

# **MFMA section 52(d), budget implementation and performance for the month /quarter ending 30<sup>th</sup> June 2024**



## EXPLORING PROSPERITY

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# BUDGET AND TREASURY OFFICE

## MFMA SECTION 52(d), BUDGET IMPLEMENTATION AND PERFORMANCE FOR THE MONTH/QUARTER ENDING 30<sup>TH</sup> JUNE 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 March 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 2<sup>nd</sup> Adjustment Budget for the 2023/24 financial year for the Dr Kenneth Kaunda District Municipality as per Council resolution **A.115/06/2024** in line with the requirements of the Municipal Budget and Reporting Regulations.

The Accounting Officer with the assistance of the Chief Financial Officer consistently submits 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 forth quarter of the 2023/2024 financial year. The report took in to consideration the service delivery performance of the municipality as against the service delivery targets and performance indicators which were set in the Service Delivery and Budget Implementation Plan (SDBIP).

#### 2. EXECUTIVE SUMMARY

Table 1

	Approved Budget	1st Adjustment Budget	2nd Adjustment Budget	4th Quarter (Apr - Jun)	Year TD Budget	Year TD Actual	Variance
Total Operating Revenue	- 230 697 430.00	- 230 910 545.00	- 232 765 431.00	3 869 060.62	- 232 765 431.00	- 232 107 346.87	658 084.13
Total Operating Expenditure	230 517 000.00	244 908 880.00	257 445 158.00	68 786 142.27	257 445 158.00	243 555 261.35	13 889 896.65
Surplus / (Deficit)	- 180 430.00	13 998 335.00	24 679 727.00			11 447 914.48	
Total Capital Expenditure	39 450 000.00	36 850 000.00	29 059 000.00	3 155 269.68	29 059 000.00	28 438 318.71	620 681.29

The total operating revenue budget is adjusted to **R232.7 Million** from the 1<sup>st</sup> Adjustment budget of **R230.9 Million**. The actual operating revenue realised for the fourth quarter (01 April to June 2024) amount to **R3.8 Million** and the actual year to date budgeted revenue is **R232.7 Million** and the actual year to date revenue is

**R232.1 Million**, which is less than the projected year to date operating revenue by **R658 Thousand**.

The total adjusted operating expenditure budget is **R257.4 Million**. The operating expenditure incurred in the fourth quarter (01 April to June 2024) amount to **R68.7 Million** and the year-to-date budget as at 30<sup>th</sup> June 2024 is estimated at **R257.4 Million** and the actual year-to-date operating expenditure is **R243.5 Million**, which is less than the year-to-date budgeted expenditure by **R13.8 Million**.

The approved 2<sup>nd</sup> Adjustment Budget for capital expenditure amount to **R29 Million**. The total spending in the fourth quarter (01 April to June 2024) was standing at **R3.1 Million** and the year-to-date budget as at 30<sup>th</sup> June 2024 is estimated at **R29 Million** and the actual year-to-date capital expenditure is **R28.4 Million**, which is less than the year-to-date budgeted expenditure by **R620 Thousand**.

For more detailed material variances please **Refer to Page 19&20** 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	- 248 593.11	- 1 000 000.00	-	100.00
2	TS_O_M_NRF_EQUITABLE SHARE	- 32 150 000.00	-	- 32 150 000.00	-	100.00
3	TS_O_M_NRF_FUEL LEVY	-181 398 000.00	-	-181 398 000.00	-	100.00
4	INTER: BANK ACCOUNTS	- 2 400 000.00	- 190 164.41	- 2 363 081.80	- 36 918.20	98.46
5	INTER: SHORT TERM INVEST & CALL ACCOUNTS	- 7 000 000.00	- 218 630.13	- 6 815 709.59	- 184 290.41	97.36
6	TS_O_M_DPAA_NDA_EDUC;TR&DEV SETA	- 2 880 000.00	- 180 920.70	- 2 444 601.36	- 435 398.64	84.88
7	COMMISSION: INSURANCE	- 138 431.00	- 1 179.52	- 135 744.19	- 2 686.81	98.05
8	SKILLS DEVELOPMENT LEVY REFUND	-	180 920.70	-	-	-
9	SALE OF: PUBLICATION - TENDER DOCUMENTS	- 21 000.00	-	- 20 956.52	- 43.48	99.79
10	TS_O_M_NG_EPWP GRANT	- 2 177 000.00	-	- 2 177 000.00	-	100.00
11	TS_O_M_NG_RURAL ROAD ASSET MNG SYS GRANT	- 2 641 000.00	- 303 042.50	- 2 641 000.00	-	100.00
12	TS_O_M_NG_MUNICIPAL DISASTER RELIEF	- 300 000.00	-	- 300 000.00	-	100.00
13	HEALTH CERTIFICATES	- 660 000.00	- 52 772.29	- 661 253.41	1 253.41	100.18
	<b>TOTAL : INCOME</b>	<b>-232 765 431.00</b>	<b>- 1 014 381.96</b>	<b>-232 107 346.87</b>	<b>- 658 084.13</b>	<b>99.72</b>

- The Municipality received **R1 Million** for the month of June 2024 which comprises of:
  - ❖ **R190 Thousand** for interest on Bank
  - ❖ **R218 Thousand** for interest on Short-Term Investments
  - ❖ **R180 Thousand** for LGSETA
  - ❖ **R1 Thousand** for Commission Insurance
  - ❖ **R52 Thousand** for health certificates (licence and permits)
  - ❖ **Recognition of Income – Conditional Grants (R551 Thousand)**
    - FMG – **R248 Thousand**
    - RRAMS – **R303 Thousand**
- To date, the Municipality received **R6.1 Million** on conditional grants. The entire amount has been recognised as revenue as all conditions are met.

- The year-to-date revenue received as at 30<sup>th</sup> June 2024 amount to **R232.1 Million** which is **99.72%** 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	130 350 729.00	10 969 712.43	127 746 583.26	2 604 145.74	98.00
REMUNERATION OF COUNCILLORS	12 204 316.00	954 864.48	12 159 180.02	45 135.98	99.63
OUTSOURCED SERVICES	20 705 650.00	2 323 876.54	20 105 272.73	600 377.27	97.10
CONSULTANTS AND PROFESSIONAL SERVICES	14 294 800.00	2 390 350.25	13 995 716.70	299 083.30	97.90
CONTRACTORS	10 811 500.00	804 824.52	9 698 162.54	1 113 337.46	89.70
OPERATIONAL COSTS	46 388 444.00	10 344 589.76	44 705 371.97	1 683 072.03	96.37
INVENTORY	7 097 130.00	793 870.79	6 321 045.26	776 084.74	89.06
OPERATING LEASES	4 915 000.00	1 596 206.67	4 505 764.97	409 235.03	91.67
TRANSFER AND SUBSIDIES	3 690 000.00	592 240.19	3 366 116.13	323 883.87	91.22
DEPRECIATION AND AMORTISATION	6 792 589.00	-	-	6 792 589.00	-
TOTAL GAINS AND LOSSES	195 000.00	1 984.58	952 047.77	- 757 047.77	488.23
<b>TOTAL OPERATING EXPENDITURE</b>	<b>257 445 158.00</b>	<b>30 772 520.21</b>	<b>243 555 261.35</b>	<b>13 889 896.65</b>	<b>94.60</b>

The total operating expenditure for the month of June 2024 amount to **R30.7 Million**. The year-to-date operating expenditure is **R243 Million**, which is **94.60%** of the total approved expenditure.

