 000.00	-
4	LED & PLANNING	15 000.00	-	-	15 000.00	-
	TOTAL	195 000.00	-	-	195 000.00	-
	TOTAL OPERATING EXPENDITURE	240 401 000.00	28 933 885.30	231 971 081.28	8 429 918.72	96.49
	CAPITAL EXPENDITURE					
			REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
	DEPARTMENT	Approved Budget	Curr Mth Exp	YTD Movement	Balance	% Exp
1	EXECUTIVE MAYOR	-	-	-	-	-
2	SPEAKER	-	-	-	-	-
3	CHIEF WHIP	-	-	-	-	-
4	COUNCILLORS	-	-	-	-	-
5	MUNICIPAL MANAGER ADMINISTRATION	-	-	-	-	-
6	INTERNAL AUDIT	-	-	-	-	-
7	CORPORATE SERVICES	4 296 000.00	780 301.45	4 292 005.16	3 994.84	99.91
8	BUDGET AND TREASURY	2 402 000.00	-	2 401 148.34	851.66	99.96
9	LED & PLANNING	1 700 000.00	-	1 700 000.00	-	100.00
10	COMMUNITY SERVICES	-	-	-	-	-
	TOTAL	8 398 000.00	780 301.45	8 393 153.50	4 846.50	99.94

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

2.2 Cash Flow

The municipality started the financial year 2025/2026 with a positive estimated cash balance amounting to **R43.4 Million**, and the year-to date cash and cash equivalents as at 30 June 2026 was standing at **R51.5 Million**. The cash and cash equivalents which comprises of:

Bank balance R21.1 Million

Investment R30.4 Million

Refer to DC40 Dr. Kenneth Kaunda – Table C7 Monthly Budget Statement – Cash flow – **M12 June 2026**

3. IN -YEAR BUDGET STATEMENT TABLES

DC40 Dr Kenneth Kaunda - Table C1 Monthly Budget Statement Summary – M12 June 2026

DC40 Dr Kenneth Kaunda- Table C1 Monthly Budget Statement Summary - M12 June

Description	2024/25	2025/26	2025/26	2025/26				2025/26 Medium Term Revenue & Expenditure Framework	
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-		-
Service charges	-	-	-	-	-	-	-		-
Investment revenue	5 723	9 500	5 140	831	5 108	5 140	(32)	-1%	5 140
Transfers and subsidies - Operational	43 480	45 176	43 926	5 439	43 885	43 926	(41)	-0%	43 926
Other own revenue	186 201	193 795	195 325	1 012	193 972	195 325	(1 353)	-1%	-
contributions)	235 405	248 471	244 391	7 283	242 965	244 391	(1 427)	-1%	244 641
Employee costs	142 093	144 713	144 713	12 132	139 782	144 713	(4 932)		144 713
Remuneration of Councillors	11 646	13 588	13 588	1 051	12 439	13 588	(1 148)		13 588
Depreciation and amortisation	2 334	7 184	8 330	686	8 009	16 661	(8 652)		8 330
Interest	-	-	-	-	-	-	-		-
Inventory consumed and bulk purchases	2 905	4 200	2 320	369	2 073	4 640	(2 567)		2 320
Transfers and subsidies	1 401	4 250	3 917	2 729	3 908	3 917	(9)	-0%	3 917
Other expenditure	58 784	73 496	67 533	11 968	65 754	67 533	(1 779)	-3%	67 533
Total Expenditure	219 163	247 430	240 401	28 934	231 965	251 051	(19 086)	-8%	240 401
Surplus/(Deficit)	16 242	1 041	3 990	(21 651)	11 000	(6 660)	17 660	-265%	4 240
Transfers and subsidies - capital (monetary)	-	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
contributions	16 242	1 041	3 990	(21 651)	11 000	(6 660)	17 660	-265%	4 240
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	16 242	1 041	3 990	(21 651)	11 000	(6 660)	17 660	-265%	4 240
Capital expenditure & funds sources									
Capital expenditure	12 778	13 850	8 398	780	8 393	8 398	(5)	-0%	11 398
Capital transfers recognised	-	-	-	-	-	-	-		-
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	17 536	13 850	8 398	780	8 393	8 398	(5)	-0%	8 398
Total sources of capital funds	17 536	13 850	8 398	780	8 393	8 398	(5)	-0%	8 398
Financial position									
Total current assets	113 832	16 664	54 965			14 485	(14 485)	-100%	54 965
Total non current assets	102 384	79 028	72 429			3 041	(3 041)	-100%	72 429
Total current liabilities	67 153	23 201	25 047			15 213	(15 213)	-100%	25 047
Total non current liabilities	17 106	21 417	21 417			-	-		21 417
Community wealth/Equity	8 679	50 033	76 939			(5 442)	5 442	-100%	76 939
Cash flows									
Net cash from (used) operating	61 022	8 224	18 505	(18 128)	172 588	18 505	(154 082)	-833%	18 505
Net cash from (used) investing	(12 778)	(13 850)	(8 398)	(780)	(8 393)	(8 398)	(5)	0%	(8 398)
Net cash from (used) financing	-	-	-	-	-	-	-		-
Cash/cash equivalents at the month/year end	111 292	15 329	53 535	(12 592)	54 654	53 535	(1 120)	-2%	53 535
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	-	-	-	-	-	-	-	-	-

DC40 Dr Kenneth Kaunda - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June 2026

DC40 Dr Kenneth Kaunda- Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June

Description	Ref	2024/25	2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		226 148	238 076	234 296	2 585	232 929	234 296	(1 367)	-1%	234 296
Executive and council		—	—	924	924	924	924	0	0%	924
Finance and administration		226 148	238 076	233 373	1 661	232 005	233 373	(1 367)	-1%	233 373
Internal audit		—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		1 375	1 300	1 000	88	943	1 000	(57)	-6%	1 000
Community and social services		1 375	1 300	1 000	88	943	1 000	(57)	-6%	1 000
Sport and recreation		—	—	—	—	—	—	—	—	—
Public safety		—	—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		7 883	9 095	9 095	4 609	9 093	9 095	(2)	0%	9 095
Planning and development		7 883	9 095	9 095	4 609	9 093	9 095	(2)	0%	9 095
Road transport		—	—	—	—	—	—	—	—	—
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		—	—	—	—	—	—	—	—	—
Energy sources		—	—	—	—	—	—	—	—	—
Water management		—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—
Waste management		—	—	—	—	—	—	—	—	—
<i>Other</i>	4	—	—	—	—	—	—	—	—	—
Total Revenue - Functional	2	235 405	248 471	244 391	7 283	242 965	244 391	(1 427)	-1%	244 391
Expenditure - Functional										
<i>Governance and administration</i>		125 015	143 000	134 833	13 761	128 274	134 833	(6 560)	-5%	134 833
Executive and council		52 087	66 087	61 508	6 554	59 681	61 508	(1 827)	-3%	61 508
Finance and administration		65 753	69 232	66 251	6 716	62 061	66 251	(4 190)	-6%	66 251
Internal audit		7 175	7 681	7 074	491	6 532	7 074	(542)	-8%	7 074
<i>Community and public safety</i>		62 301	66 280	63 065	5 607	61 905	63 065	(1 160)	-2%	63 065
Community and social services		62 301	66 280	63 065	5 607	61 905	63 065	(1 160)	-2%	63 065
Sport and recreation		—	—	—	—	—	—	—	—	—
Public safety		—	—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		31 847	38 150	42 503	9 566	41 786	42 503	(717)	-2%	42 503
Planning and development		31 847	38 150	42 503	9 566	41 786	42 503	(717)	-2%	42 503
Road transport		—	—	—	—	—	—	—	—	—
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		—	—	—	—	—	—	—	—	—
Energy sources		—	—	—	—	—	—	—	—	—
Water management		—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—
Waste management		—	—	—	—	—	—	—	—	—
<i>Other</i>		—	—	—	—	—	—	—	—	—
Total Expenditure - Functional	3	219 163	247 430	240 401	28 934	231 965	240 401	(8 436)	-4%	240 401
Surplus/ (Deficit) for the year		16 242	1 041	3 990	(21 651)	11 000	3 990	7 009	176%	3 990

DC40 Dr Kenneth Kaunda - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June 2026

DC40 Dr Kenneth Kaunda- Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June

Vote Description	Ref	2024/25	Original Budget	Adjusted Budget	Monthly actual	2025/26				
		Audited Outcome				YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-		-
Vote 2 - MUNICIPAL MANAGER ADMINISTRATION		-	-	924	924	924	924	0	0.0%	924
Vote 3 - CORPORATE SERVICES ADMINISTRATION		1 095	2 250	750	-	710	750	(40)	-5.3%	750
Vote 4 - FINANCIAL SERVICES ADMINISTRATION		225 053	235 826	232 623	1 661	231 295	232 623	(1 328)	-0.6%	232 623
Vote 5 - COMMUNITY AND SOCIAL SERVICES		1 375	1 300	1 000	88	943	1 000	(57)	-5.7%	1 000
Vote 6 - LED PLANNING AND DEVELOPMENT		7 883	9 095	9 095	4 609	9 093	9 095	(2)	0.0%	9 095
Vote 7 - INTERNAL AUDIT		-	-	-	-	-	-	-		-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	235 405	248 471	244 391	7 283	242 965	244 391	(1 427)	-0.6%	244 391
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		22 155	22 803	20 563	2 167	19 307	20 563	(1 256)	-6.1%	20 563
Vote 2 - MUNICIPAL MANAGER ADMINISTRATION		29 932	43 284	40 946	4 387	40 374	40 946	(572)	-1.4%	40 946
Vote 3 - CORPORATE SERVICES ADMINISTRATION		35 728	34 180	31 419	3 487	30 476	31 419	(943)	-3.0%	31 419
Vote 4 - FINANCIAL SERVICES ADMINISTRATION		30 024	35 052	34 832	3 229	31 585	34 832	(3 247)	-9.3%	34 832
Vote 5 - COMMUNITY AND SOCIAL SERVICES		62 301	66 280	63 065	5 607	61 905	63 065	(1 160)	-1.8%	63 065
Vote 6 - LED PLANNING AND DEVELOPMENT		31 847	38 150	42 503	9 566	41 786	42 503	(717)	-1.7%	42 503
Vote 7 - INTERNAL AUDIT		7 175	7 681	7 074	491	6 532	7 074	(542)	-7.7%	7 074
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 Expenditure by Vote	2	219 163	247 430	240 401	28 934	231 965	240 401	(8 436)	-3.5%	240 401
	2	16 242	1 041	3 990	(21 651)	11 000	3 990	7 009	175.7%	3 990

