

DR. KENNETH  
KAUNDA

DISTRICT MUNICIPALITY



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

# **ADJUSTMENT BUDGET**

**2024 / 2025**

**DR KENNETH KAUNDA DISTRICT  
MUNICIPALITY**

**2<sup>ND</sup> ADJUSTMENT BUDGET**

**2024 / 2025**

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## **PART 1: ADJUSTMENT BUDGET**

### **Purpose of the Approval of the 2<sup>nd</sup> Adjustment Budget for the Financial Year 2024/2025**

The purpose of this report is to submit the 2<sup>nd</sup> Adjustment Budget for 2024/2025 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, Cllr. XolileNxozana, Single-Whip, Cllr J Lesie, Single whips of opposition parties, honourable councillors, the Municipal Manager, Senior managers, officials of the Dr Kenneth Kaunda District Municipality, chairpersons of council committee and officials from other government departments if any.

I am presenting our second Adjustment Budget for the 2024/2025 financial year.

Honourable councillors, the 2024/2025 Adjustment Budget is prepared and presented in line with the Municipal Budget and Reporting regulation, Government Gazette number 32141 promulgated on the 17th of April 2009 and Chapter 4 of the MFMA (Municipal Finance Management Act – Act 56 of 2003) which regulates the process and existence of a municipal budget. Particular reference is given to section 28(2) of the MFMA

The mayoral committee urged the Municipal Manager and his team to address those deficiencies in order to improve performance.

#### **The overview of the 2024/2025 Adjustment Budget.**

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 upwards by **R605 Thousand** to **R242 Million**. The increase relates to:

- EPWP Conditional Grant was reduced by **R330 Thousand**
- Sale of Assets reduced by **R100 Thousand**
- Tender Deposits reduced by **R45 Thousand**
- Health Certificates increased by **R60 Thousand**
- Interest on Bank increased by **R1 Million**

## (ii) Under Operating Expenditure Budget

The total operating expenditure is adjusted upwards by **R1.9 Million** to **R249.1 Million**. The **major adjustments** that led to the increase are:

- Employee Related Costs
- Accommodation
- Repairs and Maintenance: Vehicles
- Telephones
- Internet Charges

The proposed budget adjustment on expenditure totals to **R260.2 Million** comprising of **R248.7 Million** for Operating expenditure and **R11.5 Million** for Capital expenditure (see table 1 below).

In view of the aforementioned, the following table is a consolidated overview of the proposed 2023/2024 Budget Adjustment:

**Table 1. Consolidated Overview of the adjustment budget**

|                           | FINANCIAL YEAR: 2024 / 2025 |                       |                |                   |
|---------------------------|-----------------------------|-----------------------|----------------|-------------------|
|                           | Approved Budget             | 1st Adjustment Budget | Adjustments    | Adjustment Budget |
| TOTAL REVENUE             | - 241 172 000.00            | - 241 482 000.00      | - 605 000.00   | - 242 087 000.00  |
| TOTAL EXPENDITURE         | 240 959 000.00              | 247 126 604.00        | 1 597 610.00   | 248 724 214.00    |
| (Surplus) / Deficit       | - 213 000.00                | 5 644 604.00          | 992 610.00     | 6 637 214.00      |
| TOTAL CAPITAL EXPENDITURE | 29 950 000.00               | 19 160 000.00         | - 7 650 000.00 | 11 510 000.00     |
| TOTAL ADJUSTMENT BUDGET   | 270 909 000.00              | 266 286 604.00        |                | 260 234 214.00    |

## Recommendations:

### 1. Cognisance be taken that:

- 1.1. Sections 28(2) and 69(2) of the Municipal Finance Management Act, 2003 (Act No 56 of 2003) and Municipal Adjustment Budget Regulation, Government Gazette 32141 of 17 April 2009 regarding the handling of Adjustment Budget Adjustments;
- 1.2. The MFMA does not provide for public participation with regard to the approval of an Adjustment Budget, as the adjustments are done under unexpected or unforeseeable circumstances which could not be avoided.
- 1.3. The Adjustment Budget related policies as approved with the 2024/2025 MTREF annual Adjustment Budget remains unchanged.
- 1.4. The Operating Revenue Adjustment Budget will increase by **R605 000.00. (Six Hundred and Five Thousand)**
- 1.5. The Operating Expenditure Adjustment Budget will increase by **R1 597 610.00 (One Million, Five hundred and Ninety-Seven Thousand, Six Hundred and Ten Rand).**
- 1.6. The Capital Adjustment Budget will decrease by **R7 650 000.00 (Seven Million, Six Hundred and Fifty Thousand)** from the 1<sup>st</sup> Adjusted budget of **R19 160 000.00 (Nineteen Million, One Hundred and Sixty Thousand).**

2. That the 2<sup>nd</sup> Adjustment Budget 2024/2025 is a cash funded with the Surplus of **R546 351.00 (Five Hundred and Forty-Six Thousand, Three Hundred and Fifty-One)** after the Non-Cash Items (Depreciation and Impairment Losses) has been set off as per the B Schedule.
3. That the 2<sup>nd</sup> Adjustment Budget 2024/2025 revenue funding of **R242 087 000.00 (Two Hundred and Forty-Two Million and Eighty-Seven Thousand)** as per the B Schedule is tabled for approval.
4. That the 2<sup>nd</sup> Adjustment Budget 2024/2025 operating expenditure of **R248 724 214.00 (Two Hundred and Forty-Eight Million, Seven Hundred and Twenty-Four Thousand, Two Hundred and Fourteen Rand)** as per the B Schedule is tabled for approval.
5. That the 2<sup>nd</sup> Adjustment Budget 2024/2025 capital expenditure of **R11 510 000.00 (Eleven Million, Five Hundred and Ten Thousand)** as per the B Schedule is tabled for approval.
6. That the 2<sup>nd</sup> Adjustment Budget 2024/2025 funding from reversal of depreciation: non cash item of **R7 183 565 (Seven Million, One Hundred and Eighty-Three Thousand, Five-Hundred and Sixty-Five Rand)** as per the B Schedule is tabled for approval.
7. That the 2<sup>nd</sup> Adjustment Budget 2024/2025 funding from reversal of depreciation: non cash item of **R7 183 565 (Seven Million, One Hundred and Eighty-Three Thousand, Five-Hundred and Sixty-Five Rand)** as per the B Schedule is tabled for approval.
8. That revised Service Delivery and Budget Implementation Plan (SDBIP) be revised to reflect the adjustments made on the 2024/2025 approved 2nd Adjustment Budget.
9. That the Dr Kenneth Kaunda District Municipality Adjustment Budget for 2024/2025 as per the B Schedule is tabled for approval.
10. That the Adjustment Budget of the Dr Kenneth Kaunda District Municipality once approved by Council be submitted to National and Provincial Treasury as required by MFMA.

In conclusion, honourable Councillors, upon the approval of the 2024/2025 adjustment budget, the revision of the 2024/2025 SDBIP will unfold in terms of MFMA Section 54(1)(C).

The Adjustment budget is herein tabled to this august house for favourably consideration as prepared and recommended by the Executive Committee of the District, in the spirit of service delivery, improved administration, prudent utilisation of the limited resources in our disposal as well as ensuring the wellness of both councillors and our employees.

**I thank you**

## **Background**

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

### **Municipal adjustments budgets**

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

### **Municipal Budget Reporting Regulations**

Timeframes for tabling of an adjustment budget:

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

### **Recommendations**

2. Cognisance be taken that:

- 10.1. 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;
- 10.2. 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.
- 10.3. The Adjustment Budget related policies as approved with the 2024/2025 MTREF annual Adjustment Budget remains unchanged.

- 10.4. The Operating Revenue Adjustment Budget will increase by **R605 000.00 (Six Hundred and Five Thousand)**
- 10.5. The Operating Expenditure Adjustment Budget will increase by **R1 597 610.00 (One Million, Five hundred and Ninety-Seven Thousand, Six Hundred and Ten Rand)**.
- 10.6. The Capital Adjustment Budget will decrease by **R7 650 000.00 (Seven Million, Six Hundred and Fifty Thousand)** from the 1<sup>st</sup> Adjusted budget of **R19 160 000.00 (Nineteen Million, One Hundred and Sixty Thousand)**.
11. That the 2<sup>nd</sup> Adjustment Budget 2024/2025 is a cash funded with the Surplus of **R546 351.00 (Five Hundred and Forty-Six Thousand, Three Hundred and Fifty-One)** after the Non-Cash Items (Depreciation and Impairment Losses) has been set off as per the B Schedule.
12. That the 2<sup>nd</sup> Adjustment Budget 2024/2025 revenue funding of **R242 087 000.00 (Two Hundred and Forty-Two Million and Eighty-Seven Thousand)** as per the B Schedule is tabled for approval.
13. That the 2<sup>nd</sup> Adjustment Budget 2024/2025 operating expenditure of **R248 724 214.00 (Two Hundred and Forty-Eight Million, Seven Hundred and Twenty-Four Thousand, Two Hundred and Fourteen Rand)** as per the B Schedule is tabled for approval.
14. That the 2<sup>nd</sup> Adjustment Budget 2024/2025 capital expenditure of **R11 510 000.00 (Eleven Million, Five Hundred and Ten Thousand)** as per the B Schedule is tabled for approval.
15. That the 2<sup>nd</sup> Adjustment Budget 2024/2025 funding from reversal of depreciation: non cash item of **R7 183 565 (Seven Million, One Hundred and Eighty-Three Thousand, Five-Hundred and Sixty-Five Rand)** as per the B Schedule is tabled for approval.
16. That the 2<sup>nd</sup> Adjustment Budget 2024/2025 funding from reversal of depreciation: non cash item of **R7 183 565 (Seven Million, One Hundred and Eighty-Three Thousand, Five-Hundred and Sixty-Five Rand)** as per the B Schedule is tabled for approval.
17. That revised Service Delivery and Budget Implementation Plan (SDBIP) be revised to reflect the adjustments made on the 2024/2025 approved 2nd Adjustment Budget.
18. That the Dr Kenneth Kaunda District Municipality Adjustment Budget for 2024/2025 as per the B Schedule is tabled for approval.
19. That the Adjustment Budget of the Dr Kenneth Kaunda District Municipality once approved by Council be submitted to National and Provincial Treasury as required by MFMA.

## 1.2. Council Resolutions

### ITEM A.36/01/2025

### TABLING OF 2024/2025 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT FOR DR KENNETH KAUNDA DISTRICT MUNICIPALITY

## THEREFORE RESOLVED

That the 2024/2025 Mid-Year Budget and Performance Assessment Report for Dr Kenneth Kaunda District Municipality as tabled be noted.