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

DR KENNETH KAUNDA DISTRICT MUNICIPALITY MFMA SECTION 71/52(d) BUDGET IMPLEMENTATION AND PERFORMANCE FOR THE MONTH/QUARTER ENDING 30 JUNE 2024						
	OPERATING EXPENDITURE					
	DEPARTMENT	Budget	Curr Mth Expend	YTD Actual	Balance	% Exp
1	EXECUTIVE MAYOR	6 484 262.00	1 102 396.75	4 944 514.62	1 539 747.38	76.25
2	SPEAKER	6 894 144.00	692 844.64	6 662 033.71	232 110.29	96.63
3	CHIEF WHIP	1 541 909.00	306 723.19	1 495 314.88	46 594.12	96.97
4	COUNCILLORS	9 503 341.00	740 037.91	9 466 674.99	36 666.01	99.61
5	MUNICIPAL MANAGER ADMINISTRATION	41 330 252.00	6 018 946.66	39 820 919.48	1 509 332.52	96.34
6	INTERNAL AUDIT	7 276 796.00	622 302.81	6 836 597.41	440 198.59	93.95
7	CORPORATE SERVICES	35 406 077.00	3 436 655.88	33 167 514.63	2 238 562.37	93.67
8	BUDGET AND TREASURY	37 366 072.00	3 444 327.72	32 228 789.19	5 137 282.81	86.25
9	LED & PLANNING	46 599 725.00	5 703 563.80	45 762 602.32	837 122.68	98.20
10	COMMUNITY SERVICES	64 847 580.00	8 702 736.27	62 218 252.35	2 629 327.65	95.94
	<b>TOTAL</b>	<b>257 250 158.00</b>	<b>30 770 535.63</b>	<b>242 603 213.58</b>	<b>14 646 944.42</b>	<b>94.31</b>
	GAINS AND LOSSES					
	DEPARTMENT	Budget	Curr Mth Expend	YTD Actual	Balance	% Exp
1	MUNICIPAL MANAGER ADMINISTRATION	20 000.00	-	-	20 000.00	-
2	CORPORATE SERVICES	80 000.00	-	-	80 000.00	-
3	BUDGET AND TREASURY	80 000.00	1 984.58	952 047.77	872 047.77	999.99
4	LED & PLANNING	15 000.00	-	-	15 000.00	-
	<b>TOTAL</b>	<b>195 000.00</b>	<b>1 984.58</b>	<b>952 047.77</b>	<b>757 047.77</b>	<b>488.23</b>
	<b>TOTAL OPERATING EXPENDITURE</b>	<b>257 445 158.00</b>	<b>30 772 520.21</b>	<b>243 555 261.35</b>	<b>13 889 896.65</b>	<b>94.60</b>
	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	900 000.00	24 408.70	758 200.00	141 800.00	84.24
6	INTERNAL AUDIT	-	-	-	-	-
7	CORPORATE SERVICES	710 000.00	189 500.00	270 300.00	439 700.00	38.07
8	BUDGET AND TREASURY	1 656 000.00	707 782.02	1 655 652.17	347.83	99.97
9	LED & PLANNING	24 498 000.00	443 565.65	24 470 961.35	27 038.65	99.88
10	COMMUNITY SERVICES	1 295 000.00	529 187.15	1 283 205.19	11 794.81	99.08
	<b>TOTAL</b>	<b>29 059 000.00</b>	<b>430 062.08</b>	<b>28 438 318.71</b>	<b>620 681.29</b>	<b>97.86</b>

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

## 2.2 Cash Flow

The municipality started the financial year 2023/2024 with a positive cash balance amounting to **R96.7 Million**, and the year-to date cash and cash equivalents as at 30 June 2024 was standing at **R38.4 Million**. The cash and cash equivalents which comprises of:

Investment	R30 Million
Bank balance	R8.4 Million

Refer to DC40 Dr Kenneth Kaunda – Table C7 Monthly Budget Statement – Cash flow – **M12 June 2024** **(Refer-Page 12 for more details)**

### 3. IN -YEAR BUDGET STATEMENT TABLES

#### DC40 Dr Kenneth Kaunda - Table C1 Monthly Budget Statement Summary – M12 June 2024

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

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	–	–	–	–	–	–	–		–
Service charges	–	–	–	–	–	–	–		–
Investment revenue	8 187	–	–	–	–	–	–		–
Transfers and subsidies - Operational	8 187	7 400	9 400	409	9 179	9 400	(221)	-2%	9 400
Other own revenue	209 002	223 297	223 365	606	222 929	223 365	(437)	-0%	–
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>225 377</b>	<b>230 697</b>	<b>232 765</b>	<b>1 014</b>	<b>232 107</b>	<b>232 765</b>	<b>(658)</b>	<b>-0%</b>	<b>232 765</b>
Employee costs	122 012	125 696	130 351	10 970	127 747	130 351	(2 604)		130 351
Remuneration of Councillors	11 600	12 432	12 204	955	12 159	12 204	(45)		12 204
Depreciation and amortisation	3 323	6 988	6 988	–	–	6 988	(6 988)		6 988
Interest	–	–	–	–	–	–	–		–
Inventory consumed and bulk purchases	5 261	5 961	7 097	794	6 321	7 097	(776)		7 097
Transfers and subsidies	9 888	6 830	3 690	592	3 366	3 690	(324)	-9%	3 690
Other expenditure	81 188	72 610	97 115	17 462	93 962	97 115	(3 153)	-3%	97 115
<b>Total Expenditure</b>	<b>233 271</b>	<b>230 517</b>	<b>257 445</b>	<b>30 773</b>	<b>243 555</b>	<b>257 445</b>	<b>(13 890)</b>	<b>-5%</b>	<b>257 445</b>
<b>Surplus/(Deficit)</b>	<b>(7 894)</b>	<b>180</b>	<b>(24 680)</b>	<b>(29 758)</b>	<b>(11 448)</b>	<b>(24 680)</b>	<b>13 232</b>	<b>-54%</b>	<b>(24 680)</b>
Transfers and subsidies - capital (monetary)	–	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(7 894)</b>	<b>180</b>	<b>(24 680)</b>	<b>(29 758)</b>	<b>(11 448)</b>	<b>(24 680)</b>	<b>13 232</b>	<b>-54%</b>	<b>(24 680)</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
<b>Surplus/ (Deficit) for the year</b>	<b>(7 894)</b>	<b>180</b>	<b>(24 680)</b>	<b>(29 758)</b>	<b>(11 448)</b>	<b>(24 680)</b>	<b>13 232</b>	<b>-54%</b>	<b>(24 680)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>21 391</b>	<b>39 450</b>	<b>29 059</b>	<b>430</b>	<b>28 438</b>	<b>29 059</b>	<b>(621)</b>	<b>-2%</b>	<b>29 059</b>
Capital transfers recognised	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	21 391	39 450	29 059	430	28 438	29 059	(621)	-2%	29 059
<b>Total sources of capital funds</b>	<b>21 391</b>	<b>39 450</b>	<b>29 059</b>	<b>430</b>	<b>28 438</b>	<b>29 059</b>	<b>(621)</b>	<b>-2%</b>	<b>29 059</b>
<b>Financial position</b>									
Total current assets	134 700	43 586	56 607		74 470				56 607
Total non current assets	34 539	65 231	54 840		62 975				54 840
Total current liabilities	73 864	30 766	29 038		53 519				29 038
Total non current liabilities	15 410	15 864	16 951		15 410				16 951
Community wealth/Equity	90 843	62 007	90 138		68 252				90 138
<b>Cash flows</b>									
Net cash from (used) operating	189 833	7 168	(17 692)	16 125	601 726	(17 692)	(619 418)	3501%	(17 692)
Net cash from (used) investing	(21 390)	(39 450)	(29 059)	(430)	(28 438)	(29 059)	(621)	2%	(29 059)
Net cash from (used) financing	–	–	–	–	–	–	–		–
<b>Cash/cash equivalents at the month/year end</b>	<b>271 880</b>	<b>36 066</b>	<b>50 031</b>	<b>–</b>	<b>670 070</b>	<b>50 031</b>	<b>(620 039)</b>	<b>-1239%</b>	<b>50 031</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	–	–	–	–	–	–	–	–	–
<b>Creditors Age Analysis</b>									
Total Creditors	–	–	–	–	–	–	–	–	–