DC40 Dr Kenneth Kaunda - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June 2026

DC40 Dr Kenneth Kaunda- Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

Description	Ref	2024/25	2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		-	-	-	-	-	-	-		-
Service charges - Water		-	-	-	-	-	-	-		-
Service charges - Waste Water Management		-	-	-	-	-	-	-		-
Service charges - Waste management		-	-	-	-	-	-	-		-
Sale of Goods and Rendering of Services		3	120	1 277	-	-	1 277	(1 277)	-100%	1 277
Agency services		-	-	-	-	-	-	-		-
Interest		-	-	-	-	-	-	-		-
Interest earned from Receivables		-	-	-	-	-	-	-		-
Interest from Current and Non Current Assets		5 723	9 500	5 140	831	5 108	5 140	(32)	-1%	5 140
Dividends		-	-	-	-	-	-	-		-
Rent on Land		-	-	-	-	-	-	-		-
Rental from Fixed Assets		-	250	-	-	-	-	-		250
Licence and permits		-	-	-	-	-	-	-		-
Special rating levies		-	-	-	-	-	-	-		-
Operational Revenue		17	30	30	-	11	30	(19)	-65%	30
Non-Exchange Revenue		-	-	-	-	-	-	-		-
Property rates		-	-	-	-	-	-	-		-
Surcharges and Taxes		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		-	-	924	924	924	924	0	0%	924
Licence and permits		1 375	1 300	1 000	88	943	1 000	(57)	-6%	1 000
Transfers and subsidies - Operational		43 480	45 176	43 926	5 439	43 885	43 926	(41)	0%	43 926
Interest		-	-	-	-	-	-	-		-
Fuel Levy		184 806	192 095	192 095	-	192 095	192 095	-		192 095
Operational Revenue		-	-	-	-	-	-	-		-
Gains on disposal of Assets		-	-	-	-	-	-	-		-
Other Gains		-	-	-	-	-	-	-		-
Discontinued Operations		-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		235 405	248 471	244 391	7 283	242 965	244 391	(1 427)	-1%	244 641
Expenditure By Type										
Employee related costs		142 093	144 713	144 713	12 132	139 782	144 713	(4 932)	-3%	144 713
Remuneration of councillors		11 646	13 588	13 588	1 051	12 439	13 588	(1 148)	-8%	13 588
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		2 905	4 200	2 320	369	2 073	4 640	(2 567)	-55%	2 320
Debt impairment		-	-	-	-	-	-	-		-
Depreciation and amortisation		2 334	7 184	8 330	686	8 009	16 661	(8 652)	-52%	8 330
Interest		-	-	-	-	-	-	-		-
Contracted services		28 263	43 795	44 616	8 369	44 049	44 616	(567)	-1%	44 616
Transfers and subsidies		1 401	4 250	3 917	2 729	3 908	3 917	(9)	0%	3 917
Irrecoverable debts written off		-	-	-	-	-	-	-		-
Operational costs		30 521	29 701	22 917	3 599	21 705	22 917	(1 212)	-5%	22 917
Losses on Disposal of Assets		-	-	-	-	-	-	-		-
Other Losses		-	-	-	-	-	-	-		-
Total Expenditure		219 163	247 430	240 401	28 934	231 965	251 051	(19 086)	-8%	240 401
Surplus/(Deficit)		16 242	1 041	3 990	(21 651)	11 000	(6 660)	17 660	(0)	4 240
Transfers and subsidIRs - capital (monetary allocations)		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		16 242	1 041	3 990	(21 651)	11 000	(6 660)			4 240
Income Tax		-	-	-	-	-	-	-		-
Surplus/(Deficit) after income tax		16 242	1 041	3 990	(21 651)	11 000	(6 660)			4 240
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-		-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality		16 242	1 041	3 990	(21 651)	11 000	(6 660)			4 240
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-		-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year		16 242	1 041	3 990	(21 651)	11 000	(6 660)			4 240

DC40 Dr Kenneth Kaunda - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June 2026

DC40 Dr Kenneth Kaunda- Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June

Vote Description	Ref	2024/25	2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
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		-	200	-	-	-	-	-	-	200
Vote 3 - CORPORATE SERVICES ADMINISTRATION		4 453	3 700	4 296	780	4 292	4 296	(4)	0%	4 296
Vote 4 - FINANCIAL SERVICES ADMINISTRATION		8 325	2 450	2 402	-	2 401	2 402	(1)	0%	2 402
Vote 5 - COMMUNITY AND SOCIAL SERVICES		-	2 800	-	-	-	-	-	-	2 800
Vote 6 - LED PLANNING AND DEVELOPMENT		-	4 700	1 700	-	1 700	1 700	-	-	1 700
Vote 7 - INTERNAL AUDIT		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	12 778	13 850	8 398	780	8 393	8 398	(5)	0%	11 398
Total Capital Expenditure		12 778	13 850	8 398	780	8 393	8 398	(5)	0%	11 398
Capital Expenditure - Functional Classification										
Governance and administration		4 453	3 900	4 296	780	4 292	4 296	(4)	0%	4 496
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	200	-	-	-	-	-	-	200
Internal audit		4 453	3 700	4 296	780	4 292	4 296	(4)	0%	4 296
Community and public safety		8 325	9 950	4 102	-	4 101	4 102	(1)	0%	6 902
Community and social services		8 325	2 450	2 402	-	2 401	2 402	(1)	0%	2 402
Sport and recreation		-	2 800	-	-	-	-	-	-	2 800
Public safety		-	4 700	1 700	-	1 700	1 700	-	-	1 700
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	12 778	13 850	8 398	780	8 393	8 398	(5)	0%	11 398
Funded by:										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		17 536	13 850	8 398	780	8 393	8 398	(5)	0%	8 398
Total Capital Funding		17 536	13 850	8 398	780	8 393	8 398	(5)	0%	8 398

DC40 Dr Kenneth Kaunda - Table C6 Monthly Budget Statement - Financial Position - M12 June 2026

DC40 Dr Kenneth Kaunda- Table C6 Monthly Budget Statement - Financial Position - M12 June

Description	Ref	2024/25	2025/26				
		Audited Outcome	Original Budget	Monthly actual	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1						
ASSETS							
Current assets							
Cash and cash equivalents		42 293	15 329	(19 287)	53 535	13 512	53 535
Trade and other receivables from exchange transactions		989	1 335	-	1 335	(63)	1 335
Receivables from non-exchange transactions		-	-	-	-	-	-
Current portion of non-current receivables		-	-	-	-	-	-
Inventory		-	-	-	1 880	-	1 880
VAT		68 400	-	1 147	(1 785)	1 111	(1 785)
Other current assets		2 149	-	456	-	(75)	-
Total current assets		113 832	16 664	(17 685)	54 965	14 485	54 965
Non current assets							
Investments		-	-	-	-	-	-
Investment property		-	-	-	-	-	-
Property, plant and equipment		89 607	68 537	1 316	65 457	3 021	65 457
Biological assets		-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-
Intangible assets		12 777	10 491	(1 119)	6 973	20	6 973
Trade and other receivables from exchange transactions		-	-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-
Total non current assets		102 384	79 028	197	72 429	3 041	72 429
TOTAL ASSETS		216 216	95 692	(17 488)	127 394	17 526	127 394
LIABILITIES							
Current liabilities							
Bank overdraft		-	-	-	-	-	-
Financial liabilities		685	-	-	-	-	-
Consumer deposits		-	-	-	-	-	-
Trade and other payables from exchange transactions		14 480	21 225	8 250	23 071	15 152	23 071
Trade and other payables from non-exchange transactions		3	-	(5 439)	-	12	-
Provision		22 606	1 976	-	1 976	-	1 976
VAT		29 379	-	13	-	48	-
Other current liabilities		-	-	-	-	-	-
Total current liabilities		67 153	23 201	2 824	25 047	15 213	25 047
Non current liabilities							
Financial liabilities		-	-	-	-	-	-
Provision		-	21 417	-	21 417	-	21 417
Long term portion of trade payables		-	-	-	-	-	-
Other non-current liabilities		17 106	-	-	-	-	-
Total non current liabilities		17 106	21 417	-	21 417	-	21 417
TOTAL LIABILITIES		84 259	44 618	2 824	46 464	15 213	46 464
NET ASSETS	2	131 956	51 074	(20 312)	80 929	2 314	80 929
COMMUNITY WEALTH/EQUITY							
Accumulated surplus/(deficit)		8 679	50 033	(21 630)	76 939	(5 442)	76 939
Reserves and funds		-	-	-	-	-	-
Other		-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	8 679	50 033	(21 630)	76 939	(5 442)	76 939

