

**DR. KENNETH
KAUNDA**

DISTRICT MUNICIPALITY



*“Exploring
Prosperity through sustainable service delivery
for all”*

ADJUSTMENT BUDGET

2025 / 2026



**DR KENNETH KAUNDA DISTRICT
MUNICIPALITY**

ADJUSTMENT BUDGET

2025 / 2026

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PART 1: ADJUSTMENT BUDGET

Purpose of the Approval of the Adjustment Budget for the Financial Year 2025/2026

The purpose of this report is to submit the Adjustment Budget for 2025/2026 to Council in line with the provisions of the Municipal Finance Management Act section 28 that stipulate that the municipal council may revise an approved annual Budget through an Adjustment Budget.

1.1. Mayor's Report

I rise before this August House to table the Adjustment Budget for 2025/2026 financial year as processed by the Mayoral Committee, in full compliance with the Municipal Budget and Reporting Regulations, Government Gazette No. 32141 promulgated on 17 April 2009, and Chapter 4 of the Municipal Finance Management Act (Act 56 of 2003), which governs the preparation, management and adjustment of municipal budgets. Particular reference is made to Section 28(2) of the Act, which permits a municipality to revise its approved annual budget following the mid-year performance assessment.

In line with these provisions, we are presenting to Council the proposed adjustments for consideration and approval.

Honourable Speaker, I will not dwell extensively on the details, in the interest of time. However, it is important to indicate that our budget continues to experience significant pressure.

The readjustment and realignment of salary scales for senior managers, together with the rising cost of delivering services to our communities, have placed considerable strain on our limited resources. While our overall budget growth remains below 3%, the cost of maintaining existing services has escalated in line with inflation — and in certain instances, above inflation.

Our District Municipality remains heavily reliant on grant funding to meet its service delivery obligations. However, the growth in service demands continues to outpace the available grant allocations. This reliance presents an ongoing structural challenge to the sustainability of our financial model.

Honourable Speaker, we have undertaken a detailed analysis of our institutional structure. While our organogram distinguishes between funded and unfunded posts, the reality remains that the current budget compels us to prioritise sustaining the existing workforce. The rising cost of employee benefits, coupled with stagnant revenue growth, requires us to strike a careful balance between institutional stability and service delivery.

We are equally mindful of the liquidity position of the institution, which we cannot afford to compromise. Although internal borrowing may, from time to time, become necessary to manage cash flow, we are not in a position to adopt an aggressive spending posture. Instead, we continue to reprioritise and reallocate funds to areas experiencing the greatest operational pressure.

The current budget does not provide room for the introduction of new programmes. Rather, our focus must remain on addressing underperforming areas and correcting instances where allocated budgets are not translating into tangible outputs.

Capital Expenditure management remains our single greatest challenge. This is largely due to two primary factors:

- Limited internal capacity to implement projects efficiently, even where funds are available; and
- Instances of inadequate planning, which we have identified and are actively addressing in collaboration with the administration.

Despite these challenges, we have noted measurable improvement in capital expenditure performance, which is a positive development.

We have also experienced reductions in certain grant allocations, particularly relating to the Expanded Public Works Programme (EPWP), which remains one of the most significant components of our expenditure. The number of participants supported through this programme places additional pressure on our finances, requiring supplementation from our own revenue sources to sustain ongoing initiatives.

Honourable Speaker, within these constraints, we have made every effort to balance the budget responsibly, without encroaching on critical investment areas or compromising the financial stability of the institution.

Now we are placing before Council the following issues:

We need to take cognisance of.

- 1.1. Sections 28(2) and 69(2) of the Municipal Finance Management Act, 2003 (Act No 56 of 2003) and Municipal Adjustment Budget Regulation, Government Gazette 32141 of 17 April 2009 regarding the handling of Adjustment Budget Adjustments;
- 1.2. The MFMA does not provide for public participation with regard to the approval of an Adjustment Budget, as the adjustments are done under unexpected or unforeseeable circumstances which could not be avoided.
- 1.3. The Adjustment Budget related policies as approved with the 2025/2026 MTREF annual Adjustment Budget remains unchanged.
- 1.4. The Operating Revenue Adjustment Budget will decrease by **R50 000.00 (Fifty Thousand)**
- 1.5. The Operating Expenditure Adjustment Budget will increase by **R7 090 757.00 (Seven Million, and Ninety Thousand, Seven Hundred and Fifty-Seven Rand)**.
- 1.6. The Capital Adjustment Budget will decrease by **R5 403 000.00 (Five Million, Four Hundred and Three Thousand)** from the approved budget of **R13 850 000.00 (Thirteen Million, Eight Hundred and Fifty Thousand)**.

2. That the Adjustment Budget 2025/2026 is a cash funded with the Surplus of **R1 083 565 (One Million and Eighty-Three Thousand, Five Hundred and Sixty-Five)** after the Non-Cash Items (Depreciation and Impairment Losses) has been set off as per the B Schedule
3. That the Adjustment Budget 2025/2026 revenue funding of **R248 421 000.00 (Two Hundred and Forty-Eight Million, Four Hundred and Twenty-One Thousand)** as per the B Schedule is tabled for approval.
4. That the Adjustment Budget 2025/2026 operating expenditure of **R254 521 000.00 (Two Hundred and Fifty-Four Million, Five Hundred and Twenty-One Thousand)** as per the B Schedule is tabled for approval.
5. That the Adjustment Budget 2025/2026 capital expenditure of **R8 447 000.00 (Eight Million, Four Hundred and Forty-Seven Thousand)** as per the B Schedule is tabled for approval.
6. That the Adjustment Budget 2025/2026 depreciation: non-cash item of **R7 183 565 (Seven Million, One Hundred and Eighty-Three Thousand, Five-Hundred and Sixty-Five Rand)** as per the B Schedule is tabled for approval.
7. That Service Delivery and Budget Implementation Plan (SDBIP) be revised to reflect the adjustments made on the 2025/2026 approved Adjustment Budget.
8. That the Procurement Plan be revised to reflect the adjustments made on the 2025/2026 approved Adjustment Budget.
9. That the Adjustment Budget for 2025/2026 as per the B Schedule is tabled for approval.
10. That the Adjustment Budget of the Dr Kenneth Kaunda District Municipality once approved by Council be submitted to National and Provincial Treasury as required by MFMA.

Thank you.

BACKGROUND

Municipal Finance Management Act, No.56 of 2003 (MFMA), section 28 reads as follows:

Municipal adjustments budgets

28. (1) A municipality may revise an approved annual budget through an adjustment budget
 - (2) An adjustments budget-
 - a) must adjust the revenue and expenditure estimates downwards if there is material under- collection of revenue during the current year;
 - b) may appropriate additional revenues that have become available and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;
 - c) may, within a prescribed framework, authorize unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;
 - d) may authorize the utilization of projected savings in one vote towards spending under another vote;
 - e) may authorize the spending of funds that were unspent at the end of the part financial year where the under-spending could not reasonable, has been

- foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council;
- f) may correct any errors in the annual budget: and may provide for any other expenditure within a prescribed framework; and
 - g) may provide for any other expenditure within a prescribed framework.

(3) An adjustments budget must be in a prescribed form.

Municipal Budget Reporting Regulations

Timeframes for tabling of an adjustment budget:

23 (1) An adjustment budget referred to in section 28(2)(b), (d) and (f) of the Act, may be tabled in the municipal council any time after the mid-year budget and performance assessment has been tabled in council, but not later than 29 February of the current year.

THEREFORE RECOMMENDED

1. Cognisance be taken that:

- 1.1. Sections 28(2) and 69(2) of the Municipal Finance Management Act, 2003 (Act No 56 of 2003) and Municipal Adjustment Budget Regulation, Government Gazette 32141 of 17 April 2009 regarding the handling of Adjustment Budget Adjustments;
 - 1.2. The MFMA does not provide for public participation with regard to the approval of an Adjustment Budget, as the adjustments are done under unexpected or unforeseeable circumstances which could not be avoided.
 - 1.3. The Adjustment Budget related policies as approved with the 2025/2026 MTREF annual Adjustment Budget remains unchanged.
 - 1.4. The Operating Revenue Adjustment Budget will decrease by **R50 000.00 (Fifty Thousand)**
 - 1.5. The Operating Expenditure Adjustment Budget will increase by **R7 090 757.00 (Seven Million, and Ninety Thousand, Seven Hundred and Fifty-Seven Rand)**.
 - 1.6. The Capital Adjustment Budget will decrease by **R5 403 000.00 (Five Million, Four Hundred and Three Thousand)** from the approved budget of **R13 850 000.00 (Thirteen Million, Eight Hundred and Fifty Thousand)**.
- 2. That the Adjustment Budget 2025/2026 is a cash funded with the Surplus of **R1 083 565 (One Million and Eighty-Three Thousand, Five Hundred and Sixty-Five)** after the Non-Cash Items (Depreciation and Impairment Losses) has been set off as per the B Schedule
 - 3. That the Adjustment Budget 2025/2026 revenue funding of **R248 421 000.00 (Two Hundred and Forty-Eight Million, Four Hundred and Twenty-One Thousand)** as per the B Schedule is tabled for approval.
 - 4. That the Adjustment Budget 2025/2026 operating expenditure of **R254 521 000.00 (Two Hundred and Fifty-Four Million, Five Hundred and Twenty-One Thousand)** as per the B Schedule is tabled for approval.

5. That the Adjustment Budget 2025/2026 capital expenditure of **R8 447 000.00 (Eight Million, Four Hundred and Forty-Seven Thousand)** as per the B Schedule is tabled for approval.
6. That the Adjustment Budget 2025/2026 depreciation: non-cash item of **R7 183 565 (Seven Million, One Hundred and Eighty-Three Thousand, Five-Hundred and Sixty-Five Rand)** as per the B Schedule is tabled for approval.
7. That Service Delivery and Budget Implementation Plan (SDBIP) be revised to reflect the adjustments made on the 2025/2026 approved Adjustment Budget.
8. That the Procurement Plan be revised to reflect the adjustments made on the 2025/2026 approved Adjustment Budget.
9. That the Adjustment Budget for 2025/2026 as per the B Schedule is tabled for approval.
10. That the Adjustment Budget of the Dr Kenneth Kaunda District Municipality once approved by Council be submitted to National and Provincial Treasury as required by MFMA.

1.2. Council Resolutions

ITEM A.14/01/2026

TABLING OF 2025/2026 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT FOR DR KENNETH KAUNDA DISTRICT MUNICIPALITY

THEREFORE RESOLVED

That the 2025/2026 Mid-Year Budget and Performance Assessment Report for Dr Kenneth Kaunda District Municipality as tabled be noted.

The resolution for approved 2025/2026 Adjustment Budget will be inserted once the Council has resolved.

1.3. Executive Summary

Section 28(2)(c) of the Municipal Finance Management Act (MFMA) states that an adjustment budget may, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality.

This Adjustment Budget will address the following:

(i) Under Operating Revenue Budget

The total operating revenue is adjusted downwards by **R50 Thousand** to **R248.4 Million**. The decrease relates to:

- Tender Deposits reduced by **R50 Thousand**

(ii) Under Operating Expenditure Budget

The total operating expenditure is adjusted upwards by **R7 Million** to **R254.5 Million**. The **major adjustments** that led to the increase are:

- Personnel and Labour – Stipends for **EPWP** Workers

The following other major adjustments were catered for with virements within departments:

- External Audit Fees
- Security Services
- Accommodation
- COIDA
- Repairs and Maintenance

(iii) Under Operating Expenditure Budget

- The total capital expenditure is adjusted downwards by **R5.4 Million** to **R8.4 Million**

The proposed budget adjustment on expenditure totals to **R262.9 Million** comprising of **R254.5 Million** for Operating expenditure and **R8.4 Million** for Capital expenditure (see table 1 below).

In view of the aforementioned, the following table is a consolidated overview of the proposed 2025/2026 Budget Adjustment:

Table 1. Consolidated Overview of the adjustment budget

	FINANCIAL YEAR: 2025 / 2026		
	Approved Budget	Adjustments	Adjustment Budget
TOTAL REVENUE	- 248 471 000.00	50 000.00	- 248 421 000.00
TOTAL EXPENDITURE	247 430 243.00	7 090 757.00	254 521 000.00
(Surplus) / Deficit	- 1 040 757.00	7 140 757.00	6 100 000.00
TOTAL CAPITAL EXPENDITURE	13 850 000.00	- 5 403 000.00	8 447 000.00
TOTAL ADJUSTMENT BUDGET	261 280 243.00	1 687 757.00	262 968 000.00

In Addition to table 1 above, the following tables provides a breakdown on the overview of the adjustment budget:

Table 2(a): Executive Summary

DR KENNETH KAUNDA DISTRICT MUNICIPALITY								
ADJUSTMENT BUDGET 2025/2026								
EXECUTIVE SUMMARY								
DISCRPTION	CURRENT YEAR 2025/ 2026			REVENUE & EXPENDITURE ACTUAL MOVEMENTS				
	Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Rec (Jan)	YTD Movement	Balance	% Rec
OPERATIONAL GRANTS	- 237 271 000.00	-	-	- 237 271 000.00	- 1 993 272.00	- 172 911 676.04	- 64 359 323.96	72.88
INTEREST ON BANK ACCOUNTS	- 3 500 000.00	-	-	- 3 500 000.00	- 73 180.40	- 697 249.43	- 2 802 750.57	19.92
INTEREST ON SHORT TERM INVEST & CALL ACCOUNTS	- 6 000 000.00	-	-	- 6 000 000.00	- 765 397.26	- 2 569 815.08	- 3 430 184.92	42.83
COMMISSION: INSURANCE	- 30 000.00	-	-	- 30 000.00	-	- 4 007.46	- 25 992.54	13.36
SALE OF: ASSET < CAP THRESH	- 70 000.00	-	-	- 70 000.00	-	-	- 70 000.00	-
RENTAL	- 250 000.00	-	-	- 250 000.00	-	-	- 250 000.00	-
SALE OF: PUBLICATION - TENDER DOCUMENTS	- 50 000.00	-	50 000.00	-	-	-	-	-
HEALTH CERTIFICATES	- 1 300 000.00	-	-	- 1 300 000.00	- 72 673.43	- 525 680.14	- 774 319.86	40.44
TOTAL REVENUE	- 248 471 000.00	-	50 000.00	- 248 421 000.00	- 2 904 523.09	- 176 708 428.15	- 71 712 571.85	71.13
DISCRPTION	CURRENT YEAR 2025/ 2026			REVENUE & EXPENDITURE ACTUAL MOVEMENTS				
	Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Exp (Jan)	YTD Movement	Balance	% Exp
EMPLOYEE RELATED COSTS	144 713 234.00	-	-	144 713 234.00	11 523 605.97	80 322 363.22	64 390 870.78	55.50
REMUNERATION OF COUNCILLORS	13 587 559.00	-	-	13 587 559.00	982 588.56	6 895 605.73	6 691 953.27	50.75
OUTSOURCED SERVICES	13 135 000.00	-	7 364 000.00	20 499 000.00	1 647 076.83	10 877 650.84	9 621 349.16	53.06
CONSULTANTS AND PROFESSIONAL SERVICES	17 434 000.00	-	97 000.00	17 337 000.00	19 130.05	6 930 469.09	10 406 530.91	39.98
CONTRACTORS	13 226 000.00	-	2 215 000.00	15 441 000.00	34 100.00	3 843 345.22	11 597 654.78	24.89
OPERATIONAL COSTS	27 200 885.00	-	1 474 243.00	25 726 642.00	733 346.16	12 024 476.59	13 702 165.41	46.74
INVENTORY	4 200 000.00	-	867 000.00	3 333 000.00	78 756.76	1 102 700.31	2 230 299.69	33.08
OPERATING LEASES	2 500 000.00	-	100 000.00	2 600 000.00	144 168.21	1 406 112.57	1 193 887.43	54.08
TRANSFER AND SUBSIDIES	4 250 000.00	-	150 000.00	4 100 000.00	532 244.59	793 638.78	3 306 361.22	19.36
DEPRECIATION AND AMORTISATION	6 988 565.00	-	-	6 988 565.00	602 146.05	3 796 077.15	3 192 487.85	54.32
TOTAL OPERATING EXPENDITURE	247 235 243.00	-	7 090 757.00	254 326 000.00	16 297 163.18	127 992 439.50	126 333 560.50	50.33
IMPAIRMENT LOSSES	195 000.00	-	-	195 000.00	-	-	195 000.00	-
TOTAL GAINS AND LOSSES	195 000.00	-	-	195 000.00	-	-	195 000.00	-
TOTAL EXPENDITURE	247 430 243.00	-	7 090 757.00	254 521 000.00	16 297 163.18	127 992 439.50	126 528 560.50	50.29
OPERATING SURPLUS/DEFICIT	- 1 040 757.00	-	7 140 757.00	6 100 000.00	13 392 640.09	- 48 715 988.65	54 815 988.65	
NON-CASH ITEMS	- 7 183 565.00	-	-	- 7 183 565.00	- 602 146.05	- 3 796 077.15	- 3 387 487.85	
OPERATING AFTER NON-CASH ITEMS (SURPLUS/DEFICIT)	- 8 224 322.00	-	7 140 757.00	- 1 083 565.00	12 790 494.04	- 52 512 065.80	51 428 500.80	
TOTAL CAPITAL EXPENDITURE	13 850 000.00	-	- 5 403 000.00	8 447 000.00	1 377 747.76	5 237 080.44	3 209 919.56	62.00

Table 2 (b): Executive Summary – Per Department

DR KENNETH KAUNDA DISTRICT MUNICIPALITY ADJUSTMENT BUDGET 2025/2026									
OPERATING EXPENDITURE									
CURRENT YEAR 2025/ 2026					REVENUE & EXPENDITURE ACTUAL MOVEMENTS				
DEPARTMENT	Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Exp (Jan)	YTD Movement	Balance	% Exp	
1 EXECUTIVE MAYOR	5 988 847.00	-	- 1 155 520.00	4 833 327.00	708 220.38	2 402 662.47	2 430 664.53	49.71	
2 SPEAKER	4 511 505.00	-	37 950.00	4 549 455.00	325 089.76	2 055 136.39	2 494 318.61	45.17	
3 CHIEF WHIP	1 691 634.00	-	- 50 300.00	1 641 334.00	92 351.25	747 973.88	893 360.12	45.57	
4 COUNCILLORS	10 611 133.00	-	254 050.00	10 865 183.00	744 347.90	5 259 257.56	5 605 925.44	48.40	
5 MUNICIPAL MANAGER ADMINISTRATION	43 263 578.00	-	- 965 725.00	44 229 303.00	3 124 698.67	22 515 172.88	21 714 130.12	50.91	
6 INTERNAL AUDIT	7 681 480.00	-	- 590 675.00	8 272 155.00	524 165.24	3 910 472.76	4 361 682.24	47.27	
7 CORPORATE SERVICES	34 099 994.00	-	221 529.00	34 321 523.00	2 150 268.44	17 441 475.51	16 880 047.49	24.55	
8 BUDGET AND TREASURY	34 972 181.00	-	- 1 603 716.00	36 575 897.00	1 532 397.84	18 998 759.09	17 577 137.91	51.94	
9 LED & PLANNING	38 134 724.00	-	- 4 155 813.00	42 290 537.00	2 522 472.96	19 206 135.20	23 084 401.80	45.41	
10 COMMUNITY SERVICES	66 280 167.00	-	- 467 119.00	66 747 286.00	4 573 150.74	35 455 393.76	31 291 892.24	53.12	
TOTAL	247 235 243.00	-	- 7 090 757.00	254 326 000.00	16 297 163.18	127 992 439.50	126 333 560.50	50.33	
GAINS AND LOSSES									
CURRENT YEAR 2025/ 2026					REVENUE & EXPENDITURE ACTUAL MOVEMENTS				
DEPARTMENT	Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Exp (Jan)	YTD Movement	Balance	% Exp	
1 MUNICIPAL MANAGER ADMINISTRATION	20 000.00	-	-	20 000.00	-	-	20 000.00	-	
2 CORPORATE SERVICES	80 000.00	-	-	80 000.00	-	-	80 000.00	-	
3 BUDGET AND TREASURY	80 000.00	-	-	80 000.00	-	-	80 000.00	-	
4 LED & PLANNING	15 000.00	-	-	15 000.00	-	-	15 000.00	-	
TOTAL	195 000.00	-	-	195 000.00	-	-	195 000.00	-	
TOTAL OPERATING EXPENDITURE	247 430 243.00	-	- 7 090 757.00	254 521 000.00	16 297 163.18	127 992 439.50	126 528 560.50	50.29	
CAPITAL EXPENDITURE									
CURRENT YEAR 2025/ 2026					REVENUE & EXPENDITURE ACTUAL MOVEMENTS				
DEPARTMENT	Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Exp (Jan)	YTD Movement	Balance	% Exp	
1 EXECUTIVE MAYOR	-	-	-	-	-	-	-	-	
2 SPEAKER	-	-	-	-	-	-	-	-	
3 CHIEF WHIP	-	-	-	-	-	-	-	-	
4 COUNCILLORS	-	-	-	-	-	-	-	-	
5 MUNICIPAL MANAGER ADMINISTRATION	200 000.00	-	- 200 000.00	-	-	-	-	#DIV/0!	
6 INTERNAL AUDIT	-	-	-	-	-	-	-	-	
7 CORPORATE SERVICES	3 700 000.00	-	645 000.00	4 345 000.00	1 377 747.76	2 130 332.10	2 214 667.90	49.03	
8 BUDGET AND TREASURY	2 450 000.00	-	- 48 000.00	2 402 000.00	-	2 401 148.34	851.66	99.96	
9 LED & PLANNING	4 700 000.00	-	- 3 000 000.00	1 700 000.00	-	705 600.00	994 400.00	41.51	
10 COMMUNITY SERVICES	2 800 000.00	-	- 2 800 000.00	-	-	-	-	#DIV/0!	
TOTAL	13 850 000.00	-	- 5 403 000.00	8 447 000.00	1 377 747.76	5 237 080.44	3 209 919.56	62.00	

OPERATING REVENUE

Sources of revenue

- Operating Grants and Subsidies
- Interest on investment and Banks
- Other income consists of tender deposit, refund from insurance and skills levy from SETA, licenses of health certificates and office rental.

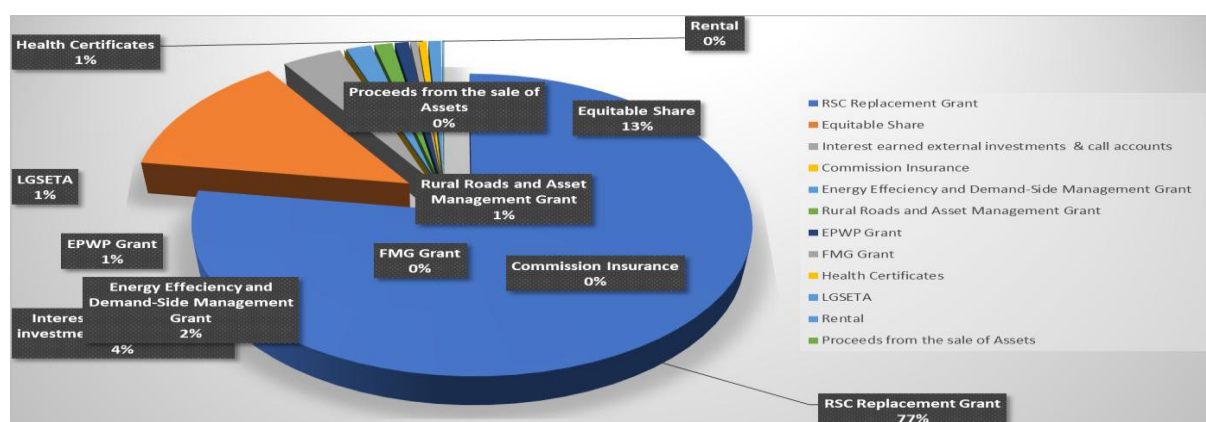
The Grants and subsidies amount to **R237.2 Million** which constitutes **95.51%**. These grants and subsidies consists of Equitable share, RSC Replacement Grant, EPWP Grant, Rural Roads Assets Management, FMG Grant, Energy Grant and LGSETA.

The remaining **4.49%** of the total revenue comprises of the following,

- **3.82% or R9.5 Million** from interest on investments and Bank accounts.
- **0.14% or R350 Thousand** of the total revenue comprises of tender deposits, Commission Insurance and Proceeds from sale of Assets.
- **0.52% or R1.3 Million** is for Health certificates.

The table below provides a detailed summary in relation to revenue.
Table 3. is a Summary of revenue classified by main revenue source

The following sources of funding forms part of funding as a percentage of total funding :		
BUDGET FUNDING		As % of Total funding
RSC Replacement Grant	192 095 000	77.33
Equitable Share	32 981 000	13.28
Interest earned external investments & call accounts	9 500 000	3.82
Commission Insurance	30 000	0.01
Energy Efficiency and Demand-Side Management Grant	4 000 000	1.61
Rural Roads and Asset Management Grant	2 884 000	1.16
EPWP Grant	2 211 000	0.89
FMG Grant	1 100 000	0.44
Health Certificates	1 300 000	0.52
LGSETA	2 000 000	0.81
Rental	250 000	0.10
Proceeds from the sale of Assets	70 000	0.03
TOTAL FUNDING	248 421 000	100.00



OPERATING EXPENDITURE

Table 3. Operating expenditure can be summarised in the table below:

DISCRPTION	CURRENT YEAR 2025/ 2026			REVENUE & EXPENDITURE ACTUAL MOVEMENTS				
	Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Exp (Jan)	YTD Movement	Balance	% Exp
EMPLOYEE RELATED COSTS	144 713 234.00	-	-	144 713 234.00	11 523 605.97	80 322 363.22	64 390 870.78	55.50
REMUNERATION OF COUNCILLORS	13 587 559.00	-	-	13 587 559.00	982 588.56	6 895 605.73	6 691 953.27	50.75
OUTSOURCED SERVICES	13 135 000.00	-	7 364 000.00	20 499 000.00	1 647 076.83	10 877 650.84	9 621 349.16	53.06
CONSULTANTS AND PROFESSIONAL SERVICES	17 434 000.00	-	97 000.00	17 337 000.00	19 130.05	6 930 469.09	10 406 530.91	39.98
CONTRACTORS	13 226 000.00	-	2 215 000.00	15 441 000.00	34 100.00	3 843 345.22	11 597 654.78	24.89
OPERATIONAL COSTS	27 200 885.00	-	1 474 243.00	25 726 642.00	733 346.16	12 024 476.59	13 702 165.41	46.74
INVENTORY	4 200 000.00	-	867 000.00	3 333 000.00	78 756.76	1 102 700.31	2 230 299.69	33.08
OPERATING LEASES	2 500 000.00	-	100 000.00	2 600 000.00	144 168.21	1 406 112.57	1 193 887.43	54.08
TRANSFER AND SUBSIDIES	4 250 000.00	-	150 000.00	4 100 000.00	532 244.59	793 638.78	3 306 361.22	19.36
DEPRECIATION AND AMORTISATION	6 988 565.00	-	-	6 988 565.00	602 146.05	3 796 077.15	3 192 487.85	54.32
TOTAL OPERATING EXPENDITURE	247 235 243.00	-	7 090 757.00	254 326 000.00	16 297 163.18	127 992 439.50	126 333 560.50	50.33
IMPAIRMENT LOSSES	195 000.00	-	-	195 000.00	-	-	195 000.00	-
TOTAL GAINS AND LOSSES	195 000.00	-	-	195 000.00	-	-	195 000.00	-
TOTAL EXPENDITURE	247 430 243.00	-	7 090 757.00	254 521 000.00	16 297 163.18	127 992 439.50	126 528 560.50	50.29

The allocation towards proposed operating expenditure budget is as follows:

- The proposed adjustment on Employee related cost totals to **R144.7 Million**. The Employee related costs remain unchanged as the approved budget.
- The proposed adjustment on Remuneration of Councillors totals to **R13.5 Million**. remains unchanged as the approved budget.
- **Contracted Services** has three (3) categories namely, Outsource Services, Consultants and Professional Services, and Contractors. The proposed adjustment

budget on the total contracted services is **R53.2 Million**. Contracted Services has increased by **R9.4 Million** from the approved budget of **R43.7 Million**.