## DC40 Dr Kenneth Kaunda - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June 2024

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

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		219 434	225 153	226 987	659	226 328	226 987	(659)	0%	226 987
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		219 434	225 153	226 987	659	226 328	226 987	(659)	0%	226 987
Internal audit		–	–	–	–	–	–	–		–
<i>Community and public safety</i>		624	597	960	53	961	960	1	0%	960
Community and social services		624	597	960	53	961	960	1	0%	960
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
<i>Economic and environmental services</i>		5 319	4 947	4 818	303	4 818	4 818	–		4 818
Planning and development		5 319	4 947	4 818	303	4 818	4 818	–		4 818
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
<i>Trading services</i>		–	–	–	–	–	–	–		–
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
<i>Other</i>	4	–	–	–	–	–	–	–		–
<b>Total Revenue - Functional</b>	<b>2</b>	<b>225 377</b>	<b>230 697</b>	<b>232 765</b>	<b>1 014</b>	<b>232 107</b>	<b>232 765</b>	<b>(658)</b>	<b>0%</b>	<b>232 765</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		136 372	132 820	145 983	16 366	136 524	145 983	(9 458)	-6%	145 983
Executive and council		62 118	62 123	65 774	8 861	62 389	65 774	(3 384)	-5%	65 774
Finance and administration		68 062	63 985	72 932	6 883	67 298	72 932	(5 634)	-8%	72 932
Internal audit		6 191	6 712	7 277	622	6 837	7 277	(440)	-6%	7 277
<i>Community and public safety</i>		56 322	59 851	64 848	8 703	62 218	64 848	(2 629)	-4%	64 848
Community and social services		56 322	59 851	64 848	8 703	62 218	64 848	(2 629)	-4%	64 848
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
<i>Economic and environmental services</i>		40 577	37 847	46 615	5 704	45 763	46 615	(852)	-2%	46 615
Planning and development		40 577	37 847	46 615	5 704	45 763	46 615	(852)	-2%	46 615
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
<i>Trading services</i>		–	–	–	–	–	–	–		–
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
<i>Other</i>		–	–	–	–	–	–	–		–
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>233 271</b>	<b>230 517</b>	<b>257 445</b>	<b>30 773</b>	<b>244 505</b>	<b>257 445</b>	<b>(12 940)</b>	<b>-5%</b>	<b>257 445</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(7 894)</b>	<b>180</b>	<b>(24 680)</b>	<b>(29 758)</b>	<b>(12 398)</b>	<b>(24 680)</b>	<b>12 282</b>	<b>-50%</b>	<b>(24 680)</b>

## DC40 Dr Kenneth Kaunda - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June 2024

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

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 01 - Executive Council		-	-	-	-	-	-	-		-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-		-
Vote 03 - Corporate Services		1 477	2 880	2 880	181	2 445	2 880	(435)	-15.1%	2 880
Vote 04 - Financial Services		217 957	222 273	224 107	478	223 883	224 107	(224)	-0.1%	224 107
Vote 05 - Led & Planning		5 319	4 947	4 818	303	4 818	4 818	-		4 818
Vote 06 - Community Services		624	597	960	53	961	960	1	0.1%	960
Vote 07 - -		-	-	-	-	-	-	-		-
Vote 08 - -		-	-	-	-	-	-	-		-
Vote 09 -		-	-	-	-	-	-	-		-
Vote 10 -		-	-	-	-	-	-	-		-
Vote 11 -		-	-	-	-	-	-	-		-
Vote 12 -		-	-	-	-	-	-	-		-
Vote 13 -		-	-	-	-	-	-	-		-
Vote 14 -		-	-	-	-	-	-	-		-
Vote 15 - Other		-	-	-	-	-	-	-		-
<b>Total Revenue by Vote</b>	2	<b>225 377</b>	<b>230 697</b>	<b>232 765</b>	<b>1 014</b>	<b>232 107</b>	<b>232 765</b>	<b>(658)</b>	<b>-0.3%</b>	<b>232 765</b>
<b>Expenditure by Vote</b>	1									
Vote 01 - Executive Council		19 746	24 770	24 424	2 842	22 569	24 424	(1 855)	-7.6%	24 424
Vote 02 - Municipal Manager		48 563	44 065	48 627	6 641	46 658	48 627	(1 970)	-4.1%	48 627
Vote 03 - Corporate Services		34 317	33 890	35 486	3 437	33 168	35 486	(2 319)	-6.5%	35 486
Vote 04 - Financial Services		33 746	30 095	37 446	3 446	33 181	37 446	(4 265)	-11.4%	37 446
Vote 05 - Led & Planning		40 577	37 847	46 615	5 704	45 763	46 615	(852)	-1.8%	46 615
Vote 06 - Community Services		56 322	59 851	64 848	8 703	62 218	64 848	(2 629)	-4.1%	64 848
Vote 07 - -		-	-	-	-	-	-	-		-
Vote 08 - -		-	-	-	-	-	-	-		-
Vote 09 -		-	-	-	-	-	-	-		-
Vote 10 -		-	-	-	-	-	-	-		-
Vote 11 -		-	-	-	-	-	-	-		-
Vote 12 -		-	-	-	-	-	-	-		-
Vote 13 -		-	-	-	-	-	-	-		-
Vote 14 -		-	-	-	-	-	-	-		-
Vote 15 - Other		-	-	-	-	-	-	-		-
<b>Total Expenditure by Vote</b>	2	<b>233 271</b>	<b>230 517</b>	<b>257 445</b>	<b>30 773</b>	<b>243 555</b>	<b>257 445</b>	<b>(13 890)</b>	<b>-5.4%</b>	<b>257 445</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(7 894)</b>	<b>180</b>	<b>(24 680)</b>	<b>(29 758)</b>	<b>(11 448)</b>	<b>(24 680)</b>	<b>13 232</b>	<b>-53.6%</b>	<b>(24 680)</b>