DC40 Dr Kenneth Kaunda - Table C7 Monthly Budget Statement - Cash Flow – M12 June 2026

DC40 Dr Kenneth Kaunda- Table C7 Monthly Budget Statement - Cash Flow - M12 June

Description	Ref	2024/25	2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	-	-	-	-	-	-		-
Service charges		-	-	-	-	-	-	-		-
Other revenue		-	193 795	201 510	1 027	113 882	201 510	(87 628)	-43%	201 510
Transfers and Subsidies - Operational		-	45 176	43 926	(1 630)	9 178	43 926	(34 748)	-79%	43 926
Transfers and Subsidies - Capital		-	-	-	-	-	-	-		-
Interest		(0)	9 500	5 140	(25 000)	0	5 140	(5 140)	-100%	5 140
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		61 022	(235 997)	(228 154)	7 476	49 527	(228 154)	277 681	-122%	(228 154)
Finance charges		-	-	-	-	-	-	-		-
Transfers and Subsidies		-	(4 250)	(3 917)	-	-	(3 917)	3 917	-100%	(3 917)
NET CASH FROM/(USED) OPERATING ACTIVITIES		61 022	8 224	18 505	(18 128)	172 588	18 505	(154 082)	-833%	18 505
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		(12 778)	(13 850)	(8 398)	(780)	(8 393)	(8 398)	5	0%	(8 398)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(12 778)	(13 850)	(8 398)	(780)	(8 393)	(8 398)	(5)	0%	(8 398)
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		48 244	(5 626)	10 107	(18 908)	164 194	10 107			10 107
Cash/cash equivalents at beginning:		63 048	20 955	43 427	6 316	(109 540)	43 427	(152 967)	-352%	43 427
Cash/cash equivalents at month/year end:		111 292	15 329	53 535	(12 592)	54 654	53 535			53 535

PART 2 SUPPORTING DOCUMENTATION

A. DEBTORS AGE ANALYSIS

DC40 Dr Kenneth Kaunda- Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June

Description	NT Code	2025/26										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total				
R thousands														
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	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2000	-	-	-	-	-	-	-	-	-	-	-	-	-
2024/25 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	2300	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	2400	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	-	-	-	-	-	-	-	-	-	-	-	-	-

- There were no Debtors as at 30 June 2026.

B. CREDITORS AGE ANALYSIS

DC40 Dr Kenneth Kaunda- Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

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

- There are no Creditors as at 30 June 2026.

C. INVESTMENT PORTFOLIO

DC40 Dr Kenneth Kaunda - Supporting Table SC5 Monthly Budget Statement - investment portfolio 30 April 2026- 30 June 2026

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Start Date of Investment	Expiry date of investment	Opening balance	Accrued Interest	Interest received	Withdrawal	Closing Balance
R thousands		Yrs/Months/Days													
Municipality															
Standard bank 038659190-			Fixed deposit	Yes	Fixed	7.425%	N/A	N/A	Thursday, 16 April 2026	Thursday, 18 June 2026	20 000 000.00		256 315.07	20 256 315.07	-
Standard bank 038659190-			Fixed deposit	Yes	Fixed	7.450%	N/A	N/A	Thursday, 16 April 2026	Thursday, 16 July 2026	15 000 000.00	232 684.93			15 232 684.93
Nedbank 037881061820-			Fixed deposit	Yes	Fixed	7.07%	N/A	N/A	Thursday, 16 April 2026	Monday, 22 June 2026	5 000 000.00		64 889.04	5 064 889.04	-
Abisa bank-			Fixed deposit	Yes	Fixed	7.15%	N/A	N/A	Thursday, 16 April 2026	Thursday, 16 July 2026	15 000 000.00	223 315.07			15 223 315.07
Municipality sub-total											55 000 000.00	456 000.00	321 204.11	25 321 204.11	30 456 000.00
Entities															
Entities sub-total											-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST											55 000 000.00	456 000.00	321 204.11	25 321 204.11	30 456 000.00

- The investment balance as at 30 June 2026 amounted to **R30.4 Million** and is invested with the below listed bank:

Standard Bank
ABSA

R15.2 Million
R15.2 Million

D. ALLOCATION OF GRANT RECEIPTS

DC40 Dr Kenneth Kaunda- Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June

Description	Ref	2024/25	2025/26				2025/26				Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %		
R thousands											
EXPENDITURE											
Operating expenditure of Transfers and Grants											
National Government:		38 625	235 271	235 271	5 439	235 269	235 271	(2)	0.0%	235 271	
F_O_REV_GR_EQUITABLE SHARE	-	33 503	32 981	32 981	-	32 981	32 981	-		32 981	
F_O_T&S_MA_NG_ENERGY EFF & DEMAND SIDE MNG	-	4 000	4 000	4 000	2 722	3 998	4 000	(2)	0%	4 000	
F_O_T&S_MA_NG_EPWP INTEGRATED GRANT	-	1 122	2 211	2 211	830	1 100	2 211	(1 111)	-50%	2 211	
F_O_T&S_MA_NG_RURAL ROAD ASSET MNG SYSTEMS GRANT			2 884	2 884	1 884	2 884	2 884	-		2 884	
F_O_T&S_MA_NG_LOCAL GOV FIN MNG GRANT			1 100	1 100	4	2 211	1 100	1 111	101%	1 100	
F_O_REV_GR_FUEL LEVY			192 095	192 095	-	192 095	192 095	-		192 095	
Provincial Government:		1 095	2 000	750	-	710	750	(40)	-5.3%	750	
F_O_T&S_MA_DAA_NDA_EDUCATION; TRAINING AND DEVELOPMENT	-	1 095	2 000	750	-	710	750	(40)	-5%	750	
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:		39 719	237 271	236 021	5 439	235 980	236 021	(41)	0.0%	236 021	
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		39 719	237 271	236 021	5 439	235 980	236 021	(41)	0.0%	236 021	

- The Municipality did not receive any grants and subsidies for the current month.
- The total Conditional and Unconditional Grants received as at 30 June 2026 amount to **R235.9 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	R192 095 000.00	R80 039 867.82	July 2025	
		R64 031 382.18	December 2025	
		R48 023 750.00	March 2026	
Equitable Share	R32 981 000.00	R13 742 132.18	July 2025	
		R10 993 617.82	December 2025	
		R8 245 250.00	March 2026	
Rural Roads Assets Management Grant	R 2 884 000.00	R2 019 000.00	August 2025	-
		R865 000.00	March 2026	

Energy Efficiency and Demand-Side Man Grant	R4 000 000.00	R1 300 000.00	August 2025	-
		R1 200 000.00	November 2025	
		R1 500 000.00	February 2026	
EPWP	R2 211 000.00	R553 000.00	August 2025	-
		R996 000.00	November 2025	
		R662 000.00	February 2026	
FMG	R1 100 000.00	R1 100 000.00	August 2025	-
LGSETA	R750 000.00	R442 424.91	July 2025	R39 647.73
		R56 900.19	October 2025	
		(R163 200.00)	November 2025	
		R74 974.76	December 2025	
		R299 252.42	March 2026	
Total	R236 000.00 021	R235 981 352.28	-	R39 647.73

Expenditure on Grants as at 30 June 2026

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

Table 5

Grants	Total grant allocation from National Treasury	Current Month Expenditure	Expenditure as at 30 June 2026	Balance	%
EPWP	R2 211 000.00	R3 787.00	R2 211 000.00	-	100
Financial Management Grant (FMG)	R1 100 000.00	R84 695.65	R1 100 000.00	-	100
Rural roads Asset Management	R2 884 000.00	R1 231 669.22	R2 884 000.00	-	100
Energy Efficiency and Demand-Side Man Grant	R4 000 000.00	R2 721 816.27	R3 998 179.45	R820.55	99.98
TOTAL	R10 195 000.00	R4 041 968.14	R10 193 179.45	R820.55	99.98

E. COUNCILORS' AND EMPLOYEE BENEFITS

DC40 Dr Kenneth Kaunda- Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 June

