DR. KENNETH KAUNDA
DISTRICT MUNICIPALITY

"Exploring Prosperity through sustainable service delivery for all"

2ND ADJUSTMENT BUDGET

2025 / 2026

DR KENNETH KAUNDA DISTRICT MUNICIPALITY

2ND 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 2nd 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

Honourable Speaker,

With your indulgence, allow me to present the two items relating to the Adjustment Budget, namely Item 21.7 and Item 21.8.

Honourable Speaker, I will address both items together to provide the necessary context.

Council is empowered, in terms of Section 28 of the Municipal Finance Management Act (MFMA), to adjust the municipal budget for a second time where necessary to ensure that the municipality's activities remain aligned with its approved budget. Such an adjustment is permissible, provided there is no movement of funds from external sources or any alteration to the original budget allocation.

The second adjustment has been necessitated by a number of factors. These include variances between the income that was projected to be received during the financial year and the actual revenue collected, as well as expenditure and revenue projections that could not be achieved due to various operational challenges faced by the municipality.

In particular, Honourable Speaker, these challenges include the delays in obtaining approval of our tariffs by the relevant authority. These factors have had a direct impact on the municipality's revenue projections and have made it necessary to table this second adjustment budget for Council's consideration.

Therefore, Honourable Speaker, let me then indicate the following,

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 **R4 029 522.00 (Four Million and Twenty-Nine Thousand, Five and twenty-Two Rand)**

1.5. The Operating Expenditure Adjustment Budget will decrease by **R14 120 000.00 (Fourteen Million, One hundred and Twenty Thousand)**.

1.6. The Capital Adjustment Budget will decrease by **R49 000.00 (Forty-Nine Thousand)** from the 1st Adjustment budget of **R8 447 000.00 (Eight Million, Four Hundred and Forty-Seven Thousand)**.

2. That the 2nd Adjustment Budget 2025/2026 revenue funding of **R244 391 478.00 (Two Hundred and Forty-Four Million, Three Hundred and Ninety-One Thousand, Four Hundred and Seventy-Eight Rand)** as per the B Schedule is tabled for approval.
3. That the 2nd Adjustment Budget 2025/2026 operating expenditure of **R240 401 000 00.00 (Two Hundred and Forty Million, Four Hundred and One Thousand)** as per the B Schedule is tabled for approval.
4. That the 2nd Adjustment Budget 2025/2026 capital expenditure of **R8 398 000.00 (Eight Million and Three Hundred and Ninety-Eight Thousand)** as per the B Schedule is tabled for approval.
5. That the Adjustment Budget 2025/2026 depreciation: non-cash item of **R8 330 305 (Eight Million, Three Hundred and Thirty Thousand, Three-Hundred and Five Rand)** as per the B Schedule is tabled for approval.
6. That the 2nd Service Delivery and Budget Implementation Plan (SDBIP) be revised to reflect the adjustments made on the 2025/2026 approved 2nd Adjustment Budget.
7. That the Procurement Plan be revised to reflect the adjustments made on the 2025/2026 approved Adjustment Budget.
8. That the 2nd Adjustment Budget for 2025/2026 as per the B Schedule is tabled for approval.
9. That the 2nd Adjustment Budget of the Dr Kenneth Kaunda District Municipality once approved by Council be submitted to National and Provincial Treasury as required by MFMA.

We must also indicate, Honourable Speaker, that the only changes to the Service Delivery and Budget Implementation Plan (SDBIP) will relate to the projected financial figures and the amounts expected to be spent. These adjustments will not affect the municipality's performance information or any of the performance targets that were approved and put in place. The changes are therefore purely financial in nature and are intended to ensure that the SDBIP remains aligned with the adjusted budget.

Thank you…!

BACKGROUND

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

Municipal adjustments budgets

Section 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.
3. An adjustments budget must be in a prescribed form.
4. Only the mayor may table an adjustments budget in the municipal council, but an adjustments budget in terms of subsection (2)(b) to (g) may only be tabled within any prescribed limitations as to timing or frequency.
5. When an adjustments budget is tabled, it must be accompanied by –
   a) an explanation how the adjustments budget affects the annual budget;
   b) a motivation of any material changes to the annual budget;
   c) an explanation of the impact of any increased spending on the annual budget and the annual budgets for the next two financial years; and
   d) any other supporting documentation that may be prescribed.

THERERORE RECOMMENDED

1. Cognisance be taken that:

   9.1. 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;

   9.2. 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.

   9.3. The Adjustment Budget related policies as approved with the 2025/2026 MTREF annual Adjustment Budget remains unchanged.

9.4. The Operating Revenue Adjustment Budget will decrease by **R4 029 522.00 (Four Million and Twenty-Nine Thousand, Five and twenty-Two Rand)**

9.5. The Operating Expenditure Adjustment Budget will decrease by **R14 120 000.00 (Fourteen Million, One hundred and Twenty Thousand)**.

9.6. The Capital Adjustment Budget will decrease by **R49 000.00 (Forty-Nine Thousand)** from the 1st Adjustment budget of **R8 447 000.00 (Eight Million, Four Hundred and Forty-Seven Thousand)**.

10. That the 2nd Adjustment Budget 2025/2026 revenue funding of **R244 391 478.00 (Two Hundred and Forty-Four Million, Three Hundred and Ninety-One Thousand, Four Hundred and Seventy-Eight Rand)** as per the B Schedule is tabled for approval.
11. That the 2nd Adjustment Budget 2025/2026 operating expenditure of **R240 401 000 00.00 (Two Hundred and Forty Million, Four Hundred and One Thousand)** as per the B Schedule is tabled for approval.
12. That the 2nd Adjustment Budget 2025/2026 capital expenditure of **R8 398 000.00 (Eight Million and Three Hundred and Ninety-Eight Thousand)** as per the B Schedule is tabled for approval.
13. That the Adjustment Budget 2025/2026 depreciation: non-cash item of **R8 330 305 (Eight Million, Three Hundred and Thirty Thousand, Three-Hundred and Five Rand)** as per the B Schedule is tabled for approval.
14. That the 2nd Service Delivery and Budget Implementation Plan (SDBIP) be revised to reflect the adjustments made on the 2025/2026 approved 2nd Adjustment Budget.
15. That the Procurement Plan be revised to reflect the adjustments made on the 2025/2026 approved Adjustment Budget.
16. That the 2nd Adjustment Budget for 2025/2026 as per the B Schedule is tabled for approval.
17. That the 2nd 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

- **<u>ITEM A.14/01/2026</u>**

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

- **<u>ITEM A.82/02/2026</u>**

  ADJUSTMENT BUDGET – 2025/2026

The resolution for approved 2025/2026 2nd 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 **R4 Million** to **R244.3 Million**. The following table demonstrates the decrease:

Increase in Operating Income	Decrease in Operating Income
▪ Law Enforcement by **R923 Thousand** (Case 4342/2025) ▪ Sale of Municipal Vehicles by **R1.2 Million.**	▪ Interest on Investment by **R2.2 Million;** ▪ Interest on Bank by **R2.1 Million;** ▪ LGSETA by **R1.2 Million;** ▪ Rental on Building by **R250 Thousand**; ▪ Health Certificate by **R300 Thousand.**

(ii) Under Operating Expenditure Budget

The total operating expenditure is adjusted downwards by **R14.1 Million** to **R240.4 Million**.

The decrease relates to non-spending on different vote numbers by Departments.

(iii) Under Operating Expenditure Budget

- The total capital expenditure is adjusted downwards by **R49 Thousand** to **R8.3 Million**

The proposed budget adjustment on expenditure totals **to R248.7 Million** comprising of **R240.4 Million** for Operating expenditure and **R8.3 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 2nd Budget Adjustment:

Table 1. Consolidated Overview of the adjustment budget

	FINANCIAL YEAR: 2025 / 2026			
	Approved Budget	1st Adjustment Budget	Adjustments	2nd Adjustment Budget
TOTAL REVENUE	- 248 471 000.00	- 248 421 000.00	4 029 522.00	- 244 391 478.00
TOTAL EXPENDITURE	247 430 243.00	254 521 000.00	- 14 120 000.00	240 401 000.00
(Surplus) / Deficit	**- 1 040 757.00**	**6 100 000.00**	**- 10 090 478.00**	**- 3 990 478.00**
TOTAL CAPITAL EXPENDITURE	13 850 000.00	8 447 000.00	- 49 000.00	8 398 000.00
TOTAL ADJUSTMENT BUDGET	**261 280 243.00**	**262 968 000.00**	**- 14 169 000.00**	**248 799 000.00**