## ITEM A.95/02/2025

### 2024/2025 ADJUSTMENT BUDGET

## THEREFORE RESOLVED

1. Cognisance be taken that
  - 1.1 Sections 28(2) and 69(2) of the Municipal Finance Management Act, 2003 (Act No 56 of 2003) and Municipal Adjustment Budget Regulation, Government Gazette 32141 of 17 April 2009 regarding the handling of Adjustment Budget Adjustments;
  - 1.2 The MFMA does not provide for public participation with regard to the approval of an Adjustment Budget, as the adjustments are done under unexpected or unforeseeable circumstances which could not be avoided.
  - 1.3 The Adjustment Budget related policies as approved with the 2024/2025 MTREF annual Adjustment Budget remains unchanged.
  - 1.4 The Operating Revenue Adjustment Budget will increase by **R310 000.00 (Three Hundred and Ten Thousand)**
  - 1.5 The Operating Expenditure Adjustment Budget will increase by **R6 167 604.00 (Six Million, One hundred and Sixty-Seven Thousand, Six Hundred and Four Rand)**.
  - 1.6 The Capital Adjustment Budget will decrease by **R10 790 000.00 (Ten Million, Seven hundred and Ninety Thousand)** from the approved budget of **R29 950 000.00 (Twenty-Nine Million, Nine Hundred and Fifty Thousand)**.
2. That the Adjustment Budget 2024/2025 is a cash funded with the Surplus of **R1 538 961 (One Million, Five Hundred and Thirty-Eight Thousand, Nine Hundred and Sixty-One)** after the Non-Cash Items (Depreciation and Impairment Losses) has been set off as per the B Schedule.
3. That the Adjustment Budget 2024/2025 revenue funding of **R241 482 000.00 (Two Hundred and Forty-One Million, Four Hundred and Eighty-Two)** as per the B Schedule is tabled for approval.
4. That the Adjustment Budget 2024/2025 operating expenditure of **R247 126 604.00 (Two Hundred and Forty-Seven Million, One Hundred and Twenty-Six Thousand, Six Hundred and Four Rand)** as per the B Schedule is tabled for approval.
5. That the Adjustment Budget 2024/2025 capital expenditure of **R19 160 000.00 (Nineteen Million, One Hundred and Sixty Thousand)** as per the B Schedule is tabled for approval.

6. That the Adjustment Budget 2024/2025 funding from reversal of depreciation: non cash item of **R7 183 565 (Seven Million, One Hundred and Eighty-Three Thousand, Five-Hundred and Sixty-Five Rand)** as per the B Schedule is tabled for approval.
7. That Service Delivery and Budget Implementation Plan (SDBIP) be revised to reflect the adjustments made on the 2024/2025 approved Adjustment Budget.
8. That the Procurement Plan be revised to reflect the adjustments made on the 2024/2025 approved Adjustment Budget.
9. That the Dr Kenneth Kaunda District Municipality Adjustment Budget for 2024/2025 as per the B Schedule is tabled for approval.
10. That the Adjustment Budget of the Dr Kenneth Kaunda District Municipality once approved by Council be submitted to National and Provincial Treasury as required by MFMA.

***The resolution for approved 2024/2025 2<sup>nd</sup> 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:

#### **(iii) Under Operating Revenue Budget**

The total operating revenue is adjusted upwards by **R605 Thousand** to **R242 Million**. The increase relates to:

- EPWP Conditional Grant was reduced by **R330 Thousand**
- Sale of Assets reduced by **R100 Thousand**
- Tender Deposits reduced by **R45 Thousand**
- Health Certificates increased by **R60 Thousand**
- Interest on Bank increased by **R1 Million**

#### **(iv) Under Operating Expenditure Budget**

The total operating expenditure is adjusted upwards by **R1.9 Million** to **R249.1 Million**. The **major adjustments** that led to the increase are:

- Employee Related Costs
- Accommodation
- Repairs and Maintenance: Vehicles
- Telephones
- Internet Charges

The proposed budget adjustment on expenditure totals to **R260.2 Million** comprising of **R248.7 Million** for Operating expenditure and **R11.5 Million** for Capital expenditure (see table 1 below).

In view of the aforementioned, the following table is a consolidated overview of the proposed 2023/2024 Budget Adjustment:

**Table 1. Consolidated Overview of the adjustment budget**

|                                | FINANCIAL YEAR: 2024 / 2025 |                       |                   |                       |
|--------------------------------|-----------------------------|-----------------------|-------------------|-----------------------|
|                                | Approved Budget             | 1st Adjustment Budget | Adjustments       | Adjustment Budget     |
| TOTAL REVENUE                  | - 241 172 000.00            | - 241 482 000.00      | - 605 000.00      | - 242 087 000.00      |
| TOTAL EXPENDITURE              | 240 959 000.00              | 247 126 604.00        | 1 597 610.00      | 248 724 214.00        |
| <b>(Surplus) / Deficit</b>     | <b>- 213 000.00</b>         | <b>5 644 604.00</b>   | <b>992 610.00</b> | <b>6 637 214.00</b>   |
| TOTAL CAPITAL EXPENDITURE      | 29 950 000.00               | 19 160 000.00         | - 7 650 000.00    | 11 510 000.00         |
| <b>TOTAL ADJUSTMENT BUDGET</b> | <b>270 909 000.00</b>       | <b>266 286 604.00</b> |                   | <b>260 234 214.00</b> |

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<br>ADJUSTMENT BUDGET 2024/2025<br>EXECUTIVE SUMMARY |                         |                         |           |                       |                         |                                        |                         |                       |              |  |  |  |
|---------------------------------------------------------------------------------------------|-------------------------|-------------------------|-----------|-----------------------|-------------------------|----------------------------------------|-------------------------|-----------------------|--------------|--|--|--|
| DISCRPTION                                                                                  | CURRENT YEAR 2024/ 2025 |                         |           |                       |                         | REVENUE & EXPENDITURE ACTUAL MOVEMENTS |                         |                       |              |  |  |  |
|                                                                                             | Budget                  | 1st Adjustment Budget   | Virements | Adjustments           | Adjusted Budget         | Curr Mth Rec (June)                    | YTD Movement            | Balance               | % Exp        |  |  |  |
| OPERATIONAL GRANTS                                                                          | - 231 022 000.00        | - 231 022 000.00        | -         | - 330 000.00          | - 230 692 000.00        | - 4 457 448.08                         | - 228 286 445.68        | - 2 405 554.32        | 98.96        |  |  |  |
| INTEREST ON BANK ACCOUNTS                                                                   | - 1 980 000.00          | - 1 980 000.00          | -         | -                     | - 1 980 000.00          | -                                      | - 2 899 841.31          | - 100 158.69          | 96.66        |  |  |  |
| INTEREST ON SHORT TERM INVEST & CALL ACCOUNTS                                               | - 7 000 000.00          | - 7 000 000.00          | -         | -                     | - 7 000 000.00          | -                                      | - 2 567 967.12          | - 4 432 032.88        | 36.69        |  |  |  |
| COMMISSION: INSURANCE                                                                       | - 170 000.00            | - 30 000.00             | -         | -                     | - 30 000.00             | -                                      | -                       | - 30 000.00           | -            |  |  |  |
| SKILLS DEVELOPMENT LEVY REFUND                                                              | - 150 000.00            | -                       | -         | -                     | -                       | -                                      | -                       | -                     | -            |  |  |  |
| SALE OF ASSET < CAP THRESH                                                                  | - 100 000.00            | - 100 000.00            | -         | - 100 000.00          | -                       | -                                      | -                       | -                     | -            |  |  |  |
| SALE OF: PUBLICATION - TENDER DOCUMENTS                                                     | - 100 000.00            | - 50 000.00             | -         | - 45 000.00           | - 5 000.00              | -                                      | - 3 478.26              | - 1 521.74            | 69.57        |  |  |  |
| HEALTH CERTIFICATES                                                                         | - 650 000.00            | - 1 300 000.00          | -         | - 60 000.00           | - 1 360 000.00          | - 95 909.84                            | - 1 394 072.27          | - 34 072.27           | 102.51       |  |  |  |
| <b>TOTAL REVENUE</b>                                                                        | <b>- 241 172 000.00</b> | <b>- 241 482 000.00</b> | <b>-</b>  | <b>- 605 000.00</b>   | <b>- 242 087 000.00</b> | <b>- 4 687 968.55</b>                  | <b>- 235 151 804.64</b> | <b>- 6 935 195.36</b> |              |  |  |  |
| DISCRPTION                                                                                  | CURRENT YEAR 2024/ 2025 |                         |           |                       |                         | REVENUE & EXPENDITURE ACTUAL MOVEMENTS |                         |                       |              |  |  |  |
|                                                                                             | Budget                  | 1st Adjustment Budget   | Virements | Adjustments           | Adjusted Budget         | Curr Mth Exp (June)                    | YTD Movement            | Balance               | % Exp        |  |  |  |
| EMPLOYEE RELATED COSTS                                                                      | 134 489 974.00          | 138 747 974.00          | -         | - 15 101 000.00       | 153 848 974.00          | 14 458 484.83                          | 153 499 960.34          | 349 013.66            | 98.77        |  |  |  |
| REMUNERATION OF COUNCILLORS                                                                 | 13 191 805.00           | 13 191 805.00           | -         | - 783 000.00          | 12 408 805.00           | 1 114 045.21                           | 12 297 537.06           | 111 267.94            | 99.10        |  |  |  |
| OUTSOURCED SERVICES                                                                         | 11 682 000.00           | 16 936 000.00           | -         | - 1 055 600.00        | 15 880 400.00           | 2 559 777.92                           | 15 993 626.11           | - 113 226.11          | 100.71       |  |  |  |
| CONSULTANTS AND PROFESSIONAL SERVICES                                                       | 16 021 000.00           | 16 522 975.00           | -         | - 1 240 000.00        | 15 282 975.00           | 5 929 760.85                           | 15 209 180.40           | 73 794.60             | 98.52        |  |  |  |
| CONTRACTORS                                                                                 | 12 670 000.00           | 12 286 000.00           | -         | - 2 507 200.00        | 9 778 800.00            | 1 141 701.62                           | 9 750 310.45            | 28 489.55             | 99.71        |  |  |  |
| OPERATIONAL COSTS                                                                           | 33 635 656.00           | 30 648 285.00           | -         | - 5 898 850.00        | 24 749 435.00           | 3 260 680.20                           | 23 457 504.41           | 1 291 930.59          | 94.78        |  |  |  |
| INVENTORY                                                                                   | 5 055 000.00            | 4 430 000.00            | -         | - 1 180 740.00        | 3 249 260.00            | 118 636.64                             | 2 950 040.77            | 299 219.23            | 90.79        |  |  |  |
| OPERATING LEASES                                                                            | 2 500 000.00            | 5 280 000.00            | -         | - 340 000.00          | 4 940 000.00            | 557 501.60                             | 4 888 152.73            | 51 847.27             | 98.95        |  |  |  |
| TRANSFER AND SUBSIDIES                                                                      | 4 530 000.00            | 1 900 000.00            | -         | -                     | 1 402 000.00            | 229 000.00                             | 1 398 103.82            | 3 896.18              | 99.72        |  |  |  |
| DEPRECIATION AND AMORTISATION                                                               | 6 988 565.00            | 6 988 565.00            | -         | -                     | 6 988 565.00            | -                                      | -                       | 6 988 565.00          | -            |  |  |  |
| <b>TOTAL OPERATING EXPENDITURE</b>                                                          | <b>240 764 000.00</b>   | <b>246 931 604.00</b>   | <b>-</b>  | <b>- 1 597 610.00</b> | <b>248 529 214.00</b>   | <b>29 369 588.87</b>                   | <b>239 444 416.09</b>   | <b>9 084 797.91</b>   | <b>96.34</b> |  |  |  |
| IMPAIRMENT LOSSES                                                                           | 195 000.00              | 195 000.00              | -         | -                     | 195 000.00              | -                                      | -                       | 195 000.00            | -            |  |  |  |
| <b>TOTAL GAINS AND LOSSES</b>                                                               | <b>195 000.00</b>       | <b>195 000.00</b>       | <b>-</b>  | <b>-</b>              | <b>195 000.00</b>       | <b>-</b>                               | <b>-</b>                | <b>195 000.00</b>     | <b>-</b>     |  |  |  |
| <b>TOTAL EXPENDITURE</b>                                                                    | <b>240 959 000.00</b>   | <b>247 126 604.00</b>   | <b>-</b>  | <b>- 1 597 610.00</b> | <b>248 724 214.00</b>   | <b>29 369 588.87</b>                   | <b>239 444 416.09</b>   | <b>9 279 797.91</b>   | <b>96.27</b> |  |  |  |
| OPERATING SURPLUS/DEFICIT                                                                   | - 213 000.00            | - 5 644 604.00          | -         | - 992 610.00          | - 6 637 214.00          | - 24 681 620.32                        | - 4 292 611.45          | - 2 344 602.55        | - 64.67      |  |  |  |
| NON-CASH ITEMS                                                                              | - 7 183 565.00          | - 7 183 565.00          | -         | -                     | - 7 183 565.00          | -                                      | -                       | - 7 183 565.00        | -            |  |  |  |
| OPERATING AFTER NON-CASH ITEMS (SURPLUS/DEFICIT)                                            | - 7 396 565.00          | - 1 538 961.00          | -         | -                     | - 546 351.00            | - 24 681 620.32                        | - 4 292 611.45          | - 9 528 167.55        | -            |  |  |  |
| <b>TOTAL CAPITAL EXPENDITURE</b>                                                            | <b>29 950 000.00</b>    | <b>19 160 000.00</b>    | <b>-</b>  | <b>- 7 650 000.00</b> | <b>- 11 510 000.00</b>  | <b>5 859 669.84</b>                    | <b>10 497 403.15</b>    | <b>1 012 596.85</b>   | <b>91.20</b> |  |  |  |