Summary of Employee and Councillor remuneration	Ref	2024/25	2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		8 122	9 768	9 502	775	8 944	9 502	(558)	-6%	9 502
Pension and UIF Contributions		430	654	669	19	408	669	(262)	-39%	669
Medical Aid Contributions		120	117	177	10	111	177	(67)	-38%	177
Motor Vehicle Allowance		916	1 422	1 362	109	1 324	1 362	(38)	-3%	1 362
Cellphone Allowance		760	778	907	72	835	907	(72)	-8%	907
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		1 299	850	970	65	818	970	(152)	-16%	970
Sub Total - Councillors		11 646	13 588	13 588	1 051	12 439	13 588	(1 148)	-8%	13 588
% increase	4		16.7%	0.0%	-92.3%	1083.9%				16.7%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		2 799	4 342	5 986	545	5 519	5 986	(466)	-8%	5 986
Pension, UIF and Group life Contributions		18	225	124	—	—	124	(124)	-100%	124
Medical Aid Contributions		—	108	—	—	—	—	—	—	108
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		88	185	306	208	302	306	(4)	-1%	306
Motor Vehicle Allowance		503	945	698	89	569	698	(129)	-18%	698
Cellphone Allowance		68	133	186	15	117	186	(69)	-37%	186
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		27	21	49	—	(41)	49	(89)	-184%	49
Payments in lieu of leave		—	—	1 250	—	—	1 250	(1 250)	-100%	1 250
Long service awards		—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Municipality		3 503	5 959	8 599	858	6 467	8 599	(2 132)	-25%	8 707
% increase	4		70.1%	44.3%						148.6%
Other Municipal Staff										
Basic Salaries and Wages		86 198	82 713	85 185	6 916	83 913	85 185	(1 272)	-1%	85 185
Pension, UIF and Group life Contributions		16 167	16 576	16 827	1 385	16 749	16 827	(78)	0%	16 827
Medical Aid Contributions		7 110	7 448	7 585	606	7 542	7 585	(43)	-1%	7 585
Overtime		935	1 039	1 069	68	949	1 069	(120)	-11%	1 069
Performance Bonus		6 849	6 581	6 619	542	6 627	6 619	8	0%	6 619
Motor Vehicle Allowance		10 612	10 884	9 836	808	9 682	9 836	(154)	-2%	9 836
Cellphone Allowance		1 439	1 458	1 365	107	1 354	1 365	(11)	-1%	1 365
Housing Allowances		615	583	658	53	648	658	(9)	-1%	658
Other benefits and allowances		831	1 740	1 581	128	1 440	1 581	(141)	-9%	1 581
Payments in lieu of leave		3 897	5 486	1 304	531	1 101	1 304	(204)	-16%	1 304
Long service awards		1 915	1 541	991	—	834	991	(157)	-16%	991
Post-retirement benefit obligations		105	522	687	42	131	687	(555)	-81%	687
Entertainment		—	—	—	—	—	—	—	—	—
Scarcity		—	—	—	—	—	—	—	—	—
Acting and post related allowance		1 916	2 183	2 408	89	2 344	2 408	(64)	-3%	2 408
In kind benefits		—	—	—	—	—	—	—	—	—
Less: Employees costs capitalised to PPE		—	—	—	—	—	—	—	—	—
Sub Total - Other Municipal Staff		138 590	138 754	136 115	11 274	133 314	136 115	(2 800)	-2%	136 115
% increase	4		0.1%	-1.9%						-1.8%
Total Parent Municipality		153 739	158 301	158 301	13 183	152 221	158 301	(6 080)	-4%	158 409
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	4	—	—	—	—	—	—	—	—	—
% increase										
Other Staff of Entities										
Sub Total - Other Staff of Entities	4	—	—	—	—	—	—	—	—	—
% increase										
Total Municipal Entities		—	—	—	—	—	—	—	—	—
TOTAL SALARY, ALLOWANCES & BENEFITS		153 739	158 301	158 301	13 183	152 221	158 301	(6 080)	-4%	158 409
% increase	4		3.0%	0.0%						3.0%
TOTAL MANAGERS AND STAFF		142 093	144 713	144 713	12 132	139 782	144 713	(4 932)	-3%	144 821

- ❖ The total employee related costs are **R144.7 Million**. The total spending for the month of June 2026 amount to **R12.1 Million**, reflected as **96.59%** of the budgeted employee related costs.

- ❖ The budget for remuneration of councillors is **R13.5 Million**. The spending for the month of June 2026 amount to **R1 Million**, which totals to **91.55%** of the budgeted remuneration of councillors.

F. CAPITAL PROGRAMME PERFORMANCE

Table 6

Capital Budget List

DR KENNETH KAUNDA DISTRICT MUNICIPALITY								
MFMA SECTION 71/52D BUDGET IMPLEMENTATION AND PERFORMANCE FOR THE MONTH/QUARTER ENDING 30 JUNE 2026								
REVENUE & EXPENDITURE ACTUAL MOVEMENTS								
NO	DEPARTMENT	DESCRIPTION	Approved Budget	ADJUSTED BUDGET	Curr Mth Exp	YTD Movement	Balance	% Exp
1	MUNICIPAL MANAGER	COMMUNICATION EQUIPMENT	200 000.00	-	-	-	-	-
2	CORPORATE SERVICES	OFFICE FURNITURE AND FITTINGS	300 000.00	191 000.00	-	190 703.75	296.25	99.84
3	CORPORATE SERVICES	COMPUTER EQUIPMENT	500 000.00	1 571 000.00	775 000.00	1 570 863.25	136.75	99.99
4	CORPORATE SERVICES	NETWORK UPGRADE	500 000.00	-	775 000.00	-	-	#DIV/0!
5	CORPORATE SERVICES	INTANGIBLES	400 000.00	396 000.00	-	395 531.10	468.90	99.88
6	CORPORATE SERVICES	FLEET	2 000 000.00	2 138 000.00	780 301.45	2 134 907.06	3 092.94	99.86
7	BTO	FINANCIAL SYSTEM	2 450 000.00	2 402 000.00	-	2 401 148.34	851.66	99.96
8	LED & PLANNING	ACQUISITION OF OFFICE SPACE	300 000.00	-	-	-	-	-
9	LED & PLANNING	WATER PROJECTS	2 000 000.00	-	-	-	-	-
10	LED & PLANNING	LIGHTING PROTECTION / CONDUCTOR	200 000.00	-	-	-	-	-
11	LED & PLANNING	AGRI-PARKS	1 700 000.00	1 700 000.00	-	1 700 000.00	-	100.00
12	LED & PLANNING	UPGRADE OF DISASTER CENTRE	500 000.00	-	-	-	-	-
13	COMMUNITY SERVICES	TOOLS	300 000.00	-	-	-	-	-
14	COMMUNITY SERVICES	FIRE BAY DOORS	1 000 000.00	-	-	-	-	-
15	COMMUNITY SERVICES	LANDFILL SITE DISTRICT	1 500 000.00	-	-	-	-	-
TOTAL			13 850 000.00	8 398 000.00	780 301.45	8 393 153.50	4 846.50	99.94

- The capital expenditure was adjusted to **R8.3 Million**. The spending for the month of June 2026 amount to **R780 Thousand**. The actual year to date is **R8.3 Million** which is **99.94%**.

G. MATERIAL VARIANCES

Revenue by Source

The material Variances are prepared based on- Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) – M12 June 2026

Description	% Variance	Reasons for material variances.
Interest earned – external investments	-1%	Interest earned-external investments are more as results of the large amount currently invested with various financial institutions.
Transfers and subsidies:	-65%	• To date, the Municipality received the following grants which amount to R235.9 Million: ❖ Equitable Share (R13.7 Million) ❖ Equitable Share (R10.9 Million) ❖ RSC Replacement Grant (R80 Million) ❖ RSC Replacement Grant (R64 Million) ❖ Equitable Share (R8.2 Million) ❖ RSC Replacement Grant (R48 Million)

Operational		❖ FMG (R1.1 Million)
Fuel Levy		❖ RRAMS (R2 Million)
		❖ RRAMS (865 Thousand)
		❖ EPWP (R553 Thousand)
		❖ EPWP (R996 Thousand)
		❖ EPWP (R662 Thousand)
		❖ EEDSM (R1.3 Million)
		❖ EEDSM (R1.2 Million)
		❖ EEDSM (R1.5 Million)
		❖ LGSETA (R442 Thousand)
		❖ LGSETA (R56 Thousand)
		❖ LGSETA (-R163 Thousand)
		❖ LGSETA (R74 Thousand)
		❖ LGSETA (R299 Thousand)
License and permits	-6%	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	-3%	Considering the spread of the 13 th cheque into different months. The variance is also due to vacant posts which includes amongst others Senior Managers.
Remuneration of councillors	-8%	The Budget took into account the possible increase as well as the Upper limits.
Depreciation & asset impairment	-52%	The depreciation was processed during the current month. It must be noted that the depreciation is accounted for every month.
Inventory Consumed	-55%	The variance on other materials results from purchases of material and supplies which are procured as and when needed.
Contracted services	-1%	The Contracted services are made of: Consultant and professional fees, Outsourced services and contractors. More detailed info please see (page 21-22)
Transfers and subsidies	-0%	Budgeted transfers and subsidies comprise: • EM Discretionary Bursaries • Merit Bursaries • Social Relief: • Transfer – Sports, Art & Culture • SSMEs Grants There is a slow spending on most of the items under Transfers and subsidies.
Other expenditure	-5%	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	-0%	• The capital budget is budgeted at R8.3 Million. Details of Capital budget list is on Table 6 (Page 17)

H. THER SUPPORTING DOCUMENTATION

DC40 Dr Kenneth Kaunda - Supporting Table SC13c Monthly Budget Statement – Expenditure on Repairs and Maintenance by Asset class – M12 June 2026

DC40 Dr Kenneth Kaunda- Supporting Table SC13c Monthly Budget Statement - - expenditure on repairs and maintenance by asset class - M12 June

Description	Ref	2024/25	Original Budget	Adjusted Budget	Monthly actual	2025/26	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome				YearTD actual				
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		935	1 700	600	(73)	589	600	11	1.8%	600
Operational Buildings		935	1 700	600	(73)	589	600	11	1.8%	600
Municipal Offices		935	1 700	600	(73)	589	600	(11)	-2%	600
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		-	200	500	(334)	423	500	77	15.5%	500
Computer Equipment		-	200	500	(334)	423	500	(77)	-15%	500
Furniture and Office Equipment		73	530	290	213	286	290	4	1.3%	290
Furniture and Office Equipment		73	530	290	213	286	290	(4)	-1%	290
Machinery and Equipment		-	650	50	-	26	50	24	47.8%	50
Machinery and Equipment		-	650	50	-	26	50	(24)	-48%	50
Transport Assets		1 270	450	400	10	252	400	148	37.0%	400
Transport Assets		1 270	450	400	10	252	400	(148)	-37%	400
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 Repairs and Maintenance Expenditure	1	2 279	3 530	1 840	(184)	1 576	1 840	264	14.3%	1 840