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								
	CURRENT YEAR 2025/ 2026				REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
DISCRIPTION	Approved Budget	1st Adjustment Budget	Adjustments	Adjusted Budget	Curr Mth Rec (June)	YTD Movement	Balance	% Exp
OPERATIONAL GRANTS	- 237 271 000.00	- 237 271 000.00	1 250 000.00	- 236 021 000.00	- 5 439 446.40	- 235 979 531.73	- 41 468.27	99.98
INTEREST ON BANK ACCOUNTS	- 3 500 000.00	- 3 500 000.00	2 220 000.00	- 1 280 000.00	- 54 281.33	- 1 253 368.61	- 26 631.39	97.92
INTEREST ON SHORT TERM INVEST & CALL ACCOUNTS	- 6 000 000.00	- 6 000 000.00	2 140 000.00	- 3 860 000.00	- 777 204.11	- 3 854 745.22	- 5 254.78	99.86
COMMISSION: INSURANCE	- 30 000.00	- 30 000.00	-	- 30 000.00	-	- 10 558.69	- 19 441.31	35.20
SALE OF: ASSET < CAP THRESH	- 70 000.00	- 70 000.00	- 1 206 500.00	- 1 276 500.00	- 1 276 500.00	- 1 276 500.00	-	100.00
RENTAL	- 250 000.00	- 250 000.00	250 000.00	-	-	-	-	#DIV/0!
COMMISSION: INSURANCE	-	-	- 923 978.00	- 923 978.00	- 923 978.34	- 923 978.34	0.34	100.00
SALE OF: PUBLICATION - TENDER DOCUMENTS	- 50 000.00	-	-	-	-	-	-	-
HEALTH CERTIFICATES	- 1 300 000.00	- 1 300 000.00	300 000.00	- 1 000 000.00	- 89 178.18	- 943 445.12	- 56 554.88	94.34
TOTAL REVENUE	**- 248 471 000.00**	**- 248 421 000.00**	**4 029 522.00**	**- 244 391 478.00**	**- 8 560 588.36**	**- 244 242 127.71**	**- 149 350.29**	**99.94**
	CURRENT YEAR 2025/ 2026				REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
DISCRIPTION	Approved Budget	1st Adjustment Budget	Adjustments	Adjusted Budget	Curr Mth Exp (June)	YTD Movement	Balance	% Exp
EMPLOYEE RELATED COSTS	144 713 234.00	144 713 234.00	-	144 713 234.00	12 131 857.48	139 778 291.70	4 934 942.30	96.59
REMUNERATION OF COUNCILLORS	13 587 559.00	13 587 559.00	-	13 587 559.00	1 050 734.36	12 439 447.75	1 148 111.25	91.55
OUTSOURCED SERVICES	13 135 000.00	20 499 000.00	- 65 060.00	20 433 940.00	2 073 083.38	20 312 363.27	121 576.73	99.41
CONSULTANTS AND PROFESSIONAL SERVICES	17 434 000.00	17 337 000.00	- 2 726 000.00	14 611 000.00	5 084 698.00	14 529 772.92	81 227.08	99.44
CONTRACTORS	13 226 000.00	15 441 000.00	- 5 870 000.00	9 571 000.00	1 200 339.48	9 196 137.68	374 862.32	96.08
OPERATIONAL COSTS	27 200 885.00	25 726 642.00	- 5 004 680.00	20 721 962.00	3 234 299.72	19 609 218.74	1 112 743.26	94.63
INVENTORY	4 200 000.00	3 333 000.00	- 1 013 000.00	2 320 000.00	368 841.37	2 072 869.02	247 130.98	89.35
OPERATING LEASES	2 500 000.00	2 600 000.00	- 405 000.00	2 195 000.00	364 309.48	2 095 744.08	99 255.92	95.48
TRANSFER AND SUBSIDIES	4 250 000.00	4 100 000.00	- 183 000.00	3 917 000.00	2 728 547.61	3 908 248.41	8 751.59	99.78
DEPRECIATION AND AMORTISATION	6 988 565.00	6 988 565.00	1 146 740.00	8 135 305.00	684 206.08	8 016 019.37	119 285.63	98.53
TOTAL OPERATING EXPENDITURE	**247 235 243.00**	**254 326 000.00**	**- 14 120 000.00**	**240 206 000.00**	**28 920 916.96**	**231 958 112.94**	**8 247 887.06**	**96.57**
IMPAIREMENT LOSSES	195 000.00	195 000.00	-	195 000.00	-	-	195 000.00	-
TOTAL GAINS AND LOSSES	**195 000.00**	**195 000.00**	**-**	**195 000.00**	**-**	**-**	**195 000.00**	**-**
TOTAL EXPENDITURE	**247 430 243.00**	**254 521 000.00**	**- 14 120 000.00**	**240 401 000.00**	**28 920 916.96**	**231 958 112.94**	**8 442 887.06**	**96.49**
OPERATING SURPLUS/DEFICIT	**- 1 040 757.00**	**6 100 000.00**	**- 10 090 478.00**	**- 3 990 478.00**	**20 360 328.60**	**- 12 284 014.77**	**8 293 536.77**	
NON-CASH ITEMS	**- 7 183 565.00**	**- 7 183 565.00**	**- 1 146 740.00**	**- 8 330 305.00**	**- 684 206.08**	**- 8 016 019.37**	**- 314 285.63**	
OPERATING AFTER NON-CASH ITEMS (SURPLUS/DEFICIT)	**- 8 224 322.00**	**- 1 083 565.00**	**- 11 237 218.00**	**- 12 320 783.00**	**19 676 122.52**	**- 20 300 034.14**	**7 979 251.14**	
TOTAL CAPITAL EXPENDITURE	**13 850 000.00**	**8 447 000.00**	**- 49 000.00**	**8 398 000.00**	**782 437.15**	**8 395 289.20**	**2 710.80**	**99.97**

Table 2 (b): Executive Summary – Per Department

IETH KAUNDA DISTRICT MUNICIPALITY
MENT BUDGET 2025/2026

OPERATING EXPENDITURE

	CURRENT YEAR 2025/ 2026				REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
DEPARTMENT	Approved Budget	1st Adjustment Budget	Adjustments	Adjusted Budget	Curr Mth Exp (June)	YTD Movement	Balance	% Exp
EXECUTIVE MAYOR	5 988 847.00	4 833 327.00	- 570 950.00	4 262 377.00	664 689.73	4 236 871.60	25 155.40	99.40
SPEAKER	4 511 505.00	4 549 455.00	- 401 700.00	4 147 755.00	539 968.03	4 101 998.28	45 756.72	98.90
CHIEF WHIP	1 691 634.00	1 641 334.00	- 242 100.00	1 399 234.00	119 579.56	1 317 795.77	81 438.23	94.18
COUNCILLORS	10 611 133.00	10 865 183.00	- 111 600.00	10 753 583.00	842 850.83	9 650 274.15	1 103 308.85	89.74
MUNICIPAL MANAGER ADMINISTRATION	43 263 578.00	44 229 303.00	- 3 303 800.00	40 925 503.00	4 386 927.33	40 373 954.26	551 548.74	98.65
INTERNAL AUDIT	7 681 480.00	8 272 155.00	- 1 198 450.00	7 073 705.00	490 946.81	6 537 871.92	535 833.08	92.43
CORPORATE SERVICES	34 099 994.00	34 321 523.00	- 2 982 699.00	31 338 824.00	3 486 970.57	30 475 750.87	863 073.13	97.25
BUDGET AND TREASURY	34 972 181.00	36 575 897.00	- 1 823 452.00	34 752 445.00	3 229 452.96	31 585 397.75	3 167 047.25	90.89
LED & PLANNING	38 134 724.00	42 290 537.00	197 358.00	42 487 895.00	9 565 929.92	41 786 175.52	701 719.48	98.35
COMMUNITY SERVICES	66 280 167.00	66 747 286.00	- 3 682 607.00	63 064 679.00	5 593 601.22	61 892 022.82	1 172 656.18	98.14
TOTAL	**247 235 243.00**	**254 326 000.00**	**- 14 120 000.00**	**240 206 000.00**	**28 920 916.96**	**231 958 112.94**	**8 247 537.06**	**96.57**

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
MUNICIPAL MANAGER ADMINISTRATION	20 000.00	20 000.00	-	20 000.00	-	-	20 000.00	-
CORPORATE SERVICES	80 000.00	80 000.00	-	80 000.00	-	-	80 000.00	-
BUDGET AND TREASURY	80 000.00	80 000.00	-	80 000.00	-	-	80 000.00	-
LED & PLANNING	15 000.00	15 000.00	-	15 000.00	-	-	15 000.00	-
TOTAL	**195 000.00**	**195 000.00**	**-**	**195 000.00**	**-**	**-**	**195 000.00**	**-**
TOTAL OPERATING EXPENDITURE	**247 430 243.00**	**254 521 000.00**	**- 14 120 000.00**	**240 401 000.00**	**28 920 916.96**	**231 958 112.94**	**8 442 537.06**	**96.49**

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
EXECUTIVE MAYOR	-	-	-	-	-	-	-	-
SPEAKER	-	-	-	-	-	-	-	-
CHIEF WHIP	-	-	-	-	-	-	-	-
COUNCILLORS	-	-	-	-	-	-	-	-
MUNICIPAL MANAGER ADMINISTRATION	200 000.00	-	-	-	-	-	-	#DIV/0!
INTERNAL AUDIT	-	-	-	-	-	-	-	-
CORPORATE SERVICES	3 700 000.00	4 345 000.00	- 49 000.00	4 296 000.00	782 437.15	4 294 140.86	1 859.14	99.96
BUDGET AND TREASURY	2 450 000.00	2 402 000.00	-	2 402 000.00	-	2 401 148.34	851.66	99.96
LED & PLANNING	4 700 000.00	1 700 000.00	-	1 700 000.00	-	1 700 000.00	-	100.00
COMMUNITY SERVICES	2 800 000.00	-	-	-	-	-	-	#DIV/0!
TOTAL	**13 850 000.00**	**8 447 000.00**	**- 49 000.00**	**8 398 000.00**	**782 437.15**	**8 395 289.20**	**2 710.80**	**99.97**

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.

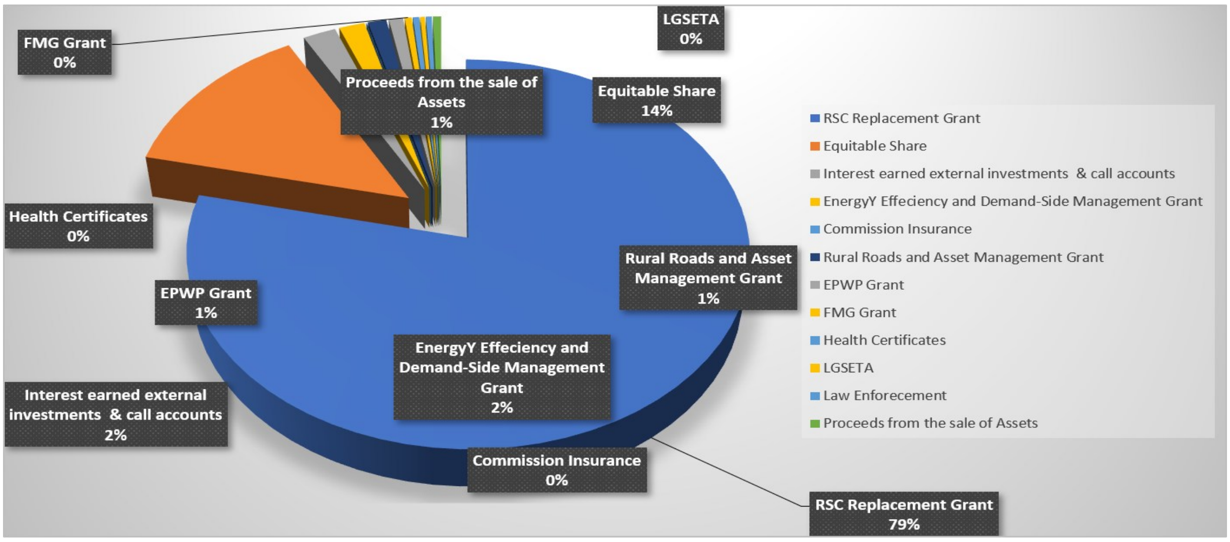
The Grants and subsidies amount to **R236 Million** which constitutes **96.57%.** These grants and subsides consists of Equitable share, RSC Replacement Grant, EPWP Grant, Rural Roads Assets Management, FMG Grant, Energy Grant and LGSETA.