## DC40 Dr Kenneth Kaunda - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June 2024

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

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
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		549	325	21	-	21	21	(0)	0%	21
Agency services								-		
Interest								-		
Interest earned from Receivables								-		
Interest from Current and Non Current Assets		8 187	7 400	9 400	409	9 179	9 400			9 400
Dividends		1	-	-	-	-	-	-		-
Rent on Land								-		
Rental from Fixed Assets								-		
Licence and permits								-		
Operational Revenue		14	-	138	(180)	136	138	(3)	-2%	138
Non-Exchange Revenue										
Property rates								-		
Surcharges and Taxes								-		
Fines, penalties and forfeits		-	-	-	-	-	-	-		-
Licence and permits		561	597	660	53	661	660	1	0%	660
Transfers and subsidies - Operational		38 030	40 977	41 148	733	40 713	41 148	(435)	-1%	41 148
Interest								-		
Fuel Levy		176 234	181 398	181 398	-	181 398	181 398	-		181 398
Operational Revenue								-		
Gains on disposal of Assets		-	-	-	-	-	-	-		-
Other Gains		1 800	-	-	-	-	-	-		-
Discontinued Operations								-		
Total Revenue (excluding capital transfers and contributions)		225 377	230 697	232 765	1 014	232 107	232 765	(658)	0%	232 765
Expenditure By Type										
Employee related costs		122 012	125 696	130 351	10 970	127 747	130 351	(2 604)	-2%	130 351
Remuneration of councillors		11 600	12 432	12 204	955	12 159	12 204	(45)	0%	12 204
Bulk purchases - electricity								-		
Inventory consumed		5 261	5 961	7 097	794	6 321	7 097	(776)		7 097
Debt impairment		-	-	-	-	-	-	-		-
Depreciation and amortisation		3 323	6 988	6 988	-	-	6 988	(6 988)	-100%	6 988
Interest		-	-	-	-	-	-	-		-
Contracted services		45 214	36 701	45 812	5 519	43 799	45 812	(2 013)	-4%	45 812
Transfers and subsidies		9 888	6 830	3 690	592	3 366	3 690	(324)	-9%	3 690
Irrecoverable debts written off								-		-
Operational costs		35 676	35 909	51 303	11 941	49 211	51 303	(2 092)	-4%	51 303
Losses on Disposal of Assets		260	-	-	2	952	-	952	#DIV/0!	-
Other Losses		37	-	-	-	-	-	-		-
Total Expenditure		233 271	230 517	257 445	30 773	243 555	257 445	(13 890)	-5%	257 445
Surplus/(Deficit)		(7 894)	180	(24 680)	(29 758)	(11 448)	(24 680)	13 232	(0)	(24 680)
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		(7 894)	180	(24 680)	(29 758)	(11 448)	(24 680)			(24 680)
Income Tax										
Surplus/(Deficit) after income tax		(7 894)	180	(24 680)	(29 758)	(11 448)	(24 680)			(24 680)
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality		(7 894)	180	(24 680)	(29 758)	(11 448)	(24 680)			(24 680)
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions										
Surplus/ (Deficit) for the year		(7 894)	180	(24 680)	(29 758)	(11 448)	(24 680)			(24 680)

## DC40 Dr Kenneth Kaunda - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June 2024

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

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Multi-Year expenditure appropriation</b>	<b>2</b>									
Vote 01 - Executive Council		-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 04 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 05 - Led & Planning		-	-	-	-	-	-	-	-	-
Vote 06 - Community Services		-	-	-	-	-	-	-	-	-
Vote 07 - -		-	-	-	-	-	-	-	-	-
Vote 08 - -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	<b>4,7</b>	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	<b>2</b>									
Vote 01 - Executive Council		32	110	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		172	2 530	900	(24)	758	900	(142)	-16%	900
Vote 03 - Corporate Services		4 031	4 000	710	190	270	710	(440)	-62%	710
Vote 04 - Financial Services		4 925	2 560	1 656	(708)	1 656	1 656	(0)	0%	1 656
Vote 05 - Led & Planning		10 465	16 550	24 498	444	24 471	24 498	(27)	0%	24 498
Vote 06 - Community Services		1 765	13 700	1 295	529	1 283	1 295	(12)	-1%	1 295
Vote 07 - -		-	-	-	-	-	-	-	-	-
Vote 08 - -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	<b>4</b>	21 391	39 450	29 059	430	28 438	29 059	(621)	-2%	29 059
<b>Total Capital Expenditure</b>		21 391	39 450	29 059	430	28 438	29 059	(621)	-2%	29 059
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		9 160	9 200	3 266	(543)	2 684	3 266	(582)	-18%	3 266
Executive and council		35	2 640	900	(24)	758	900	(142)	-16%	900
Finance and administration		8 956	6 560	2 366	(518)	1 926	2 366	(440)	-19%	2 366
Internal audit		170	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		1 765	13 700	1 295	529	1 283	1 295	(12)	-1%	1 295
Community and social services		1 765	13 700	1 295	529	1 283	1 295	(12)	-1%	1 295
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		10 465	16 550	24 498	444	24 471	24 498	(27)	0%	24 498
Planning and development		10 465	16 550	24 498	444	24 471	24 498	(27)	0%	24 498
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	21 391	39 450	29 059	430	28 438	29 059	(621)	-2%	29 059
<b>Funded by:</b>										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm		-	-	-	-	-	-	-	-	-
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	<b>6</b>	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		21 391	39 450	29 059	430	28 438	29 059	(621)	-2%	29 059
<b>Total Capital Funding</b>		21 391	39 450	29 059	430	28 438	29 059	(621)	-2%	29 059

## DC40 Dr Kenneth Kaunda - Table C6 Monthly Budget Statement - Financial Position - M12 June 2024

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

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	<b>1</b>					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		96 782	35 871	50 031	38 428	50 031
Trade and other receivables from exchange transactions		957	6 365	6 357	1 400	6 357
Receivables from non-exchange transactions		-	-	-	-	-
Current portion of non-current receivables		-	-	-	-	-
Inventory		-	-	-	-	-
VAT		33 874	-	-	33 023	-
Other current assets		3 086	1 350	219	1 619	219
<b>Total current assets</b>		<b>134 700</b>	<b>43 586</b>	<b>56 607</b>	<b>74 470</b>	<b>56 607</b>
<b>Non current assets</b>						
Investments		0	0	-	0	-
Investment property		-	-	-	-	-
Property, plant and equipment		27 290	57 150	50 303	53 731	50 303
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		7 249	8 081	4 537	9 244	4 537
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
<b>Total non current assets</b>		<b>34 539</b>	<b>65 231</b>	<b>54 840</b>	<b>62 975</b>	<b>54 840</b>
<b>TOTAL ASSETS</b>		<b>169 239</b>	<b>108 817</b>	<b>111 447</b>	<b>137 445</b>	<b>111 447</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Financial liabilities		421	433	421	421	421
Consumer deposits		-	-	-	-	-
Trade and other payables from exchange transactions		23 739	11 188	6 071	2 443	6 071
Trade and other payables from non-exchange transactions		3	-	-	3	-
Provision		20 496	19 145	22 546	21 446	22 546
VAT		29 205	-	-	29 205	-
Other current liabilities		-	-	-	-	-
<b>Total current liabilities</b>		<b>73 864</b>	<b>30 766</b>	<b>29 038</b>	<b>53 519</b>	<b>29 038</b>
<b>Non current liabilities</b>						
Financial liabilities		-	-	-	-	-
Provision		15 410	15 864	16 951	15 410	16 951
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
<b>Total non current liabilities</b>		<b>15 410</b>	<b>15 864</b>	<b>16 951</b>	<b>15 410</b>	<b>16 951</b>
<b>TOTAL LIABILITIES</b>		<b>89 274</b>	<b>46 630</b>	<b>45 989</b>	<b>68 929</b>	<b>45 989</b>
<b>NET ASSETS</b>	<b>2</b>	<b>79 965</b>	<b>62 187</b>	<b>65 458</b>	<b>68 517</b>	<b>65 458</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		89 255	62 007	90 138	66 664	90 138
Reserves and funds		1 588	-	-	1 588	-
Other		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>90 843</b>	<b>62 007</b>	<b>90 138</b>	<b>68 252</b>	<b>90 138</b>