Table 2 (b): Executive Summary – Per Department

| DR KENNETH KAUNDA DISTRICT MUNICIPALITY<br>ADJUSTMENT BUDGET 2024/2025 |                                    |                       |                       |                  |                     |                       |                      |                       |                     |              |  |  |  |
|------------------------------------------------------------------------|------------------------------------|-----------------------|-----------------------|------------------|---------------------|-----------------------|----------------------|-----------------------|---------------------|--------------|--|--|--|
| OPERATING EXPENDITURE                                                  |                                    |                       |                       |                  |                     |                       |                      |                       |                     |              |  |  |  |
|                                                                        | DEPARTMENT                         | Budget                | 1st Adjustment Budget | Budget Virements | Adjustments         | Adjusted Budget       | Curr Mth Exp (June)  | YTD Movement          | Balance             | % Exp        |  |  |  |
| 1                                                                      | EXECUTIVE MAYOR                    | 7 231 880.00          | 5 554 464.00          | -                | -                   | 5 453 514.00          | 629 550.18           | 4 683 687.69          | 770 226.31          | 85.88        |  |  |  |
| 2                                                                      | SPEAKER                            | 6 477 161.00          | 7 578 517.00          | -                | -                   | 7 094 617.00          | 621 625.86           | 7 001 178.71          | 93 438.29           | 98.68        |  |  |  |
| 3                                                                      | CHIEF WHIP                         | 2 015 613.00          | 2 023 713.00          | -                | -                   | 1 813 613.00          | 248 743.24           | 1 776 939.10          | 36 673.90           | 97.98        |  |  |  |
| 4                                                                      | COUNCILLORS                        | 10 291 561.00         | 10 302 071.00         | -                | -                   | 9 529 071.00          | 885 864.08           | 9 432 265.25          | 96 805.75           | 98.98        |  |  |  |
| 5                                                                      | MUNICIPAL MANAGER ADMINISTRATION   | 41 336 367.00         | 42 470 776.00         | -                | -                   | 43 510 776.00         | 4 125 150.45         | 43 898 115.00         | 12 661.00           | 99.97        |  |  |  |
| 6                                                                      | INTERNAL AUDIT                     | 7 930 974.00          | 7 727 291.00          | -                | -                   | 7 622 251.00          | 1 193 375.99         | 7 441 249.06          | 181 001.94          | 97.63        |  |  |  |
| 7                                                                      | CORPORATE SERVICES                 | 37 247 793.00         | 36 317 560.00         | -                | -                   | 37 217 360.00         | 3 424 783.52         | 35 241 459.72         | 1 976 100.28        | 94.69        |  |  |  |
| 8                                                                      | BUDGET AND TREASURY                | 30 809 977.00         | 35 741 386.00         | -                | -                   | 32 988 086.00         | 2 934 428.20         | 29 717 491.19         | 3 270 594.81        | 90.09        |  |  |  |
| 9                                                                      | LED & PLANNING                     | 35 343 263.00         | 34 669 148.00         | -                | -                   | 33 611 848.00         | 8 622 345.66         | 32 544 214.52         | 667 633.48          | 98.01        |  |  |  |
| 10                                                                     | COMMUNITY SERVICES                 | 62 079 411.00         | 63 446 678.00         | -                | -                   | 69 287 478.00         | 6 683 721.69         | 67 307 815.85         | 1 979 662.15        | 97.14        |  |  |  |
|                                                                        | <b>TOTAL</b>                       | <b>240 764 000.00</b> | <b>246 931 604.00</b> | <b>-</b>         | <b>1 597 610.00</b> | <b>248 529 214.00</b> | <b>29 369 588.87</b> | <b>239 444 416.09</b> | <b>9 084 797.91</b> | <b>96.34</b> |  |  |  |
| GAINS AND LOSSES                                                       |                                    |                       |                       |                  |                     |                       |                      |                       |                     |              |  |  |  |
|                                                                        |                                    |                       |                       |                  |                     |                       |                      |                       |                     |              |  |  |  |
| REVENUE & EXPENDITURE ACTUAL MOVEMENTS                                 |                                    |                       |                       |                  |                     |                       |                      |                       |                     |              |  |  |  |
|                                                                        | DEPARTMENT                         | Budget                | 1st Adjustment Budget | Budget Virements | Adjustments         | Adjusted Budget       | Curr Mth Exp (June)  | YTD Movement          | Balance             | % Exp        |  |  |  |
| 1                                                                      | MUNICIPAL MANAGER ADMINISTRATION   | 20 000.00             | 20 000.00             | -                | -                   | 20 000.00             | -                    | -                     | 20 000.00           | -            |  |  |  |
| 2                                                                      | CORPORATE SERVICES                 | 80 000.00             | 80 000.00             | -                | -                   | 80 000.00             | -                    | -                     | 80 000.00           | -            |  |  |  |
| 3                                                                      | BUDGET AND TREASURY                | 80 000.00             | 80 000.00             | -                | -                   | 80 000.00             | -                    | -                     | 80 000.00           | -            |  |  |  |
| 4                                                                      | LED & PLANNING                     | 15 000.00             | 15 000.00             | -                | -                   | 15 000.00             | -                    | -                     | 15 000.00           | -            |  |  |  |
|                                                                        | <b>TOTAL</b>                       | <b>195 000.00</b>     | <b>195 000.00</b>     | <b>-</b>         | <b>-</b>            | <b>195 000.00</b>     | <b>-</b>             | <b>-</b>              | <b>195 000.00</b>   | <b>-</b>     |  |  |  |
|                                                                        | <b>TOTAL OPERATING EXPENDITURE</b> | <b>240 959 000.00</b> | <b>247 126 604.00</b> | <b>-</b>         | <b>1 597 610.00</b> | <b>248 724 214.00</b> | <b>29 369 588.87</b> | <b>239 444 416.09</b> | <b>9 279 797.91</b> | <b>99.37</b> |  |  |  |
| CAPITAL EXPENDITURE                                                    |                                    |                       |                       |                  |                     |                       |                      |                       |                     |              |  |  |  |
|                                                                        |                                    |                       |                       |                  |                     |                       |                      |                       |                     |              |  |  |  |
| REVENUE & EXPENDITURE ACTUAL MOVEMENTS                                 |                                    |                       |                       |                  |                     |                       |                      |                       |                     |              |  |  |  |
|                                                                        | DEPARTMENT                         | Budget                | 1st Adjustment Budget | Budget Virements | Adjustments         | Adjusted Budget       | Curr Mth Exp (June)  | YTD Movement          | Balance             | % Exp        |  |  |  |
| 1                                                                      | EXECUTIVE MAYOR                    | -                     | -                     | -                | -                   | -                     | -                    | -                     | -                   | -            |  |  |  |
| 2                                                                      | SPEAKER                            | -                     | -                     | -                | -                   | -                     | -                    | -                     | -                   | -            |  |  |  |
| 3                                                                      | CHIEF WHIP                         | -                     | -                     | -                | -                   | -                     | -                    | -                     | -                   | -            |  |  |  |
| 4                                                                      | COUNCILLORS                        | -                     | -                     | -                | -                   | -                     | -                    | -                     | -                   | -            |  |  |  |
| 5                                                                      | MUNICIPAL MANAGER ADMINISTRATION   | 300 000.00            | 400 000.00            | -                | -                   | 400 000.00            | -                    | -                     | -                   | -            |  |  |  |
| 6                                                                      | INTERNAL AUDIT                     | -                     | -                     | -                | -                   | -                     | -                    | -                     | -                   | -            |  |  |  |
| 7                                                                      | CORPORATE SERVICES                 | 8 000 000.00          | 6 100 000.00          | -                | -                   | 4 797 000.00          | 1 086 869.77         | 3 785 472.64          | 1 011 527.36        | 78.91        |  |  |  |
| 8                                                                      | BUDGET AND TREASURY                | 1 200 000.00          | 2 400 000.00          | -                | -                   | 1 940 000.00          | -                    | 1 939 130.44          | 869.56              | 99.96        |  |  |  |
| 9                                                                      | LED & PLANNING                     | 6 200 000.00          | 4 900 000.00          | -                | -                   | 4 000 000.00          | -                    | -                     | -                   | -            |  |  |  |
| 10                                                                     | COMMUNITY SERVICES                 | 14 250 000.00         | 6 260 000.00          | -                | -                   | 4 773 000.00          | 4 772 800.07         | 4 772 800.07          | 199.93              | 100.00       |  |  |  |
|                                                                        | <b>TOTAL</b>                       | <b>29 950 000.00</b>  | <b>19 160 000.00</b>  | <b>-</b>         | <b>7 650 000.00</b> | <b>11 510 000.00</b>  | <b>5 859 669.84</b>  | <b>10 497 403.15</b>  | <b>1 012 596.85</b> | <b>91.20</b> |  |  |  |

## 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.

The Grants and subsidies amount to **R230.6 Million** which constitutes **95.29%**. These grants and subsidies consists of Equitable share, RSC Replacement Grant, EPWP Grant, Rural Roads Assets Management, FMG Grant, Energy Grant and LGSETA.