Tables (a-h) below give detailed breakdown of items under each expenditure category.

Table a: Detailed Outsources Services are as follows:

NO	DISCRIPTION	CURRENT YEAR 2025/ 2026			REVENUE & EXPENDITURE ACTUAL MOVEMENTS				
		Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Exp (Jan)	YTD Movement	Balance	% Exp
1	OS: BURIAL SERVICES	350 000.00	-	-	350 000.00	-	175 500.00	174 500.00	50.14
2	OS: CATERING SERVICES	1 690 000.00	-	534 000.00	2 224 000.00	64 054.02	903 896.42	1 320 103.58	40.64
3	OS: CLEANING SERVICES	60 000.00	-	-	60 000.00	-	-	60 000.00	-
4	OS: CLEARING & GRASS CUTTING SERVICES	150 000.00	-	130 000.00	20 000.00	-	-	20 000.00	-
5	OS: MEDICAL SERVICES [HEALTH SERV & SUP]	100 000.00	-	-	100 000.00	-	28 500.00	71 500.00	28.50
6	OS: PERSONNEL & LABOUR - EPWP GRANT	2 211 000.00	-	-	2 211 000.00	909 202.00	2 207 213.00	3 787.00	99.83
7	OS: PERSONNEL & LABOUR-CBP	2 400 000.00	-	-	2 400 000.00	215 818.31	1 283 257.70	1 116 742.30	53.47
8	OS: PERSONNEL & LABOUR-EPWP	5 864 000.00	-	6 930 000.00	12 794 000.00	458 002.50	6 219 623.72	6 574 376.28	48.61
9	OS: TRANSPORT SERVICES	310 000.00	-	30 000.00	340 000.00	-	59 660.00	280 340.00	17.55
	SUB TOTAL : OUTSOURCE SERVICES	13 135 000.00	-	7 364 000.00	20 499 000.00	1 647 076.83	10 877 650.84	9 621 349.16	53.06

- The proposed adjustment budget on Outsource Services amount to **R20.4 Million**. Outsource Services increased by **R7.3 Million** from the approved budget of **R13.1 Million**.

Table b: Detailed Consultants and Professional Services

NO	DISCRIPTION	Budget	Budget Virements	Adjustments	Adjusted Budget	REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
						Curr Mth Exp (Jan)	YTD Movement	Balance	% Exp
1	C&PS: B&A ACTUARIES	30 000.00	-	5 000.00	25 000.00	-	25 000.00	-	100.00
2	C&PS: B&A AIR POLLUTION-AIR QUALITY	50 000.00	-	40 000.00	10 000.00	-	-	10 000.00	-
3	C&PS: B&A AUDIT COMMITTEE	1 000 000.00	-	-	1 000 000.00	-	474 276.39	525 723.61	47.43
4	C&PS: B&A BUSINESS& FIN MANAGEMENT-AFS	1 800 000.00	-	58 000.00	1 742 000.00	-	1 741 260.00	740.00	99.96
5	C&PS: B&A ORGANISATIONAL	100 000.00	-	-	100 000.00	18 782.61	37 565.22	62 434.78	37.57
6	C&PS: B&A RESEARCH & ADVISORY	1 300 000.00	-	-	1 300 000.00	-	1 130 920.00	169 080.00	86.99
7	C&PS: I&P ENGINEERING ELECTRICAL-ENERGY	4 000 000.00	-	-	4 000 000.00	-	1 276 363.18	2 723 636.82	31.91
8	C&PS: LAB SERV WATER	900 000.00	-	-	900 000.00	-	231 058.20	668 941.80	25.67
9	C&PS: LAB SERV FOOD	60 000.00	-	30 000.00	90 000.00	347.44	347.44	89 652.56	0.39
10	C&PS: LEGAL COST ADVICE & LITIGATION - LEGAL FEES	3 500 000.00	-	-	3 500 000.00	-	1 011 628.66	2 488 371.34	28.90
11	C&PS: B&A BUSINESS & FIN MANAGEMENT-FMG	260 000.00	-	-	260 000.00	-	-	260 000.00	-
12	C&PS: B&A BUSINESS&FIN MANAGEMENT-ASSETS	1 300 000.00	-	50 000.00	1 250 000.00	-	1 002 050.00	247 950.00	-
13	C&PS: B&A RESEARCH&ADVISORY-DIS MAN RESE	50 000.00	-	-	50 000.00	-	-	50 000.00	-
14	C&PS: I&P LAND & QUANTITY SURVEYORS-RRAMS	2 884 000.00	-	-	2 884 000.00	-	-	2 884 000.00	-
15	C&PS: SMME HUB AND LIGHT INDUSTRIAL PARK	200 000.00	-	26 000.00	226 000.00	-	-	226 000.00	-
	SUB TOTAL : CONSULTANT AND PROF SERVICES	17 434 000.00	-	97 000.00	17 337 000.00	19 130.05	6 930 469.09	10 406 530.91	39.98

- The proposed adjustment budget on Consultants and Professional Services amount to **R17.3 Million**. There is a decrease of **R97 Thousand** from the approved budget of **R17.4 Million**.

Table c: Detailed Contractors

NO	DISCRIPTION	CURRENT YEAR 2025/ 2026			REVENUE & EXPENDITURE ACTUAL MOVEMENTS				
		Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Exp (Jan)	YTD Movement	Balance	% Exp
1	CONTR: MAINT OF BUILDINGS & FACILITIES: TOILETS & BOREHOL	450 000.00	-	-	450 000.00	-	73 290.00	376 710.00	16.29
2	CONTR: ARTISTS & PERFORMERS-DIS MAN AWAR	120 000.00	-	-	120 000.00	-	28 000.00	92 000.00	23.33
3	CONTR: ARTISTS & PERFORMERS-TRADE&INVEST	100 000.00	-	60 000.00	40 000.00	-	-	40 000.00	-
4	CONTR: EMPLOYEE WELLNESS	300 000.00	-	150 000.00	150 000.00	-	-	150 000.00	-
5	CONTR: FIRE PROTECTION	150 000.00	-	100 000.00	50 000.00	-	-	50 000.00	-
6	CONTR: MAINTENANCE OF EQUIPMENT-PLANT&EQ	650 000.00	-	200 000.00	450 000.00	-	26 084.95	423 915.05	5.80
7	CONTR: MAINTENANCE OF EQUIPMENT-SYSTEM	200 000.00	-	2 500 000.00	2 700 000.00	-	-	2 700 000.00	-
8	CONTR: MAINTENANCE OF EQUIPMENT-VEHICLES	450 000.00	-	50 000.00	400 000.00	4 500.00	52 203.15	347 796.85	13.05
9	CONTR: SAFEGUARD & SECURITY	9 026 000.00	-	300 000.00	9 326 000.00	-	3 476 639.04	5 849 360.96	37.28
10	CONTR: MAINTENANCE OF EQUIPMENT-OFFICE E	80 000.00	-	25 000.00	55 000.00	-	-	55 000.00	-
11	CONTR: REPAIRS AND MAINTENANCE BUILDING	1 700 000.00	-	-	1 700 000.00	29 600.00	187 128.08	1 512 871.92	11.01
	SUB TOTAL : CONTRACTORS	13 226 000.00	-	2 215 000.00	15 441 000.00	34 100.00	3 843 345.22	11 597 654.78	24.89

- The proposed adjustment budget on Contractors amount to **R15.4 Million**. Contractors increased by **R2.2 Million** from the approved budget of **R13.2 Million**

Table d: Detailed Operational Costs

NO	DISCRPTION	CURRENT YEAR 2025/ 2026			REVENUE & EXPENDITURE ACTUAL MOVEMENTS					
		Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Exp (Jan)	YTD Movement	Balance	% Exp	
1	OC: ADV/PUB/MARK - CORP & MUN ACTIVITIES	700 000.00	-	-	200 000.00	500 000.00	55 142.00	269 436.60	230 563.40	53.89
2	OC: ADV/PUB/MARK - GIFTS & PROMO ITEMS	2 310 000.00	-	-	305 000.00	2 005 000.00	23 143.20	760 819.73	1 244 180.27	37.95
3	OC: ADV/PUB/MARK - MUNICIPAL NEWSLETTERS	50 000.00	-	-	50 000.00	-	-	-	-	-
4	OC: ADV/PUB/MARK - STAFF RECRUITMENT	137 200.00	-	-	53 000.00	190 200.00	34 573.50	140 123.12	50 076.88	73.67
5	OC: ADV/PUB/MARK - TENDERS	70 000.00	-	-	30 000.00	100 000.00	36 936.00	60 152.60	39 847.40	60.15
6	OC: AUDIT COST: EXTERNAL	4 800 000.00	-	-	1 200 000.00	6 000 000.00	-	4 672 661.24	1 327 338.76	77.88
7	OC: BC/FAC/C FEES - BANK ACCOUNTS	300 000.00	-	-	20 000.00	280 000.00	18 366.98	203 961.04	76 038.96	72.84
8	OC: BURSARIES (COUNCILLORS & EMPLOYEES)	700 000.00	-	-	-	700 000.00	13 180.00	310 083.00	389 917.00	44.30
9	OC: CLEAN SERV - CAR VALET/WASHING SERV	15 000.00	-	-	-	15 000.00	-	5 400.00	9 600.00	36.00
10	OC: COMM - LICENCES (RADIO & TELEVISION)	20 000.00	-	-	20 000.00	-	-	-	-	-
11	OC: COMM - RADIO & TV TRANSMISSIONS	220 000.00	-	-	30 000.00	190 000.00	-	29 999.99	160 000.01	15.79
12	OC: COMM - PHONE FAX TELEGRAPH & TELEX	773 229.00	-	-	253 000.00	520 229.00	-	72 405.00	447 824.00	13.92
13	OC: ENTERTAINMENT - EXEC MAYOR	50 000.00	-	-	-	50 000.00	15 897.00	23 753.70	26 246.30	47.51
14	OC: ENTERTAINMENT - COUNCILLORS	110 000.00	-	-	10 000.00	100 000.00	-	-	100 000.00	-
15	OC: ENTERTAINMENT - SENIOR MANAGEMENT	30 000.00	-	-	-	30 000.00	-	9 121.30	20 878.70	30.40
16	OC: EXT COM SERV PROV - INTERNET CHARGE	700 000.00	-	-	200 000.00	500 000.00	14 212.50	120 280.23	379 719.77	24.06
17	OC: EXT COM SERV PROV - S/WARE LICENCES	1 700 000.00	-	-	-	1 700 000.00	114 950.00	679 250.00	1 020 750.00	39.96
18	OC: EXT COM SERV PROV - SPEC COMPUT SERV - WEBSITE	100 000.00	-	-	30 000.00	130 000.00	-	29 958.00	100 042.00	23.04
19	OC: HIRE CHARGES	1 440 000.00	-	-	30 000.00	1 410 000.00	28 480.00	264 630.75	1 145 369.25	18.77
20	OC: INSUR UNDER - EXCESS PAYMENTS	35 000.00	-	-	-	35 000.00	5 000.00	5 000.00	30 000.00	14.29
21	OC: INSUR UNDER - PREMIUMS	2 500 000.00	-	-	1 900 000.00	600 000.00	-	43 633.08	556 366.92	7.27
22	OC: LEARNERSHIPS & INTERNSHIPS - LGSETA	500 000.00	-	-	-	500 000.00	-	-	500 000.00	-
23	OC: LIC - VEHICLE LIC & REGISTRATIONS	180 000.00	-	-	20 000.00	160 000.00	5 856.18	20 473.26	139 526.74	12.80
24	OC: MUNICIPAL SERVICES	2 000 000.00	-	-	420 000.00	1 580 000.00	82 900.65	611 288.90	968 711.10	38.69
25	OC: PRINTING & PUBLICATIONS	130 000.00	-	-	20 000.00	110 000.00	-	5 268.00	104 732.00	4.79
26	OC: PROFESSIONAL BODIES M/SHIP & SUBS	1 660 000.00	-	-	35 000.00	1 625 000.00	-	1 452 750.35	172 249.65	89.40
27	OC: REG FEES NATIONAL	960 000.00	-	-	355 000.00	605 000.00	-	52 711.30	552 288.70	8.71
28	OC: SKILLS DEVELOPMENT FUND LEVY	1 383 600.00	-	-	77 243.00	1 306 357.00	92 253.57	648 268.95	658 088.05	49.62
29	OC: SIGNAGE	150 000.00	-	-	20 000.00	130 000.00	-	23 400.00	106 600.00	18.00
30	OC: TOLL GATE FEES & PARKING FEES	7 000.00	-	-	-	7 000.00	927.00	1 599.00	5 401.00	22.84
31	OC: TRANSPORT - EVENTS	840 000.00	-	-	180 000.00	660 000.00	29 920.00	269 311.89	390 688.11	40.80
32	OC: T&S DOM - ACCOMMODATION	970 000.00	-	-	280 000.00	1 250 000.00	156 678.34	539 699.76	710 300.24	43.18
33	OC: T&S DOM - DAILY ALLOWANCE	65 600.00	-	-	11 000.00	54 600.00	974.24	6 204.71	48 395.29	11.36
34	OC: T&S DOM - FOOD & BEVERAGE (SERVED)	18 000.00	-	-	-	18 000.00	-	-	18 000.00	-
35	OC: T&S DOM TRP - WITHOUT OPR CAR RENTAL	4 000.00	-	-	-	4 000.00	-	-	4 000.00	-
36	OC: T&S DOM TRP - W/OUT OPR OWN TRANSPRT	132 256.00	-	-	9 000.00	141 256.00	-	28 191.66	113 064.34	19.96
37	OC: T&S DOM PUB TRP - AIR TRANSPORT	200 000.00	-	-	50 000.00	150 000.00	3 955.00	24 214.64	125 785.36	16.14
38	OC: TRANSPORT - MUNICIPAL ACTIVITIES	20 000.00	-	-	-	20 000.00	-	-	20 000.00	-
39	OC: UNIFORM & PROTECTIVE CLOTHING	520 000.00	-	-	230 000.00	750 000.00	-	6 528.04	743 471.96	0.87
40	OC: WORKMEN'S COMPENSATION FUND	700 000.00	-	-	900 000.00	1 600 000.00	-	633 896.75	966 103.25	39.62
	SUB TOTAL : OPERATIONAL COST	27 200 885.00	-	-	1 474 243.00	25 726 642.00	733 346.16	12 024 476.59	13 702 165.41	46.74

- The proposed adjustment budget on Operational Costs amount to **R25.7 Million**. Operational Costs has decreased by **R1.4 Million** from the approved budget of **R27.2 Million**.