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: CATERING SERVICES	50 000.00	26 520.00	47 752.00	2 248.00	95.50
2	OS: BURIAL SERVICES	270 000.00	33 065.24	267 065.24	2 934.76	98.91
3	OS: CATERING SERVICES	125 000.00	27 014.00	115 780.70	9 219.30	92.62
4	OS: CATERING SERVICES-AGRICULTURE INITIA	60 000.00	4 928.00	59 444.00	556.00	99.07
5	OS: CATERING SERVICES-AIR QUALITY	30 000.00	6 125.00	25 525.00	4 475.00	85.08
6	OS: CATERING SERVICES-CAREER	43 000.00	-	42 200.00	800.00	98.14
7	OS: CATERING SERVICES-CBP	30 000.00	10 500.00	29 090.00	910.00	96.97
8	OS: CATERING SERVICES-CONSTITUENCY LIAIS	27 000.00	-	26 880.00	120.00	99.56
9	OS: CATERING SERVICES-COUNCIL MEETINGS	114 000.00	33 930.00	83 460.00	30 540.00	73.21
10	OS: CATERING SERVICES-COUNCILLOR PERFORM	55 300.00	-	55 260.00	40.00	99.93
11	OS: CATERING SERVICES-DIS MANA ADVISORY	41 000.00	-	40 260.00	740.00	98.20
12	OS: CATERING SERVICES-DISASTER AWARENESS	45 000.00	-	40 990.00	4 010.00	91.09
13	OS: CATERING SERVICES-DISTRICT LEARNING	11 000.00	-	10 560.00	440.00	96.00
14	OS: CATERING SERVICES-ELDERLY	30 500.00	12 800.00	30 480.00	20.00	99.93
15	OS: CATERING SERVICES-GENDER	60 000.00	4 900.00	59 820.00	180.00	99.70
16	OS: CATERING SERVICES-HEALTH	47 000.00	36 560.00	46 560.00	440.00	99.06
17	OS: CATERING SERVICES-IMBIZO	149 000.00	16 000.00	148 231.40	768.60	99.48
18	OS: CATERING SERVICES-MORAL	78 200.00	-	78 130.00	70.00	99.91
19	OS: CATERING SERVICES-MPAC	124 000.00	25 450.00	123 515.02	484.98	99.61
20	OS: CATERING SERVICES-MULTY PARTY	111 000.00	25 520.00	110 665.00	335.00	99.70
21	OS: CATERING SERVICES-PUBLIC PARTICIPA	77 000.00	29 700.00	76 750.00	250.00	99.68
22	OS: CATERING SERVICES-RISK REDUCTION	28 000.00	-	27 600.00	400.00	98.57
23	OS: CATERING SERVICES-SAFETY	54 000.00	-	53 700.00	300.00	99.44
24	OS: CATERING SERVICES-SOCIAL	91 000.00	-	90 940.00	60.00	99.93
25	OS: CATERING SERVICES-SPORTS ARTS&CULTU	45 000.00	-	41 695.00	3 305.00	92.66
26	OS: CATERING SERVICES-STAKEHOLDER SUPP	143 900.00	18 900.00	143 830.00	70.00	99.95
27	OS: CATERING SERVICES-TRADE&INVESTMENT	145 000.00	14 080.00	140 340.00	4 660.00	96.79
28	OS: CATERING SERVICES-WOMAN	28 040.00	-	28 040.00	-	100.00
29	OS: CATERING SERVICES-WOMEN CAUCUS	6 000.00	-	5 280.00	720.00	88.00
30	OS: MEDICAL SERVICES [HEALTH SERV & SUP]	65 000.00	33 320.00	61 820.00	3 180.00	95.11
31	OS: PERSONNEL & LABOUR	-	463.91	1 881.41	1 881.41	#DIV/0!
32	OS: PERSONNEL & LABOUR - EPWP GRANT	2 211 000.00	-	2 211 000.00	-	100.00
33	OS: PERSONNEL & LABOUR-CBP	2 355 000.00	215 818.31	2 352 800.31	2 199.69	99.91
34	OS: PERSONNEL & LABOUR-EPWP	-	-	14 208.50	14 208.50	#DIV/0!
35	OS: TRANSPORT SERVICES-CONSTITUENCY LIAI	75 000.00	42 000.00	74 850.00	150.00	-
36	OS: TRANSPORT SERVICES-MPAC	71 500.00	-	71 243.70	256.30	2.00
37	OS: TRANSPORT SERVICES-MULTY PARTY	144 000.00	-	143 049.90	950.10	3.00
38	OS: TRANSPORT SERVICES-PUBLIC PARTICIPAT	59 500.00	49 220.00	59 230.00	270.00	4.00
39	OS:PERSONNEL & LABOUR EPWP	13 334 000.00	1 406 268.92	13 300 853.09	33 146.91	5.00
		20 433 940.00	2 073 083.38	20 312 363.27	121 576.73	99.41

- ❖ The total budget for Outsource Services is **R20.4 Million**. The current month expenditure amount to **R2 Million**. The spending to date is **R20.3 Million** which is **99.41%** 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: LAB SERV FOOD	65 000.00	-	56 022.02	8 977.98	86.19
2	C&PS: B&A ACTUARIES	25 000.00	-	25 000.00	-	100.00
3	C&PS: B&A AUDIT COMMITTEE	560 000.00	-	557 006.06	442 993.94	99.47
4	C&PS: B&A BUSINESS& FIN MANAGEMENT-AFS	1 742 000.00	-	1 741 260.00	740.00	99.96
5	C&PS: B&A ORGANISATIONAL	95 000.00	-	93 789.44	1 210.56	98.73
6	C&PS: B&A RESEARCH & ADVISORY	1 150 000.00	-	1 130 920.00	19 080.00	98.34
7	C&PS: I&P ENGINEERING ELECTRICAL- Energy	4 000 000.00	2 721 816.27	3 998 179.45	1 820.55	99.95
8	C&PS: LAB SERV WATER	600 000.00	99 523.00	575 266.52	24 733.48	95.88
9	C&PS: LEGAL COST ADVICE & LITIGATION - LEGAL FEES	1 400 000.00	160 874.51	1 380 073.12	19 926.88	98.58
10	C&PS: SMME HUB AND LIGHT INDUSTRIAL PARK	216 000.00	-	215 391.31	608.69	99.72
11	C&PS:B&A BUSINESS & FIN MANAGEMENT-FMG	660 000.00	660 000.00	660 000.00	-	100.00
12	AUDIT_COMM - Audit Committee (AUDIT_COMM)	-	10 832.64	10 832.64	1.00	#DIV/0!
13	C&PS:B&A BUSINESS&FIN MANAGEMENT-ASSETS	1 214 000.00	210 815.00	1 212 865.00	1 135.00	99.91
14	C&PS:I&P LAND & QUANTITY SURVEYORS-RRAMS	2 884 000.00	1 231 669.22	2 884 000.00	-	100.00
TOTAL CONSULTANTS AND PROFESSIONAL SERVICES		14 611 000.00	5 095 530.64	14 540 605.56	521 228.08	99.52

- ❖ The budget for consultant and professional services is **R14.6 Million**. The spending for the current month amount to **R5 Million**. The spending to date is **R14.5 Million** which is **99.52%** of the total budgeted consultants.

iii. Contractors

Table 9

NO	DISCRIPTION	Budget	Curr Mth Expend	YTD Actual	Balance	% Exp
1	CONTR: MAINT OF BUILDINGS & FACILITIES-TOILETS & BOREHOLES	290 000.00	212 800.00	286 090.00	3 910.00	98.65
2	CONTR: ARTISTS & PERFORMERS-DIS MAN AWAR	30 000.00	-	28 000.00	2 000.00	93.33
3	CONTR: ARTISTS & PERFORMERS-TRADE&INVEST	25 000.00	-	24 400.00	600.00	97.60
5	CONTR: FIRE PROTECTION	100 000.00	-	-	100 000.00	-
6	CONTR: MAINTENANCE OF EQUIPMENT-PLANT&EQ	50 000.00	-	26 084.95	23 915.05	52.17
7	CONTR: MAINTENANCE OF EQUIPMENT-SYSTEM	500 000.00	- 334 251.30	422 656.54	77 343.46	84.53
8	CONTR: MAINTENANCE OF EQUIPMENT-VEHICLES	400 000.00	10 303.00	252 065.95	147 934.05	63.02
9	CONTR: REPAIRS AND MAINTENANCE BUILDING	600 000.00	- 73 270.08	589 397.00	10 603.00	98.23
10	CONTR: SAFEGUARD & SECURITY	7 576 000.00	1 384 757.86	7 567 443.24	8 556.76	99.89
TOTAL CONTRACTORS		9 571 000.00	1 200 339.48	9 196 137.68	374 862.32	96.08

- ❖ The budget for Contractors is **R9.5 Million**. The spending for the month of June 2026 amount to **R1.2 Million**. The spending to date is **R9.1 Million** which is **96.08%** of the total budgeted contractors.

PART 2 SUPPORTING DOCUMENTATION

A. DEBTORS AGE ANALYSIS

DC40 Dr Kenneth Kaunda- Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June

Description	NT Code	2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts LLo Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
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	-	-	-	-	-	-	-	-	-	-		
Total By Income Source	2000	-	-	-	-	-	-	-	-	-	-	-	-
2024/25 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	-	-	-	-	-	-	-	-	-	-		
Commercial	2300	-	-	-	-	-	-	-	-	-	-		
Households	2400	-	-	-	-	-	-	-	-	-	-		
Other	2500	-	-	-	-	-	-	-	-	-	-		
Total By Customer Group	2600	-	-	-	-	-	-	-	-	-	-	-	-

- There were no Debtors as at 30 June 2026.

B. CREDITORS AGE ANALYSIS

DC40 Dr Kenneth Kaunda- Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

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

- There are no Creditors as at 30 June 2026.