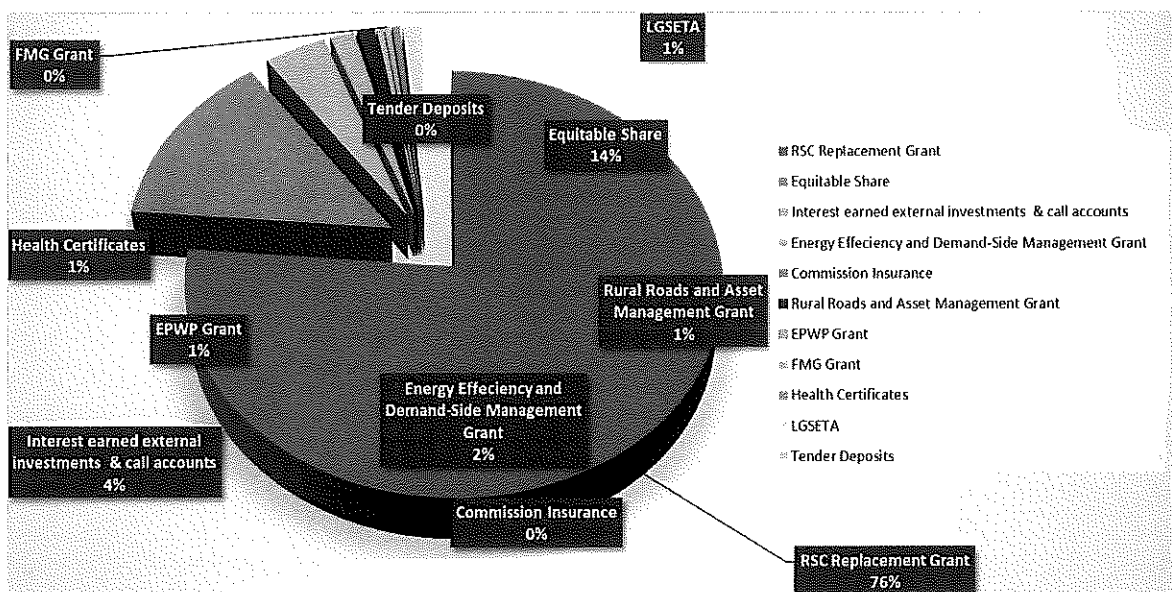
The remaining **4.71%** of the total revenue comprises of the following,

- **4.13%** or **R10 Million** from interest on investments and Bank accounts.
- **0.01%** or **R35 Thousand** of the total revenue comprises of tender deposits and Commission Insurance.
- **0.56%** or **R1.3 Million** is for Health certificates.

The table below provides a detailed summary in relation to revenue.

**Table 3.** is a Summary of revenue classified by main revenue source

| The following sources of funding forms part of funding as a percentage of total funding : |                    |                          |
|-------------------------------------------------------------------------------------------|--------------------|--------------------------|
| BUDGET FUNDING                                                                            |                    | As % of<br>Total funding |
| RSC Replacement Grant                                                                     | 184 806 000        | 76.34                    |
| Equitable Share                                                                           | 33 503 000         | 13.84                    |
| Interest earned external investments & call accounts                                      | 10 000 000         | 4.13                     |
| Energy Efficiency and Demand-Side Management Grant                                        | 4 000 000          | 1.65                     |
| Commission Insurance                                                                      | 30 000             | 0.01                     |
| Rural Roads and Asset Management Grant                                                    | 2 761 000          | 1.14                     |
| EPWP Grant                                                                                | 1 122 000          | 0.46                     |
| FMG Grant                                                                                 | 1 000 000          | 0.41                     |
| Health Certificates                                                                       | 1 360 000          | 0.56                     |
| LGSETA                                                                                    | 3 500 000          | 1.45                     |
| Tender Deposits                                                                           | 5 000              | 0.00                     |
| <b>TOTAL FUNDING</b>                                                                      | <b>242 087 000</b> | <b>100.00</b>            |



## Operating Expenditure

Table 4. Operating expenditure can be summarised in the table below:

| DISCRIPTION                           | CURRENT YEAR 2024/ 2025 |                       |                  |               |                 | REVENUE & EXPENDITURE ACTUAL MOVEMENTS |                |              |        |
|---------------------------------------|-------------------------|-----------------------|------------------|---------------|-----------------|----------------------------------------|----------------|--------------|--------|
|                                       | Budget                  | 1st Adjustment Budget | Budget Virements | Adjustments   | Adjusted Budget | Curr Mth Exp (June)                    | YTD Movement   | Balance      | % Exp  |
| EMPLOYEE RELATED COSTS                | 134 489 974.00          | 138 747 974.00        | -                | 15 101 000.00 | 153 848 974.00  | 14 458 484.83                          | 153 499 960.34 | 349 013.66   | 99.77  |
| REMUNERATION OF COUNCILLORS           | 13 191 805.00           | 13 191 805.00         | -                | 783 000.00    | 12 408 805.00   | 1 114 045.21                           | 12 297 537.06  | 111 267.94   | 99.10  |
| OUTSOURCED SERVICES                   | 11 682 000.00           | 16 936 000.00         | -                | 1 055 600.00  | 15 880 400.00   | 2 559 777.92                           | 15 999 626.11  | 113 226.11   | 100.71 |
| CONSULTANTS AND PROFESSIONAL SERVICES | 16 021 000.00           | 16 522 975.00         | -                | 1 240 000.00  | 15 282 975.00   | 5 929 760.85                           | 15 209 180.40  | 73 794.60    | 99.52  |
| CONTRACTORS                           | 12 670 000.00           | 12 286 000.00         | -                | 2 507 200.00  | 9 778 800.00    | 956 782.02                             | 9 565 390.85   | 213 409.15   | 97.82  |
| OPERATIONAL COSTS                     | 33 635 656.00           | 30 648 285.00         | -                | 5 898 850.00  | 24 749 435.00   | 3 242 189.54                           | 23 439 013.75  | 1 310 421.25 | 94.71  |
| INVENTORY                             | 5 055 000.00            | 4 430 000.00          | -                | 1 180 740.00  | 3 249 260.00    | 28 078.94                              | 2 859 483.07   | 389 776.93   | 88.00  |
| OPERATING LEASES                      | 2 500 000.00            | 5 280 000.00          | -                | 340 000.00    | 4 940 000.00    | 436 087.69                             | 4 766 738.82   | 173 261.18   | 96.49  |
| TRANSFER AND SUBSIDIES                | 4 530 000.00            | 1 900 000.00          | -                | 498 000.00    | 1 402 000.00    | 229 000.00                             | 1 398 103.82   | 3 896.18     | 99.72  |
| DEPRECIATION AND AMORTISATION         | 6 988 565.00            | 6 988 565.00          | -                | -             | 6 988 565.00    | -                                      | -              | 6 988 565.00 | -      |
| TOTAL OPERATING EXPENDITURE           | 240 764 000.00          | 246 931 604.00        | -                | 1 597 610.00  | 248 529 214.00  | 28 954 207.00                          | 239 029 034.22 | 9 695 179.78 | 96.18  |
| IMPAIRMENT 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                     | 240 959 000.00          | 247 126 604.00        | -                | 1 597 610.00  | 248 724 214.00  | 28 954 207.00                          | 239 029 034.22 | 9 695 179.78 | 96.10  |

The allocation towards proposed operating expenditure budget is as follows:

- The proposed adjustment on Employee related cost totals to **R153.8 Million**. The Employee related costs increased by **R15.1 Million** when compared to the approved 1<sup>st</sup> Adjustment budget.
- The proposed adjustment on Remuneration of Councillors totals to **R12.4 Million**. Remuneration of Councillors reduced by **R783 Thousand** from the 1<sup>st</sup> 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 **R40.9 Million**. Contracted Services has decreased by **R4.8 Million** from the 1<sup>st</sup> Adjustment Budget of **R45.7 Million**.

Tables (a-c) below gives detailed breakdown of items under each category.

**Table a: Detailed Outsources Services are as follows:**

| NO | DISCRIPTION                              | CURRENT YEAR 2024/ 2025 |                       |                  |                     |                      | REVENUE & EXPENDITURE ACTUAL MOVEMENTS |                      |                  |              |
|----|------------------------------------------|-------------------------|-----------------------|------------------|---------------------|----------------------|----------------------------------------|----------------------|------------------|--------------|
|    |                                          | Budget                  | 1st Adjustment Budget | Budget Virements | Adjustments         | Adjusted Budget      | Curr Mth Exp (June)                    | YTD Movement         | Balance          | % Exp        |
| 1  | OS: BURIAL SERVICES                      | 400 000.00              | 500 000.00            | -                | 200 000.00          | 300 000.00           | 153 000.00                             | 299 000.00           | 1 000.00         | 99.67        |
| 2  | OS: CATERING SERVICES                    | 2 710 000.00            | 2 715 000.00          | -                | 522 500.00          | 2 192 500.00         | 388 818.80                             | 2 108 230.43         | 84 269.57        | 96.16        |
| 3  | OS: CLEANING SERVICES                    | 300 000.00              | 75 000.00             | -                | 55 000.00           | 20 000.00            | -                                      | 19 200.00            | 800.00           | 96.00        |
| 4  | OS: CLEARING & GRASS CUTTING SERVICES    | 300 000.00              | 200 000.00            | -                | 200 000.00          | -                    | -                                      | -                    | -                | -            |
| 5  | OS: HYGIENE SERVICES                     | 100 000.00              | 20 000.00             | -                | 20 000.00           | -                    | -                                      | -                    | -                | -            |
| 6  | OS: MEDICAL SERVICES (HEALTH SERV & SUP) | 30 000.00               | 90 000.00             | -                | 36 000.00           | 54 000.00            | 30 750.00                              | 53 672.00            | 328.00           | 99.39        |
| 7  | OS: PERSONNEL & LABOUR - EPWP GRANT      | 1 452 000.00            | 1 452 000.00          | -                | 330 000.00          | 1 122 000.00         | -                                      | 1 122 000.00         | -                | 100.00       |
| 8  | OS: PERSONNEL & LABOUR-CBP               | 4 000 000.00            | 5 400 000.00          | -                | 28 000.00           | 5 428 000.00         | 479 879.36                             | 5 427 085.62         | 914.38           | 99.98        |
| 9  | OS: PERSONNEL & LABOUR-EPWP              | 2 000 000.00            | 6 064 000.00          | -                | 241 000.00          | 6 305 000.00         | 1 443 879.76                           | 6 304 774.66         | 225.34           | 100.00       |
| 10 | OS: TRANSPORT SERVICES                   | 390 000.00              | 420 000.00            | -                | 38 900.00           | 458 900.00           | 63 450.00                              | 457 165.24           | 1 734.76         | 99.62        |
|    | <b>SUB TOTAL : OUTSOURCE SERVICES</b>    | <b>11 682 000.00</b>    | <b>16 936 000.00</b>  | <b>-</b>         | <b>1 055 500.00</b> | <b>15 880 400.00</b> | <b>2 559 777.92</b>                    | <b>15 791 127.95</b> | <b>89 272.05</b> | <b>99.84</b> |

- The proposed adjustment budget on Outsource Services amount to **R20.7 Million**. Outsource Services decreased by **R1 Million** when compared to the 1<sup>st</sup> Adjustment Budget of **R16.9 Million**.