The remaining **3.43%** of the total revenue comprises of the following,

- **2.10% or R5.1 Million** from interest on investments and Bank accounts.
- **0.91%** or **R2.2 Million** of the total revenue comprises of Commission Insurance, Law Enforcement and Proceeds from sale of Assets.
- **0.41%** or **R1 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	78.60
Equitable Share	32 981 000	13.50
Interest earned external investments & call accounts	5 140 000	2.10
EnergyY Effeciency and Demand-Side Management Grant	4 000 000	1.64
Commission Insurance	30 000	0.01
Rural Roads and Asset Management Grant	2 884 000	1.18
EPWP Grant	2 211 000	0.90
FMG Grant	1 100 000	0.45
Health Certificates	1 000 000	0.41
LGSETA	750 000	0.31
Law Enforcement	923 978	0.38
Proceeds from the sale of Assets	1 276 500	0.52
TOTAL FUNDING	**244 391 478**	**100.00**



OPERATING EXPENDITURE

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

	CURRENT YEAR 2025/ 2026				REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
DISCRIPTION	Approved Budget	1st Adjustment Budget	Adjustments	Adjusted Budget	Curr Mth Exp (June)	YTD Movement	Balance	% Exp
EMPLOYEE RELATED COSTS	144 713 234.00	144 713 234.00	-	144 713 234.00	12 131 857.48	139 778 291.70	4 934 942.30	96.
REMUNERATION OF COUNCILLORS	13 587 559.00	13 587 559.00	-	13 587 559.00	1 050 734.36	12 439 447.75	1 148 111.25	91.
OUTSOURCED SERVICES	13 135 000.00	20 499 000.00	- 65 060.00	20 433 940.00	2 073 083.38	20 312 363.27	121 576.73	99.
CONSULTANTS AND PROFESSIONAL SERVICES	17 434 000.00	17 337 000.00	- 2 726 000.00	14 611 000.00	5 084 698.00	14 529 772.92	81 227.08	99.
CONTRACTORS	13 226 000.00	15 441 000.00	- 5 870 000.00	9 571 000.00	1 200 339.48	9 196 137.68	374 862.32	96.
OPERATIONAL COSTS	27 200 885.00	25 726 642.00	- 5 004 680.00	20 721 962.00	3 234 299.72	19 609 218.74	1 112 743.26	94.
INVENTORY	4 200 000.00	3 333 000.00	- 1 013 000.00	2 320 000.00	368 841.37	2 072 869.02	247 130.98	89.
OPERATING LEASES	2 500 000.00	2 600 000.00	- 405 000.00	2 195 000.00	364 309.48	2 095 744.08	99 255.92	95.
TRANSFER AND SUBSIDIES	4 250 000.00	4 100 000.00	- 183 000.00	3 917 000.00	2 728 547.61	3 908 248.41	8 751.59	99.
DEPRECIATION AND AMORTISATION	6 988 565.00	6 988 565.00	1 146 740.00	8 135 305.00	684 206.08	8 016 019.37	119 285.63	98.
TOTAL OPERATING EXPENDITURE	**247 235 243.00**	**254 326 000.00**	**- 14 120 000.00**	**240 206 000.00**	**28 920 916.96**	**231 958 112.94**	**8 247 887.06**	**96.**
IMPAIREMENT LOSSES	195 000.00	195 000.00	-	195 000.00	-	-	195 000.00	-
TOTAL GAINS AND LOSSES	**195 000.00**	**195 000.00**	**-**	**195 000.00**	**-**	**-**	**195 000.00**	**-**
TOTAL EXPENDITURE	**247 430 243.00**	**254 521 000.00**	**- 14 120 000.00**	**240 401 000.00**	**28 920 916.96**	**231 958 112.94**	**8 442 887.06**	**96.**

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 1st Adjustment budget**.**
- The proposed adjustment on Remuneration of Councillors totals to **R13.5 Million.** remains unchanged as the 1st Adjustment 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 **R44.6 Million**. Contracted Services has decreased by **R8.6 Million** from the 1st Adjustment budget of **R53.2 Million.**

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

Table a: Detailed Outsources Services are as follows:

		CURRENT YEAR 2025/ 2026			REVENUE & EXPENDITURE ACTUAL MOVEMENTS				
NO	DISCRIPTION	Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Exp (Jan)	YTD Movement	Balance	% Exp
1	OS: BURIAL SERVICES	350 000.00	350 000.00	- 80 000.00	270 000.00	33 065.24	267 065.24	2 934.76	98.91
2	OS: CATERING SERVICES	1 690 000.00	2 224 000.00	- 375 060.00	1 848 940.00	292 927.00	1 782 778.12	66 161.88	96.42
3	OS: CLEANING SERVICES	60 000.00	60 000.00	- 60 000.00	-	-	-	-	#DIV/0!
4	OS: CLEARING & GRASS CUTTING SERVICES	150 000.00	20 000.00	- 20 000.00	-	-	-	-	#DIV/0!
5	OS: MEDICAL SERVICES [HEALTH SERV & SUP]	100 000.00	100 000.00	- 35 000.00	65 000.00	33 320.00	61 820.00	3 180.00	95.11
6	OS: PERSONNEL & LABOUR - EPWP GRANT	2 211 000.00	2 211 000.00	-	2 211 000.00	-	2 211 000.00	-	100.00
7	OS: PERSONNEL & LABOUR-CBP	2 400 000.00	2 400 000.00	- 45 000.00	2 355 000.00	215 818.31	2 352 800.31	2 199.69	99.91
8	OS: PERSONNEL & LABOUR-EPWP	5 864 000.00	12 794 000.00	540 000.00	13 334 000.00	1 406 732.83	13 302 734.50	31 265.50	99.77
9	OS: TRANSPORT SERVICES	310 000.00	340 000.00	10 000.00	350 000.00	91 220.00	348 373.60	1 626.40	99.54
	SUB TOTAL : OUTSOURCE SERVICES	**13 135 000.00**	**20 499 000.00**	**- 65 060.00**	**20 433 940.00**	**2 073 083.38**	**20 326 571.77**	**107 368.23**	**99.47**

- The proposed adjustment budget on Outsource Services amount to **R20.4 Million**. Outsource Services decreased by **R65 Thousand** from the 1st Adjustment budget of **R20.4 Million.**

Table b: Detailed Consultants and Professional Services

		CURRENT YEAR 2025/ 2026			REVENUE & EXPENDITURE ACTUAL MOVEMENTS				
NO	DISCRIPTION	Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Exp (Jan)	YTD Movement	Balance	% Exp
1	C&PS: B&A ACTUARIES	30 000.00	25 000.00	-	25 000.00	-	25 000.00	-	100.00
2	C&PS: B&A AIR POLLUTION-AIR QUALITY	50 000.00	10 000.00	- 10 000.00	-	-	-	-	#DIV/0!
3	C&PS: B&A AUDIT COMMITTEE	1 000 000.00	1 000 000.00	- 440 000.00	560 000.00	-	557 006.06	2 993.94	99.47
4	C&PS: B&A BUSINESS& FIN MANAGEMENT-AFS	1 800 000.00	1 742 000.00	-	1 742 000.00	-	1 741 260.00	740.00	99.96
5	C&PS: B&A ORGANISATIONAL	100 000.00	100 000.00	- 5 000.00	95 000.00	-	93 789.44	1 210.56	98.73
6	C&PS: B&A RESEARCH & ADVISORY	1 300 000.00	1 300 000.00	- 150 000.00	1 150 000.00	-	1 130 920.00	19 080.00	98.34
7	C&PS: I&P ENGINEERING ELECTRICAL-ENERGY	4 000 000.00	4 000 000.00	-	4 000 000.00	2 721 816.27	3 998 179.45	1 820.55	99.95
8	C&PS: LAB SERV WATER	900 000.00	900 000.00	- 300 000.00	600 000.00	99 523.00	575 266.52	24 733.48	95.88
9	C&PS: LAB SERV FOOD	60 000.00	90 000.00	- 25 000.00	65 000.00	-	56 022.02	8 977.98	86.19
10	C&PS: LEGAL COST ADVICE & LITIGATION - LEGAL FEES	3 500 000.00	3 500 000.00	- 2 100 000.00	1 400 000.00	160 874.51	1 380 073.12	19 926.88	98.58
11	C&PS:B&A BUSINESS & FIN MANAGEMENT-FMG	260 000.00	260 000.00	400 000.00	660 000.00	660 000.00	660 000.00	-	100.00
12	C&PS:B&A BUSINESS&FIN MANAGEMENT-ASSETS	1 300 000.00	1 250 000.00	- 36 000.00	1 214 000.00	210 815.00	1 212 865.00	1 135.00	-
13	C&PS:B&A RESEARCH&ADVISORY-DIS MAN RESE	50 000.00	50 000.00	- 50 000.00	-	-	-	-	#DIV/0!
14	C&PS:I&P LAND & QUANTITY SURVEYORS-RRAMS	2 884 000.00	2 884 000.00	-	2 884 000.00	1 231 669.22	2 884 000.00	-	100.00
15	C&PS: SMME HUB AND LIGHT INDUSTRIAL PARK	200 000.00	226 000.00	- 10 000.00	216 000.00	-	215 391.31	608.69	-
	SUB TOTAL : CONSULTANT AND PROF SERVICES	**17 434 000.00**	**17 337 000.00**	**- 2 726 000.00**	**14 611 000.00**	**5 084 698.00**	**14 529 772.92**	**81 227.08**	**99.44**

- The proposed adjustment budget on Consultants and Professional Services amount to **R14.6 Million**. There is a decrease of **R2.7 Million** from the 1st Adjustment Budget of **R17.3 Million.**

Table c: Detailed Contractors

		CURRENT YEAR 2025/ 2026			REVENUE & EXPENDITURE ACTUAL MOVEMENTS				
NO	DISCRIPTION	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	- 160 000.00	290 000.00	212 800.00	286 090.00	3 910.00	98.65
2	CONTR: ARTISTS & PERFORMERS-DIS MAN AWAR	120 000.00	120 000.00	- 90 000.00	30 000.00	-	28 000.00	2 000.00	93.33
3	CONTR: ARTISTS & PERFORMERS-TRADE&INVEST	100 000.00	40 000.00	- 15 000.00	25 000.00	-	24 400.00	600.00	97.60
4	CONTR: EMPLOYEE WELLNESS	300 000.00	150 000.00	- 150 000.00	-	-	-	-	#DIV/0!
5	CONTR: FIRE PROTECTION	150 000.00	50 000.00	50 000.00	100 000.00	-	-	100 000.00	-
6	CONTR: MAINTENANCE OF EQUIPMENT-PLANT&EQ	650 000.00	450 000.00	- 400 000.00	50 000.00	-	26 084.95	23 915.05	52.17
7	CONTR: MAINTENANCE OF EQUIPMENT-SYSTEM	200 000.00	2 700 000.00	- 2 200 000.00	500 000.00	- 334 251.30	422 656.54	77 343.46	84.53
8	CONTR: MAINTENANCE OF EQUIPMENT-VEHICLES	450 000.00	400 000.00	-	400 000.00	10 303.00	252 065.95	147 934.05	63.02
9	CONTR: SAFEGUARD & SECURITY	9 026 000.00	9 326 000.00	- 1 750 000.00	7 576 000.00	1 384 757.86	7 567 443.24	8 556.76	99.89
10	CONTR:MAINTENANCE OF EQUIPMENT-OFFICE E	80 000.00	55 000.00	- 55 000.00	-	-	-	-	#DIV/0!
11	CONTR: REPAIRS AND MAINTENANCE BUILDING	1 700 000.00	1 700 000.00	- 1 100 000.00	600 000.00	- 73 270.08	589 397.00	10 603.00	98.23
	SUB TOTAL : CONTRACTORS	**13 226 000.00**	**15 441 000.00**	**- 5 870 000.00**	**9 571 000.00**	**1 200 339.48**	**9 196 137.68**	**374 862.32**	**96.08**