C. INVESTMENT PORTFOLIO

DC40 Dr Kenneth Kaunda - Supporting Table SC5 Monthly Budget Statement - investment portfolio 30 April 2026- 30 June 2026															
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Start Date of Investment	Expiry date of investment	Opening balance	Accrued Interest	Interest received	Withdrawal	Closing Balance
R thousands		Yrs/Months/Days													
Municipality															
Standard bank 038659190-			Fixed deposit	Yes	Fixed	7.425%	N/A	N/A	Thursday, 16 April 2026	Thursday, 18 June 2026	20 000 000.00		256 315.07	- 20 256 315.07	-
Standard bank 038659190-			Fixed deposit	Yes	Fixed	7.450%	N/A	N/A	Thursday, 16 April 2026	Thursday, 16 July 2026	15 000 000.00	232 684.93			15 232 684.93
Nedbank 037881061820-			Fixed deposit	Yes	Fixed	7.07%	N/A	N/A	Thursday, 16 April 2026	Monday, 22 June 2026	5 000 000.00		64 889.04	- 5 064 889.04	-
Absa bank-			Fixed deposit	Yes	Fixed	7.15%	N/A	N/A	Thursday, 16 April 2026	Thursday, 16 July 2026	15 000 000.00	223 315.07			15 223 315.07
Municipality sub-total											55 000 000.00	456 000.00	321 204.11	- 25 321 204.11	30 456 000.00
Entities															
															-
Entities sub-total											-		-	-	-
TOTAL INVESTMENTS AND INTEREST											55 000 000.00	456 000.00	321 204.11	- 25 321 204.11	30 456 000.00

- The investment balance as at 30 June 2026 amounted to **R30.4 Million** and is invested with the below listed bank:

Standard Bank	R15.2 Million
ABSA	R15.2 Million

D. ALLOCATION OF GRANT RECEIPTS

DC40 Dr Kenneth Kaunda- Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June

Description	Ref	2024/25	2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		38 625	235 271	235 271	5 439	235 269	235 271	(2)	0.0%	235 271
F_O_REV_GR_EQUITABLE SHARE	-	33 503	32 981	32 981	-	32 981	32 981	-		32 981
F_O_T&S_MA_NG_ENERGY EFF & DEMAND SIDE MNG	-	4 000	4 000	4 000	2 722	3 998	4 000	(2)	0%	4 000
F_O_T&S_MA_NG_EPWP INTEGRATED GRANT	-	1 122	2 211	2 211	830	1 100	2 211	(1 111)	-50%	2 211
F_O_T&S_MA_NG_RURAL ROAD ASSET MNG SYSTEMS GRANT			2 884	2 884	1 884	2 884	2 884	-		2 884
F_O_T&S_MA_NG_LOCAL GOV FIN MNG GRANT			1 100	1 100	4	2 211	1 100	1 111	101%	1 100
F_O_REV_GR_FUEL LEVY			192 095	192 095	-	192 095	192 095	-		192 095
Provincial Government:		1 095	2 000	750	-	710	750	(40)	-5.3%	750
F_O_T&S_MA_DAA_NDA_EDUCATION; TRAINING AND DEVELOPEME	-	1 095	2 000	750	-	710	750	(40)	-5%	750
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:		39 719	237 271	236 021	5 439	235 980	236 021	(41)	0.0%	236 021
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		39 719	237 271	236 021	5 439	235 980	236 021	(41)	0.0%	236 021

- The Municipality did not receive any grants and subsidies for the current month.
- The total Conditional and Unconditional Grants received as at 30 June 2026 amount to **R235.9 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	R192 095 000.00	R80 039 867.82	July 2025	
		R64 031 382.18	December 2025	
		R48 023 750.00	March 2026	
Equitable Share	R32 981 000.00	R13 742 132.18	July 2025	
		R10 993 617.82	December 2025	
		R8 245 250.00	March 2026	
Rural Roads Assets Management Grant	R 2 884 000.00	R2 019 000.00	August 2025	-
		R865 000.00	March 2026	
Energy Efficiency and Demand-Side Man Grant	R4 000 000.00	R1 300 000.00	August 2025	-
		R1 200 000.00	November 2025	
		R1 500 000.00	February 2026	
EPWP	R2 211 000.00	R553 000.00	August 2025	-
		R996 000.00	November 2025	
		R662 000.00	February 2026	

FMG	R1 100 000.00	R1 100 000.00	August 2025	-
LGSETA	R750 000.00	R442 424.91	July 2025	R39 647.73
		R56 900.19	October 2025	
		(R163 200.00)	November 2025	
		R74 974.76	December 2025	
		R299 252.42	March 2026	
Total	R236 021 000.00	R235 981 352.28	-	R39 647.73

Expenditure on Grants as at 30 June 2026

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

Table 5

Grants	Total grant allocation from National Treasury	Current Month Expenditure	Expenditure as at 30 June 2026	Balance	%
EPWP	R2 211 000.00	R3 787.00	R2 211 000.00	-	100
Financial Management Grant (FMG)	R1 100 000.00	R84 695.65	R1 100 000.00	-	100
Rural roads Asset Management	R2 884 000.00	R1 231 669.22	R2 884 000.00	-	100
Energy Efficiency and Demand-Side Man Grant	R4 000 000.00	R2 721 816.27	R3 998 179.45	R820.55	99.98
TOTAL	R10 195 000.00	R4 041 968.14	R10 193 179.45	R820.55	99.98

E. COUNCILORS' AND EMPLOYEE BENEFITS

DC40 Dr Kenneth Kaunda- Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 June

Summary of Employee and Councillor remuneration	Ref	2024/25		2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		8 122	9 768	9 502	775	8 944	9 502	(558)	-6%	9 502
Pension and UIF Contributions		430	654	669	19	408	669	(262)	-39%	669
Medical Aid Contributions		120	117	177	10	111	177	(67)	-38%	177
Motor Vehicle Allowance		916	1 422	1 362	109	1 324	1 362	(38)	-3%	1 362
Cellphone Allowance		760	778	907	72	835	907	(72)	-8%	907
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1 299	850	970	65	818	970	(152)	-16%	970
Sub Total - Councillors		11 646	13 588	13 588	1 051	12 439	13 588	(1 148)	-8%	13 588
% increase	4		16.7%	0.0%	-92.3%	1083.9%				16.7%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		2 799	4 342	5 986	545	5 519	5 986	(466)	-8%	5 986
Pension, UIF and Group life Contributions		18	225	124	-	-	124	(124)	-100%	124
Medical Aid Contributions		-	108	-	-	-	-	-	-	108
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		88	185	306	208	302	306	(4)	-1%	306
Motor Vehicle Allowance		503	945	698	89	569	698	(129)	-18%	698
Cellphone Allowance		68	133	186	15	117	186	(69)	-37%	186
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		27	21	49	-	(41)	49	(89)	-184%	49
Payments in lieu of leave		-	-	1 250	-	-	1 250	(1 250)	-100%	1 250
Long service awards		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		3 503	5 959	8 599	858	6 467	8 599	(2 132)	-25%	8 707
% increase	4		70.1%	44.3%						148.6%
Other Municipal Staff										
Basic Salaries and Wages		86 198	82 713	85 185	6 916	83 913	85 185	(1 272)	-1%	85 185
Pension, UIF and Group life Contributions		16 167	16 576	16 827	1 385	16 749	16 827	(78)	0%	16 827
Medical Aid Contributions		7 110	7 448	7 585	606	7 542	7 585	(43)	-1%	7 585
Overtime		935	1 039	1 069	68	949	1 069	(120)	-11%	1 069
Performance Bonus		6 849	6 581	6 619	542	6 627	6 619	8	0%	6 619
Motor Vehicle Allowance		10 612	10 884	9 836	808	9 682	9 836	(154)	-2%	9 836
Cellphone Allowance		1 439	1 458	1 365	107	1 354	1 365	(11)	-1%	1 365
Housing Allowances		615	583	658	53	648	658	(9)	-1%	658
Other benefits and allowances		831	1 740	1 581	128	1 440	1 581	(141)	-9%	1 581
Payments in lieu of leave		3 897	5 486	1 304	531	1 101	1 304	(204)	-16%	1 304
Long service awards		1 915	1 541	991	-	834	991	(157)	-16%	991
Post-retirement benefit obligations		105	522	687	42	131	687	(555)	-81%	687
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		1 916	2 183	2 408	89	2 344	2 408	(64)	-3%	2 408
In kind benefits		-	-	-	-	-	-	-	-	-
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		138 590	138 754	136 115	11 274	133 314	136 115	(2 800)	-2%	136 115
% increase	4		0.1%	-1.9%						-1.8%
Total Parent Municipality		153 739	158 301	158 301	13 183	152 221	158 301	(6 080)	-4%	158 409
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	4	-	-	-	-	-	-	-	-	-
% increase	4									
Other Staff of Entities										
Sub Total - Other Staff of Entities	4	-	-	-	-	-	-	-	-	-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		153 739	158 301	158 301	13 183	152 221	158 301	(6 080)	-4%	158 409
% increase	4		3.0%	0.0%						3.0%
TOTAL MANAGERS AND STAFF		142 093	144 713	144 713	12 132	139 782	144 713	(4 932)	-3%	144 821

- ❖ The total employee related costs are **R144.7 Million**. The total spending for the month of June 2026 amount to **R12.1 Million**, reflected as **96.59%** of the budgeted employee related costs.
- ❖ The budget for remuneration of councillors is **R13.5 Million**. The spending for the month of June 2026 amount to **R1 Million**, which totals to **91.55%** of the budgeted remuneration of councillors.