**Table b: Detailed Consultants and Professional Services**

| NO | DISCRIPTION                                       | CURRENT YEAR 2024/ 2025 |                       |                  |                     |                      | REVENUE & EXPENDITURE ACTUAL MOVEMENTS |                      |                  |              |
|----|---------------------------------------------------|-------------------------|-----------------------|------------------|---------------------|----------------------|----------------------------------------|----------------------|------------------|--------------|
|    |                                                   | Budget                  | 1st Adjustment Budget | Budget Virements | Adjustments         | Adjusted Budget      | Curr Mth Exp (June)                    | YTD Movement         | Balance          | % Exp        |
| 1  | C&PS: B&A ACTUARIES                               | 45 000.00               | 26 475.00             | -                | 27 000.00           | 53 475.00            | -                                      | 23 500.00            | 29 975.00        | 43.95        |
| 2  | C&PS: B&A AIR POLLUTION-AIR QUALITY               | 100 000.00              | 20 000.00             | -                | 20 000.00           | -                    | -                                      | -                    | -                | -            |
| 3  | C&PS: B&A AUDIT COMMITTEE                         | 1 000 000.00            | 1 300 000.00          | -                | 680 000.00          | 620 000.00           | 60 975.00                              | 617 541.82           | 2 458.18         | 99.60        |
| 4  | C&PS: B&A BUSINESS & FIN MANAGEMENT               | 300 000.00              | -                     | -                | -                   | -                    | -                                      | -                    | -                | -            |
| 5  | C&PS: B&A BUSINESS&FIN MANAGEMENT-AFS             | 300 000.00              | 650 500.00            | -                | -                   | 650 500.00           | -                                      | 650 500.00           | -                | 100.00       |
| 6  | C&PS: B&A HUMAN RESOURCES                         | 300 000.00              | -                     | -                | -                   | -                    | -                                      | -                    | -                | -            |
| 7  | C&PS: B&A ORGANISATIONAL                          | 65 000.00               | 65 000.00             | -                | 21 000.00           | 44 000.00            | -                                      | 43 548.35            | 451.65           | 98.97        |
| 8  | C&PS: B&A RESEARCH & ADVISORY                     | 400 000.00              | 910 000.00            | -                | 9 000.00            | 901 000.00           | 8 772.00                               | 900 352.00           | 648.00           | 99.93        |
| 9  | C&PS: I&P ENGINEERING ELECTRICAL-ENERGY           | 4 000 000.00            | 4 000 000.00          | -                | -                   | 4 000 000.00         | 3 756 418.70                           | 3 999 896.96         | 103.04           | 100.00       |
| 10 | C&PS: LAB SERV WATER                              | 800 000.00              | 900 000.00            | -                | 200 000.00          | 700 000.00           | 355 977.75                             | 666 625.35           | 33 374.65        | 95.23        |
| 11 | C&PS: LEGAL COST ADVICE & LITIGATION - LEGAL FEES | 3 500 000.00            | 3 500 000.00          | -                | 140 000.00          | 3 640 000.00         | 1 002 263.22                           | 3 633 761.19         | 6 238.81         | 99.83        |
| 12 | C&PS:B&A BUSINESS & FIN MANAGEMENT-FMG            | 150 000.00              | 290 000.00            | -                | 145 000.00          | 435 000.00           | 195 000.00                             | 435 000.00           | -                | 100.00       |
| 13 | C&PS:B&A BUSINESS&FIN MANAGEMENT-ASSETS           | 900 000.00              | 1 800 000.00          | -                | 352 000.00          | 1 448 000.00         | -                                      | 1 447 630.43         | 369.57           | 99.97        |
| 14 | C&PS:B&A RESEARCH&ADVISORY-DIS MAN RESE           | 300 000.00              | 100 000.00            | -                | 70 000.00           | 30 000.00            | 29 824.80                              | 29 824.80            | 175.20           | 99.42        |
| 15 | C&PS:I&P LAND & QUANTITY SURVEYORS-RRAMS          | 2 761 000.00            | 2 761 000.00          | -                | -                   | 2 761 000.00         | 521 029.38                             | 2 760 999.50         | 0.50             | 100.00       |
| 16 | C&PS: SMME HUB AND LIGHT INDUSTRIAL PARK          | 500 000.00              | 200 000.00            | -                | 200 000.00          | -                    | -                                      | -                    | -                | -            |
| 17 | C&PS: FIRE SERVICES MASTER PLAN                   | 600 000.00              | -                     | -                | -                   | -                    | -                                      | -                    | -                | -            |
|    | <b>SUB TOTAL : CONSULTANT AND PROF SERVICES</b>   | <b>16 021 000.00</b>    | <b>16 522 975.00</b>  | <b>-</b>         | <b>1 240 000.00</b> | <b>15 282 975.00</b> | <b>5 930 260.85</b>                    | <b>15 209 180.40</b> | <b>73 794.60</b> | <b>99.52</b> |

- The proposed adjustment budget on Consultants and Professional Services amount to **R15.2 Million**. There has been a decrease of **R1 Million** from the 1<sup>st</sup> Adjustment Budget of **R16.5 Million**.

**Table c: Detailed Contractors**

| NO | DISCRIPTION                                                | CURRENT YEAR 2024/ 2025 |                       |                  |                     |                     | REVENUE & EXPENDITURE ACTUAL MOVEMENTS |                     |                   |              |
|----|------------------------------------------------------------|-------------------------|-----------------------|------------------|---------------------|---------------------|----------------------------------------|---------------------|-------------------|--------------|
|    |                                                            | Budget                  | 1st Adjustment Budget | Budget Virements | Adjustments         | Adjusted Budget     | Curr Mth Exp (June)                    | YTD Movement        | Balance           | % Exp        |
| 1  | CONTR: MAINT OF BUILDINGS & FACILITIES: TOILETS & BOREHOLE | 250 000.00              | 150 000.00            | -                | 76 000.00           | 74 000.00           | 73 290.00                              | 73 290.00           | 710.00            | 99.04        |
| 2  | CONTR: ARTISTS & PERFORMERS-DIS MAN AWAR                   | 150 000.00              | 70 000.00             | -                | 14 000.00           | 56 000.00           | 11 990.00                              | 55 990.00           | 10.00             | 99.98        |
| 3  | CONTR: ARTISTS & PERFORMERS-RISK REDUC P                   | 120 000.00              | 70 000.00             | -                | 25 000.00           | 45 000.00           | -                                      | 44 850.00           | 150.00            | 99.67        |
| 4  | CONTR: ARTISTS & PERFORMERS-TRADE&INVEST                   | 50 000.00               | 100 000.00            | -                | 100 000.00          | -                   | -                                      | -                   | -                 | -            |
| 5  | CONTR: BUILDING CONTRACTORS- ISSA INITIATIVES              | 100 000.00              | 50 000.00             | -                | 50 000.00           | -                   | -                                      | -                   | -                 | -            |
| 6  | CONTR: EMPLOYEE WELLNESS                                   | 400 000.00              | 70 000.00             | -                | 68 500.00           | 1 500.00            | 1 500.00                               | 1 500.00            | -                 | 100.00       |
| 7  | CONTR: FIRE PROTECTION                                     | 250 000.00              | 200 000.00            | -                | 1 700.00            | 198 300.00          | 198 247.20                             | 198 247.20          | 52.80             | 99.97        |
| 8  | CONTR: MAINTENANCE OF EQUIPMENT-PLANT&EQ                   | 150 000.00              | 80 000.00             | -                | 80 000.00           | -                   | -                                      | -                   | -                 | -            |
| 9  | CONTR: MAINTENANCE OF EQUIPMENT-SYSTEM                     | 300 000.00              | -                     | -                | -                   | -                   | -                                      | -                   | -                 | -            |
| 10 | CONTR: MAINTENANCE OF EQUIPMENT-VEHICLES                   | 100 000.00              | 500 000.00            | -                | 590 000.00          | 1 090 000.00        | 434 514.09                             | 908 461.06          | 181 538.94        | 83.35        |
| 11 | CONTR: SAFEGUARD & SECURITY                                | 7 500 000.00            | 9 026 000.00          | -                | 1 700 000.00        | 7 326 000.00        | 1 339 148.98                           | 7 319 350.95        | 6 649.05          | 99.91        |
| 12 | CONTR: SPORTS & RECREATION                                 | 100 000.00              | 100 000.00            | -                | 100 000.00          | -                   | -                                      | -                   | -                 | -            |
| 13 | CONTR:MAINTENANCE OF EQUIPMENT-FURN&EQU                    | 150 000.00              | -                     | -                | -                   | -                   | -                                      | -                   | -                 | -            |
| 14 | CONTR:MAINTENANCE OF EQUIPMENT-OFFICE E                    | 350 000.00              | 170 000.00            | -                | 141 000.00          | 29 000.00           | -                                      | 28 608.93           | 391.07            | 98.65        |
| 15 | CONTR: REPAIRS AND MAINTENANCE BUILDING                    | 2 200 000.00            | 1 700 000.00          | -                | 741 000.00          | 959 000.00          | 376 389.71                             | 935 092.71          | 23 907.29         | 97.51        |
| 16 | CONTR: DISTRICT CALL CENTRE AND CCTV MONITORING SYSTEM     | 500 000.00              | -                     | -                | -                   | -                   | -                                      | -                   | -                 | -            |
|    | <b>SUB TOTAL : CONTRACTORS</b>                             | <b>12 670 000.00</b>    | <b>12 286 000.00</b>  | <b>-</b>         | <b>2 507 200.00</b> | <b>9 778 800.00</b> | <b>956 782.02</b>                      | <b>9 565 390.85</b> | <b>213 409.15</b> | <b>97.82</b> |

- The proposed adjustment budget on Contractors amount to **R9.7 Million**. Contractors decreased by **R2.5 Million** from the 1<sup>st</sup> Adjustment Budget of **R12.2 Million**.