- The proposed adjustment budget on Contractors amount to **R9.5 Million**. Contractors decreased by **R5.8 Million** from the 1st Adjustment Budget of **R15.4 Million.**

Table d: Detailed Operational Costs

		CURRENT YEAR 2025/ 2026			REVENUE & EXPENDITURE ACTUAL MOVEMENTS				
NO	DISCRIPTION	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	500 000.00	- 180 000.00	320 000.00	7 460.00	302 992.60	17 007.40	94.69
2	OC: ADV/PUB/MARK - GIFTS & PROMO ITEMS	2 310 000.00	2 005 000.00	- 314 700.00	1 690 300.00	413 735.95	1 668 499.98	21 800.02	98.71
3	OC: ADV/PUB/MARK - MUNICIPAL NEWSLETTERS	50 000.00	-	-	-	-	-	-	-
4	OC: ADV/PUB/MARK - STAFF RECRUITMENT	137 200.00	190 200.00	- 30 000.00	160 200.00	19 116.00	159 239.12	960.88	99.40
5	OC: ADV/PUB/MARK - TENDERS	70 000.00	100 000.00	7 000.00	107 000.00	31 590.00	106 565.60	434.40	99.59
6	OC: AUDIT COST: EXTERNAL	4 800 000.00	6 000 000.00	60 000.00	6 060 000.00	185 634.08	6 052 830.64	7 169.36	99.88
7	OC: BC/FAC/C FEES - BANK ACCOUNTS	300 000.00	280 000.00	20 000.00	300 000.00	18 263.82	298 758.46	1 241.54	99.59
8	OC: BURSARIES (COUNCILLORS & EMPLOYEES)	700 000.00	700 000.00	- 200 000.00	500 000.00	89 840.00	494 988.00	5 012.00	99.00
9	OC: CLEAN SERV - CAR VALET/WASHING SERV	15 000.00	15 000.00	- 9 000.00	6 000.00	-	5 400.00	600.00	90.00
10	OC: COMM - LICENCES (RADIO & TELEVISION)	20 000.00	-	-	-	-	-	-	-
11	OC: COMM - RADIO & TV TRANSMISSIONS	220 000.00	180 000.00	- 31 000.00	149 000.00	57 500.00	148 999.99	0.01	100.00
12	OC: COMM - PHONE FAX TELEGRAPH & TELEX	773 229.00	520 229.00	250 000.00	770 229.00	685 361.06	761 074.86	9 154.14	98.81
13	OC: ENTERTAINMENT - EXEC MAYOR	50 000.00	50 000.00	- 18 000.00	32 000.00	-	31 511.70	488.30	98.47
14	OC: ENTERTAINMENT - COUNCILLORS	110 000.00	100 000.00	- 98 000.00	2 000.00	-	1 974.30	25.70	98.72
15	OC: ENTERTAINMENT - SENIOR MANAGEMENT	30 000.00	30 000.00	- 5 000.00	25 000.00	4 761.90	24 988.50	11.50	99.95
16	OC: EXT COM SERV PROV - INTERNET CHARGE	700 000.00	500 000.00	- 240 000.00	260 000.00	121 785.00	256 277.73	3 722.27	98.57
17	OC: EXT COM SERV PROV - S/WARE LICENCES	1 700 000.00	1 700 000.00	- 221 000.00	1 479 000.00	229 900.00	1 473 670.00	5 330.00	99.64
18	OC: EXT COM SERV PROV - SPEC COMPUT SERV - WEBSITE	100 000.00	130 000.00	- 10 000.00	120 000.00	59 916.00	119 832.00	168.00	99.86
19	OC: HIRE CHARGES	1 440 000.00	1 420 000.00	- 926 380.00	493 620.00	100 530.08	460 260.83	33 359.17	93.24
20	OC: INSUR UNDER - EXCESS PAYMENTS	35 000.00	35 000.00	- 10 000.00	25 000.00	6 700.50	23 623.26	1 376.74	94.49
21	OC: INSUR UNDER - PREMIUMS	2 500 000.00	600 000.00	- 50 000.00	550 000.00	472 209.91	549 039.86	960.14	99.83
22	OC: LEARNERSHIPS & INTERNSHIPS - LGSETA	500 000.00	500 000.00	- 410 000.00	90 000.00	-	87 500.00	2 500.00	97.22
23	OC: LIC - VEHICLE LIC & REGISTRATIONS	180 000.00	160 000.00	- 40 000.00	120 000.00	3 130.18	110 240.86	9 759.14	91.87
24	OC: MUNICIPAL SERVICES	2 000 000.00	1 580 000.00	- 350 000.00	1 230 000.00	94 203.29	1 089 221.78	140 778.22	88.55
25	OC: REG FEES NATIONAL-SKILLS DEV/TRAININ	-	-	23 000.00	23 000.00	23 000.00	23 000.00	-	100.00
26	OC: PRINTING & PUBLICATIONS	130 000.00	110 000.00	- 50 000.00	60 000.00	8 888.00	58 220.00	1 780.00	97.03
27	OC: PROFESSIONAL BODIES M/SHIP & SUBS	1 660 000.00	1 625 000.00	- 118 000.00	1 507 000.00	-	1 501 196.35	5 803.65	99.61
28	OC: REG FEES NATIONAL	960 000.00	605 000.00	- 465 000.00	140 000.00	28 739.13	129 754.78	10 245.22	92.68
29	OC: SKILLS DEVELOPMENT FUND LEVY	1 383 600.00	1 306 357.00	- 113 000.00	1 193 357.00	96 418.93	1 132 693.19	60 663.81	94.92
30	OC: SIGNAGE	150 000.00	130 000.00	- 100 000.00	30 000.00	-	23 400.00	6 600.00	78.00
31	OC: TOLL GATE FEES & PARKING FEES	7 000.00	7 000.00	- 4 000.00	3 000.00	-	2 188.00	812.00	72.93
32	OC: TRANSPORT - EVENTS	840 000.00	660 000.00	- 253 000.00	407 000.00	83 680.00	405 531.89	1 468.11	99.64
33	OC: T&S DOM - ACCOMMODATION	970 000.00	1 250 000.00	- 405 000.00	845 000.00	102 700.03	812 061.36	32 938.64	96.10
34	OC: T&S DOM - DAILY ALLOWANCE	65 600.00	54 600.00	- 27 600.00	27 000.00	9 000.00	21 967.53	5 032.47	81.36
35	OC: T&S DOM - FOOD & BEVERAGE (SERVED)	18 000.00	18 000.00	- 18 000.00	-	-	-	-	#DIV/0!
36	OC: T&S DOM TRP - WITHOUT OPR CAR RENTAL	4 000.00	4 000.00	- 4 000.00	-	-	-	-	#DIV/0!
37	OC: T&S DOM TRP - W/OUT OPR OWN TRANSPRT	132 256.00	141 256.00	- 63 000.00	78 256.00	-	56 323.73	21 932.27	71.97
38	OC: T&S DOM PUB TRP - AIR TRANSPORT	200 000.00	150 000.00	- 100 000.00	50 000.00	-	37 534.64	12 465.36	75.07
39	OC: TRANSPORT - MUNICIPAL ACTIVITIES	20 000.00	20 000.00	- 20 000.00	-	-	-	-	#DIV/0!
40	OC: UNIFORM & PROTECTIVE CLOTHING	520 000.00	750 000.00	- 411 000.00	339 000.00	268 647.93	302 217.97	36 782.03	89.15
41	OC: WORKMEN'S COMPENSATION FUND	700 000.00	1 600 000.00	- 70 000.00	1 530 000.00	11 587.93	875 639.23	654 360.77	57.23
	SUB TOTAL : OPERATIONAL COST	**27 200 885.00**	**25 726 642.00**	**- 5 004 680.00**	**20 721 962.00**	**3 234 299.72**	**19 609 218.74**	**1 112 743.26**	**94.63**

- The proposed adjustment budget on Operational Costs amount to **R20.7 Million**. Operational Costs has decreased by **R5 Million** from the 1st Adjustment Budget of **R25.7 Million.**

Table e: Detailed Inventory

		CURRENT YEAR 2025/ 2026			REVENUE & EXPENDITURE ACTUAL MOVEMENTS				
NO	DISCRIPTION	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	- 145 000.00	705 000.00	240 912.70	648 353.19	56 646.81	91.96
2	INV - CONSUMABLE STORES - ZERO RATED (FUEL)	2 200 000.00	1 550 000.00	- 200 000.00	1 350 000.00	112 348.67	1 186 925.93	163 074.07	87.92
3	INVENTORY - MATERIALS & SUPPLIES	1 150 000.00	933 000.00	- 668 000.00	265 000.00	15 580.00	237 589.90	27 410.10	89.66
	SUB TOTAL - INVENTORY	**4 200 000.00**	**3 333 000.00**	**- 1 013 000.00**	**2 320 000.00**	**368 841.37**	**2 072 869.02**	**247 130.98**	**89.35**

- The proposed adjustment budget on Inventory Costs amount to **R3.6 Million**. The Inventory has been decreased by **R1 Million** from the 1st Adjustment Budget of **R3.3 Million.**

Table f: Detailed Operating Leases

		CURRENT YEAR 2025/ 2026			REVENUE & EXPENDITURE ACTUAL MOVEMENTS				
NO	DISCRIPTION	Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Exp (Jan)	YTD Movement	Balance	% Exp
1	OPR LEASES: COMPUTER EQUIPMENT-PHOTOCOPIERS	1 500 000.00	1 600 000.00	- 500 000.00	1 100 000.00	292 850.88	1 075 853.43	24 146.57	97.80
2	OPR LEASES: OTHER ASSETS-BUILDING	1 000 000.00	1 000 000.00	95 000.00	1 095 000.00	71 458.60	1 019 890.65	75 109.35	93.14
	SUB TOTAL : OPERATING LEASES	**2 500 000.00**	**2 600 000.00**	**- 405 000.00**	**2 195 000.00**	**364 309.48**	**2 095 744.08**	**99 255.92**	**95.48**

- The proposed adjustment budget on Operating Leases amount to **R2.1 Million**. The Operating Leases decreased by **R405 Thousand** from the 1st Adjustment Budget of **R2.6 Million.**