F. CAPITAL PROGRAMME PERFORMANCE

Table 6

Capital Budget List

DR KENNETH KAUNDA DISTRICT MUNICIPALITY								
MFMA SECTION 71/52D BUDGET IMPLEMENTATION AND PERFORMANCE FOR THE MONTH/QUARTER ENDING 30 JUNE 2026								
REVENUE & EXPENDITURE ACTUAL MOVEMENTS								
NO	DEPARTMENT	DESCRIPTION	Approved Budget	ADJUSTED BUDGET	Curr Mth Exp	YTD Movement	Balance	% Exp
1	MUNICIPAL MANAGER	COMMUNICATION EQUIPMENT	200 000.00	-	-	-	-	-
2	CORPORATE SERVICES	OFFICE FURNITURE AND FITTINGS	300 000.00	191 000.00	-	190 703.75	296.25	99.84
3	CORPORATE SERVICES	COMPUTER EQUIPMENT	500 000.00	1 571 000.00	775 000.00	1 570 863.25	136.75	99.99
4	CORPORATE SERVICES	NETWORK UPGRADE	500 000.00	-	775 000.00	-	-	#DIV/0!
5	CORPORATE SERVICES	INTANGIBLES	400 000.00	396 000.00	-	395 531.10	468.90	99.88
6	CORPORATE SERVICES	FLEET	2 000 000.00	2 138 000.00	780 301.45	2 134 907.06	3 092.94	99.86
7	BTO	FINANCIAL SYSTEM	2 450 000.00	2 402 000.00	-	2 401 148.34	851.66	99.96
8	LED & PLANNING	ACQUISITION OF OFFICE SPACE	300 000.00	-	-	-	-	-
9	LED & PLANNING	WATER PROJECTS	2 000 000.00	-	-	-	-	-
10	LED & PLANNING	LIGHTING PROTECTION / CONDUCTOR	200 000.00	-	-	-	-	-
11	LED & PLANNING	AGRI-PARKS	1 700 000.00	1 700 000.00	-	1 700 000.00	-	100.00
12	LED & PLANNING	UPGRADE OF DISASTER CENTRE	500 000.00	-	-	-	-	-
13	COMMUNITY SERVICES	TOOLS	300 000.00	-	-	-	-	-
14	COMMUNITY SERVICES	FIRE BAY DOORS	1 000 000.00	-	-	-	-	-
15	COMMUNITY SERVICES	LANDFILL SITE DISTRICT	1 500 000.00	-	-	-	-	-
TOTAL			13 850 000.00	8 398 000.00	780 301.45	8 393 153.50	4 846.50	99.94

- The capital expenditure was adjusted to **R8.3 Million**. The spending for the month of June 2026 amount to **R780 Thousand**. The actual year to date is **R8.3 Million** which is **99.94%**.

G. MATERIAL VARIANCES

Revenue by Source

The material Variances are prepared based on- Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) – M12 June 2026

Description	% Variance	Reasons for material variances.
Interest earned – external investments	-1%	Interest earned-external investments are more as results of the large amount currently invested with various financial institutions.
Transfers and subsidies:	-65%	- To date, the Municipality received the following grants which amount to R235.9 Million: ❖ Equitable Share (R13.7 Million) ❖ Equitable Share (R10.9 Million) ❖ RSC Replacement Grant (R80 Million) ❖ RSC Replacement Grant (R64 Million) ❖ Equitable Share (R8.2 Million) ❖ RSC Replacement Grant (R48 Million) ❖ FMG (R1.1 Million) ❖ RRAMS (R2 Million) ❖ RRAMS (865 Thousand) ❖ EPWP (R553 Thousand) ❖ EPWP (R996 Thousand)
Operational		
Fuel Levy		

		❖ EPWP (R662 Thousand) ❖ EEDSM (R1.3 Million) ❖ EEDSM (R1.2 Million) ❖ EEDSM (R1.5 Million) ❖ LGSETA (R442 Thousand) ❖ LGSETA (R56 Thousand) ❖ LGSETA (-R163 Thousand) ❖ LGSETA (R74 Thousand) ❖ LGSETA (R299 Thousand)
License and permits	-6%	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	-3%	Considering the spread of the 13 th cheque into different months. The variance is also due to vacant posts which includes amongst others Senior Managers.
Remuneration of councillors	-8%	The Budget took into account the possible increase as well as the Upper limits.
Depreciation & asset impairment	-52%	The depreciation was processed during the current month. It must be noted that the depreciation is accounted for every month.
Inventory Consumed	-55%	The variance on other materials results from purchases of material and supplies which are procured as and when needed.
Contracted services	-1%	The Contracted services are made of: Consultant and professional fees, Outsourced services and contractors. More detailed info please see (page 21-22)
Transfers and subsidies	-0%	Budgeted transfers and subsidies comprise: • EM Discretionary Bursaries • Merit Bursaries • Social Relief: • Transfer – Sports, Art & Culture • SSMEs Grants There is a slow spending on most of the items under Transfers and subsidies.
Other expenditure	-5%	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	-0%	• The capital budget is budgeted at R8.3 Million. Details of Capital budget list is on Table 6 (Page 17)

H. OTHER SUPPORTING DOCUMENTATION

DC40 Dr Kenneth Kaunda - Supporting Table SC13c Monthly Budget Statement – Expenditure on Repairs and Maintenance by Asset class – M12 June 2026

DC40 Dr Kenneth Kaunda- Supporting Table SC13c Monthly Budget Statement - - expenditure on repairs and maintenance by asset class - M12 June

Description	Ref	2024/25	2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-		-
Roads Infrastructure		-	-	-	-	-	-	-		-
Storm water Infrastructure		-	-	-	-	-	-	-		-
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		-	-	-	-	-	-	-		-
Heritage assets		-	-	-	-	-	-	-		-
Investment properties		-	-	-	-	-	-	-		-
Revenue Generating		-	-	-	-	-	-	-		-
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
Non-revenue Generating		-	-	-	-	-	-	-		-
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
Other assets		935	1 700	600	(73)	589	600	11	1.8%	600
Operational Buildings		935	1 700	600	(73)	589	600	11	1.8%	600
Municipal Offices		935	1 700	600	(73)	589	600	(11)	-2%	600
Housing		-	-	-	-	-	-	-		-
Staff Housing		-	-	-	-	-	-	-		-
Social Housing		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Intangible Assets		-	-	-	-	-	-	-		-
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		-	-	-	-	-	-	-		-
Computer Equipment		-	200	500	(334)	423	500	77	15.5%	500
Computer Equipment		-	200	500	(334)	423	500	(77)	-15%	500
Furniture and Office Equipment		73	530	290	213	286	290	4	1.3%	290
Furniture and Office Equipment		73	530	290	213	286	290	(4)	-1%	290
Machinery and Equipment		-	650	50	-	26	50	24	47.8%	50
Machinery and Equipment		-	650	50	-	26	50	(24)	-48%	50
Transport Assets		1 270	450	400	10	252	400	148	37.0%	400
Transport Assets		1 270	450	400	10	252	400	(148)	-37%	400
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 Repairs and Maintenance Expenditure	1	2 279	3 530	1 840	(184)	1 576	1 840	264	14.3%	1 840

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: CATERING SERVICES	50 000.00	26 520.00	47 752.00	2 248.00	95.50
2	OS: BURIAL SERVICES	270 000.00	33 065.24	267 065.24	2 934.76	98.91
3	OS: CATERING SERVICES	125 000.00	27 014.00	115 780.70	9 219.30	92.62
4	OS: CATERING SERVICES-AGRICULTURE INITIA	60 000.00	4 928.00	59 444.00	556.00	99.07
5	OS: CATERING SERVICES-AIR QUALITY	30 000.00	6 125.00	25 525.00	4 475.00	85.08
6	OS: CATERING SERVICES-CAREER	43 000.00	-	42 200.00	800.00	98.14
7	OS: CATERING SERVICES-CBP	30 000.00	10 500.00	29 090.00	910.00	96.97
8	OS: CATERING SERVICES-CONSTITUENCY LIAIS	27 000.00	-	26 880.00	120.00	99.56
9	OS: CATERING SERVICES-COUNCIL MEETINGS	114 000.00	33 930.00	83 460.00	30 540.00	73.21
10	OS: CATERING SERVICES-COUNCILLOR PERFORM	55 300.00	-	55 260.00	40.00	99.93
11	OS: CATERING SERVICES-DIS MANA ADVISORY	41 000.00	-	40 260.00	740.00	98.20
12	OS: CATERING SERVICES-DISASTER AWARENESS	45 000.00	-	40 990.00	4 010.00	91.09
13	OS: CATERING SERVICES-DISTRICT LEARNING	11 000.00	-	10 560.00	440.00	96.00
14	OS: CATERING SERVICES-ELDERLY	30 500.00	12 800.00	30 480.00	20.00	99.93
15	OS: CATERING SERVICES-GENDER	60 000.00	4 900.00	59 820.00	180.00	99.70
16	OS: CATERING SERVICES-HEALTH	47 000.00	36 560.00	46 560.00	440.00	99.06
17	OS: CATERING SERVICES-IMBIZO	149 000.00	16 000.00	148 231.40	768.60	99.48
18	OS: CATERING SERVICES-MORAL	78 200.00	-	78 130.00	70.00	99.91
19	OS: CATERING SERVICES-MPAC	124 000.00	25 450.00	123 515.02	484.98	99.61
20	OS: CATERING SERVICES-MULTY PARTY	111 000.00	25 520.00	110 665.00	335.00	99.70
21	OS: CATERING SERVICES-PUBLIC PARTICIPA	77 000.00	29 700.00	76 750.00	250.00	99.68
22	OS: CATERING SERVICES-RISK REDUCTION	28 000.00	-	27 600.00	400.00	98.57
23	OS: CATERING SERVICES-SAFETY	54 000.00	-	53 700.00	300.00	99.44
24	OS: CATERING SERVICES-SOCIAL	91 000.00	-	90 940.00	60.00	99.93
25	OS: CATERING SERVICES-SPORTS ARTS&CULTU	45 000.00	-	41 695.00	3 305.00	92.66
26	OS: CATERING SERVICES-STAKEHOLDER SUPP	143 900.00	18 900.00	143 830.00	70.00	99.95
27	OS: CATERING SERVICES-TRADE&INVESTMENT	145 000.00	14 080.00	140 340.00	4 660.00	96.79
28	OS: CATERING SERVICES-WOMAN	28 040.00	-	28 040.00	-	100.00
29	OS: CATERING SERVICES-WOMEN CAUCUS	6 000.00	-	5 280.00	720.00	88.00
30	OS: MEDICAL SERVICES [HEALTH SERV & SUP]	65 000.00	33 320.00	61 820.00	3 180.00	95.11
31	OS: PERSONNEL & LABOUR	-	463.91	1 881.41	1 881.41	#DIV/0!
32	OS: PERSONNEL & LABOUR - EPWP GRANT	2 211 000.00	-	2 211 000.00	-	100.00
33	OS: PERSONNEL & LABOUR-CBP	2 355 000.00	215 818.31	2 352 800.31	2 199.69	99.91
34	OS: PERSONNEL & LABOUR-EPWP	-	-	14 208.50	14 208.50	#DIV/0!
35	OS: TRANSPORT SERVICES-CONSTITUENCY LIAI	75 000.00	42 000.00	74 850.00	150.00	-
36	OS: TRANSPORT SERVICES-MPAC	71 500.00	-	71 243.70	256.30	2.00
37	OS: TRANSPORT SERVICES-MULTY PARTY	144 000.00	-	143 049.90	950.10	3.00
38	OS: TRANSPORT SERVICES-PUBLIC PARTICIPAT	59 500.00	49 220.00	59 230.00	270.00	4.00
39	OS:PERSONNEL & LABOUR EPWP	13 334 000.00	1 406 268.92	13 300 853.09	33 146.91	5.00
		20 433 940.00	2 073 083.38	20 312 363.27	121 576.73	99.41