**Table d: Detailed Operational Costs**

| NO | DISCRPTION                               | CURRENT YEAR 2024/ 2025 |                       |                  |                       |                      | REVENUE & EXPENDITURE ACTUAL MOVEMENTS |                      |                     |              |
|----|------------------------------------------|-------------------------|-----------------------|------------------|-----------------------|----------------------|----------------------------------------|----------------------|---------------------|--------------|
|    |                                          | Budget                  | 1st Adjustment Budget | Budget Virements | Adjustments           | Adjusted Budget      | Cur Mth Exp (June)                     | YTD Movement         | Balance             | % Exp        |
| 1  | OC: ADV/PUB/MARK - CORP & MUN ACTIVITIES | 2 345 000.00            | 800 000.00            | -                | - 300 000.00          | 500 000.00           | 5 512.00                               | 439 036.74           | 60 343.26           | 87.93        |
| 2  | OC: ADV/PUB/MARK - GIFTS & PROMO ITEMS   | 3 020 000.00            | 2 280 000.00          | -                | - 432 700.00          | 1 847 300.00         | 362 395.50                             | 1 839 985.90         | 7 314.10            | 99.60        |
| 3  | OC: ADV/PUB/MARK - MUNICIPAL NEWSLETTERS | 50 000.00               | -                     | -                | -                     | -                    | -                                      | -                    | -                   | -            |
| 4  | OC: ADV/PUB/MARK - STAFF RECRUITMENT     | 200 000.00              | 137 200.00            | -                | - 100 000.00          | 37 200.00            | -                                      | 37 200.00            | -                   | 100.00       |
| 5  | OC: ADV/PUB/MARK - TENDERS               | 150 000.00              | 90 000.00             | -                | - 43 000.00           | 47 000.00            | 20 902.00                              | 46 526.00            | 474.00              | 98.99        |
| 6  | OC: AUDIT COST- EXTERNAL                 | 4 000 000.00            | 6 600 000.00          | -                | - 730 000.00          | 5 870 000.00         | 229 028.62                             | 5 866 294.26         | 3 705.74            | 99.94        |
| 7  | OC: BC/FAC/C FEES - BANK ACCOUNTS        | 200 000.00              | 300 000.00            | -                | - 25 000.00           | 275 000.00           | 18 486.87                              | 174 611.72           | 100 388.28          | 63.50        |
| 8  | OC: BURSARIES (EMPLOYEES)                | 700 000.00              | 450 000.00            | -                | -                     | 450 000.00           | -                                      | 449 324.30           | 675.70              | 99.85        |
| 9  | OC: BURSARIES (COUNCILLORS & EMPLOYEES)  | 400 000.00              | 300 000.00            | -                | - 73 000.00           | 227 000.00           | -                                      | 226 881.73           | 118.27              | 99.95        |
| 10 | OC: CLEAN SERV - LAUNDRY SERVICES        | 1 000.00                | -                     | -                | -                     | -                    | -                                      | -                    | -                   | -            |
| 11 | OC: CLEAN SERV - CAR VALET/WASHING SERV  | 30 000.00               | 20 000.00             | -                | - 1 000.00            | 21 000.00            | 3 600.00                               | 20 940.00            | 60.00               | 99.71        |
| 12 | OC: COMM - LICENCES (RADIO & TELEVISION) | 20 000.00               | 20 000.00             | -                | - 15 000.00           | 5 000.00             | -                                      | 4 608.70             | 391.30              | 92.17        |
| 13 | OC: COMM - RADIO & TV TRANSMISSIONS      | 315 000.00              | 220 000.00            | -                | - 30 000.00           | 190 000.00           | 28 879.00                              | 186 578.99           | 3 421.01            | 98.20        |
| 14 | OC: COMM - SMS BULK MESSAGE SERVICE      | 20 000.00               | -                     | -                | -                     | -                    | -                                      | -                    | -                   | -            |
| 15 | OC: COMM - PHONE FAX TELEGRAPH & TELEX   | 810 000.00              | 773 229.00            | -                | - 298 400.00          | 1 071 629.00         | 27 537.08                              | 780 824.93           | 290 804.07          | 72.86        |
| 16 | OC: ENTERTAINMENT - EXEC MAYOR           | 50 000.00               | 50 000.00             | -                | - 1 400.00            | 51 400.00            | 12 570.70                              | 51 337.90            | 62.10               | 99.88        |
| 17 | OC: ENTERTAINMENT - COUNCILLORS          | 110 000.00              | 110 000.00            | -                | - 69 000.00           | 41 000.00            | 10 000.00                              | 40 231.10            | 768.90              | 98.12        |
| 18 | OC: ENTERTAINMENT - SENIOR MANAGEMENT    | 70 000.00               | 30 000.00             | -                | - 1 000.00            | 29 000.00            | 9 904.57                               | 28 395.11            | 764.89              | 97.36        |
| 19 | OC: EXT COM SERV PROV - INTERNET CHARGE  | 700 000.00              | 620 000.00            | -                | - 350 000.00          | 970 000.00           | 141 072.96                             | 661 093.18           | 308 906.82          | 68.15        |
| 20 | OC: EXT COM SERV PROV - NETWORK EXTENS   | 20 000.00               | -                     | -                | -                     | -                    | -                                      | -                    | -                   | -            |
| 21 | OC: EXT COM SERV PROV - S/WARE LICENCES  | 1 670 000.00            | 1 550 000.00          | -                | - 57 000.00           | 1 607 000.00         | 472 629.00                             | 1 605 913.15         | 1 086.85            | 99.93        |
| 22 | OC: EXT COM SERV PROV - SPEC COMPUT SERV | 120 000.00              | 100 000.00            | -                | - 20 000.00           | 120 000.00           | 29 958.00                              | 119 832.00           | 168.00              | 99.86        |
| 23 | OC: HONORARIA (VOLUNTARILY WORKERS)      | 30 000.00               | -                     | -                | -                     | -                    | -                                      | -                    | -                   | -            |
| 24 | OC: HIRE CHARGES                         | 3 470 000.00            | 1 530 000.00          | -                | - 674 350.00          | 855 650.00           | 46 830.08                              | 843 908.29           | 11 741.71           | 98.63        |
| 25 | OC: INSUR UNDER - EXCESS PAYMENTS        | 35 000.00               | 35 000.00             | -                | - 19 000.00           | 16 000.00            | 10 000.00                              | 15 649.70            | 350.30              | 97.81        |
| 26 | OC: INSUR UNDER - PREMIUMS               | 2 300 000.00            | 2 800 000.00          | -                | - 1 924 000.00        | 876 000.00           | 5 783.11                               | 875 668.25           | 331.75              | 99.96        |
| 27 | OC: LEARNERSHIPS & INTERNSHIPS           | 1 580 000.00            | 820 000.00            | -                | - 7 000.00            | 827 000.00           | 194 776.04                             | 826 312.96           | 687.04              | 99.92        |
| 28 | OC: LIC - VEHICLE LIC & REGISTRATIONS    | 150 000.00              | 180 000.00            | -                | - 17 000.00           | 163 000.00           | -                                      | 162 077.48           | 922.52              | 99.43        |
| 29 | OC: MUNICIPAL SERVICES                   | 1 600 000.00            | 2 200 000.00          | -                | - 370 000.00          | 1 830 000.00         | 340 686.53                             | 1 805 762.13         | 24 237.87           | 98.68        |
| 30 | OC: PRINTING & PUBLICATIONS              | 200 000.00              | 130 000.00            | -                | - 55 000.00           | 75 000.00            | 26 777.03                              | 74 470.43            | 529.57              | 99.29        |
| 31 | OC: PROFESSIONAL BODIES M/SHIP & SUBS    | 1 780 000.00            | 1 710 000.00          | -                | - 177 800.00          | 1 532 000.00         | 20 804.00                              | 1 532 002.80         | 997.20              | 99.93        |
| 32 | OC: REG FEES NATIONAL                    | 2 152 000.00            | 1 030 000.00          | -                | - 634 800.00          | 395 200.00           | -                                      | 393 591.66           | 1 608.34            | 99.59        |
| 33 | OC: SKILLS DEVELOPMENT FUND LEVY         | 794 000.00              | 1 209 000.00          | -                | - 242 000.00          | 1 451 000.00         | 95 326.89                              | 1 446 223.47         | 4 776.53            | 99.67        |
| 34 | OC: SIGNAGE                              | 250 000.00              | 150 000.00            | -                | - 150 000.00          | -                    | -                                      | -                    | -                   | -            |
| 35 | OC: TOLL GATE FEES                       | 10 000.00               | 7 000.00              | -                | - 4 000.00            | 3 000.00             | 806.50                                 | 2 128.00             | 872.00              | 70.93        |
| 36 | OC: TRANSPORT - EVENTS                   | 1 180 000.00            | 960 000.00            | -                | - 645 700.00          | 314 300.00           | 117 342.50                             | 306 838.46           | 7 461.54            | 97.63        |
| 37 | OC: T&S DOM - ACCOMMODATION              | 900 000.00              | 1 345 000.00          | -                | - 240 000.00          | 1 585 000.00         | 228 427.74                             | 1 191 057.02         | 393 942.98          | 75.15        |
| 38 | OC: T&S DOM - DAILY ALLOWANCE            | 107 450.00              | 185 600.00            | -                | - 77 600.00           | 108 000.00           | 7 883.54                               | 48 319.54            | 59 680.36           | 44.74        |
| 39 | OC: T&S DOM - FOOD & BEVERAGE (SERVED)   | 30 350.00               | 10 000.00             | -                | - 10 000.00           | -                    | -                                      | -                    | -                   | -            |
| 40 | OC: T&S DOM TRP - WITHOUT OPR CAR RENTAL | 15 600.00               | 4 000.00              | -                | - 4 000.00            | -                    | -                                      | -                    | -                   | -            |
| 41 | OC: T&S DOM TRP - W/OUT OPR OWN TRANSPRT | 90 256.00               | 162 256.00            | -                | - 57 800.00           | 104 456.00           | 8 983.00                               | 103 986.25           | 469.75              | 99.55        |
| 42 | OC: STORAGE OF FILES (ARCHIVING)         | 150 000.00              | -                     | -                | -                     | -                    | -                                      | -                    | -                   | -            |
| 43 | OC: T&S DOM PUB TRP - AIR TRANSPORT      | 300 000.00              | 180 000.00            | -                | - 30 500.00           | 149 500.00           | 7 408.00                               | 133 895.55           | 15 604.45           | 89.56        |
| 44 | OC: TRANSPORT - MUNICIPAL ACTIVITIES     | 30 000.00               | 20 000.00             | -                | - 20 000.00           | -                    | -                                      | -                    | -                   | -            |
| 45 | OC: UNIFORM & PROTECTIVE CLOTHING        | 980 000.00              | 830 000.00            | -                | - 421 200.00          | 408 800.00           | 63 624.00                              | 402 792.27           | 6 007.73            | 98.53        |
| 46 | OC: WORKMEN'S COMPENSATION FUND          | 500 000.00              | 700 000.00            | -                | - 5 000.00            | 695 000.00           | 694 253.68                             | 694 253.68           | 746.32              | 99.89        |
|    | <b>SUB TOTAL : OPERATIONAL COST</b>      | <b>39 635 656.00</b>    | <b>30 648 285.00</b>  | <b>-</b>         | <b>- 5 898 850.00</b> | <b>24 749 435.00</b> | <b>3 242 189.54</b>                    | <b>23 439 013.75</b> | <b>1 310 421.25</b> | <b>94.71</b> |

- The proposed adjustment budget on Operational Costs amount to **R24.7 Million**. Operational Costs reduced by **R5.8 Million** from the 1<sup>st</sup> Adjustment Budget of **R30.6 Million**.