Table e: Detailed Inventory

NO	DISCRPTION	CURRENT YEAR 2025/ 2026			REVENUE & EXPENDITURE ACTUAL MOVEMENTS					
		Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Exp (Jan)	YTD Movement	Balance	% Exp	
1	INV - CONSUMABLE STORES - STANDARD RATED	850 000.00	-	-	850 000.00	559.96	247 113.56	602 886.44	29.07	
2	INV - CONSUMABLE STORES - ZERO RATED (FUEL)	2 200 000.00	-	-	650 000.00	1 550 000.00	78 196.80	676 284.50	873 715.50	43.63
3	INVENTORY - MATERIALS & SUPPLIES	1 150 000.00	-	-	217 000.00	933 000.00	-	179 302.25	753 697.75	19.22
	SUB TOTAL - INVENTORY	4 200 000.00	-	-	867 000.00	3 333 000.00	78 756.76	1 102 700.31	2 230 299.69	33.08

- The proposed adjustment budget on Inventory Costs amount to **R3.3 Million**. The Inventory has been decreased by **R867 Thousand** from the approved budget of **R4.2 Million**.

Table f: Detailed Operating Leases

NO	DISCRPTION	CURRENT YEAR 2025/ 2026			REVENUE & EXPENDITURE ACTUAL MOVEMENTS				
		Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Exp (Jan)	YTD Movement	Balance	% Exp
1	OPR LEASES: COMPUTER EQUIPMENT-PHOTOCOPIERS	1 500 000.00	-	100 000.00	1 600 000.00	72 709.61	743 514.92	856 485.08	46.47
2	OPR LEASES: OTHER ASSETS-BUILDING	1 000 000.00	-	-	1 000 000.00	71 458.60	662 597.65	337 402.35	66.26
	SUB TOTAL : OPERATING LEASES	2 500 000.00	-	100 000.00	2 600 000.00	144 168.21	1 406 112.57	1 193 887.43	54.08

- The proposed adjustment budget on Operating Leases amount to **R2.6 Million**. The Operating Leases increased by **R100 Thousand** from the approved budget of **R2.5 Million**.

Table g: Detailed Transfers and Subsidies

NO	DISCRPTION	CURRENT YEAR 2025/ 2026			REVENUE & EXPENDITURE ACTUAL MOVEMENTS				
		Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Exp (Jan)	YTD Movement	Balance	% Exp
1	HH: BURSARIES NON-EMPLOYEE CASH-DISCRETIONARY	200 000.00	-	50 000.00	250 000.00	60 000.00	60 000.00	190 000.00	24.00
2	TS_O_IK_HH_SOC ASSIS_SOCIAL RELIEF	200 000.00	-	50 000.00	250 000.00	-	81 824.22	168 175.78	32.73
3	HH OTH TRANS: BURSARIES NON EMPLOYEE	1 000 000.00	-	300 000.00	700 000.00	471 244.59	582 814.56	117 185.44	83.26
4	TS_O_M_HH_CASH_UNSPECIFIED-SPORTS	300 000.00	-	50 000.00	350 000.00	1 000.00	69 000.00	281 000.00	19.71
5	HH OTH TRANS:LED SUPPORT GRANTS	2 500 000.00	-	-	2 500 000.00	-	-	2 500 000.00	-
6	NON PROF: TOURISM	50 000.00	-	-	50 000.00	-	-	50 000.00	-
	SUB TOTAL : TRANSFERS & SUBSIDIES	4 250 000.00	-	150 000.00	4 100 000.00	532 244.59	793 638.78	3 306 361.22	19.36

- The proposed adjustment budget on Transfers and Subsidies amount to **R4.1 Million**. The Transfers and Subsidies decreased by **R150 Thousand** from the approved budget of **R4.2 Million**.

Table h: Detailed Depreciation

NO	DISCRPTION	CURRENT YEAR 2025/ 2026			REVENUE & EXPENDITURE ACTUAL MOVEMENTS				
		Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Exp (Jan)	YTD Movement	Balance	% Exp
1	AMORTISATION INTANG COMPUTER SOFTWARE	923 840.00	-	1 853 704.00	2 777 544.00	282 841.61	1 408 495.23	1 369 048.77	50.71
2	DEPRECIATION COMPUTER EQUIPMENT	1 233 735.00	-	196 504.00	1 037 231.00	83 052.51	609 522.84	427 708.16	58.76
3	DEPRECIATION FURNITURE & OFFICE EQUIPM	956 168.00	-	720 641.00	235 527.00	15 662.38	108 050.54	127 476.46	45.88
4	DEPRECIATION MACHINERY & EQUIPMENT	321 706.00	-	315 413.00	637 119.00	52 965.52	370 490.15	266 628.85	58.15
5	DEPRECIATION TRANSPORT ASSETS	1 462 080.00	-	490 326.00	971 754.00	75 046.44	520 988.64	450 765.36	53.61
6	DEPRECIATION NETWORK & COMM DATA CENTRES	1 092 641.00	-	1 001 651.00	90 990.00	211.88	120 364.73	29 374.73	132.28
7	DEPRECIATION COMMUNITY HALLS	585 160.00	-	543 240.00	1 128 400.00	90 158.83	559 326.64	569 073.36	49.57
8	DEPRECIATION OP BUILDING MUNIC OFFICES	413 235.00	-	303 235.00	110 000.00	2 206.88	98 838.38	11 161.62	89.85
	SUB TOTAL : DEPRECIATION & AMORTISATION	6 988 565.00	-	-	6 988 565.00	602 146.05	3 796 077.15	3 192 487.85	54.32

- The proposed adjustment budget on Depreciation amount to **R6.9 Million**. The Depreciation remains unchanged as the approved budget of **R6.9 Million**.

1.4. Adjustment Budget Tables (B1 – B10)

(Table B1 Adjustment Budget Summary)

DC40 Dr Kenneth Kaunda - Table B1 Adjustments Budget Summary 20/2/2026

Description	2025/26										Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H			
R thousands												
Financial Performance												
Property rates	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-
Investment revenue	9 500	-	-	-	-	-	-	-	9 500	9 937	10 374	
Transfers recognised - operational	45 176	-	-	-	-	-	-	-	45 176	43 076	40 892	
Other own revenue	193 795	-	-	-	-	-	(50)	(50)	193 745	202 156	211 295	
Total Revenue (excluding capital transfers and contributions)	248 471	-	-	-	-	-	(50)	(50)	248 421	255 169	262 562	
Employee costs	144 713	-	-	-	-	-	-	-	144 713	151 370	158 030	
Remuneration of councillors	13 588	-	-	-	-	-	-	-	13 588	14 213	14 838	
Depreciation & asset impairment	7 184	-	-	-	-	-	-	-	7 184	7 514	7 648	
Finance charges	-	-	-	-	-	-	-	-	-	-	-	
Inventory consumed and bulk purchases	4 200	-	-	-	-	-	(867)	(867)	3 333	4 393	4 587	
Transfers and subsidies	4 250	-	-	-	-	-	(150)	(150)	4 100	4 446	4 641	
Other expenditure	73 496	-	-	-	-	-	8 108	8 108	81 604	71 299	69 617	
Total Expenditure	247 430	-	-	-	-	-	7 091	7 091	254 521	253 235	259 361	
Surplus/(Deficit)	1 041	-	-	-	-	-	(7 141)	(7 141)	(6 100)	1 935	3 200	
Transfers and subsidIRs - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions	1 041	-	-	-	-	-	(7 141)	(7 141)	(6 100)	1 935	3 200	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year	1 041	-	-	-	-	-	(7 141)	(7 141)	(6 100)	1 935	3 200	
Capital expenditure & funds sources												
Capital expenditure	13 850	-	-	-	-	-	(5 403)	(5 403)	8 447	8 650	4 830	
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	13 850	-	-	-	-	-	(5 403)	(5 403)	8 447	8 650	4 830	
Total sources of capital funds	13 850	-	-	-	-	-	(5 403)	(5 403)	8 447	8 650	4 830	
Financial position												
Total current assets	16 664	-	-	-	-	-	26 001	26 001	42 665	21 664	27 877	
Total non current assets	79 028	-	-	-	-	-	(5 403)	(5 403)	73 625	79 501	77 327	
Total current liabilities	23 201	-	-	-	-	-	834	834	24 035	28 661	29 923	
Total non current liabilities	21 417	-	-	-	-	-	-	-	21 417	22 402	23 388	
Community wealth/Equity	50 033	-	-	-	-	-	26 905	26 905	76 938	48 167	48 692	
Cash flows												
Net cash from (used) operating	8 224	-	-	-	-	-	(956)	(956)	7 268	496 497	509 688	
Net cash from (used) investing	(13 850)	-	-	-	-	-	5 403	5 403	(8 447)	(8 650)	(4 830)	
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-	
Cash/cash equivalents at the year end	20 955	-	-	-	-	-	26 919	26 919	47 874	487 847	504 858	
Cash backing/surplus reconciliation												
Cash and investments available	83 866	-	-	-	-	-	23 018	23 018	106 884	88 359	92 606	
Application of cash and investments	-	-	-	-	-	-	-	-	-	-	-	
Balance - surplus (shortfall)	83 866	-	-	-	-	-	23 018	23 018	106 884	88 359	92 606	
Asset Management												
Asset register summary (WDV)	-	-	-	-	-	-	-	-	-	-	-	
Depreciation	6 989	-	-	-	-	-	-	-	6 989	7 310	7 436	
Renewal and Upgrading of Existing Assets	2 000	-	-	-	-	-	(2 000)	(2 000)	-	2 000	1 600	
Repairs and Maintenance	3 530	-	-	-	-	-	2 225	2 225	5 755	3 214	2 998	
Free services												
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-	
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-	
Households below minimum service level												
Water:	-	-	-	-	-	-	-	-	-	-	-	
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-	
Energy:	-	-	-	-	-	-	-	-	-	-	-	
Refuse:	-	-	-	-	-	-	-	-	-	-	-	

MBRR Table B1 - Adjustment Budget Summary

Table B1 is an Adjustment Budget summary and it provides a concise overview of the District Adjustment Budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).

The table provides an overview of the amounts approved by Council for operating Performance, resources deployed to capital expenditure, financial position, cash and funding

Compliance, Position and Cash Flow Adjustment Budgets, along with the Capital Adjustment Budget.

Table B2 - Adjustment Budget Financial Performance (revenue and expenditure by Functional standard classification)

DC40 Dr Kenneth Kaunda - Table B2 Adjustments Budget Financial Performance (functional classification) 20/2/2026												
Standard Description	Ref	2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Revenue - Functional												
<i>Governance and administration</i>		238 076	-	-	-	-	-	(50)	(50)	238 026	246 793	257 990
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		238 076	-	-	-	-	-	(50)	(50)	238 026	246 793	257 990
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 300	-	-	-	-	-	-	-	1 300	1 360	1 420
Community and social services		1 300	-	-	-	-	-	-	-	1 300	1 360	1 420
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		9 095	-	-	-	-	-	-	-	9 095	7 016	3 152
Planning and development		9 095	-	-	-	-	-	-	-	9 095	7 016	3 152
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	248 471	-	-	-	-	-	(50)	(50)	248 421	255 169	262 562
Expenditure - Functional												
<i>Governance and administration</i>		143 000	-	-	-	-	-	2 468	2 468	145 468	147 036	153 076
Executive and council		66 087	-	-	-	-	-	52	52	66 139	69 127	72 166
Finance and administration		69 232	-	-	-	-	-	1 825	1 825	71 057	69 874	72 522
Internal audit		7 681	-	-	-	-	-	591	591	8 272	8 035	8 388
<i>Community and public safety</i>		66 280	-	-	-	-	-	467	467	66 747	69 329	72 380
Community and social services		66 280	-	-	-	-	-	467	467	66 747	69 329	72 380
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		38 150	-	-	-	-	-	4 156	4 156	42 306	36 870	33 906
Planning and development		38 150	-	-	-	-	-	4 156	4 156	42 306	36 870	33 906
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	247 430	-	-	-	-	-	7 091	7 091	254 521	253 235	259 361
Surplus/ (Deficit) for the year		1 041	-	-	-	-	-	(7 141)	(7 141)	(6 100)	1 935	3 200

MBRR Table B2 - Adjustment Budget Financial Performance (revenue and expenditure by Functional standard classification)

Table B2 is a view of the Adjustment Budgeted financial performance in relation to revenue and Expenditure per functional standard classification. The modified functional standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile "whole of government" reports.