## DC40 Dr Kenneth Kaunda - Table C7 Monthly Budget Statement - Cash Flow – M12 June 2024

DC40 Dr Kenneth Kaunda - Table C7 Monthly Budget Statement - Cash Flow - M12 June											
Description	Ref	2022/23	Budget Year 2023/24								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands	1										
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates								-			
Service charges								-			
Other revenue			185 200	185 414	53	1 037	154 511	(153 475)	-99%	185 414	
Transfers and Subsidies - Operational			35 456	35 456		219 470	29 547	189 923	643%	35 456	
Transfers and Subsidies - Capital			2 641	2 641		2 641	2 201	440	20%	2 641	
Interest			7 400	7 400	190	8 960	6 167	2 793	45%	7 400	
Dividends			-	-		-	-	-		-	
Payments											
Suppliers and employees			(216 699)	(234 271)	(30 178)	(239 237)	(195 226)	44 011	-23%	(234 271)	
Interest			-	-		-	-	-		-	
Transfers and Subsidies			-	(6 830)	(3 650)	(592)	(3 366)	(3 042)	324	-11%	(3 650)
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	7 168	(7 011)	(30 528)	(10 496)	(5 842)	4 654	-80%	(7 011)
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			(39 450)	(36 850)	(430)	(28 438)	(30 708)	(2 270)	7%	(36 850)	
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(39 450)	(36 850)	(430)	(28 438)	(30 708)	(2 270)	7%	(36 850)
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											
			-	(32 282)	(43 861)	(30 958)	(38 934)	(36 551)		(43 861)	
Cash/cash equivalents at beginning:			68 348	96 782		77 362	96 782			77 362	
Cash/cash equivalents at month/year end:			-	36 066	52 922		38 428	60 232		33 502	

## 4. RESOLUTIONS

### RECOMMENDED

1. That MFMA Section 52d budget implementation and performance report for the month/quarter ending 30 June 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 - M12 June													
Description	NT Code	Budget Year 2023/24										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr	Total	Total over 90 days		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200									-	-		
Trade and Other Receivables from Exchange Transactions - Electricity	1300									-	-		
Receivables from Non-exchange Transactions - Property Rates	1400									-	-		
Receivables from Exchange Transactions - Waste Water Management	1500									-	-		
Receivables from Exchange Transactions - Waste Management	1600									-	-		
Receivables from Exchange Transactions - Property Rental Debtors	1700									-	-		
Interest on Arrear Debtor Accounts	1810									-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-		
Other	1900								233	233	233		
<b>Total By Income Source</b>	<b>2000</b>	-	-	-	-	-	-	-	233	233	233	-	-
<b>2022/23 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200									-	-		
Commercial	2300									-	-		
Households	2400									-	-		
Other	2500								233	233	233		
<b>Total By Customer Group</b>	<b>2600</b>	-	-	-	-	-	-	-	233	233	233	-	-

- ❖ The total Debtors as at 30 June 2024 amount to **R233 Thousand** which is for the overpayment on salaries of one Senior Manager.
- ❖ It must be noted that the **R286 852.21** owed by Ventersdorp Local Municipality was settled by JB Marks on the 28<sup>th</sup> of June 2024.

### B. CREDITORS AGE ANALYSIS

DC40 Dr Kenneth Kaunda - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June											
Description	NT Code	Budget Year 2023/24								Total	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		
<b>R thousands</b>											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100									-	
Bulk Water	0200									-	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700								747	747	
Auditor General	0800									-	
Other	0900				24				26	50	
<b>Total By Customer Type</b>	<b>1000</b>	-	-	-	24	-	-	-	772	796	-

- The total Creditors balance as at 30 June 2024 was standing at **R796 Thousand**. The amount reported comprises of:
  - ❖ **R747 Thousand** for Trade payables. The management will present a report to the municipal council to consider writing-off the amount as it relates to old opening balances which came through migration of the financial system from E-Venus to Solar.
  - ❖ **R50 Thousand** consist of
    - **R25 Thousand** for retention.
    - **R23 Thousand** for Workmen's Compensation:

## C. INVESTMENT PORTFOLIO

DC40 Dr Kenneth Kaunda - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
Absa Bank- 2081628405		95 days	Fixed deposit	Yes	Fixed	9.50%	0	NIA	Friday, 06 September 2024	30 000				30 000
														-
Municipality sub-total										30 000	-	-	-	30 000
Entities														
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									30 000	-	-	-	30 000

- The investment balance as at 30 June 2024 amounted to **R30 Million** and is invested with the below listed bank:

Absa Bank

R30 Million

## D. ALLOCATION OF GRANT RECEIPTS

### DC40 Dr Kenneth Kaunda - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 June 2024

DC40 Dr Kenneth Kaunda - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 June										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants	1,2									
National Government:		212 788	219 495	219 666	552	219 666	218 121	1 545	0.7%	219 666
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Equitable Share		30 480	32 150	32 150	-	32 150	32 150	-	0.0%	32 150
Expanded Public Works Programme Integrated Grant		2 379	2 306	2 177	-	2 177	2 177	-	0.0%	2 177
Local Government Financial Management Grant		1 000	1 000	1 000	249	1 000	1 000	-	0.0%	1 000
Municipal Disaster Relief Grant		63	-	300	-	300	300	-	0.0%	300
Municipal Systems Improvement Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		2 632	2 641	2 641	303	2 641	2 641	-	0.0%	2 641
RSC Replacement Grant		176 234	181 398	181 398	-	181 398	179 853	1 545	0.9%	181 398
Provincial Government:		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Other grant providers:		1 477	2 880	2 880	181	2 445	2 880	(435)	-15.1%	2 880
Education Training and Development Practices SETA		1 477	2 880	2 880	181	2 445	2 880	(435)	-15.1%	2 880
Parent Municipality		-	-	-	-	-	-	-	-	-
Production		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	214 264	222 375	222 546	733	222 111	221 001	1 110	0.5%	222 546
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	214 264	222 375	222 546	733	222 111	221 001	1 110	0.5%	222 546

- During the month of June 2024, the Municipality received **R181 Thousand** for LGSETA
- The total Conditional and Unconditional Grants received as at 30 June 2024 amount to **R221.1 Million** and the table below gives details of the allocations,



amounts received, related dates of transfers and outstanding amounts to be received.