- ❖ The total budget for Outsource Services is **R20.4 Million**. The current month expenditure amount to **R2 Million**. The spending to date is **R20.3 Million** which is **99.41%** 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: LAB SERV FOOD	65 000.00	-	56 022.02	8 977.98	86.19
2	C&PS: B&A ACTUARIES	25 000.00	-	25 000.00	-	100.00
3	C&PS: B&A AUDIT COMMITTEE	560 000.00	-	557 006.06	442 993.94	99.47
4	C&PS: B&A BUSINESS& FIN MANAGEMENT-AFS	1 742 000.00	-	1 741 260.00	740.00	99.96
5	C&PS: B&A ORGANISATIONAL	95 000.00	-	93 789.44	1 210.56	98.73
6	C&PS: B&A RESEARCH & ADVISORY	1 150 000.00	-	1 130 920.00	19 080.00	98.34
7	C&PS: I&P ENGINEERING ELECTRICAL- Energy	4 000 000.00	2 721 816.27	3 998 179.45	1 820.55	99.95
8	C&PS: LAB SERV WATER	600 000.00	99 523.00	575 266.52	24 733.48	95.88
9	C&PS: LEGAL COST ADVICE & LITIGATION - LEGAL FEES	1 400 000.00	160 874.51	1 380 073.12	19 926.88	98.58
10	C&PS: SMME HUB AND LIGHT INDUSTRIAL PARK	216 000.00	-	215 391.31	608.69	99.72
11	C&PS:B&A BUSINESS & FIN MANAGEMENT-FMG	660 000.00	660 000.00	660 000.00	-	100.00
12	AUDIT_COMM - Audit Committee (AUDIT_COMM)	-	10 832.64	10 832.64	1.00	#DIV/0!
13	C&PS:B&A BUSINESS&FIN MANAGEMENT-ASSETS	1 214 000.00	210 815.00	1 212 865.00	1 135.00	99.91
14	C&PS:I&P LAND & QUANTITY SURVEYORS-RRAMS	2 884 000.00	1 231 669.22	2 884 000.00	-	100.00
	TOTAL CONSULTANTS AND PROFESSIONAL SERVICES	14 611 000.00	5 095 530.64	14 540 605.56	521 228.08	99.52

- ❖ The budget for consultant and professional services is **R14.6 Million**. The spending for the current month amount to **R5 Million**. The spending to date is **R14.5 Million** which is **99.52%** of the total budgeted consultants.

iii. Contractors

Table 9

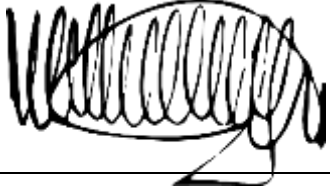
NO	DISCRIPTION	Budget	Curr Mth Expend	YTD Actual	Balance	% Exp
1	CONTR: MAINT OF BUILDINGS & FACILITIES-TOILETS & BOREHOLES	290 000.00	212 800.00	286 090.00	3 910.00	98.65
2	CONTR: ARTISTS & PERFORMERS-DIS MAN AWAR	30 000.00	-	28 000.00	2 000.00	93.33
3	CONTR: ARTISTS & PERFORMERS-TRADE&INVEST	25 000.00	-	24 400.00	600.00	97.60
5	CONTR: FIRE PROTECTION	100 000.00	-	-	100 000.00	-
6	CONTR: MAINTENANCE OF EQUIPMENT-PLANT&EQ	50 000.00	-	26 084.95	23 915.05	52.17
7	CONTR: MAINTENANCE OF EQUIPMENT-SYSTEM	500 000.00	334 251.30	422 656.54	77 343.46	84.53
8	CONTR: MAINTENANCE OF EQUIPMENT-VEHICLES	400 000.00	10 303.00	252 065.95	147 934.05	63.02
9	CONTR: REPAIRS AND MAINTENANCE BUILDING	600 000.00	73 270.08	589 397.00	10 603.00	98.23
10	CONTR: SAFEGUARD & SECURITY	7 576 000.00	1 384 757.86	7 567 443.24	8 556.76	99.89
	TOTAL CONTRACTORS	9 571 000.00	1 200 339.48	9 196 137.68	374 862.32	96.08

- ❖ The budget for Contractors is **R9.5 Million**. The spending for the month of June 2026 amount to **R1.2 Million**. The spending to date is **R9.1 Million** which is **96.08%** of the total budgeted contractors.

THEREFORE RECOMMENDED

That the Municipal Council takes cognisance of the MFMA Section 52(d) Budget Implementation and Performance Report for the month/quarter ending 30th June 2026 as submitted by the Budget and Treasury Office.

SUBMITTED FOR COGNISANCE

DESIGNATION	APPROVED ☒	NOT APPROVED	DATE
EXECUTIVE MAYOR: CLLR N J NUM	SIGNATURE 		22 July 2026

ITEM A.257/07/2026

ITEM MAYORAL.225/07/2026

DEPARTMENT OF BUDGET AND TREASURY OFFICE

MFMA SECTION 71, BUDGET IMPLEMENTATION AND PERFORMANCE FOR THE MONTH ENDING 30 JUNE 2026

PURPOSE

Section 71 of the Municipal Finance Management Act, No. 56 of 2003 (MFMA) requires the Municipality to submit the monthly report on the budget to the Mayor, Provincial Treasury and National Treasury within 10 Working days of start of the month.

The Dr. Kenneth Kaunda District Municipality Council approved the 2nd Adjustment Budget for the 2025/26 financial year as per Council resolution **A.217/07/2026** in line with the requirements of the Municipal Budget and Reporting Regulations.

The Accounting Officer with the assistance of the Chief Financial Officer consistently submitted the Section 71 of the Municipal Finance Management Act as required. The monthly reports are used to assess the budgetary performance of the municipality against the adopted budget during the financial year. The report took into consideration the service delivery performance of the municipality as against the service delivery targets and performance indicators which were set in the service delivery and budget implementation plan (SDBIP).

The in-year report Schedule C provides a high-level analysis as at 30 June 2026 in the prescribed format. Material variances are referred to briefly in this report. Comprehensive explanations are included in the monthly financial management report.

2. **EXECUTIVE SUMMARY**

Table 1

Description	Approved Budget	Adjusted Budget	Current month Receipts/Exp	Year TD Budget	Year TD Actual	Variance
Total Operating Revenue	- 248 471 000.00	- 244 391 478.00	- 7 283 299.21	- 244 391 478.00	- 242 964 838.90	- 1 426 639.10
Total Operating Expenditure	247 430 243.00	240 401 000.00	28 933 885.30	251 051 305.00	231 965 046.36	19 086 258.64
(Surplus) / Deficit before Non-Cash	- 1 040 757.00	- 3 990 478.00	21 650 586.09	6 659 827.00	- 10 999 792.54	17 659 619.54
Non-Cash Items	- 7 183 565.00	- 8 330 305.00				
(Surplus) / Deficit After Non-Cash	- 8 224 322.00	- 12 320 783.00	21 650 586.09			-
Total Capital Expenditure	13 850 000.00	8 398 000.00	780 301.45	8 398 000.00	8 393 153.50	4 846.50

The total operating revenue budget is adjusted to **R244.3 Million**. The actual operating revenue realised during the month of June 2026 amount to **R7.2 Million**. The actual year to date budgeted revenue is **R244.3 Million** and the actual year to date revenue is **R242.9 Million**, which is less than the projected year to date operating revenue by **R1.4 Million**.