Note the Total Revenue on this table includes capital revenues (Transfers recognised – Capital) and so does not balance to the operating revenue shown on Table B4.

Table B3 - Adjustment Budget Financial Performance (revenue and expenditure by municipal vote)

DC40 Dr Kenneth Kaunda - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) 20/2/2026												Budget Year +1 2026/27	Budget Year +2 2027/28
Vote Description <i>[Insert departmental structure etc]</i>	Ref	2025/26									Adjusted Budget	Adjusted Budget	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget			
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
Revenue by Vote	1												
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-	-	
Vote 2 - MUNICIPAL MANAGER ADMINISTRATION		-	-	-	-	-	-	-	-	-	-	-	
Vote 3 - CORPORATE SERVICES ADMINISTRATION		2 250	-	-	-	-	-	-	-	2 250	2 354	2 457	
Vote 4 - FINANCIAL SERVICES ADMINISTRATION		235 826	-	-	-	-	-	(50)	(50)	235 776	244 440	255 533	
Vote 5 - COMMUNITY AND SOCIAL SERVICES		1 300	-	-	-	-	-	-	-	1 300	1 360	1 420	
Vote 6 - LED PLANNING AND DEVELOPMENT		9 095	-	-	-	-	-	-	-	9 095	7 016	3 152	
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	248 471	-	-	-	-	-	(50)	(50)	248 421	255 169	262 562	
Expenditure by Vote	1												
Vote 1 - EXECUTIVE AND COUNCIL		22 803	-	-	-	-	-	(914)	(914)	21 889	23 852	24 899	
Vote 2 - MUNICIPAL MANAGER ADMINISTRATION		43 284	-	-	-	-	-	966	966	44 249	45 275	47 267	
Vote 3 - CORPORATE SERVICES ADMINISTRATION		34 180	-	-	-	-	-	222	222	34 402	35 752	37 325	
Vote 4 - FINANCIAL SERVICES ADMINISTRATION		35 052	-	-	-	-	-	1 604	1 604	36 656	34 122	35 196	
Vote 5 - COMMUNITY AND SOCIAL SERVICES		66 280	-	-	-	-	-	467	467	66 747	69 329	72 380	
Vote 6 - LED PLANNING AND DEVELOPMENT		38 150	-	-	-	-	-	4 156	4 156	42 306	36 870	33 906	
Vote 7 - INTERNAL AUDIT		7 681	-	-	-	-	-	591	591	8 272	8 035	8 388	
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	247 430	-	-	-	-	-	7 091	7 091	254 521	253 235	259 381	
	2	1 041	-	-	-	-	-	(7 141)	(7 141)	(6 100)	1 935	3 200	

MBRR Table B3 - Adjustment Budget Financial Performance (revenue and Expenditure by municipal vote)

Table B3 is a view of the Adjustment Budget financial performance in relation to the revenue and Expenditure per municipal vote. This table facilitates the view of the Adjustment Budgeted operating Performance in relation to the organisational structure of the district.

Table B4 - Adjustment Budget Financial Performance (revenue and expenditure)

DC40 Dr Kenneth Kaunda - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) 20/2/2026												Adjustment_Budget	
Description	Ref	2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands	1	A	3	4	5	6	7	8	9	10			
		A1	B	C	D	E	F	G	H				
Revenue By Source													
Exchange Revenue													
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	2	-	-	-	-	-	-	-	-	-	-	-	
Sale of Goods and Rendering of Services		120	-	-	-	-	(50)	(50)	70	126	131		
Agency services		-	-	-	-	-	-	-	-	-	-		
Interest		-	-	-	-	-	-	-	-	-	-		
Interest earned from Receivables		-	-	-	-	-	-	-	-	-	-		
Interest earned from Current and Non Current Assets		9 500	-	-	-	-	-	-	9 500	9 937	10 374		
Dividends		-	-	-	-	-	-	-	-	-	-		
Rent on Land		-	-	-	-	-	-	-	-	-	-		
Rental from Fixed Assets		250	-	-	-	-	-	-	250	262	273		
Licence and permits		-	-	-	-	-	-	-	-	-	-		
Special rating levies		-	-	-	-	-	-	-	-	-	-		
Operational Revenue		30	-	-	-	-	-	-	30	31	33		
Non-Exchange Revenue													
Property rates	2	-	-	-	-	-	-	-	-	-	-		
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-		
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-		
Licences or permits		1 300	-	-	-	-	-	-	1 300	1 360	1 420		
Transfer and subsidies - Operational		45 176	-	-	-	-	-	-	45 176	43 076	40 892		
Interest		-	-	-	-	-	-	-	-	-	-		
Fuel Levy		192 095	-	-	-	-	-	-	192 095	200 378	209 439		
Operational Revenue		-	-	-	-	-	-	-	-	-	-		
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-		
Other Gains		-	-	-	-	-	-	-	-	-	-		
Discontinued Operations		-	-	-	-	-	-	-	-	-	-		
Total Revenue (excluding capital transfers and contributions)		248 471	-	-	-	-	(50)	(50)	248 421	255 169	262 562		
Expenditure By Type													
Employee related costs		144 713	-	-	-	-	-	-	144 713	151 370	158 030		
Remuneration of councillors		13 588	-	-	-	-	-	-	13 588	14 213	14 838		
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-		
Inventory consumed		4 200	-	-	-	-	(867)	(867)	3 333	4 393	4 587		
Debt impairment		-	-	-	-	-	-	-	-	-	-		
Depreciation and amortisation		7 184	-	-	-	-	-	-	7 184	7 514	7 648		
Interest		-	-	-	-	-	-	-	-	-	-		
Contracted services		43 795	-	-	-	-	9 482	9 482	53 277	40 232	37 183		
Transfers and subsidies		4 250	-	-	-	-	(150)	(150)	4 100	4 446	4 641		
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-		
Operational costs		29 701	-	-	-	-	(1 374)	(1 374)	28 327	31 067	32 434		
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-		
Other Losses		-	-	-	-	-	-	-	-	-	-		
Total Expenditure		247 430	-	-	-	-	7 091	7 091	254 521	253 235	259 361		
Surplus/(Deficit)		1 041	-	-	-	-	(7 141)	(7 141)	(6 100)	1 935	3 200		
Transfers and subsid/Rs - capital (monetary allocations)		-	-	-	-	-	-	-	-	-	-		
Transfers and subsid/Rs - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) before taxation		1 041	-	-	-	-	(7 141)	(7 141)	(6 100)	1 935	3 200		
Income Tax		-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation		1 041	-	-	-	-	(7 141)	(7 141)	(6 100)	1 935	3 200		
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-		
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality		1 041	-	-	-	-	(7 141)	(7 141)	(6 100)	1 935	3 200		
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-		
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-		
Surplus/ (Deficit) for the year	1	1 041	-	-	-	-	(7 141)	(7 141)	(6 100)	1 935	3 200		

MBRR Table B4 - Adjustment Budget Financial Performance (revenue and expenditure)

- The total operating revenue is adjusted downwards by **R50 Thousand** to **R248.4 Million**. The decrease relates to Tender Deposits.
- The proposed budget adjustment on operating expenditure totals to **R254.5 Million** which comprises of **R254.3 Million** of operating expenditure and **R195 Thousand** of gains and losses. The operating expenditure increased by **R7 Million** from **R247.3 Million** approved budget.

Table B5 - Adjustment Budget Capital Expenditure by vote, standard classification and funding source

DC40 Dr Kenneth Kaunda - Table B5 Adjustments Capital Expenditure Budget by vote and funding 20/2/2026												
Description	Ref	2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	+1 2026/27	+2 2027/28
R thousands		A	5	6	7	8	9	10	11	12		
		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	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]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted	2											
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER ADMINISTRATION		200	-	-	-	-	-	(200)	(200)	-	100	80
Vote 3 - CORPORATE SERVICES ADMINISTRATION		3 700	-	-	-	-	-	645	645	4 345	3 350	1 750
Vote 4 - FINANCIAL SERVICES ADMINISTRATION		2 450	-	-	-	-	-	(48)	(48)	2 402	700	-
Vote 5 - COMMUNITY AND SOCIAL SERVICES		2 800	-	-	-	-	-	(2 800)	(2 800)	-	2 300	1 300
Vote 6 - LED PLANNING AND DEVELOPMENT		4 700	-	-	-	-	-	(3 000)	(3 000)	1 700	2 200	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]		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		13 850	-	-	-	-	-	(5 403)	(5 403)	8 447	8 650	4 830
Total Capital Expenditure - Vote		13 850	-	-	-	-	-	(5 403)	(5 403)	8 447	8 650	4 830
Capital Expenditure - Functional												
Governance and administration		3 900	-	-	-	-	-	445	445	4 345	3 450	1 830
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		200	-	-	-	-	-	(200)	(200)	-	100	80
Internal audit		3 700	-	-	-	-	-	645	645	4 345	3 350	1 750
Community and public safety		9 950	-	-	-	-	-	(5 848)	(5 848)	4 102	5 200	3 000
Community and social services		2 450	-	-	-	-	-	(48)	(48)	2 402	700	-
Sport and recreation		2 800	-	-	-	-	-	(2 800)	(2 800)	-	2 300	1 300
Public safety		4 700	-	-	-	-	-	(3 000)	(3 000)	1 700	2 200	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	3	13 850	-	-	-	-	-	(5 403)	(5 403)	8 447	8 650	4 830
Funded by:												
National Government		-	-	-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		13 850	-	-	-	-	-	(5 403)	(5 403)	8 447	8 650	4 830
Total Capital Funding		13 850	-	-	-	-	-	(5 403)	(5 403)	8 447	8 650	4 830

MBRR Table B5 - Adjustment Budget Capital Expenditure by vote, standard classification and funding source

- Table B5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by

standard classification. The total capital budget provided for 2025/2026 financial year amount to **R13.8 Million**. The proposed adjustment capital budget amount to **R8.4 Million** and the Capital budget has been reduced by **R5.4 Million**.

Table B6 - Adjustment Budget Financial Position

DC40 Dr Kenneth Kaunda - Table B6 Adjustments Budget Financial Position 20/2/2026												
Description	Ref	2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2026/27 Adjusted Budget	+2 2027/28 Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
ASSETS												
Current assets												
Cash and cash equivalents		15 329	-	-	-	-	-	(13 096)	(13 096)	2 233	20 521	26 733
Trade and other receivables from exchange transactions	1	1 335	-	-	-	-	-	-	-	1 335	1 143	1 143
Receivables from non-exchange transactions	1	-	-	-	-	-	-	-	-	-	-	-
Current portion of non-current receivables	2	-	-	-	-	-	-	-	-	-	-	-
Inventory		-	-	-	-	-	-	867	867	867	-	-
VAT		-	-	-	-	-	-	(1 785)	(1 785)	(1 785)	-	-
Other current assets		-	-	-	-	-	-	-	-	-	-	-
Total current assets		16 664	-	-	-	-	-	(14 014)	(14 014)	2 650	21 664	27 877
Non current assets												
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	68 537	-	-	-	-	-	(3 901)	(3 901)	64 635	67 839	65 873
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Intangible assets		10 491	-	-	-	-	-	(1 502)	(1 502)	8 990	11 662	11 454
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
Total non current assets		79 028	-	-	-	-	-	(5 403)	(5 403)	73 625	79 501	77 327
TOTAL ASSETS		95 692	-	-	-	-	-	(19 417)	(19 417)	76 275	101 165	105 203
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Financial liabilities		-	-	-	-	-	-	-	-	-	-	-
Consumer deposits		-	-	-	-	-	-	-	-	-	-	-
Trade and other payables from exchange transactions		21 225	-	-	-	-	-	834	834	22 059	26 595	27 765
Trade and other payables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Provisions		1 976	-	-	-	-	-	-	-	1 976	2 067	2 158
VAT		-	-	-	-	-	-	-	-	-	-	-
Other current liabilities		-	-	-	-	-	-	-	-	-	-	-
Total current liabilities		23 201	-	-	-	-	-	834	834	24 035	28 661	29 923
Non current liabilities												
Borrowing	1	-	-	-	-	-	-	-	-	-	-	-
Provisions	1	21 417	-	-	-	-	-	-	-	21 417	22 402	23 388
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		-	-	-	-	-	-	-	-	-	-	-
Total non current liabilities		21 417	-	-	-	-	-	-	-	21 417	22 402	23 388
TOTAL LIABILITIES		44 618	-	-	-	-	-	834	834	45 452	51 064	53 310
NET ASSETS	2	51 074	-	-	-	-	-	(20 251)	(20 251)	30 823	50 101	51 893
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		50 033	-	-	-	-	-	(13 110)	(13 110)	36 923	48 167	48 692
Funds and Reserves		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		50 033	-	-	-	-	-	(13 110)	(13 110)	36 923	48 167	48 692

MBRR Table B6 - Adjustment Budget Financial Position

Table B6 is consistent with international standards of good financial management practice, and improves understand ability for councillors and management of the impact of the Adjustment Budget on the statement of financial position (balance sheet).

This format of presenting the statement of financial position is aligned to GRAP, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.