**Table e: Detailed Transfers and Subsidies**

| NO | DISCRIPTION                                   | CURRENT YEAR 2024/ 2025 |                       |                  |                   |                     | REVENUE & EXPENDITURE ACTUAL MOVEMENTS |                     |                 |              |
|----|-----------------------------------------------|-------------------------|-----------------------|------------------|-------------------|---------------------|----------------------------------------|---------------------|-----------------|--------------|
|    |                                               | Budget                  | 1st Adjustment Budget | Budget Virements | Adjustments       | Adjusted Budget     | Curr Mth Exp (June)                    | YTD Movement        | Balance         | % Exp        |
| 1  | HH: BURSARIES NON-EMPLOYEE CASH-DISCRETIONARY | 100 000.00              | 200 000.00            | -                | 18 000.00         | 182 000.00          | -                                      | 181 552.41          | 447.59          | 99.75        |
| 2  | TS_O_HH_HH_SOC ASSIS. SOCIAL RELIEF           | 300 000.00              | 200 000.00            | -                | 50 000.00         | 150 000.00          | 49 000.00                              | 149 000.00          | 1 000.00        | 99.33        |
| 3  | HH OTH TRANS: BURSARIES NON EMPLOYEE          | 1 000 000.00            | 1 000 000.00          | -                | 110 000.00        | 890 000.00          | -                                      | 887 551.41          | 2 448.59        | 99.72        |
| 4  | TS_O_M_HH_CASH_UNSPECIFIED-SPORTS             | 100 000.00              | 200 000.00            | -                | 20 000.00         | 180 000.00          | 180 000.00                             | 180 000.00          | -               | 100.00       |
| 5  | HH OTH TRANS:LED SUPPORT GRANTS               | 2 900 000.00            | 300 000.00            | -                | 300 000.00        | -                   | -                                      | -                   | -               | -            |
| 6  | PRIVENT: SUBS N-FIN ENTPR - PRODUCT           | 30 000.00               | -                     | -                | -                 | -                   | -                                      | -                   | -               | -            |
| 7  | NON PROF: TOURISM                             | 100 000.00              | -                     | -                | -                 | -                   | -                                      | -                   | -               | -            |
|    | <b>SUB TOTAL : TRANSFERS &amp; SUBSIDIES</b>  | <b>4 530 000.00</b>     | <b>1 900 000.00</b>   | <b>-</b>         | <b>498 000.00</b> | <b>1 402 000.00</b> | <b>229 000.00</b>                      | <b>1 398 103.82</b> | <b>3 896.18</b> | <b>99.72</b> |

- The proposed adjustment budget on Transfers and Subsidies amount to **R1.4 Million**. Transfers and Subsidies reduced by **R498 Thousand** when compared to the 1<sup>st</sup> Adjustment Budget of **R1.9 Million**.

**Table f: Detailed Inventory**

| NO | DISCRIPTION                                 | CURRENT YEAR 2024/ 2025 |                       |                  |                     |                     | REVENUE & EXPENDITURE ACTUAL MOVEMENTS |                     |                   |              |
|----|---------------------------------------------|-------------------------|-----------------------|------------------|---------------------|---------------------|----------------------------------------|---------------------|-------------------|--------------|
|    |                                             | Budget                  | 1st Adjustment Budget | Budget Virements | Adjustments         | Adjusted Budget     | Curr Mth Exp (June)                    | YTD Movement        | Balance           | % Exp        |
| 1  | INV - CONSUMABLE STORES - STANDARD RATED    | 1 465 000.00            | 930 000.00            | -                | 75 200.00           | 854 800.00          | 111 432.55                             | 822 663.08          | 32 136.92         | 96.24        |
| 2  | INV - CONSUMABLE STORES - ZERO RATED (FUEL) | 2 020 000.00            | 2 200 000.00          | -                | 700 000.00          | 1 500 000.00        | 451 008.81                             | 1 208 079.83        | 291 920.17        | 80.54        |
| 3  | INVENTORY - MATERIALS & SUPPLIES            | 1 570 000.00            | 1 300 000.00          | -                | 406 040.00          | 893 960.00          | 367 655.20                             | 828 335.16          | 65 624.84         | 92.66        |
|    | <b>SUB TOTAL - INVENTORY</b>                | <b>5 055 000.00</b>     | <b>4 430 000.00</b>   | <b>-</b>         | <b>1 181 240.00</b> | <b>3 248 760.00</b> | <b>28 078.94</b>                       | <b>2 859 078.07</b> | <b>389 681.93</b> | <b>88.01</b> |

- The proposed adjustment budget on Inventory Costs amount to **R3.2 Million**. There is a decrease on Inventory of an amount of **R1.1 Million** when compared to the 1<sup>st</sup> Adjustment Budget of **R4.4 Million**.

**Table g: Operating Leases**

| NO | DISCRIPTION                                 | CURRENT YEAR 2024/ 2025 |                       |                  |                   |                     | REVENUE & EXPENDITURE ACTUAL MOVEMENTS |                     |                   |              |
|----|---------------------------------------------|-------------------------|-----------------------|------------------|-------------------|---------------------|----------------------------------------|---------------------|-------------------|--------------|
|    |                                             | Budget                  | 1st Adjustment Budget | Budget Virements | Adjustments       | Adjusted Budget     | Curr Mth Exp (June)                    | YTD Movement        | Balance           | % Exp        |
| 1  | OPR LEASES: COMPUTER EQUIPMENT-PHOTOCOPIERS | 1 000 000.00            | 1 380 000.00          | -                | 10 000.00         | 1 390 000.00        | -                                      | 1 222 849.42        | 167 150.58        | 87.97        |
| 2  | OPR LEASES: OTHER ASSETS-BUILDING           | 1 500 000.00            | 3 900 000.00          | -                | 350 000.00        | 3 550 000.00        | 436 087.69                             | 3 543 889.40        | 6 110.60          | 99.83        |
|    | <b>SUB TOTAL : OPERATING LEASES</b>         | <b>2 500 000.00</b>     | <b>5 280 000.00</b>   | <b>-</b>         | <b>340 000.00</b> | <b>4 940 000.00</b> | <b>436 087.69</b>                      | <b>4 766 738.82</b> | <b>173 261.18</b> | <b>96.49</b> |

- The proposed adjustment budget on Operating Leases amount to **R4.9 Million**. Operating Leases decreased by **R340 Thousand** from the 1<sup>st</sup> Adjustment Budget of **R5.2 Million**.

**Table h: Detailed Depreciation**

| NO | DISCRIPTION                                        | CURRENT YEAR 2024/2025 |                       |                  |             |                     | REVENUE & EXPENDITURE ACTUAL MOVEMENTS |              |                     |          |
|----|----------------------------------------------------|------------------------|-----------------------|------------------|-------------|---------------------|----------------------------------------|--------------|---------------------|----------|
|    |                                                    | Budget                 | 1st Adjustment Budget | Budget Virements | Adjustments | Adjusted Budget     | Curr Mth Exp (June)                    | YTD Movement | Balance             | % Exp    |
| 1  | AMORTISATION INTANG COMPUTER SOFTWARE              | 923 840.00             | 923 840.00            | -                | -           | 923 840.00          | -                                      | -            | 923 840.00          | -        |
| 2  | DEPRECIATION COMPUTER EQUIPMENT                    | 1 233 735.00           | 1 233 735.00          | -                | -           | 1 233 735.00        | -                                      | -            | 1 233 735.00        | -        |
| 3  | DEPRECIATION FURNITURE & OFFICE EQUIPM             | 956 168.00             | 956 168.00            | -                | -           | 956 168.00          | -                                      | -            | 956 168.00          | -        |
| 4  | DEPRECIATION MACHINERY & EQUIPMENT                 | 321 706.00             | 321 706.00            | -                | -           | 321 706.00          | -                                      | -            | 321 706.00          | -        |
| 5  | DEPRECIATION TRANSPORT ASSETS                      | 1 462 080.00           | 1 462 080.00          | -                | -           | 1 462 080.00        | -                                      | -            | 1 462 080.00        | -        |
| 6  | DEPRECIATION NETWORK & COMM DATA CENTRES           | 1 092 641.00           | 1 092 641.00          | -                | -           | 1 092 641.00        | -                                      | -            | 1 092 641.00        | -        |
| 7  | DEPRECIATION COMMUNITY HALLS                       | 585 160.00             | 585 160.00            | -                | -           | 585 160.00          | -                                      | -            | 585 160.00          | -        |
| 8  | DEPRECIATION OP BUILDING MUNIC OFFICES             | 413 235.00             | 413 235.00            | -                | -           | 413 235.00          | -                                      | -            | 413 235.00          | -        |
|    | <b>SUB TOTAL : DEPRECIATION &amp; AMORTISATION</b> | <b>6 988 565.00</b>    | <b>6 988 565.00</b>   | <b>-</b>         | <b>-</b>    | <b>6 988 565.00</b> | <b>-</b>                               | <b>-</b>     | <b>6 988 565.00</b> | <b>-</b> |