Table g: Detailed Transfers and Subsidies

		CURRENT YEAR 2025/ 2026			REVENUE & EXPENDITURE ACTUAL MOVEMENTS				
NO	DISCRIPTION	Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Exp (Jan)	YTD Movement	Balance	% Exp
1	HH: BURSARIES NON-EMPLOYEE CASH-DISCRETIONARY	200 000.00	250 000.00	- 5 000.00	245 000.00	-	244 546.02	453.98	99.81
2	TS_O_IK_HH_SOC ASSIS_SOCIAL RELIEF	200 000.00	250 000.00	42 000.00	292 000.00	135 000.00	291 824.22	175.78	99.94
3	HH OTH TRANS: BURSARIES NON EMPLOYEE	1 000 000.00	700 000.00	- 60 000.00	640 000.00	-	637 330.56	2 669.44	99.58
4	TS_O_M_HH_CASH_UNSPECIFIED-SPORTS	300 000.00	350 000.00	-	350 000.00	209 000.00	350 000.00	-	100.00
5	HH OTH TRANS:LED SUPPORT GRANTS	2 500 000.00	2 500 000.00	- 110 000.00	2 390 000.00	2 384 547.61	2 384 547.61	5 452.39	99.77
6	NON PROF: TOURISM	50 000.00	50 000.00	- 50 000.00	-	-	-	-	#DIV/0!
	SUB TOTAL : TRANSFERS & SUBSIDIES	**4 250 000.00**	**4 100 000.00**	**- 183 000.00**	**3 917 000.00**	**2 728 547.61**	**3 908 248.41**	**8 751.59**	**99.78**

- The proposed adjustment budget on Transfers and Subsidies amount to **R3.9 Million**. The Transfers and Subsidies decreased by **R183 Thousand** from the 1st Adjustment Budget of **R4.1 Million.**

Table h: Detailed Depreciation

		CURRENT YEAR 2025/ 2026			REVENUE & EXPENDITURE ACTUAL MOVEMENTS				
NO	DISCRIPTION	Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Exp (Jan)	YTD Movement	Balance	% Exp
1	AMORTISATION INTANG COMPUTER SOFTWARE	923 840.00	2 777 544.00	1 112 856.00	3 890 400.00	344 276.58	3 883 025.60	7 374.40	99.81
2	DEPRECIATION COMPUTER EQUIPMENT	1 233 735.00	1 037 231.00	- 11 860.00	1 025 371.00	107 612.53	1 021 770.29	3 600.71	99.65
3	DEPRECIATION FURNITURE & OFFICE EQUIPM	956 168.00	235 527.00	- 21 750.00	213 777.00	17 216.32	196 112.31	17 314.69	91.74
4	DEPRECIATION MACHINERY & EQUIPMENT	321 706.00	637 119.00	- 23 899.00	613 220.00	47 933.55	610 151.81	3 068.19	99.50
5	DEPRECIATION TRANSPORT ASSETS	1 462 080.00	971 754.00	16 393.00	988 147.00	83 025.67	923 620.62	64 526.38	93.47
6	DEPRECIATION NETWORK & COMM DATA CENTRES	1 092 641.00	90 990.00	210 000.00	300 990.00	-	296 449.07	4 540.93	98.49
7	DEPRECIATION COMMUNITY HALLS	585 160.00	1 128 400.00	- 135 000.00	993 400.00	84 141.43	974 905.93	18 494.07	98.14
8	DEPRECIATION OP BUILDING MUNIC OFFICES	413 235.00	110 000.00	-	110 000.00	-	107 381.18	2 618.82	97.62
	SUB TOTAL : DEPRECIATION & AMORTISATION	**6 988 565.00**	**6 988 565.00**	**1 146 740.00**	**8 135 305.00**	**684 206.08**	**8 013 416.81**	**121 538.19**	**98.50**

- The proposed adjustment budget on Depreciation amount to **R8.1 Million**. The Depreciation increased by **R1.1 Million** from the 1st Adjustment 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
		1	2	3	4	5	6	7	8		
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	–	–	–	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–	–	–	–
Investment revenue	9 500	–	–	–	–	–	(4 360)	(4 360)	5 140	9 937	10 374
Transfers recognised - operational	45 176	–	–	–	–	–	(1 250)	(1 250)	43 926	43 076	40 892
Other own revenue	193 795	(50)	–	–	–	–	1 580	1 530	195 325	202 156	211 295
Total Revenue (excluding capital transfers and contributions)	**248 471**	**(50)**	**–**	**–**	**–**	**–**	**(4 030)**	**(4 080)**	**244 391**	**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	–	–	–	–	–	1 147	1 147	8 330	7 514	7 648
Finance charges	–	–	–	–	–	–	–	–	–	–	–
Inventory consumed and bulk purchases	4 200	(867)	–	–	–	–	(1 013)	(1 880)	2 320	4 393	4 587
Transfers and subsidies	4 250	(150)	–	–	–	–	(183)	(333)	3 917	4 446	4 641
Other expenditure	73 496	8 108	–	–	–	–	(14 071)	(5 963)	67 533	71 299	69 617
Total Expenditure	**247 430**	**7 091**	**–**	**–**	**–**	**–**	**(14 120)**	**(7 029)**	**240 401**	**253 235**	**259 361**
Surplus/(Deficit)	1 041	(7 141)	–	–	–	–	10 090	2 950	3 990	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)**	**–**	**–**	**–**	**–**	**10 090**	**2 950**	**3 990**	**1 935**	**3 200**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**1 041**	**(7 141)**	**–**	**–**	**–**	**–**	**10 090**	**2 950**	**3 990**	**1 935**	**3 200**
Capital expenditure & funds sources											
Capital expenditure	13 850	(5 403)	–	–	–	–	(49)	(5 452)	8 398	8 650	4 830
Transfers recognised - capital	–	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds	13 850	(5 403)	–	–	–	–	(49)	(5 452)	8 398	8 650	4 830
Total sources of capital funds	**13 850**	**(5 403)**	**–**	**–**	**–**	**–**	**(49)**	**(5 452)**	**8 398**	**8 650**	**4 830**
Financial position											
Total current assets	16 664	26 001	–	–	–	–	12 299	38 301	54 965	21 664	27 877
Total non current assets	79 028	(5 403)	–	–	–	–	(1 196)	(6 599)	72 429	79 501	77 327
Total current liabilities	23 201	–	–	–	–	–	1 013	1 013	24 213	28 661	29 923
Total non current liabilities	21 417	–	–	–	–	–	–	–	21 417	22 402	23 388
Community wealth/Equity	**50 033**	**–**	**–**	**–**	**–**	**–**	**0**	**0**	**50 034**	**48 167**	**48 692**
Cash flows											
Net cash from (used) operating	8 224	(1 256)	–	–	–	–	10 871	9 615	17 839	496 497	509 688
Net cash from (used) investing	(13 850)	5 403	–	–	–	–	49	5 452	(8 398)	(8 650)	(4 830)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	**20 955**	**26 619**	**–**	**–**	**–**	**–**	**10 920**	**37 539**	**58 494**	**487 847**	**504 858**
Cash backing/surplus reconciliation											
Cash and investments available	83 866	23 018	–	–	–	–	12 107	35 125	118 991	88 359	92 606
Application of cash and investments	–	–	–	–	–	–	–	–	–	–	–
Balance - surplus (shortfall)	**83 866**	**23 018**	**–**	**–**	**–**	**–**	**12 107**	**35 125**	**118 991**	**88 359**	**92 606**
Asset Management											
Asset register summary (WDV)	–	–	–	–	–	–	–	–	–	–	–
Depreciation	6 989	–	–	–	–	–	1 147	1 147	8 135	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	–	–	–	–	(3 915)	(1 690)	1 840	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 +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
			5	6	7	8	9	10	11	12		
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Governance and administration		238 076	(50)	–	–	–	–	(3 730)	(3 780)	234 296	246 793	257 990
Executive and council		–	–	–	–	–	–	924	924	924	–	–
Finance and administration		238 076	(50)	–	–	–	–	(4 654)	(4 704)	233 373	246 793	257 990
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		1 300	–	–	–	–	–	(300)	(300)	1 000	1 360	1 420
Community and social services		1 300	–	–	–	–	–	(300)	(300)	1 000	1 360	1 420
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		9 095	–	–	–	–	–	–	–	9 095	7 016	3 152
Planning and development		9 095	–	–	–	–	–	–	–	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	2	248 471	(50)	–	–	–	–	(4 030)	(4 080)	244 391	255 169	262 562
Expenditure - Functional												
Governance and administration		143 000	2 468	–	–	–	–	(10 635)	(8 167)	134 833	147 036	153 076
Executive and council		66 087	52	–	–	–	–	(4 630)	(4 578)	61 508	69 127	72 166
Finance and administration		69 232	1 825	–	–	–	–	(4 806)	(2 981)	66 251	69 874	72 522
Internal audit		7 681	591	–	–	–	–	(1 198)	(608)	7 074	8 035	8 388
Community and public safety		66 280	467	–	–	–	–	(3 683)	(3 215)	63 065	69 329	72 380
Community and social services		66 280	467	–	–	–	–	(3 683)	(3 215)	63 065	69 329	72 380
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		38 150	4 156	–	–	–	–	197	4 353	42 503	36 870	33 906
Planning and development		38 150	4 156	–	–	–	–	197	4 353	42 503	36 870	33 906
Road transport		–	–	–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		–	–	–	–	–	–	–	–	–	–	–
Energy sources		–	–	–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	247 430	7 091	–	–	–	–	(14 120)	(7 029)	240 401	253 235	259 361
Surplus/ (Deficit) for the year		1 041	(7 141)	–	–	–	–	10 090	2 950	3 990	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 if 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

Vote 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
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - EXECUTIVE AND COUNCIL		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - MUNICIPAL MANAGER ADMINISTRATION		–	–	–	–	–	–	924	924	924	–	–
Vote 3 - CORPORATE SERVICES ADMINISTRATION		2 250	–	–	–	–	–	(1 500)	(1 500)	750	2 354	2 457
Vote 4 - FINANCIAL SERVICES ADMINISTRATION		235 826	(50)	–	–	–	–	(3 154)	(3 204)	232 623	244 440	255 533
Vote 5 - COMMUNITY AND SOCIAL SERVICES		1 300	–	–	–	–	–	(300)	(300)	1 000	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)**	**–**	**–**	**–**	**–**	**(4 030)**	**(4 080)**	**244 391**	**255 169**	**262 562**
Expenditure by Vote	1											
Vote 1 - EXECUTIVE AND COUNCIL		22 803	(914)	–	–	–	–	(1 326)	(2 240)	20 563	23 852	24 899
Vote 2 - MUNICIPAL MANAGER ADMINISTRATION		43 284	966	–	–	–	–	(3 304)	(2 338)	40 946	45 275	47 267
Vote 3 - CORPORATE SERVICES ADMINISTRATION		34 180	222	–	–	–	–	(2 983)	(2 761)	31 419	35 752	37 325
Vote 4 - FINANCIAL SERVICES ADMINISTRATION		35 052	1 604	–	–	–	–	(1 823)	(220)	34 832	34 122	35 196
Vote 5 - COMMUNITY AND SOCIAL SERVICES		66 280	467	–	–	–	–	(3 683)	(3 215)	63 065	69 329	72 380
Vote 6 - LED PLANNING AND DEVELOPMENT		38 150	4 156	–	–	–	–	197	4 353	42 503	36 870	33 906
Vote 7 - INTERNAL AUDIT		7 681	591	–	–	–	–	(1 198)	(608)	7 074	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**	**–**	**–**	**–**	**–**	**(14 120)**	**(7 029)**	**240 401**	**253 235**	**259 361**
	2	**1 041**	**(7 141)**	**–**	**–**	**–**	**–**	**10 090**	**2 950**	**3 990**	**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