Table B7 - Adjustment Budget Cash Flow Statement

DC40 Dr Kenneth Kaunda - Table B7 Adjustments Budget Cash Flows 20/2/2026													
Description	Ref	2025/26										Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	+1 2026/27	+2 2027/28
R thousands		A	A1	B	C	D	E	F	G	H			
CASH FLOW FROM OPERATING ACTIVITIES													
Receipts													
Property rates		-	-	-	-	-	-	-	-	-	-	-	
Service charges		-	-	-	-	-	-	-	-	-	-	-	
Other revenue		193 795	-	-	-	-	-	6 135	6 135	199 930	202 156	211 295	
Transfers and Subsidies - Operational	1	45 176	-	-	-	-	-	-	-	45 176	43 076	40 892	
Transfers and Subsidies - Capital	1	-	-	-	-	-	-	-	-	-	-	-	
Interest		9 500	-	-	-	-	-	-	-	9 500	9 937	10 374	
Dividends		-	-	-	-	-	-	-	-	-	-	-	
Payments													
Suppliers and employees		(235 997)	-	-	-	-	-	(7 241)	(7 241)	(243 237)	236 882	242 485	
Finance charges		-	-	-	-	-	-	-	-	-	-	-	
Transfers and Subsidies	1	(4 250)	-	-	-	-	-	150	150	(4 100)	4 446	4 641	
NET CASH FROM/(USED) OPERATING ACTIVITIES		8 224	-	-	-	-	-	(956)	(956)	7 268	496 497	509 688	
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		(13 850)	-	-	-	-	-	5 403	5 403	(8 447)	(8 650)	(4 830)	
NET CASH FROM/(USED) INVESTING ACTIVITIES		(13 850)	-	-	-	-	-	5 403	5 403	(8 447)	(8 650)	(4 830)	
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		(5 626)	-	-	-	-	-	4 447	4 447	(1 179)	487 847	504 858	
Cash/cash equivalents at the year begin:	2	20 955	-	-	-	-	-	22 472	22 472	43 427	-	-	
Cash/cash equivalents at the year end:	2	15 329	-	-	-	-	-	26 919	26 919	42 248	487 847	504 858	

MBRR Table B7 - Adjustment Budgeted Cash Flow Statement

The Adjustment Budgeted cash flow statement is the first measurement in determining if the Adjustment Budget is funded.

It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the Adjustment Budget.

MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

DC40 Dr Kenneth Kaunda - Table B8 Cash backed reserves/accumulated surplus reconciliation 20/2/2026													
Description	Ref	2025/26										Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	+1 2026/27	+2 2027/28
R thousands		A	A1	B	C	D	E	F	G	H			
Cash and investments available													
Cash/cash equivalents at the year end	1	15 329	-	-	-	-	-	-	-	15 329	-	-	
Other current investments > 90 days		-	-	-	-	-	-	26 919	26 919	26 919	20 521	26 733	
Non current assets - Investments	1	68 537	-	-	-	-	-	(3 901)	(3 901)	64 635	67 839	65 873	
Cash and investments available:		83 866	-	-	-	-	-	23 018	23 018	106 884	88 359	92 606	
Applications of cash and investments													
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-	
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-	
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-	
Other working capital requirements	2	-	-	-	-	-	-	-	-	-	-	-	
Other provisions		-	-	-	-	-	-	-	-	-	-	-	
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-	
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-	
Total Application of cash and investments:		-	-	-	-	-	-	-	-	-	-	-	
Surplus(shortfall)		83 866	-	-	-	-	-	23 018	23 018	106 884	88 359	92 606	

The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Adjustment Budget.

In essence the table evaluates the funding levels of the Adjustment Budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.

The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality’s Adjustment Budget must be “funded”.

MBRR Table A9 - Asset Management

DC40 Dr Kenneth Kaunda - Table B9 Asset Management 20/2/2026												Budget Year	Budget Year
Description	Ref	2025/26										+1 2026/27	+2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
CAPITAL EXPENDITURE													
Total New Assets to be adjusted	1	11 850	-	-	-	-	-	(3 403)	(3 403)	8 447	6 650	3 230	
Roads Infrastructure		1 500	-	-	-	-	-	(1 500)	(1 500)	-	1 500	1 000	
Infrastructure		1 500	-	-	-	-	-	(1 500)	(1 500)	-	1 500	1 000	
Community Facilities		1 700	-	-	-	-	-	-	-	1 700	-	-	
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-	
Community Assets		1 700	-	-	-	-	-	-	-	1 700	-	-	
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-	
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-	
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Operational Buildings		1 500	-	-	-	-	-	(1 500)	(1 500)	-	800	300	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Other Assets	6	1 500	-	-	-	-	-	(1 500)	(1 500)	-	800	300	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	
Servitudes		-	-	-	-	-	-	-	-	-	-	-	
Licences and Rights		3 350	-	-	-	-	-	352	352	3 702	1 850	500	
Intangible Assets		3 350	-	-	-	-	-	352	352	3 702	1 850	500	
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment		700	-	-	-	-	-	100	100	800	1 100	580	
Machinery and Equipment		600	-	-	-	-	-	(400)	(400)	200	700	400	
Transport Assets		500	-	-	-	-	-	(500)	(500)	-	200	100	
Land		2 000	-	-	-	-	-	45	45	2 045	500	350	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	
Mature		-	-	-	-	-	-	-	-	-	-	-	
Immature		-	-	-	-	-	-	-	-	-	-	-	
Living Resources		-	-	-	-	-	-	-	-	-	-	-	
Total Renewal of Existing Assets to be adjusted	2	2 000	-	-	-	-	-	(2 000)	(2 000)	-	2 000	1 600	
Roads Infrastructure		2 000	-	-	-	-	-	(2 000)	(2 000)	-	2 000	1 600	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure		2 000	-	-	-	-	-	(2 000)	(2 000)	-	2 000	1 600	
Community Facilities		-	-	-	-	-	-	-	-	-	-	-	
Total Upgrading of Existing Assets to be adjusted	2a	3 530	-	-	-	-	-	2 225	2 225	5 755	3 214	2 998	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Operational Buildings		1 700	-	-	-	-	-	-	-	1 700	1 300	1 000	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Other Assets	6	1 700	-	-	-	-	-	-	-	1 700	1 300	1 000	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	
Servitudes		-	-	-	-	-	-	-	-	-	-	-	
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-	
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment		200	-	-	-	-	-	2 500	2 500	2 700	209	218	
Machinery and Equipment		530	-	-	-	-	-	(25)	(25)	505	554	579	
Transport Assets		650	-	-	-	-	-	(200)	(200)	450	680	710	
Land		450	-	-	-	-	-	(50)	(50)	400	471	491	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	
Mature		-	-	-	-	-	-	-	-	-	-	-	
Immature		-	-	-	-	-	-	-	-	-	-	-	
Living Resources		-	-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure to be adjusted	4	6 989	-	-	-	-	-	-	-	6 989	7 310	7 436	
Roads Infrastructure		1 093	-	-	-	-	-	(1 002)	(1 002)	91	1 143	997	
Infrastructure		1 093	-	-	-	-	-	(1 002)	(1 002)	91	1 143	997	
Community Facilities		585	-	-	-	-	-	543	543	1 128	612	639	
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-	
Community Assets		585	-	-	-	-	-	543	543	1 128	612	639	
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-	
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-	
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Operational Buildings		413	-	-	-	-	-	(303)	(303)	110	432	451	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Other Assets		413	-	-	-	-	-	(303)	(303)	110	432	451	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	
Servitudes		-	-	-	-	-	-	-	-	-	-	-	
Licences and Rights		924	-	-	-	-	-	1 854	1 854	2 778	966	1 009	
Intangible Assets		924	-	-	-	-	-	1 854	1 854	2 778	966	1 009	
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment		1 234	-	-	-	-	-	(197)	(197)	1 037	1 290	1 347	
Machinery and Equipment		956	-	-	-	-	-	(721)	(721)	236	1 000	1 044	
Transport Assets		322	-	-	-	-	-	315	315	637	337	351	
Land		1 462	-	-	-	-	-	(490)	(490)	972	1 529	1 597	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	
Mature		-	-	-	-	-	-	-	-	-	-	-	
Immature		-	-	-	-	-	-	-	-	-	-	-	
Living Resources		-	-	-	-	-	-	-	-	-	-	-	
TOTAL CAPITAL EXPENDITURE to be adjusted	4	24 369	-	-	-	-	-	(3 178)	(3 178)	14 202	11 864	7 828	

Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on maintenance of equipment by asset class.

Table B10 - Basic Service Delivery Measurement

DC40 Dr Kenneth Kaunda - Table B10 Basic service delivery measurement - M08 February													
Description	Ref	2025/26										Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	7	8	9	10	11	12	13	14			
		A1	B	C	D	E	F	G	H				
Household service targets	1												
Water:													
Piped water inside dwelling													
Piped water inside yard (but not in dwelling)													
Using public tap (at least min.service level)	2												
Other water supply (at least min.service level)													
<i>Minimum Service Level and Above sub-total</i>	3												
Using public tap (< min.service level)	3,4												
Other water supply (< min.service level)													
No water supply													
<i>Below Minimum Service Level sub-total</i>	5												
Total number of households	5												
Sanitation/sewerage:													
Flush toilet (connected to sewerage)													
Flush toilet (with septic tank)													
Chemical toilet													
Pit toilet (ventilated)													
Other toilet provisions (> min.service level)													
<i>Minimum Service Level and Above sub-total</i>													
Bucket toilet													
Other toilet provisions (< min.service level)													
No toilet provisions													
<i>Below Minimum Service Level sub-total</i>	5												
Total number of households	5												
Electricity:													
Electricity (at least min. service level)													
Electricity - prepaid (> min.service level)													
<i>Minimum Service Level and Above sub-total</i>													
Electricity (< min.service level)													
Electricity - prepaid (< min. service level)													
Other energy sources													
<i>Below Minimum Service Level sub-total</i>	5												
Total number of households	5												
Refuse:													
Removed at least once a week (min.service)													
Minimum Service Level and Above sub-total													
Removed less frequently than once a week													
Using communal refuse dump													
Using own refuse dump													
Other rubbish disposal													
No rubbish disposal													
<i>Below Minimum Service Level sub-total</i>	5												
Total number of households	5												
Households receiving Free Basic Service	15												
Water (6 kilolitres per household per month)													
Sanitation (free minimum level service)													
Electricity/other energy (50kwh per household per month)													
Refuse (removed at least once a week)													
<i>Informal Settlements</i>													
Cost of Free Basic Services provided (R'000)	16												
Water (6 kilolitres per indigent household per month)													
Sanitation (free sanitation service to indigent households)													
Electricity/other energy (50kwh per indigent household per month)													
Refuse (removed once a week for indigent households)													
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)													
Total cost of FBS provided													
Highest level of free service provided													
Property rates (R'000 value threshold)													
Water (kilolitres per household per month)													
Sanitation (kilolitres per household per month)													
Sanitation (Rand per household per month)													
Electricity (kw per household per month)													
Refuse (average litres per week)													
Revenue cost of free services provided (R'000)	17												
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)													
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA													
Water (in excess of 6 kilolitres per indigent household per month)													
Sanitation (in excess of free sanitation service to indigent households)													
Electricity/other energy (in excess of 50 kwh per indigent household per month)													
Refuse (in excess of one removal a week for indigent households)													
Municipal Housing - rental rebates													
Housing - top structure subsidies	6												
Other													
Total revenue cost of subsidised services provided													

PART 2: SUPPORTING DOCUMENTATION

2.1. Adjustment Budget Assumptions

The 2024/2025 adjustment budget proposal is informed by:

- Outcome of the mid-year budget and performance assessment report as outlined in the Section 72(1) of the MFMA which was approved by Council. **(Item A. 14/01/2026)**
- It will also be aligned with the Revised Service Delivery and Budget Implementation Plan.

2.2. Adjustments to Adjustment Budget Funding

The total operating revenue is adjusted downwards by **R50 Thousand** to **R248.4 Million**.

The decrease relates to Tender Deposits.

Summary of revenue classified by main revenue source

DC40 Dr Kenneth Kaunda - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) 20/2/2026												
Description	Ref	2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2026/27	+2 2027/28
R thousands	1	A	3	4	5	6	7	8	9	10		
		A1	B	C	D	E	F	G	H			
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		120	-	-	-	-	(50)	(50)	70	126	131	
Agency services		-	-	-	-	-	-	-	-	-	-	
Interest		-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables		-	-	-	-	-	-	-	-	-	-	
Interest earned from Current and Non Current Assets		9 500	-	-	-	-	-	-	9 500	9 937	10 374	
Dividends		-	-	-	-	-	-	-	-	-	-	
Rent on Land		-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets		250	-	-	-	-	-	-	250	262	273	
Licence and permits		-	-	-	-	-	-	-	-	-	-	
Special rating levies		-	-	-	-	-	-	-	-	-	-	
Operational Revenue		30	-	-	-	-	-	-	30	31	33	
Non-Exchange Revenue												
Property rates	2	-	-	-	-	-	-	-	-	-	-	
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	
Licences or permits		1 300	-	-	-	-	-	-	1 300	1 360	1 420	
Transfer and subsidies - Operational		45 176	-	-	-	-	-	-	45 176	43 076	40 892	
Interest		-	-	-	-	-	-	-	-	-	-	
Fuel Levy		192 095	-	-	-	-	-	-	192 095	200 378	209 439	
Operational Revenue		-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	
Other Gains		-	-	-	-	-	-	-	-	-	-	
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)		248 471	-	-	-	-	(50)	(50)	248 421	255 169	262 562	

2.3. Adjustments to expenditure on allocations and grant programmes

DC40 Dr Kenneth Kaunda - Supporting Table SB7 Adjustments Budget - transfers and grant receipts 20/2/2026											
Description	Ref	2025/26							Budget Year +1 2026/27	Budget Year +2 2027/28	
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F			
RECEIPTS:	1, 2										
Operating Transfers and Grants											
National Government:		235 271	-	-	-	-	-	235 271	241 362	248 147	
F_O_REV_GR_EQUITABLE SHARE		32 981	-	-	-	-	-	32 981	32 768	34 256	
F_O_T&S_MA_NG_ENERGY EFF & DEMAND SIDE MNG		4 000	-	-	-	-	-	4 000	4 000	-	
F_O_T&S_MA_NG_EPWP INTEGRATED GRANT		2 211	-	-	-	-	-	2 211	-	-	
F_O_T&S_MA_NG_RURAL ROAD ASSET MNG SYSTEMS GR		2 884	-	-	-	-	-	2 884	3 016	3 152	
F_O_T&S_MA_NG_LOCAL GOV FIN MNG GRANT		1 100	-	-	-	-	-	1 100	1 200	1 300	
F_O_REV_GR_FUEL LEVY		192 095	-	-	-	-	-	192 095	200 378	209 439	
Provincial Government:		2 000	-	-	-	-	-	2 000	2 092	2 184	
F_O_T&S_MA_DAA_NDA_EDUCATION; TRAINING AND DEVEL		2 000	-	-	-	-	-	2 000	2 092	2 184	
District Municipality:		-	-	-	-	-	-	-	-	-	
[insert description]											
Other grant providers:		-	-	-	-	-	-	-	-	-	
[insert description]											
Total Operating Transfers and Grants	6	237 271	-	-	-	-	-	237 271	243 454	250 331	
Capital Transfers and Grants											
National Government:		-	-	-	-	-	-	-	-	-	
Provincial Government:		-	-	-	-	-	-	-	-	-	
Other capital transfers/grants [insert description]											
District Municipality:		-	-	-	-	-	-	-	-	-	
[insert description]											
Other grant providers:		-	-	-	-	-	-	-	-	-	
[insert description]											
Total Capital Transfers and Grants	6	-	-	-	-	-	-	-	-	-	
TOTAL RECEIPTS OF TRANSFERS & GRANTS		237 271	-	-	-	-	-	237 271	243 454	250 331	