**Table 4 (a)**

<b>Grant</b>	<b>Allocation as per DORA</b>	<b>Amount Received</b>	<b>Date of transfer (Receipts)</b>	<b>Outstanding</b>
<b>RSC Replacement Grant</b>	R181 398 000.00	R75 582 216.85	July 2023	-
		R60 465 433.70	December 2023	
		R45 350 349.45	March 2024	
<b>Equitable Share</b>	R32 150 000.00	R13 395 783.15	July 2023	-
		R10 716 566.30	December 2023	
		R8 037 650.55	March 2024	
<b>Rural Roads Assets Management Grant</b>	R 2 641 000.00	R1 849 000.00	October 2023	-
		R792 000.00	February 2024	
<b>EPWP</b>	R2 177 000.00	R577 000.00	August 2023	-
		R1 037 000.00	January 2024	
		R563 000.00	February 2024	
<b>FMG</b>	R1 000 000.00	R1 000 000.00	August 2023	-
<b>LGSETA</b>	R2 880 000.00	R591 040.66	July 2023	R435 398.64
		R38 000.00	August 2023	
		R424 000.00	September 2023	
		R600 640.00	October 2023	
		R196 000.00	November 2023	
		R234 000.00	March 2024	
		R180 000.00	May 2024	
		R180 920.70	June 2024	
<b>Municipal Disaster Relief</b>	R300 000.00	R300 000.00	March 2024	-
<b>Total</b>	<b>R222 546 000.00</b>	<b>R221 110 601.36</b>	<b>-</b>	<b>R435 398.64</b>

## DC40 Dr Kenneth Kaunda - Supporting Table SC7 (1) Monthly Budget Statement - transfers and grant expenditure - M12 June 2024

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

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		17 187	14 329	29 416	2 667	30 095	29 416	680	2.3%	29 416
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Equitable Share		10 748	8 002	23 558	2 286	24 062	23 558	505	2.1%	23 558
Expanded Public Works Programme Integrated Grant		2 379	2 306	2 207	9	2 206	2 207	(1)	0.0%	2 207
Local Government Financial Management Grant		1 428	1 380	1 010	69	1 186	1 010	176	17.4%	1 010
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant		2 632	2 641	2 641	303	2 641	2 641	–	–	2 641
Provincial Government:		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Other grant providers:		937	1 080	1 208	114	1 209	1 208	1	0.1%	1 208
Education Training and Development Practices SETA		937	1 080	1 208	114	1 209	1 208	1	0.1%	1 208
Local Government Water and Related Service SETA		–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		18 124	15 409	30 624	2 781	31 304	30 624	680	2.2%	30 624
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant		–	–	–	–	–	–	–	–	–
Provincial Government:		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		–	–	–	–	–	–	–	–	–
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		18 124	15 409	30 624	2 781	31 304	30 624	680	2.2%	30 624

## E. EXPENDITURE ON GRANTS

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 2024	Balance	%
EPWP	R2 177 000.00	-	R2 177 000.00	-	100.00
Financial Management Grant (FMG)	R1 000 000.00	R248 593.11	R1 000 000.00		100.00
Rural roads Asset Management	R2 641 000.00	R303 042.50	R2 641 000.00		100.00
<b>TOTAL</b>	<b>R5 818 000.00</b>	<b>R551 635.61</b>	<b>R5 818 000.00</b>		100.00

## F. COUNCILORS' AND EMPLOYEE BENEFITS

### DC40 Dr Kenneth Kaunda - Supporting Table SC8 Monthly Budget Statement - councilor and staff benefits - M12 June 2024

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

Summary of Employee and Councillor remuneration	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		8 035	8 407	8 312	658	8 295	8 312	(17)	0%	8 312
Pension and UIF Contributions		427	390	445	37	430	445	(15)	-3%	445
Medical Aid Contributions		84	296	107	10	102	107	(6)	-5%	107
Motor Vehicle Allowance		1 231	1 570	1 414	113	1 414	1 414	(0)	0%	1 414
Cellphone Allowance		727	869	908	63	906	908	(1)	0%	908
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		1 094	900	1 018	74	1 012	1 018	(6)	-1%	1 018
<b>Sub Total - Councillors</b>		<b>11 600</b>	<b>12 432</b>	<b>12 204</b>	<b>955</b>	<b>12 159</b>	<b>12 204</b>	<b>(45)</b>	<b>0%</b>	<b>12 204</b>
% increase	4		7.2%	5.2%						5.2%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		4 584	5 625	4 435	332	4 242	4 435	(193)	-4%	4 435
Pension and UIF Contributions		—	—	—	—	—	—	—	—	—
Medical Aid Contributions		—	72	—	—	—	—	—	—	—
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		257	169	315	67	312	315	(3)	-1%	315
Motor Vehicle Allowance		1 307	1 350	1 142	80	1 078	1 142	(63)	-6%	1 142
Cellphone Allowance		149	152	134	11	134	134	(0)	0%	134
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		182	—	107	11	109	107	3	3%	107
Payments in lieu of leave		188	—	425	(155)	265	425	(160)	-38%	425
Acting and post related allowance		8	—	—	—	—	—	—	—	—
In kind benefits		—	—	—	—	—	—	—	—	—
<b>Sub Total - Senior Managers of Municipality</b>		<b>6 675</b>	<b>7 369</b>	<b>6 557</b>	<b>346</b>	<b>6 141</b>	<b>6 557</b>	<b>(416)</b>	<b>-6%</b>	<b>6 557</b>
% increase	4		10.4%	-1.8%						-1.8%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		70 915	73 702	75 600	6 446	76 214	75 600	614	1%	75 600
Pension and UIF Contributions		12 628	12 972	14 025	1 280	14 029	14 025	5	0%	14 025
Medical Aid Contributions		5 637	5 780	6 188	586	6 197	6 188	9	0%	6 188
Overtime		800	790	950	98	919	950	(31)	-3%	950
Performance Bonus		5 189	6 574	5 636	428	5 423	5 636	(213)	-4%	5 636
Motor Vehicle Allowance		8 956	9 005	9 536	943	9 592	9 536	56	1%	9 536
Cellphone Allowance		1 145	1 182	1 182	156	1 234	1 182	52	4%	1 182
Housing Allowances		551	658	601	51	599	601	(2)	0%	601
Other benefits and allowances		1 269	1 423	1 303	244	1 411	1 303	108	8%	1 303
Payments in lieu of leave		3 069	4 492	3 736	240	3 403	3 736	(334)	-9%	3 736
Long service awards		992	430	674	—	549	674	(125)	-19%	674
Post-retirement benefit obligations		3 227	350	2 687	37	424	2 687	(2 263)	-84%	2 687
Entertainment		—	—	—	—	—	—	—	—	—
Scarcity		—	—	—	—	—	—	—	—	—
Acting and post related allowance		958	969	1 676	115	1 612	1 676	(64)	-4%	1 676
In kind benefits		—	—	—	—	—	—	—	—	—
<b>Sub Total - Other Municipal Staff</b>		<b>115 337</b>	<b>118 327</b>	<b>123 793</b>	<b>10 624</b>	<b>121 605</b>	<b>123 793</b>	<b>(2 188)</b>	<b>-2%</b>	<b>123 793</b>
% increase	4		2.6%	7.3%						7.3%
<b>Total Parent Municipality</b>		<b>133 612</b>	<b>138 128</b>	<b>142 555</b>	<b>11 925</b>	<b>139 906</b>	<b>142 555</b>	<b>(2 649)</b>	<b>-2%</b>	<b>142 555</b>
Unpaid salary, allowances & benefits in arrears:										
<b>Board Members of Entities</b>										
<b>Sub Total - Executive members Board</b>		—	—	—	—	—	—	—	—	—
% increase	4									
<b>Senior Managers of Entities</b>										
<b>Sub Total - Senior Managers of Entities</b>		—	—	—	—	—	—	—	—	—
% increase	4									
<b>Other Staff of Entities</b>										
Basic Salaries and Wages		—	—	—	—	—	—	—	—	—
In kind benefits		—	—	—	—	—	—	—	—	—
<b>Sub Total - Other Staff of Entities</b>		—	—	—	—	—	—	—	—	—
% increase	4									
<b>Total Municipal Entities</b>		—	—	—	—	—	—	—	—	—
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>133 612</b>	<b>138 128</b>	<b>142 555</b>	<b>11 925</b>	<b>139 906</b>	<b>142 555</b>	<b>(2 649)</b>	<b>-2%</b>	<b>142 555</b>
% increase	4		3.4%	6.7%						6.7%
<b>TOTAL MANAGERS AND STAFF</b>		<b>122 012</b>	<b>125 696</b>	<b>130 351</b>	<b>10 970</b>	<b>127 747</b>	<b>130 351</b>	<b>(2 604)</b>	<b>-2%</b>	<b>130 351</b>

- ❖ The total employee related costs was adjusted to **R130.5 Million**. The total spending for the month of June 2024 amount to **R10.9 Million**, reflected as **98%** of the budgeted employee related costs.
- ❖ The budget for remuneration of councillors was budgeted at **R12.2 Million**. The spending for the month of June 2024 amount to **R954 Thousand**, which totals to **99.63%** of the budgeted remuneration of councillors.