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
			3	4	5	6	7	8	9	10		
R thousands	1	A	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	–					1 157	1 157	1 277	126	131
Agency services		–	–					–	–	–	–	–
Interest		–	–					–	–	–	–	–
Interest earned from Receivables		–	–					–	–	–	–	–
Interest earned from Current and Non Current Assets		9 500	–					(4 360)	(4 360)	5 140	9 937	10 374
Dividends		–	–					–	–	–	–	–
Rent on Land		–	–					–	–	–	–	–
Rental from Fixed Assets		250	–					(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		–	–					924	924	924	–	–
Licences or permits		1 300	–					(300)	(300)	1 000	1 360	1 420
Transfer and subsidies - Operational		45 176	–					(1 250)	(1 250)	43 926	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**	**–**	**–**	**–**	**–**	**–**	**(4 080)**	**(4 080)**	**244 391**	**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	–					(1 880)	(1 880)	2 320	4 393	4 587
Debt impairment		–	–					–	–	–	–	–
Depreciation and amortisation		7 184	–					1 147	1 147	8 330	7 514	7 648
Interest		–	–					–	–	–	–	–
Contracted services		43 795	–					821	821	44 616	40 232	37 183
Transfers and subsidies		4 250	–					(333)	(333)	3 917	4 446	4 641
Irrecoverable debts written off		–	–					–	–	–	–	–
Operational costs		29 701	–					(6 784)	(6 784)	22 917	31 067	32 434
Losses on disposal of Assets		–	–					–	–	–	–	–
Other Losses		–	–					–	–	–	–	–
Total Expenditure		**247 430**	**–**	**–**	**–**	**–**	**–**	**(7 029)**	**(7 029)**	**240 401**	**253 235**	**259 361**
Surplus/(Deficit)		**1 041**	**–**	**–**	**–**	**–**	**–**	**2 950**	**2 950**	**3 990**	**1 935**	**3 200**
Transfers and subsidIRs - capital (monetary allocations)		–	–					–	–	–	–	–
Transfers and subsidIRs - capital (in-kind - all)		–	–					–	–	–	–	–
Surplus/(Deficit) before taxation		**1 041**	**–**	**–**	**–**	**–**	**–**	**2 950**	**2 950**	**3 990**	**1 935**	**3 200**
Income Tax		–	–					–	–	–	–	–
Surplus/(Deficit) after taxation		**1 041**	**–**	**–**	**–**	**–**	**–**	**2 950**	**2 950**	**3 990**	**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**	**–**	**–**	**–**	**–**	**–**	**2 950**	**2 950**	**3 990**	**1 935**	**3 200**
Share of Surplus/Deficit attributable to Associate												
Intercompany/Parent subsidiary transactions		–	–					–	–	–	–	–
Surplus/ (Deficit) for the year	1	**1 041**	**–**	**–**	**–**	**–**	**–**	**2 950**	**2 950**	**3 990**	**1 935**	**3 200**

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

- The total operating revenue is adjusted downwards by **R4 Million** to **R244.3 Million**..
- The proposed budget adjustment on operating expenditure totals to **R240.4 Million** which comprises of **R240.2 Million** of operating expenditure and **R195 Thousand** of gains and losses. The operating expenditure decreased by **R14.1 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 +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
			5	6	7	8	9	10	11	12		
R thousands		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	–	–	–	–	–	596	596	4 296	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	–	–	–	–	–	(5 452)	(5 452)	8 398	8 650	4 830
Total Capital Expenditure - Vote		13 850	–	–	–	–	–	(5 452)	(5 452)	8 398	8 650	4 830
Capital Expenditure - Functional												
Governance and administration		3 900	–	–	–	–	–	396	396	4 296	3 450	1 830
Executive and council		–	–	–				–	–	–	–	–
Finance and administration		200	–	–				(200)	(200)	–	100	80
Internal audit		3 700	–	–				596	596	4 296	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	–	–	–	–	–	(5 452)	(5 452)	8 398	8 650	4 830
Funded by:												
National Government		–	–					–	–	–	–	–
Provincial Government		–	–					–	–	–	–	–
District Municipality		–	–					–	–	–	–	–
Transfers and subsidies - capital (in-kind)		–	–					–	–	–	–	–
Transfers recognised - capital	4	–	–	–	–	–	–	–	–	–	–	–
Borrowing		–	–					–	–	–	–	–
Internally generated funds		13 850	–					(5 452)	(5 452)	8 398	8 650	4 830
Total Capital Funding		13 850	–	–	–	–	–	(5 452)	(5 452)	8 398	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 2nd adjustment capital budget amount to **R8.3 Million** and the Capital budget has been reduced by **R49 Thousand** from the 1st Adjustment Budget of R8.4 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 +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
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Current assets												
Cash and cash equivalents		15 329	26 919					11 286	38 205	53 535	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	–	–	–	–	1 013	1 880	1 880	–	–
VAT		–	(1 785)					–	(1 785)	(1 785)	–	–
Other current assets		–	–					–	–	–	–	–
Total current assets		**16 664**	**26 001**	**–**	**–**	**–**	**–**	**12 299**	**38 301**	**54 965**	**21 664**	**27 877**
Non current assets												
Investments		–	–					–	–	–	–	–
Investment property		–	–					–	–	–	–	–
Property, plant and equipment	3	68 537	(3 901)	–	–	–	–	821	(3 080)	65 457	67 839	65 873
Biological assets		–	–					–	–	–	–	–
Living and non-living resources		–	–					–	–	–	–	–
Heritage assets		–	–					–	–	–	–	–
Intangible assets		10 491	(1 502)					(2 017)	(3 519)	6 973	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)**	**–**	**–**	**–**	**–**	**(1 196)**	**(6 599)**	**72 429**	**79 501**	**77 327**
TOTAL ASSETS		**95 692**	**20 598**	**–**	**–**	**–**	**–**	**11 103**	**31 702**	**127 394**	**101 165**	**105 203**
LIABILITIES												
Current liabilities												
Bank overdraft		–	–					–	–	–	–	–
Financial liabilities		–	–	–	–	–	–	–	–	–	–	–
Consumer deposits		–	–					–	–	–	–	–
Trade and other payables from exchange transactions		21 225	–	–	–	–	–	1 013	1 013	22 237	26 595	27 765
Trade and other payables from non-exchange transactions		–	–	–	–	–	–	–	–	–	–	(0)
Provisions		1 976	–					–	–	1 976	2 067	2 158
VAT		–	–					–	–	–	–	–
Other current liabilities		–	–					–	–	–	–	–
Total current liabilities		**23 201**	**–**	**–**	**–**	**–**	**–**	**1 013**	**1 013**	**24 213**	**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**	**–**	**–**	**–**	**–**	**–**	**1 013**	**1 013**	**45 630**	**51 064**	**53 310**
NET ASSETS	2	**51 074**	**20 598**	**–**	**–**	**–**	**–**	**10 091**	**30 689**	**81 763**	**50 101**	**51 893**
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		50 033	–	–	–	–	–	0	0	50 034	48 167	48 692
Funds and Reserves		–	–	–	–	–	–	–	–	–	–	–
Other		–	–					–			–	–
TOTAL COMMUNITY WEALTH/EQUITY		**50 033**	**–**	**–**	**–**	**–**	**–**	**0**	**0**	**50 034**	**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 +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
			3	4	5	6	7	8	9	10		
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					1 580	7 715	201 510	202 156	211 295
Transfers and Subsidies - Operational	1	45 176	–					(1 250)	(1 250)	43 926	43 076	40 892
Transfers and Subsidies - Capital	1	–	–					–	–	–	–	–
Interest		9 500	–					(4 360)	(4 360)	5 140	9 937	10 374
Dividends		–	–					–	–	–	–	–
Payments												
Suppliers and employees		(235 997)	(7 241)					15 084	7 843	(228 154)	236 882	242 485
Finance charges		–	–					–	–	–	–	–
Transfers and Subsidies	1	(4 250)	(150)					(183)	(333)	(3 917)	4 446	4 641
NET CASH FROM/(USED) OPERATING ACTIVITIES		8 224	(1 256)	–	–	–	–	10 871	9 615	18 505	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					49	5 452	(8 398)	(8 650)	(4 830)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(13 850)	5 403	–	–	–	–	49	5 452	(8 398)	(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)	4 147	–	–	–	–	10 920	15 067	10 107	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	26 619	–	–	–	–	10 920	37 539	53 535	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.

DC40 Dr Kenneth Kaunda - Table B8 Cash backed reserves/accumulated surplus reconciliation 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 Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
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	–	–	–	–	11 286	38 205	38 205	20 521	26 733
Non current assets - Investments	1	68 537	(3 901)	–	–	–	–	821	(3 080)	65 457	67 839	65 873
Cash and investments available:		83 866	23 018	–	–	–	–	12 107	35 125	118 991	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	–	–	–	–	12 107	35 125	118 991	88 359	92 606

MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

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

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 20/2/2026

Description	Ref	2025/26 Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Budget Year +1 2026/27 Adjusted Budget	Budget Year +2 2027/28 Adjusted Budget
			7	8	9	10	11	12	13	14		
		A	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)									–	–		
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–	–	–
Using public tap (< min.service level)	3								–	–		
Other water supply (< min.service level)	3,4								–	–		
No water supply									–	–		
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
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)									–	–		
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–	–	–
Bucket toilet									–	–		
Other toilet provisions (< min.service level)									–	–		
No toilet provisions									–	–		
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–	–	–
Energy:												
Electricity (at least min. service level)									–	–		
Electricity - prepaid (> min.service level)									–	–		
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–	–	–
Electricity (< min.service level)									–	–		
Electricity - prepaid (< min. service level)									–	–		
Other energy sources									–	–		
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
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									–	–		
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
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)		–	–	–	–	–	–	–	–	–	–	–
Informal Settlements												
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) (impermissable values per section 17 of MPRA)									–	–		
Property rates exemptions, reductions and rebates and impermissable 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:

- The 1st Adjustment budget was approved by Council in February 2026. **(Item A.82/02/2026**
- 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 **R4 Million** to **R244.3 Million**