2.4. Adjustments to allocations or grants made by the municipality

DC40 Dr Kenneth Kaunda - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality 20/2/2026												
Description	Ref	2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
Cash transfers to other municipalities												
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-
Cash transfers to Entities/Other External Mechanisms												
Tourism	2	50	-	-	-	-	-	-	-	50	52	55
SMME Grants		2 500	-	-	-	-	-	-	-	2 500	2 615	2 730
Sports, Arts & Culture		300	-	-	-	-	-	50	50	350	314	328
Merit Bursaries and Social relief		1 400	-	-	-	-	-	(200)	(200)	1 200	1 464	1 529
TOTAL ALLOCATIONS TO ENTITIES/EMs'		4 250	-	-	-	-	-	(150)	(150)	4 100	4 446	4 641
Cash transfers to other Organs of State												
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-
Cash transfers to other Organisations												
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS	5	4 250	-	-	-	-	-	(150)	(150)	4 100	4 446	4 641
Non-cash transfers to other municipalities												
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to Entities/Other External Mechanisms												
TOTAL ALLOCATIONS TO ENTITIES/EMs'		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other Organs of State												
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other Organisations												
TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS	5	-	-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS		4 250	-	-	-	-	-	(150)	(150)	4 100	4 446	4 641

2.5. Adjustments to councillors and boards members allowance and employee benefits

DC40 Dr Kenneth Kaunda - Supporting Table SB11 Adjustments Budget - councillor and staff benefits 20/2/2026

Summary of remuneration	Ref	2025/26										Adjusted Budget	% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	% change		
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
Councillors (Political Office Bearers plus Other)													
Basic Salaries and Wages		9 768	-					(349)	(349)		9 419	-3.6%	
Pension and UIF Contributions		654	-					311	311		964	47.6%	
Medical Aid Contributions		117	-					60	60		177	51.1%	
Motor Vehicle Allowance		1 422	-					(153)	(153)		1 269	-10.8%	
Cellphone Allowance		778	-					91	91		869		
Housing Allowances		-	-					-	-		-		
Other benefits and allowances		850	-					40	40		890		
Sub Total - Councillors		13 588	-					-	-		13 588	0.0%	
% increase													
Senior Managers of the Municipality													
Basic Salaries and Wages		4 342	-					742	742		5 084	17.1%	
Pension and UIF Contributions		225	-					(1)	(1)		224	-0.6%	
Medical Aid Contributions		108	-					(108)	(108)		-		
Overtime		-	-					-	-		-		
Performance Bonus		185	-					(34)	(34)		151		
Motor Vehicle Allowance		945	-					(247)	(247)		698	-26.1%	
Cellphone Allowance		133	-					(6)	(6)		126	-4.8%	
Housing Allowances		-	-					-	-		-		
Other benefits and allowances		21	-					13	13		34		
Payments in lieu of leave		-	-					1 370	1 370		1 370		
Sub Total - Senior Managers of Municipality		5 959	-					1 728	1 728		7 687	29.0%	
% increase													
Other Municipal Staff													
Basic Salaries and Wages		82 713	-					(471)	(471)		82 242	-0.6%	
Pension and UIF Contributions		16 576	-					150	150		16 727	0.9%	
Medical Aid Contributions		7 448	-					130	130		7 578	1.7%	
Overtime		1 039	-					150	150		1 189	14.4%	
Performance Bonus		6 581	-					(968)	(968)		5 613		
Motor Vehicle Allowance		10 884	-					(973)	(973)		9 911	-8.9%	
Cellphone Allowance		1 458	-					(143)	(143)		1 315	-9.8%	
Housing Allowances		583	-					57	57		641		
Other benefits and allowances		1 740	-					(144)	(144)		1 596		
Payments in lieu of leave		5 486	-					(741)	(741)		4 744	-13.5%	
Long service awards		1 541	-					650	650		2 191	42.2%	
Post-retirement benefit obligations	5	522	-					165	165		687	31.6%	
Entertainment		-	-					-	-		-		
Scarcity		-	-					-	-		-		
Acting and post related allowance		2 183	-					410	410		2 593		
In kind benefits		-	-					-	-		-		
Sub Total - Other Municipal Staff		138 754	-					(1 728)	(1 728)		137 026	-1.2%	
% increase													
Total Parent Municipality		158 301	-					-	-		158 301	0.0%	
Board Members of Entities													
Sub Total - Board Members of Entities		-	-					-	-		-	-	
% increase													
Senior Managers of Entities													
Sub Total - Senior Managers of Entities		-	-					-	-		-	-	
% increase													
Other Staff of Entities													
Sub Total - Other Staff of Entities		-	-					-	-		-	-	
% increase													
Total Municipal Entities		-	-					-	-		-	-	
TOTAL SALARY, ALLOWANCES & BENEFITS		158 301	-					-	-		158 301	0.0%	
% increase													
TOTAL MANAGERS AND STAFF		144 713	-					-	-		144 713	0.0%	

Councillors

- The proposed adjustment on Remuneration of Councillors totals to **R13.5 Million**. The Remuneration of Councillors remains unchanged as the approved budget.

Senior Officials and Municipal Staff

- The proposed adjustment on Employee related costs totals to **R144.7 Million**. The Employee related costs remains unchanged as the approved budget.

2.6. Adjustments to service delivery and Budget implementation plan

The 2025/2026 Revised Service Delivery and Budget Implementation Plan (SDBIP) is compiled in terms of Municipal Finance Management Act No. 56 of 2003, Section 54(1) (c) which states on receipt of a statement or report submitted by the accounting officer of the municipality in terms of Section 71 or 72, the mayor must consider, and , if necessary, make any revisions to the Service Delivery and Budget Implementation Plan, provided that revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustment budget.

2.7. Adjustments to capital expenditure

The proposed Adjustment Budget on capital expenditure amounts to **R8.4 Million**. The capital expenditure decreased by **R5.4 Million** from the **R13.8 Million** approved Budget. (see tables below).

Table 5 (a): Capital Expenditure Breakdown

DR KENNETH KAUNDA DISTRICT MUNICIPALITY ADJUSTMENT BUDGET 2025/2026										
CAPITAL EXPENDITURE LIST			CURRENT YEAR 2025/ 2026			REVENUE & EXPENDITURE ACTUAL MOVEMENTS				
NO	DEPARTMENT	DESCRIPTION	Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Exp (Jan)	YTD Movement	Balance	% Exp
1	MUNICIPAL MANAGER	COMMUNICATION EQUIPMENT	200 000.00	-	- 200 000.00	-	-	-	-	-
2	CORPORATE SERVICES	OFFICE FURNITURE AND FITTINGS	300 000.00	-	- 100 000.00	200 000.00	-	-	200 000.00	-
3	CORPORATE SERVICES	COMPUTER EQUIPMENT	500 000.00	-	- 300 000.00	800 000.00	-	494 237.80	305 762.20	61.78
4	CORPORATE SERVICES	NETWORK UPGRADE	500 000.00	-	- 300 000.00	800 000.00	-	-	800 000.00	-
5	CORPORATE SERVICES	INTANGIBLES	400 000.00	-	- 100 000.00	500 000.00	-	258 346.54	241 653.46	51.67
6	CORPORATE SERVICES	FLEET	2 000 000.00	-	- 45 000.00	2 045 000.00	1 377 747.76	1 377 747.76	667 252.24	67.37
7	BTO	FINANCIAL SYSTEM	2 450 000.00	-	- 48 000.00	2 402 000.00	-	2 401 148.34	851.66	99.96
8	LED & PLANNING	ACQUISITION OF OFFICE SPACE	300 000.00	-	- 300 000.00	-	-	-	-	-
9	LED & PLANNING	WATER PROJECTS	2 000 000.00	-	- 2 000 000.00	-	-	-	-	-
10	LED & PLANNING	LIGHTING PROTECTION / CONDUCTOR	200 000.00	-	- 200 000.00	-	-	-	-	-
11	LED & PLANNING	AGRI-PARKS	1 700 000.00	-	-	1 700 000.00	-	705 600.00	994 400.00	41.51
12	LED & PLANNING	UPGRADE OF DISASTER CENTRE	500 000.00	-	- 500 000.00	-	-	-	-	-
13	COMMUNITY SERVICES	TOOLS	300 000.00	-	- 300 000.00	-	-	-	-	-
14	COMMUNITY SERVICES	FIRE BAY DOORS	1 000 000.00	-	- 1 000 000.00	-	-	-	-	-
15	COMMUNITY SERVICES	LANDFILL SITE DISTRICT	1 500 000.00	-	- 1 500 000.00	-	-	-	-	-
TOTAL			13 850 000.00	-	- 5 403 000.00	8 447 000.00	1 377 747.76	5 237 080.44	3 209 919.56	62.00

Table 5 (b): Summary of Capital Expenditure per Department

	DEPARTMENT	CURRENT YEAR 2025/ 2026			REVENUE & EXPENDITURE ACTUAL MOVEMENTS				
		Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Exp (Jan)	YTD Movement	Balance	% Exp
1	EXECUTIVE MAYOR	-	-	-	-	-	-	-	-
2	SPEAKER	-	-	-	-	-	-	-	-
3	CHIEF WHIP	-	-	-	-	-	-	-	-
4	COUNCILLORS	-	-	-	-	-	-	-	-
5	MUNICIPAL MANAGER ADMINISTRATION	200 000.00	-	200 000.00	-	-	-	-	-
6	INTERNAL AUDIT	-	-	-	-	-	-	-	-
7	CORPORATE SERVICES	3 700 000.00	-	645 000.00	4 345 000.00	1 377 747.76	2 130 332.10	2 214 667.90	49.03
8	BUDGET AND TREASURY	2 450 000.00	-	48 000.00	2 402 000.00	-	2 401 148.34	851.66	99.96
9	LED & PLANNING	4 700 000.00	-	3 000 000.00	1 700 000.00	-	705 600.00	994 400.00	41.51
10	COMMUNITY SERVICES	2 800 000.00	-	2 800 000.00	-	-	-	-	-
	TOTAL	13 850 000.00	-	5 403 000.00	8 447 000.00	1 377 747.76	5 237 080.44	3 209 919.56	62.00

2.8. Other supporting documents

DC40 Dr Kenneth Kaunda - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) 20/2/2026

Description	Ref	2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year +1 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue by Vote																
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER ADMINISTRATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES ADMINISTRATION		-	-	-	-	-	188	188	188	188	188	188	1 313	2 250	2 354	2 457
Vote 4 - FINANCIAL SERVICES ADMINISTRATION		-	-	-	-	-	19 648	19 648	19 648	19 648	19 648	19 648	137 536	235 776	244 440	255 533
Vote 5 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	108	108	108	108	108	108	758	1 300	1 360	1 420
Vote 6 - LED PLANNING AND DEVELOPMENT		-	-	-	-	-	758	758	758	758	758	758	5 305	9 095	7 016	3 152
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		-	-	-	-	-	20 702	20 702	20 702	20 702	20 702	20 702	144 912	246 421	255 169	262 562
Expenditure by Vote																
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	1 824	1 824	1 824	1 824	1 824	1 824	12 769	21 889	23 852	24 899
Vote 2 - MUNICIPAL MANAGER ADMINISTRATION		-	-	-	-	-	3 687	3 687	3 687	3 687	3 687	3 687	25 812	44 249	45 275	47 267
Vote 3 - CORPORATE SERVICES ADMINISTRATION		-	-	-	-	-	2 867	2 867	2 867	2 867	2 867	2 867	20 068	34 402	35 752	37 325
Vote 4 - FINANCIAL SERVICES ADMINISTRATION		-	-	-	-	-	3 055	3 055	3 055	3 055	3 055	3 055	21 383	36 656	34 122	35 196
Vote 5 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	5 562	5 562	5 562	5 562	5 562	5 562	38 936	66 747	69 329	72 380
Vote 6 - LED PLANNING AND DEVELOPMENT		-	-	-	-	-	3 525	3 525	3 525	3 525	3 525	3 525	24 678	42 306	36 870	33 906
Vote 7 - INTERNAL AUDIT		-	-	-	-	-	689	689	689	689	689	689	4 825	8 272	8 035	8 388
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		-	-	-	-	-	21 210	21 210	21 210	21 210	21 210	21 210	148 471	254 521	253 235	259 361
Surplus/ (Deficit)		-	-	-	-	-	(908)	(908)	(908)	(908)	(908)	(908)	(3 559)	(6 100)	1 935	3 200