## G. CAPITAL PROGRAMME PERFORMANCE

Table 6

### Capital Budget List

DR KENNETH KAUNDA DISTRICT MUNICIPALITY MFMA SECTION 71/52(d) BUDGET IMPLEMENTATION AND PERFORMANCE FOR THE MONTH/QUARTER ENDING 30 JUNE 2024								
CAPITAL EXPENDITURE LIST								
NO	DEPARTMENT	DESCRIPTION	Budget	Adjusted Budget	Curr Mth Expend	YTD Actual	Balance	% Exp
1	MUNICIPAL MANAGER	INTANGIBLE	1 100 000.00	-	340 000.00	340 000.00	- 340 000.00	-
2	MUNICIPAL MANAGER	COMMUNICATION EQUIPMENT	900 000.00	900 000.00	- 364 408.70	418 200.00	481 800.00	46.46
3	CORPORATE SERVICES	NETWORK UPGRADE	300 000.00		-	-	-	-
4	CORPORATE SERVICES	FLEET	3 000 000.00		-	-	-	-
5	CORPORATE SERVICES	OFFICE FURNITURE AND FITTINGS	100 000.00	180 000.00	39 500.00	39 500.00	140 500.00	21.94
6	CORPORATE SERVICES	COMPUTER EQUIPMENT	500 000.00	500 000.00	150 000.00	204 900.00	295 100.00	40.98
7	CORPORATE SERVICES	TELEPHONE SYSTEM	500 000.00		-	-	-	-
8	CORPORATE SERVICES	SERVER ROOM UPGRADE	300 000.00		-	-	-	-
9	CORPORATE SERVICES	AIRCONDITIONING EQUIPMENT	200 000.00	30 000.00	-	25 900.00	4 100.00	86.33
10	BTO	FINANCIAL SYSTEM	2 500 000.00	1 656 000.00	- 707 782.02	1 655 652.17	347.83	99.97
11	LED & PLANNING	WATER PROJECTS	1 430 000.00	1 428 000.00	-	1 427 706.71	293.29	99.97
12	LED & PLANNING	SANITATION PROJECTS	3 070 000.00	3 070 000.00	443 565.65	3 043 254.64	26 745.36	99.12
13	LED & PLANNING	ACQUISITION OF MUNICIPAL OFFICES	20 000 000.00	20 000 000.00		20 000 000.00	-	100.00
14	COMMUNITY SERVICES	TOOLS	1 350 000.00	785 000.00	28 516.00	782 534.04	2 465.96	99.68
15	COMMUNITY SERVICES	PEST CONTROL EQUIPMENT	150 000.00	145 000.00	143 440.15	143 440.15	1 559.85	98.92
16	COMMUNITY SERVICES	SAMPLING KITS	50 000.00		-	-	-	-
17	COMMUNITY SERVICES	BACK UP GENERATOR	200 000.00	290 000.00	283 650.00	283 650.00	6 350.00	97.81
18	COMMUNITY SERVICES	SOLID WASTE BULK CONTAINERS/WASTEBINS	1 000 000.00					-
19	COMMUNITY SERVICES	OFFICE FURNITURE AND FITTINGS	50 000.00	75 000.00	73 581.00	73 581.00	1 419.00	98.10
20	COMMUNITY SERVICES	UPGRADE OF DISASTER CENTRE	150 000.00		-	-	-	-
TOTAL			36 850 000.00	29 059 000.00	430 062.08	28 438 318.71	620 681.29	97.86

The approved 2<sup>nd</sup> Adjustment for capital is **R29 Million**. The spending for the month of June 2024 is **R430 Thousand**. The expenditure to date amount to **R28.4 Million** which is **97.86%**.

## H. MATERIAL VARIANCES

### Revenue by Source

The material Variances are prepared based on- Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) – M12 June 2024

Description	% Variance	Reasons for material variances.
Interest earned – external investments	-2%	Interest earned-external investments is more as results of the large amount currently invested with various financial institutions.
Transfers and subsidies		<ul style="list-style-type: none"> <li>To date, the Municipality received the following grants which amount to <b>R222.1 Million</b>: <ul style="list-style-type: none"> <li>❖ Equitable Share (<b>R32.1Million</b>)</li> <li>❖ RSC Replacement Grant (<b>R181.3Million</b>)</li> <li>❖ LGSETA (<b>R591 Thousand</b>)</li> <li>❖ LGSETA (<b>R38Thousand</b>)</li> <li>❖ LGSETA (<b>R424 Thousand</b>)</li> <li>❖ LGSETA (<b>R600 Thousand</b>)</li> <li>❖ LGSETA (<b>R196 Thousand</b>)</li> <li>❖ LGSETA (<b>R234 Thousand</b>)</li> <li>❖ LGSETA (<b>R180 Thousand</b>)</li> <li>❖ LGSETA (<b>R181 Thousand</b>)</li> <li>❖ EPWP(<b>R577 Thousand</b>)</li> <li>❖ EPWP (<b>1 Million</b>)</li> <li>❖ EPWP(<b>R563 Thousand</b>)</li> <li>❖ FMG(<b>R1 Million</b>)</li> <li>❖ RRAMS (<b>R1.8 Million</b>)</li> <li>❖ RRAMS ((<b>R792 Thousand</b>)</li> <li>❖ Municipal Disaster Relief (<b>R300 Thousand</b>)</li> </ul> </li> </ul>
Other revenue	0%	The municipality budgeted for sale of tender documents, sale of assets.
Licence and permits	0%	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	-2%	Considering the spread of the 13 <sup>th</sup> cheque into different months. The double payment was <b>R5.1 Million</b> and to date the municipality recovered the entire <b>R5.1 Million</b> .
Remuneration of councillors	0%	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	-11%	The variance on other materials results from purchases of material and supplies which are procured as and when needed.