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 +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
			3	4	5	6	7	8	9	10		
R thousands	1	A	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	–					1 157	1 157	1 277	126	131
Agency services		–	–					–	–	–	–	–
Interest		–	–					–	–	–	–	–
Interest earned from Receivables		–	–					–	–	–	–	–
Interest earned from Current and Non Current Assets		9 500	–					(4 360)	(4 360)	5 140	9 937	10 374
Dividends		–	–					–	–	–	–	–
Rent on Land		–	–					–	–	–	–	–
Rental from Fixed Assets		250	–					(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		–	–					924	924	924	–	–
Licences or permits		1 300	–					(300)	(300)	1 000	1 360	1 420
Transfer and subsidies - Operational		45 176	–					(1 250)	(1 250)	43 926	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**	**–**	**–**	**–**	**–**	**–**	**(4 080)**	**(4 080)**	**244 391**	**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 Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Budget Year +1 2026/27 Adjusted Budget	Budget Year +2 2027/28 Adjusted Budget
			7	8	9	10	11	12		
R thousands		A	A1	B	C	D	E	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 GRA	_	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	–	–	–	(1 250)	(1 250)	750	2 092	2 184
F_O_T&S_MA_DAA_NDA_EDUCATION; TRAINING AND DEVEL	_	2 000	–			(1 250)	(1 250)	750	2 092	2 184
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	6	237 271	–	–	–	(1 250)	(1 250)	236 021	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	–	–	–	(1 250)	(1 250)	236 021	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 Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Budget Year +1 2026/27 Adjusted Budget	Budget Year +2 2027/28 Adjusted Budget
			6	7	8	9	10	11	12	13		
R thousands		A	A1	B	C	D	E	F	G	H		
Cash transfers to other municipalities												
TOTAL ALLOCATIONS TO MUNICIPALITIES:		–	–	–	–	–	–	–	–	–	–	–
Cash transfers to Entities/Other External Mechanisms												
Tourism	2	50	–					(50)	(50)	–	52	55
SMME Grants		2 500	–					(110)	(110)	2 390	2 615	2 730
Sports, Arts & Culture		300	–					50	50	350	314	328
Merit Bursaries and Social relief		1 400	–					(223)	(223)	1 177	1 464	1 529
TOTAL ALLOCATIONS TO ENTITIES/EMs'		4 250	–	–	–	–	–	(333)	(333)	3 917	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	–	–	–	–	–	(333)	(333)	3 917	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	–	–	–	–	–	(333)	(333)	3 917	4 446	4 641

2.5. Adjustments to councilors 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	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	% change
		2025/26									
			5	6	7	8	9	10	11	12	
R thousands		A	A1	B	C	D	E	F	G	H	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		9 768	–					(266)	(266)	9 502	-2.7%
Pension and UIF Contributions		654	–					16	16	669	2.4%
Medical Aid Contributions		117	–					60	60	177	51.1%
Motor Vehicle Allowance		1 422	–					(60)	(60)	1 362	-4.2%
Cellphone Allowance		778	–					129	129	907	
Housing Allowances		–	–					–	–	–	
Other benefits and allowances		850	–					120	120	970	
Sub Total - Councillors		**13 588**	**–**			**–**		**–**	**–**	**13 588**	**0.0%**
% increase										**–**	
Senior Managers of the Municipality											
Basic Salaries and Wages		4 342	–					1 644	1 644	5 986	37.9%
Pension and UIF Contributions		225	–					(101)	(101)	124	-45.0%
Medical Aid Contributions		108	–					(108)	(108)	–	
Overtime		–	–					–	–	–	
Performance Bonus		185	–					26	26	211	
Motor Vehicle Allowance		945	–					(247)	(247)	698	-26.1%
Cellphone Allowance		133	–					54	54	186	40.4%
Housing Allowances		–	–					–	–	–	
Other benefits and allowances		21	–					27	27	49	
Payments in lieu of leave		–	–					1 250	1 250	1 250	
Sub Total - Senior Managers of Municipality		**5 959**	**–**	**–**		**–**		**2 545**	**2 545**	**8 504**	**42.7%**
% increase											
Other Municipal Staff											
Basic Salaries and Wages		82 713	–					2 472	2 472	85 185	3.0%
Pension and UIF Contributions		16 576	–					250	250	16 827	1.5%
Medical Aid Contributions		7 448	–					137	137	7 585	1.8%
Overtime		1 039	–					30	30	1 069	2.9%
Performance Bonus		6 581	–					97	97	6 678	
Motor Vehicle Allowance		10 884	–					(1 048)	(1 048)	9 836	-9.6%
Cellphone Allowance		1 458	–					(93)	(93)	1 365	-6.4%
Housing Allowances		583	–					74	74	658	
Other benefits and allowances		1 740	–					(159)	(159)	1 581	
Payments in lieu of leave		5 486	–					(4 181)	(4 181)	1 304	-76.2%
Long service awards		1 541	–					(585)	(585)	956	-38.0%
Post-retirement benefit obligations	5	522	–					165	165	687	31.6%
Entertainment		–	–					–	–	–	
Scarcity		–	–					–	–	–	
Acting and post related allowance		2 183	–					225	225	2 408	
In kind benefits		–	–					–	–	–	
Sub Total - Other Municipal Staff		**138 754**	**–**	**–**	**–**	**–**	**–**	**(2 616)**	**(2 616)**	**136 138**	**-1.9%**
% increase											
Total Parent Municipality		**158 301**	**–**	**–**	**–**	**–**	**–**	**(71)**	**(71)**	**158 229**	**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**	**–**	**–**	**–**	**–**	**–**	**(71)**	**(71)**	**158 229**	**0.0%**
% increase											
TOTAL MANAGERS AND STAFF		**144 713**	**–**	**–**	**–**	**–**	**–**	**(71)**	**(71)**	**144 642**	**0.0%**

Councillors

- The proposed adjustment on Remuneration of Councillors totals to **R13.5 Million.** The Remuneration of Councillors remains unchanged as the 1st Adjustment 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 1st Adjustment 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 **R8.3 Million.** The capital expenditure decreased by **R49 Thousand** from the **R8.4 Million** 1st Adjustment 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	Approved Budget	1st Adjustment Budget	Adjustments	Adjusted Budget	Curr Mth Exp (June)	YTD Movement	Balance	% Exp
1	MUNICIPAL MANAGER	COMMUNICATION EQUIPMENT	200 000.00	-	-	-	-	-	-	-
2	CORPORATE SERVICES	OFFICE FURNITURE AND FITTINGS	300 000.00	200 000.00	- 9 000.00	191 000.00	-	190 703.75	296.25	99.84
3	CORPORATE SERVICES	COMPUTER EQUIPMENT	500 000.00	800 000.00	- 4 000.00	796 000.00	-	795 863.25	136.75	99.98
4	CORPORATE SERVICES	NETWORK UPGRADE	500 000.00	800 000.00	- 25 000.00	775 000.00	-	775 000.00	-	100.00
5	CORPORATE SERVICES	INTANGIBLES	400 000.00	500 000.00	- 104 000.00	396 000.00	-	395 531.10	468.90	99.88
6	CORPORATE SERVICES	FLEET	2 000 000.00	2 045 000.00	93 000.00	2 138 000.00	782 437.15	2 137 042.76	957.24	99.96
7	BTO	FINANCIAL SYSTEM	2 450 000.00	2 402 000.00	-	2 402 000.00	-	2 401 148.34	851.66	99.96
8	LED & PLANNING	ACQUISITION OF OFFICE SPACE	300 000.00	-	-	-	-	-	-	-
9	LED & PLANNING	WATER PROJECTS	2 000 000.00	-	-	-	-	-	-	-
10	LED & PLANNING	LIGHTING PROTECTION / CONDUCTOR	200 000.00	-	-	-	-	-	-	-
11	LED & PLANNING	AGRI-PARKS	1 700 000.00	1 700 000.00	-	1 700 000.00	-	1 700 000.00	-	100.00
12	LED & PLANNING	UPGRADE OF DISASTER CENTRE	500 000.00	-	-	-	-	-	-	-
13	COMMUNITY SERVICES	TOOLS	300 000.00	-	-	-	-	-	-	-
14	COMMUNITY SERVICES	FIRE BAY DOORS	1 000 000.00	-	-	-	-	-	-	-
15	COMMUNITY SERVICES	LANDFILL SITE DISTRICT	1 500 000.00	-	-	-	-	-	-	-
	TOTAL		13 850 000.00	8 447 000.00	- 49 000.00	8 398 000.00	782 437.15	8 395 289.20	2 710.80	99.97

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

	CURRENT YEAR 2025/ 2026			REVENUE & EXPENDITURE ACTUAL MOVEMENTS				
DEPARTMENT	Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Exp (Jan)	YTD Movement	Balance	% Exp
EXECUTIVE MAYOR	-	-	-	-	-	-	-	-
SPEAKER	-	-	-	-	-	-	-	-
CHIEF WHIP	-	-	-	-	-	-	-	-
COUNCILLORS	-	-	-	-	-	-	-	-
MUNICIPAL MANAGER ADMINISTRATION	200 000.00	-	-	-	-	-	-	#DIV/0!
INTERNAL AUDIT	-	-	-	-	-	-	-	-
CORPORATE SERVICES	3 700 000.00	4 345 000.00	- 49 000.00	4 296 000.00	782 437.15	4 294 140.86	1 859.14	99.96
BUDGET AND TREASURY	2 450 000.00	2 402 000.00	-	2 402 000.00	-	2 401 148.34	851.66	99.96
LED & PLANNING	4 700 000.00	1 700 000.00	-	1 700 000.00	-	1 700 000.00	-	100.00
COMMUNITY SERVICES	2 800 000.00	-	-	-	-	-	-	#DIV/0!
TOTAL	13 850 000.00	8 447 000.00	- 49 000.00	8 398 000.00	782 437.15	8 395 289.20	2 710.80	99.97

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	Audited Outcome	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		–	–	–	–	–	–	77	77	77	77	77	539	924	–	–
Vote 3 - CORPORATE SERVICES ADMINISTRATION		–	–	–	–	–	–	63	63	63	63	63	438	750	2 354	2 457
Vote 4 - FINANCIAL SERVICES ADMINISTRATION		–	–	–	–	–	–	19 385	19 385	19 385	19 385	19 385	135 696	232 623	244 440	255 533
Vote 5 - COMMUNITY AND SOCIAL SERVICES		–	–	–	–	–	–	83	83	83	83	83	583	1 000	1 360	1 420
Vote 6 - LED PLANNING AND DEVELOPMENT		–	–	–	–	–	–	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		–	–	–	–	–	–	20 366	20 366	20 366	20 366	20 366	142 562	244 391	255 169	262 562
Expenditure by Vote																
Vote 1 - EXECUTIVE AND COUNCIL		–	–	–	–	–	–	1 714	1 714	1 714	1 714	1 714	11 995	20 563	23 852	24 899
Vote 2 - MUNICIPAL MANAGER ADMINISTRATION		–	–	–	–	–	–	3 412	3 412	3 412	3 412	3 412	23 885	40 946	45 275	47 267
Vote 3 - CORPORATE SERVICES ADMINISTRATION		–	–	–	–	–	–	2 592	2 592	2 592	2 592	2 592	18 147	31 109	35 752	37 325
Vote 4 - FINANCIAL SERVICES ADMINISTRATION		–	–	–	–	–	–	2 896	2 896	2 896	2 896	2 896	20 273	34 753	34 122	35 196
Vote 5 - COMMUNITY AND SOCIAL SERVICES		–	–	–	–	–	–	5 288	5 288	5 288	5 288	5 288	37 015	63 455	69 329	72 380
Vote 6 - LED PLANNING AND DEVELOPMENT		–	–	–	–	–	–	3 542	3 542	3 542	3 542	3 542	24 793	42 502	36 870	33 906
Vote 7 - INTERNAL AUDIT		–	–	–	–	–	–	589	589	589	589	589	4 126	7 074	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		–	–	–	–	–	–	20 033	20 033	20 033	20 033	20 033	140 234	240 401	253 235	259 361
Surplus/ (Deficit)		–	–	–	–	–	–	333	333	333	333	333	2 328	3 990	1 935	3 200