DC40 Dr Kenneth Kaunda - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) 20/2/2026														Medium Term Revenue and Expenditure Framework		
Description - Standard classification	Ref	2025/26												Budget Year +1 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Adjusted Budget	Adjusted Budget	Adjusted Budget
		Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue - Functional																
Governance and administration		94 989	164	106	1 462	(99)	75 148	19 836	19 836	19 836	19 836	19 836	(32 922)	238 026	246 793	257 990
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		94 989	164	106	1 462	(99)	75 148	19 836	19 836	19 836	19 836	19 836	(32 922)	238 026	246 793	257 990
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		91	75	65	80	75	66	108	108	108	108	108	305	1 300	1 360	1 420
Community and social services		91	75	65	80	75	66	108	108	108	108	108	305	1 300	1 360	1 420
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	1 580	-	-	758	758	758	758	758	3 725	9 095	7 016	3 152
Planning and development		-	-	-	1 580	-	-	758	758	758	758	758	3 725	9 095	7 016	3 152
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		95 080	240	171	3 122	(24)	75 215	20 702	20 702	20 702	20 702	20 702	(28 892)	248 421	255 169	262 562
Expenditure - Functional																
Governance and administration		8 299	10 885	9 619	10 588	10 904	13 785	12 122	12 122	12 122	12 122	12 122	20 775	145 468	147 036	153 076
Executive and council		4 004	4 305	5 098	3 767	4 756	6 007	5 512	5 512	5 512	5 512	5 512	10 643	66 139	69 127	72 166
Finance and administration		3 701	6 073	3 900	6 380	5 523	7 180	5 921	5 921	5 921	5 921	5 921	8 693	71 057	69 874	72 522
Internal audit		595	508	621	441	624	598	689	689	689	689	689	1 439	8 272	8 035	8 388
Community and public safety		5 022	5 178	5 628	4 477	4 660	5 917	5 562	5 562	5 562	5 562	5 562	8 054	66 747	69 329	72 380
Community and social services		5 022	5 178	5 628	4 477	4 660	5 917	5 562	5 562	5 562	5 562	5 562	8 054	66 747	69 329	72 380
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		1 574	1 613	4 956	2 352	3 107	3 082	3 525	3 525	3 525	3 525	3 525	7 995	42 306	36 870	33 906
Planning and development		1 574	1 613	4 956	2 352	3 107	3 082	3 525	3 525	3 525	3 525	3 525	7 995	42 306	36 870	33 906
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional		14 896	17 676	20 203	17 417	18 672	22 783	21 210	21 210	21 210	21 210	21 210	36 823	254 521	253 235	259 361
Surplus/(Deficit) 1.		80 185	(17 437)	(20 032)	(14 295)	(18 695)	52 432	(508)	(508)	(508)	(508)	(508)	(65 715)	(6 100)	1 935	3 200

DC40 Dr Kenneth Kaunda - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure 20/2/2026														Medium Term Revenue and Expenditure Framework		
Description	Ref	2025/26												Budget Year +1 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Adjusted Budget	Adjusted Budget	Adjusted Budget
		Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue By Source																
Exchange Revenue																
Service charges - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		-	-	-	-	-	-	6	6	6	6	6	70	126	131	
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		765	164	106	1 281	64	48	752	752	752	752	752	3 113	9 500	9 937	10 374
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	-	-	-	-	-	21	21	21	21	21	146	250	262	273
Licence and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special selling levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	4	-	-	3	3	3	3	3	13	30	31	33
Non-Exchange Revenue																
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits		91	75	65	80	75	66	108	108	108	108	108	305	1 300	1 360	1 420
Transfer and subsidies - Operational		94 224	-	(80 040)	1 757	(163)	11 069	3 765	3 765	3 765	3 765	3 765	(494)	45 176	43 076	40 892
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	80 040	-	-	64 031	16 008	16 008	16 008	16 008	16 008	(32 016)	192 095	200 378	209 439
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue		765	240	171	3 122	(24)	75 215	20 702	20 702	20 702	20 702	20 702	(28 832)	248 421	255 169	262 562
Expenditure By Type																
Employee related costs		1 052	1 001	1 136	1 066	1 095	1 097	12 059	12 059	12 059	12 059	12 059	77 968	144 713	151 370	158 030
Remuneration of councillors		-	-	-	-	-	-	1 132	1 132	1 132	1 132	1 132	7 926	13 588	14 213	14 838
Bulk purchases - electricity		126	166	223	81	89	339	-	-	-	-	-	(1 024)	-	-	-
Inventory consumed		-	-	-	-	-	-	278	278	278	278	278	1 944	3 333	4 393	4 587
Debt impairment		192	193	55	128	119	123	-	-	-	-	-	(808)	-	-	-
Depreciation and amortisation		-	-	-	-	-	-	599	599	599	599	599	4 190	7 184	7 514	7 648
Interest		768	3 598	4 772	3 446	4 169	7 755	-	-	-	-	-	(24 507)	-	-	-
Contracted services		54	3	34	31	88	52	4 440	4 440	4 440	4 440	4 440	30 817	53 277	40 232	37 183
Transfers and subsidies		-	-	-	-	-	-	342	342	342	342	342	2 392	4 100	4 446	4 641
Irrecoverable debts written off		122	2 431	1 094	2 068	2 607	4 232	-	-	-	-	-	(12 553)	-	-	-
Operational costs		-	-	-	-	-	-	2 361	2 361	2 361	2 361	2 361	16 524	28 327	31 067	32 434
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		28 683	33 760	34 612	7 659	30 269	34 607	-	-	-	-	-	(169 590)	-	-	-
Total Expenditure		30 997	41 151	41 925	14 479	38 436	48 204	21 210	21 210	21 210	21 210	21 210	(66 721)	254 521	253 235	259 361
Surplus/(Deficit)		(30														

Choose name from list - Supporting Table SB15 Adjustments Budget - monthly cash flow - 20/2/2026

Monthly cash flows	Ref	2025/26												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year +1 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
		Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands																	
Cash Receipts By Source	1																
Property rates																	
Service charges - electricity revenue																	
Service charges - water revenue																	
Service charges - sanitation revenue																	
Service charges - refuse																	
Rental of facilities and equipment								21	21	21	21	21	146	250	262	273	
Interest earned - external investments		765	164	106	1 281	64	48	792	792	792	792	792	3 113	9 500	9 937	10 374	
Interest earned - outstanding debtors																	
Dividends received																	
Fines, penalties and forfeits																	
Licences and permits																	
Special rating levies																	
Agency services																	
Transfers and Subsidies - Operational								8	8								
Other revenue										8	8	8	8	54	100	157	164
Cash Receipts by Source		765	164	106	1 285	64	48	821	821	821	821	821	3 313	9 650	10 355	10 811	
Other Cash Flows by Source																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)																	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		91	75	65	80	75	66	108	108	108	108	108	305	1 300	1 360	1 420	
Proceeds on Disposal of Fixed and Intangible Assets		94 224		(80 040)	1 757	(163)	11 069	3 765	3 765	3 765	3 765	3 765	(494)	45 176	43 076	40 892	
Short term loans																	
Borrowing long term/refinancing				80 040			64 031	16 008	16 008	16 008	16 008	16 008	(32 016)	192 095	200 378	209 439	
Increase (decrease) in consumer deposits																	
Val Control (Receipts)													6 185	6 185			
Decrease (increase) in non-current receivables																	
Decrease (increase) in non-current investments																	
Total Cash Receipts by Source		95 080	240	171	3 122	(24)	75 215	20 702	20 702	20 702	20 702	20 702	(28 892)	254 066	255 169	262 562	
Cash Payments by Type																	
Employee related costs		1 052	1 001	1 136	1 066	1 095	1 097	12 059	12 059	12 059	12 059	12 059	77 968	144 713	151 370	158 030	
Remuneration of councillors								1 132	1 132	1 132	1 132	1 132	7 926	13 686	14 213	14 836	
Finance charges		126	166	223	81	89	339						(1 024)				
Bulk purchases - Electricity								278	278	278	278	278	1 944	3 333	4 393	4 587	
Acquisitions - water & other inventory		192	193	55	128	119	123						(808)				
Contracted services		768	3 598	4 772	3 446	4 169	7 755						(24 507)				
Transfers and grants - other municipalities		54	3	34	31	88	52	4 440	4 440	4 440	4 440	4 440	30 817	53 277	40 232	37 183	
Transfers and grants - other								342	342	342	342	342	2 392	4 100	4 446	4 641	
Other expenditure		122	2 431	1 094	2 068	2 607	4 232						(12 953)				
Cash Payments by Type		2 314	7 391	7 313	6 820	8 167	13 597	18 850	18 850	18 850	18 850	18 850	86 345	226 194	222 168	226 927	
Other Cash Flows/Payments by Type																	
Capital assets		30 997	41 151	41 925	14 479	38 436	48 204	21 210	21 210	21 210	21 210	21 210	(66 721)	254 521	253 235	259 361	
Repayment of borrowing																	
Other Cash Flows/Payments		(30 232)	(40 911)	(41 754)	(11 357)	(38 460)	27 011	(508)	(508)	(508)	(508)	(508)	132 145	(6 100)	1 935	3 200	
Total Cash Payments by Type		3 079	7 630	7 484	9 942	8 143	88 812	39 551	39 551	39 551	39 551	39 551	151 769	474 615	477 337	489 489	
NET INCREASE/(DECREASE) IN CASH HELD		92 001	(7 391)	(7 313)	(6 820)	(6 167)	(13 597)	(18 850)	(18 850)	(18 850)	(18 850)	(18 850)	(180 860)	(220 010)	(222 168)	(226 927)	
Cash/cash equivalents at the month/year beginning:			92 001	84 610	77 297	70 478	62 311	48 714	29 864	11 014	(7 635)	(26 885)	(45 534)		(220 010)	(442 177)	(442 177)
Cash/cash equivalents at the month/year end:		92 001	84 610	77 297	70 478	62 311	48 714	29 864	11 014	(7 635)	(26 885)	(45 534)	(226 194)	(220 010)	(442 177)	(669 104)	

DC40 Dr Kenneth Kaunda - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) 20/2/2026

Description - Municipal Vote	Ref	2025/26												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year +1 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
		Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands																	
Multi-year expenditure appropriation	1																
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]																	
Capital Multi-year expenditure sub-total	3																
Single-year expenditure appropriation																	
Vote 1 - EXECUTIVE AND COUNCIL																	
Vote 2 - MUNICIPAL MANAGER ADMINISTRATION																	
Vote 3 - CORPORATE SERVICES ADMINISTRATION		753	1 342	15	111			362	362	362	362	362	314	4 345	3 350	1 750	
Vote 4 - FINANCIAL SERVICES ADMINISTRATION					2 932			200	200	200	200	200	(1 530)	2 402	700		
Vote 5 - COMMUNITY AND SOCIAL SERVICES															2 300	1 300	
Vote 6 - LED PLANNING AND DEVELOPMENT					706			142	142	142	142	142	286	1 700	2 200	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]																	
Capital single-year expenditure sub-total	3	753	1 342	15	3 749			704	704	704	704	704	(930)	8 447	8 650	4 830	
Total Capital Expenditure	2	753	1 342	15	3 749			704	704	704	704	704	(930)	8 447	8 650	4 830	

DC40 Dr Kenneth Kaunda - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) 20/2/2026

Description	Ref	2025/26												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year +1 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
		Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands																	
Capital Expenditure - Functional																	
<i>Governance and administration</i>		4 345	3 450	1 830	-	-	-	362	362	362	362	362	(7 090)	4 345	3 450	1 830	
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance and administration		-	100	80	-	-	-	-	-	-	-	-	(180)	-	100	80	
Internal audit		4 345	3 350	1 750	-	-	-	362	362	362	362	362	(6 910)	4 345	3 350	1 750	
<i>Community and public safety</i>		4 102	5 200	3 000	-	-	-	342	342	342	342	342	(9 909)	4 102	5 200	3 000	
Community and social services		2 402	700	-	-	-	-	200	200	200	200	200	(1 701)	2 402	700	-	
Sport and recreation		-	2 300	1 300	-	-	-	-	-	-	-	-	(3 600)	-	2 300	1 300	
Public safety		1 700	2 200	1 700	-	-	-	142	142	142	142	142	(4 608)	1 700	2 200	1 700	
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure - Functional		8 447	8 650	4 830	-	-	-	704	704	704	704	704	(17 000)	8 447	8 650	4 830	

DC40 Dr Kenneth Kaunda - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class 20/2/2026

Description	Ref	2025/26									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Other assets		1 700	-	-	-	-	-	-	-	1 700	1 300	1 000
Operational Buildings		1 700	-	-	-	-	-	-	-	1 700	1 300	1 000
Municipal Offices		1 700	-	-	-	-	-	-	-	1 700	1 300	1 000
Housing		-	-	-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		200	-	-	-	-	-	2 500	2 500	2 700	209	218
Computer Equipment		200	-	-	-	-	-	2 500	2 500	2 700	209	218
Furniture and Office Equipment		530	-	-	-	-	-	(25)	(25)	505	554	579
Furniture and Office Equipment		530	-	-	-	-	-	(25)	(25)	505	554	579
Machinery and Equipment		650	-	-	-	-	-	(200)	(200)	450	680	710
Machinery and Equipment		650	-	-	-	-	-	(200)	(200)	450	680	710
Transport Assets		450	-	-	-	-	-	(50)	(50)	400	471	491
Transport Assets		450	-	-	-	-	-	(50)	(50)	400	471	491
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		-	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure to be adjusted	1	3 530	-	-	-	-	-	2 225	2 225	5 755	3 214	2 998

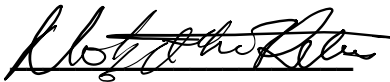
2.9. Municipal manager's quality certificate

QUALITY CERTIFICATE

I Mokgathe J. Ratlhogo, the Municipal Manager of Dr Kenneth Kaunda District Municipality (DC40), hereby certify that the Adjustment Budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under that Act, and that the Adjustment Budget and supporting documentation are consistent with the Integrated Development Plan of the municipality.

Print Name : Mokgathe J. Ratlhogo

Municipal manager of : Dr Kenneth Kaunda District Municipality

Signature : 

Date : 2006/02/00