Contracted services	-4%	<p>The <b>Contracted services</b> is made of: Consultant and professional fees, Outsourced services and contractors. The low spending emanates from Water Sampling.</p> <p>More detailed info please see (page 23-24)</p>
Transfers and subsidies	-9%	<p>Budgeted transfers and subsidies comprises:</p> <ul style="list-style-type: none"> <li>• EM Discretionary Bursaries <b>R90 Thousand</b></li> <li>• Merit Bursaries: <b>R800 Thousand</b></li> <li>• Social Relief: <b>R50 Thousand</b></li> <li>• DRKKDM Agency <b>R2.7 Million</b></li> </ul>
Other expenditure	-4%	<p>The <b>Other Expenditure</b> is made of: Operational Costs and Operating Leases. The low spending emanates from expenditure on some of the Programmes and Campaigns.</p>
Capital expenditure	-2%	<ul style="list-style-type: none"> <li>• The capital budget was adjusted to <b>R29 Million</b>. The bigger portion of the capital budget of <b>R20 Million</b> is meant for the Acquisition of the new municipal building for office space and the building was procured.</li> <li>• Details of Capital budget list is on <b>Table 6 (Page 19)</b></li> </ul>

## I. OTHER SUPPORTING DOCUMENTATION

### DC40 Dr Kenneth Kaunda - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class –M12 June 2024

DC40 Dr Kenneth Kaunda - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M12 June										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>										
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										
Pump Station										
Solid Waste Infrastructure										
Rail Infrastructure										
Coastal Infrastructure										
Information and Communication Infrastructure										
<b>Community Assets</b>										
Community Facilities										
Sport and Recreation Facilities										
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
<b>Heritage assets</b>										
<b>Investment properties</b>										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
<b>Other assets</b>		756	500	450	51	257	450	193	43.0%	450
Operational Buildings		756	500	450	51	257	450	193	43.0%	450
Municipal Offices		756	500	450	51	257	450	193	43.0%	450
Housing										
<b>Biological or Cultivated Assets</b>										
Biological or Cultivated Assets										
<b>Intangible Assets</b>										
Servitudes										
Licences and Rights										
<b>Computer Equipment</b>		1 503	500							
Computer Equipment		1 503	500							
<b>Furniture and Office Equipment</b>		60	152	64		63	64	1	0.9%	64
Furniture and Office Equipment		60	152	64		63	64	1	0.9%	64
<b>Machinery and Equipment</b>		60	190	50	26	49	50	1	1.8%	50
Machinery and Equipment		60	190	50	26	49	50	1	1.8%	50
<b>Transport Assets</b>		659	80	800	51	716	800	84	10.5%	800
Transport Assets		659	80	800	51	716	800	84	10.5%	800
<b>Land</b>										
Land										
<b>Zoo's, Marine and Non-biological Animals</b>										
Zoo's, Marine and Non-biological Animals										
<b>Living resources</b>										
Mature										
Policing and Protection										
Zoological plants and animals										
Immature										
Policing and Protection										
Zoological plants and animals										
<b>Total Repairs and Maintenance Expenditure</b>	<b>1</b>	<b>3 038</b>	<b>1 422</b>	<b>1 364</b>	<b>128</b>	<b>1 085</b>	<b>1 364</b>	<b>279</b>	<b>20.5%</b>	<b>1 364</b>

## J. CONTRACTED SERVICES

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

### i. Outsourced Services

Table 7

10002260000000000000	OUTSOURCE SERVICES	Budget	Curr Mth Expend	YTD Actual	Balance	% Exp
10002260300000000000	OS: BURIAL SERVICES	420 000.00	192 350.00	267 350.00	152 650.00	63.65
10002260600000000000	OS: CATERING SERVICES	3 142 300.00	425 182.05	2 738 104.69	404 195.31	87.13
10002260620000000000	OS: CLEANING SERVICES	29 000.00	-	28 400.00	600.00	97.93
10002260630000000000	OS: CLEARING & GRASS CUTTING SERVICES	70 000.00	-	70 000.00	-	100.00
10002263620000000000	OS: MEDICAL SERVICES [HEALTH SERV & SUP]	57 000.00	-	28 500.00	28 500.00	50.00
10002264500000000000	OS: PERSONNEL & LABOUR	16 631 000.00	1 655 194.49	16 632 838.04	-	100.01
10002265720000000000	OS: TRANSPORT SERVICES	356 350.00	51 150.00	340 080.00	16 270.00	95.43
10002269900000000000	SUB TOTAL : OUTSOURCE SERVICES	20 705 650.00	2 323 876.54	20 105 272.73	600 377.27	97.10

- ❖ The total budget for Outsource Services is **R20.7 Million**. The current month expenditure amount to **R2.3 Million**. The spending to date is **R20.1 Million** which is **97.10%** of the total budgeted outsource services.
- ❖ The **R1.6 Million** on Personnel & labour is for **EPWP** and **CBPs** Stipends.

### ii. Consultants and Professional Services

Table 8

10002270000000000000	CONSULTANTS AND PROFESSIONAL SERVICES	Budget	Curr Mth Expend	YTD Actual	Balance	% Exp
10002270320000000000	C&PS: B&A AUDIT COMMITTEE	1 350 000.00	186 600.00	1 372 751.71	-	101.68
10002270340000000000	C&PS: B&A BUSINESS & FIN MANAGEMENT	3 278 000.00	50 400.00	3 200 394.48	77 605.52	97.63
10002270400000000000	C&PS: B&A ORGANISATIONAL	30 000.00	6 546.00	11 800.00	18 200.00	39.33
10002270420000000000	C&PS: B&A RESEARCH & ADVISORY	1 017 800.00	-	1 017 016.74	783.26	99.92
10002270480000000000	C&PS: B&A ACTUARIES	30 000.00	-	-	30 000.00	-
10002272520000000000	C&PS: I&P ENGINEERING STRUCTURAL	1 348 000.00	-	1 347 332.29	667.71	99.95
10002272560000000000	C&PS: I&P LAND & QUANTITY SURVEYORS	2 641 000.00	303 042.50	2 641 000.00	-	100.00
10002273330000000000	C&PS: LAB SERV WATER	1 050 000.00	902 757.45	1 047 454.34	2 545.66	99.75
10002273340000000000	C&PS: LEGAL COST ADVICE & LITIGATION	3 550 000.00	941 004.30	3 357 967.14	192 032.86	94.59
10002279900000000000	SUB TOTAL : CONSULTANT AND PROF SERVICES	14 294 800.00	2 390 350.25	13 995 716.70	299 083.30	97.90

- ❖ The budget for consultant and professional services is **R14.2 Million**. The current month expenditure amount to **R2.3 Million**. The spending to date is **R13.9 Million** which is **97.90%** of the total budgeted Consultants and Professional services.



### iii. Contractors

**Table 9**

10002280000000000000	CONTRACTORS	Budget	Curr Mth Expend	YTD Actual	Balance	% Exp
10002280030000000000	CONTR: ARTISTS & PERFORMERS	470 000.00	90 800.00	420 700.00	49 300.00	89.51
10002280320000000000	CONTR: BUILDING CONTRACTORS	1 248 000.00	-	1 248 000.00	-	100.00
10002283610000000000	CONTR: MAINTENANCE OF EQUIPMENT	1 363 800.00	128 438.09	1 084 873.08	278 926.92	79.54
10002285400000000000	CONTR: SAFEGUARD & SECURITY	7 700 000.00	615 286.43	6 944 589.46	755 410.54	90.18
10002285420000000000	CONTR: SPORTS & RECREATION	29 700.00	- 29 700.00	-	29 700.00	-
10002289900000000000	SUB TOTAL : CONTRACTORS	10 811 500.00	804 824.52	9 698 162.54	1 113 337.46	89.70

- ❖ The budget for Contractors is **R10.8 Million**. The expenditure for June 2024 amount to **R804 Thousand**. The spending to date is **R9.6 Million** which is **89.70%** of the budgeted contractors.