DC40 Dr Kenneth Kaunda - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) 20/2/2026

Description - Standard classification	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	Audited Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue - Functional																
Governance and administration		94 989	164	107	1 462	(99)	75 148	19 525	19 525	19 525	19 525	19 525	(35 099)	234 296	246 793	257 990
Executive and council		–	–	–	–	–	–	77	77	77	77	77	539	924	–	–
Finance and administration		94 989	164	107	1 462	(99)	75 148	19 448	19 448	19 448	19 448	19 448	(35 638)	233 373	246 793	257 990
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		91	75	65	80	75	66	83	83	83	83	83	130	1 000	1 360	1 420
Community and social services		91	75	65	80	75	66	83	83	83	83	83	130	1 000	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	172	3 122	(24)	75 215	20 366	20 366	20 366	20 366	20 366	(31 243)	244 391	255 169	262 562
Expenditure - Functional																
Governance and administration		7 720	10 306	8 583	9 246	10 153	12 102	11 234	11 234	11 234	11 234	11 234	20 531	134 813	147 036	153 076
Executive and council		3 425	3 725	4 305	3 187	4 005	4 563	5 126	5 126	5 126	5 126	5 126	12 669	61 508	69 127	72 166
Finance and administration		3 701	6 073	3 689	5 618	5 523	6 941	5 519	5 519	5 519	5 519	5 519	7 091	66 231	69 874	72 522
Internal audit		595	508	589	441	624	598	589	589	589	589	589	772	7 074	8 035	8 388
Community and public safety		5 022	5 178	5 256	4 477	4 656	5 917	5 257	5 257	5 257	5 257	5 257	6 295	63 086	69 329	72 380
Community and social services		5 022	5 178	5 256	4 477	4 656	5 917	5 257	5 257	5 257	5 257	5 257	6 295	63 086	69 329	72 380
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		1 574	1 613	4 799	2 352	3 107	3 082	3 542	3 542	3 542	3 542	3 542	8 266	42 502	36 870	33 906
Planning and development		1 574	1 613	4 799	2 352	3 107	3 082	3 542	3 542	3 542	3 542	3 542	8 266	42 502	36 870	33 906
Road transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Energy sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional		14 316	17 097	18 638	16 075	17 915	21 100	20 033	20 033	20 033	20 033	20 033	35 093	240 401	253 235	259 361
Surplus/ (Deficit) 1.		80 764	(16 857)	(18 466)	(12 953)	(17 939)	54 115	333	333	333	333	333	(66 336)	3 990	1 935	3 200

DC40 Dr Kenneth Kaunda - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure 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	Audited Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
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		–	–	–	–	–	–	106	106	106	106	106		1 277	126	131
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Current and Non Current Assets		765	164	106	1 281	64	48	428	428	428	428	428	570	5 140	9 937	10 374
Dividends		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	262	273
Licence and permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Special rating levies		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	1	4	–	–	3	3	3	3	3	12	30	31	33
Non-Exchange Revenue																
Property rates		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	–	–	–	–	–	77	77	77	77	77	539	924	–	–
Licences or permits		91	75	65	80	75	66	83	83	83	83	83	130	1 000	1 360	1 420
Transfer and subsidies - Operational		94 224	–	(80 040)	1 757	(163)	11 069	3 661	3 661	3 661	3 661	3 661	(1 224)	43 926	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**	**172**	**3 122**	**(24)**	**75 215**	**20 366**	**20 366**	**20 366**	**20 366**	**20 366**	**(31 988)**	**244 391**	**255 169**	**262 562**
Expenditure By Type																
Employee related costs		1 052	1 001	1 076	1 066	1 095	1 097	12 059	12 059	12 059	12 059	12 059	78 028	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		–	–	–	–	–	–	193	193	193	193	193	1 353	2 320	4 393	4 587
Debt impairment		192	193	55	128	119	123	–	–	–	–	–	(808)	–	–	–
Depreciation and amortisation		–	–	–	–	–	–	694	694	694	694	694	4 859	8 330	7 514	7 648
Interest		189	3 018	4 092	2 104	3 413	6 071	–	–	–	–	–	(18 888)	–	–	–
Contracted services		54	3	34	31	88	52	3 718	3 718	3 718	3 718	3 718	25 765	44 616	40 232	37 183
Transfers and subsidies		–	–	–	–	–	–	326	326	326	326	326	2 285	3 917	4 446	4 641
Irrecoverable debts written off		122	2 431	1 096	2 068	2 607	4 232	–	–	–	–	–	(12 555)	–	–	–
Operational costs		–	–	–	–	–	–	1 910	1 910	1 910	1 910	1 910	13 368	22 917	31 067	32 434
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses		28 360	33 437	26 049	6 354	29 715	33 125	–	–	–	–	–	(157 039)	–	–	–
Total Expenditure		**30 095**	**40 248**	**32 625**	**11 831**	**37 126**	**45 039**	**20 033**	**20 033**	**20 033**	**20 033**	**20 033**	**(56 729)**	**240 401**	**253 235**	**259 361**
Surplus/(Deficit)		**(29 330)**	**(40 008)**	**(32 453)**	**(8 709)**	**(37 150)**	**30 176**	**333**	**333**	**333**	**333**	**333**	**24 741**	**3 990**	**1 935**	**3 200**
Transfers and subsidIRs - capital (monetary allocations)		66 721	(33 197)	(25 877)	(3 232)	(29 739)	42 090	–	–	–	–	–	(16 766)	–	–	–
Transfers and subsidIRs - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**37 391**	**(73 205)**	**(58 330)**	**(11 941)**	**(66 889)**	**72 266**	**333**	**333**	**333**	**333**	**333**	**7 975**	**3 990**	**1 935**	**3 200**

Choose name from list - Supporting Table SB15 Adjustments Budget - monthly cash flow - M06 December

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
R thousands		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
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		–	–	–	–	–	–	–	–	–	–	–	–	–	262	273
Interest earned - external investments		765	164	106	1 281	64	48	428	428	428	428	428	570	5 140	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		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other revenue		–	–	1	4	–	–	109	109	109	109	109	757	1 307	157	164
Cash Receipts by Source		**765**	**164**	**107**	**1 285**	**64**	**48**	**537**	**537**	**537**	**537**	**537**	**1 327**	**6 447**	**10 355**	**10 811**
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		–	–	–	–	–	–	77	77	77	77	77	539	924	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		91	75	65	80	75	66	83	83	83	83	83	130	1 000	1 360	1 420
Proceeds on Disposal of Fixed and Intangible Assets		94 224	–	(80 040)	1 757	(163)	11 069	3 661	3 661	3 661	3 661	3 661	(1 224)	43 926	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		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vat 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**	**172**	**3 122**	**(24)**	**75 215**	**20 366**	**20 366**	**20 366**	**20 366**	**20 366**	**(31 243)**	**250 576**	**255 169**	**262 562**
Cash Payments by Type																
Employee related costs		1 052	1 001	1 076	1 066	1 095	1 097	12 059	12 059	12 059	12 059	12 059	78 028	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
Finance charges		126	166	223	81	89	339	–	–	–	–	–	(1 024)	–	–	–
Bulk purchases - Electricity	2	–	–	–	–	–	–	193	193	193	193	193	1 353	2 320	4 393	4 587
Acquisitions - water & other inventory	3	192	193	55	128	119	123	–	–	–	–	–	(808)	–	–	–
Contracted services		189	3 018	4 092	2 104	3 413	6 071	–	–	–	–	–	(18 888)	–	–	–
Transfers and grants - other municipalities		54	3	34	31	88	52	3 718	3 718	3 718	3 718	3 718	25 765	44 616	40 232	37 183
Transfers and grants - other		–	–	–	–	–	–	326	326	326	326	326	2 285	3 917	4 446	4 641
Other expenditure		122	2 431	1 096	2 068	2 607	4 232	–	–	–	–	–	(12 555)	–	–	–
Cash Payments by Type		**1 735**	**6 811**	**6 576**	**5 478**	**7 411**	**11 914**	**18 124**	**18 124**	**18 124**	**18 124**	**18 124**	**86 941**	**217 484**	**222 168**	**226 927**
Other Cash Flows/Payments by Type																
Capital assets		30 095	40 248	32 625	11 831	37 126	45 039	20 033	20 033	20 033	20 033	20 033	(56 729)	240 401	253 235	259 361
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments		(29 330)	(40 008)	(32 453)	(8 709)	(37 150)	30 176	333	333	333	333	333	119 801	3 990	1 935	3 200
Total Cash Payments by Type		**2 500**	**7 051**	**6 748**	**8 600**	**7 387**	**87 128**	**38 490**	**38 490**	**38 490**	**38 490**	**38 490**	**150 014**	**461 876**	**477 337**	**489 489**
NET INCREASE/(DECREASE) IN CASH HELD		**92 581**	**(6 811)**	**(6 576)**	**(5 478)**	**(7 411)**	**(11 914)**	**(18 124)**	**(18 124)**	**(18 124)**	**(18 124)**	**(18 124)**	**(181 257)**	**(211 299)**	**(222 168)**	**(226 927)**
Cash/cash equivalents at the month/year beginning:			92 581	85 769	79 194	73 716	66 305	54 391	36 268	18 144	20	(18 104)	(36 227)	–	(211 299)	(433 467)
Cash/cash equivalents at the month/year end:		92 581	85 769	79 194	73 716	66 305	54 391	36 268	18 144	20	(18 104)	(36 227)	(217 484)	(211 299)	(433 467)	(660 394)

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 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
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	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**	–	–	–	–	–	**(1 100)**	**(1 100)**	**600**	**1 300**	**1 000**
Operational Buildings		**1 700**	–	–	–	–	–	**(1 100)**	**(1 100)**	**600**	**1 300**	**1 000**
Municipal Offices		1 700	–					(1 100)	(1 100)	600	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**	–	–	–	–	–	**300**	**300**	**500**	**209**	**218**
Computer Equipment		200	–					300	300	500	209	218
Furniture and Office Equipment		**530**	–	–	–	–	–	**(240)**	**(240)**	**290**	**554**	**579**
Furniture and Office Equipment		530	–					(240)	(240)	290	554	579
Machinery and Equipment		**650**	–	–	–	–	–	**(600)**	**(600)**	**50**	**680**	**710**
Machinery and Equipment		650	–					(600)	(600)	50	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**	–	–	–	–	–	**(1 690)**	**(1 690)**	**1 840**	**3 214**	**2 998**