- The proposed adjustment budget on Depreciation amount to **R6.9 Million**. The Depreciation remains unchanged as the approved 1<sup>st</sup> 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 - 30 June 2025

| Description                                                          | 2024/25            |                     |                   |                            |                          |                            |                     |                     |                         | Budget Year<br>+1 2025/26 | Budget Year<br>+2 2026/27 |
|----------------------------------------------------------------------|--------------------|---------------------|-------------------|----------------------------|--------------------------|----------------------------|---------------------|---------------------|-------------------------|---------------------------|---------------------------|
|                                                                      | Original<br>Budget | Prior Adjusted<br>1 | Accum. Funds<br>2 | Multi-year<br>capital<br>3 | Unfore.<br>Unavoid.<br>4 | Nat. or Prov.<br>Govt<br>5 | Other Adjusts.<br>6 | Total Adjusts.<br>7 | Adjusted<br>Budget<br>8 | Adjusted<br>Budget        | Adjusted<br>Budget        |
| R Thousands                                                          | A                  | A1                  | B                 | C                          | D                        | E                          | F                   | G                   | H                       |                           |                           |
| <b>Financial Performance</b>                                         |                    |                     |                   |                            |                          |                            |                     |                     |                         |                           |                           |
| Property rates                                                       | –                  | –                   | –                 | –                          | –                        | –                          | –                   | –                   | –                       | –                         | –                         |
| Service charges                                                      | –                  | –                   | –                 | –                          | –                        | –                          | –                   | –                   | –                       | –                         | –                         |
| Investment revenue                                                   | 8 980              | 8 980               | –                 | –                          | –                        | –                          | 1 020               | 1 020               | 10 000                  | 9 339                     | 9 825                     |
| Transfers recognised - operational                                   | 46 216             | 46 216              | –                 | –                          | –                        | –                          | (330)               | (330)               | 45 886                  | 44 309                    | 42 867                    |
| Other own revenue                                                    | 185 976            | 186 286             | –                 | –                          | –                        | –                          | 225                 | 225                 | 186 201                 | 183 270                   | 201 579                   |
| <b>Total Revenue (excluding capital transfers and contributions)</b> | <b>241 172</b>     | <b>241 482</b>      | <b>–</b>          | <b>–</b>                   | <b>–</b>                 | <b>–</b>                   | <b>915</b>          | <b>915</b>          | <b>242 087</b>          | <b>246 918</b>            | <b>254 272</b>            |
| Employee costs                                                       | 134 490            | 138 748             | –                 | –                          | –                        | –                          | 19 359              | 19 359              | 158 107                 | 140 657                   | 2 215 989                 |
| Remuneration of councillors                                          | 13 192             | 13 192              | –                 | –                          | –                        | –                          | (783)               | (783)               | 12 409                  | 13 799                    | 14 433                    |
| Depreciation & asset impairment                                      | 7 184              | 7 184               | –                 | –                          | –                        | –                          | –                   | –                   | 7 184                   | 7 200                     | 7 531                     |
| Finance charges                                                      | –                  | –                   | –                 | –                          | –                        | –                          | –                   | –                   | –                       | –                         | –                         |
| Inventory consumed and bulk purchases                                | 5 055              | 4 430               | –                 | –                          | –                        | –                          | (1 806)             | (1 806)             | 3 249                   | 5 288                     | 5 531                     |
| Transfers and subsidies                                              | 4 530              | 1 900               | –                 | –                          | –                        | –                          | (3 126)             | (3 126)             | (1 228)                 | 4 738                     | 4 283                     |
| Other expenditure                                                    | 76 509             | 81 673              | –                 | –                          | –                        | –                          | (5 877)             | (5 877)             | 69 004                  | 72 534                    | 73 234                    |
| <b>Total Expenditure</b>                                             | <b>240 939</b>     | <b>247 127</b>      | <b>–</b>          | <b>–</b>                   | <b>–</b>                 | <b>–</b>                   | <b>7 765</b>        | <b>7 765</b>        | <b>248 724</b>          | <b>244 218</b>            | <b>2 321 062</b>          |
| <b>Surplus/(Deficit)</b>                                             | <b>213</b>         | <b>(5 645)</b>      | <b>–</b>          | <b>–</b>                   | <b>–</b>                 | <b>–</b>                   | <b>(6 850)</b>      | <b>(6 850)</b>      | <b>(6 637)</b>          | <b>2 701</b>              | <b>(2 066 730)</b>        |
| Transfers and subsidies - capital (monetary allocations)             | –                  | –                   | –                 | –                          | –                        | –                          | –                   | –                   | –                       | –                         | –                         |
| Transfers and subsidies - capital (in-kind - all)                    | –                  | –                   | –                 | –                          | –                        | –                          | –                   | –                   | –                       | –                         | –                         |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> | <b>213</b>         | <b>(5 645)</b>      | <b>–</b>          | <b>–</b>                   | <b>–</b>                 | <b>–</b>                   | <b>(6 850)</b>      | <b>(6 850)</b>      | <b>(12 495)</b>         | <b>2 701</b>              | <b>(2 066 730)</b>        |
| Share of surplus/ (deficit) of associate                             | –                  | –                   | –                 | –                          | –                        | –                          | –                   | –                   | –                       | –                         | –                         |
| <b>Surplus/ (Deficit) for the year</b>                               | <b>213</b>         | <b>(5 645)</b>      | <b>–</b>          | <b>–</b>                   | <b>–</b>                 | <b>–</b>                   | <b>(6 850)</b>      | <b>(6 850)</b>      | <b>(12 495)</b>         | <b>2 701</b>              | <b>(2 066 730)</b>        |
| <b>Capital expenditure &amp; funds sources</b>                       |                    |                     |                   |                            |                          |                            |                     |                     |                         |                           |                           |
| Capital expenditure                                                  | 29 950             | 19 160              | –                 | –                          | –                        | –                          | (18 440)            | (18 440)            | 720                     | 5 125                     | 2 669                     |
| Transfers recognised - capital                                       | –                  | –                   | –                 | –                          | –                        | –                          | –                   | –                   | –                       | –                         | –                         |
| Borrowing                                                            | –                  | –                   | –                 | –                          | –                        | –                          | –                   | –                   | –                       | –                         | –                         |
| Internally generated funds                                           | 29 950             | –                   | –                 | –                          | –                        | –                          | (18 440)            | (18 440)            | 11 510                  | 29 950                    | 29 950                    |
| <b>Total sources of capital funds</b>                                | <b>29 950</b>      | <b>–</b>            | <b>–</b>          | <b>–</b>                   | <b>–</b>                 | <b>–</b>                   | <b>(18 440)</b>     | <b>(18 440)</b>     | <b>11 510</b>           | <b>29 950</b>             | <b>29 950</b>             |
| <b>Financial position</b>                                            |                    |                     |                   |                            |                          |                            |                     |                     |                         |                           |                           |
| Total current assets                                                 | 20 862             | –                   | –                 | –                          | –                        | –                          | 19 330              | 19 330              | 40 192                  | (27 238)                  | (28 630)                  |
| Total non current assets                                             | 148 361            | –                   | –                 | –                          | –                        | –                          | (84 551)            | (84 551)            | 63 810                  | (5 452)                   | (5 429)                   |
| Total current liabilities                                            | 288 443            | –                   | –                 | –                          | –                        | –                          | (294 998)           | (294 998)           | (6 555)                 | (199 953)                 | (2 274 021)               |
| Total non current liabilities                                        | –                  | –                   | –                 | –                          | –                        | –                          | –                   | –                   | –                       | –                         | –                         |
| Community wealth/Equity                                              | –                  | –                   | –                 | –                          | –                        | –                          | –                   | –                   | –                       | –                         | –                         |
| <b>Cash flow</b>                                                     |                    |                     |                   |                            |                          |                            |                     |                     |                         |                           |                           |
| Net cash from (used) operating                                       | (29 304)           | 241 482             | –                 | –                          | –                        | –                          | 29 851              | 29 851              | 271 333                 | 246 918                   | 254 272                   |
| Net cash from (used) investing                                       | 29 950             | –                   | –                 | –                          | –                        | –                          | (18 440)            | (18 440)            | 11 510                  | 29 950                    | 29 950                    |
| Net cash from (used) financing                                       | –                  | –                   | –                 | –                          | –                        | –                          | –                   | –                   | –                       | –                         | –                         |
| <b>Cash/cash equivalents at the year end</b>                         | <b>58 626</b>      | <b>241 482</b>      | <b>–</b>          | <b>–</b>                   | <b>–</b>                 | <b>–</b>                   | <b>(46 569)</b>     | <b>(46 569)</b>     | <b>194 913</b>          | <b>276 868</b>            | <b>284 222</b>            |
| <b>Cash backing/surplus reconciliation</b>                           |                    |                     |                   |                            |                          |                            |                     |                     |                         |                           |                           |
| Cash and investments available                                       | 163 492            | –                   | –                 | –                          | –                        | –                          | (75 605)            | (75 605)            | 87 887                  | (26 761)                  | (28 748)                  |
| Application of cash and investments                                  | –                  | –                   | –                 | –                          | –                        | –                          | –                   | –                   | –                       | –                         | –                         |
| <b>Balance - surplus (shortfall)</b>                                 | <b>163 492</b>     | <b>–</b>            | <b>–</b>          | <b>–</b>                   | <b>–</b>                 | <b>–</b>                   | <b>(75 605)</b>     | <b>(75 605)</b>     | <b>87 887</b>           | <b>(26 761)</b>           | <b>(28 748)</b>           |
| <b>Asset Management</b>                                              |                    |                     |                   |                            |                          |                            |                     |                     |                         |                           |                           |
| Asset register summary (MDV)                                         | –                  | –                   | –                 | –                          | –                        | –                          | –                   | –                   | –                       | –                         | –                         |
| Depreciation                                                         | –                  | –                   | –                 | –                          | –                        | –                          | –                   | –                   | –                       | –                         | –                         |
| Renewal and Upgrading of Existing Assets                             | –                  | –                   | –                 | –                          | –                        | –                          | –                   | –                   | –                       | –                         | –                         |
| Repairs and Maintenance                                              | –                  | –                   | –                 | –                          | –                        | –                          | –                   | –                   | –                       | –                         | –                         |
| <b>Free services</b>                                                 |                    |                     |                   |                            |                          |                            |                     |                     |                         |                           |                           |
| Cost of Free Basic Services provided                                 | –                  | –                   | –                 | –                          | –                        | –                          | –                   | –                   | –                       | –                         | –                         |
| Revenue cost of free services provided                               | –                  | –                   | –                 | –                          | –                        | –                          | –                   | –                   | –                       | –                         | –                         |
| <b>Households below minimum service level</b>                        |                    |                     |                   |                            |                          |                            |                     |                     |                         |                           |                           |
| 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) - 30 June 2025

| 2024/25                             |      |                    |                |              |                       |                     |                       |                |                |                    |                    | Budget Year<br>+1 2025/26 | Budget Year<br>+2 2026/27 |
|-------------------------------------|------|--------------------|----------------|--------------|-----------------------|---------------------|-----------------------|----------------|----------------|--------------------|--------------------|---------------------------|---------------------------|
| Standard Description                | Ref  | Original<br>Budget | Prior Adjusted | Accum. Funds | Multi-year<br>capital | Unfore.<br>Unavoid. | Nat. or Prov.<br>Govt | Other Adjusts. | Total Adjusts. | Adjusted<br>Budget | Adjusted<br>Budget | Adjusted<br>Budget        | Adjusted<br>Budget        |
| R thousands                         | 1, 4 | A                  | 5<br>A1        | 6<br>B       | 7<br>C                | 8<br>D              | 9<br>E                | 10<br>F        | 11<br>G        | 12<br>H            |                    |                           |                           |
| Revenue - Functional                |      |                    |                |              |                       |                     |                       |                |                |                    |                    |                           |                           |
| Governance and administration       |      | 232 309            | 231 969        | --           | --                    | --                  | --                    | 535            | 535            | 232 844            | 239 354            | 246 545                   | --                        |
| Executive and council               |      | --                 | --             | --           | --                    | --                  | --                    | --             | --             | --                 | --                 | --                        | --                        |
| Finance and administration          |      | 232 309            | 231 969        | --           | --                    | --                  | --                    | 535            | 535            | 232 844            | 239 354            | 246 545                   | --                        |
| Internal audit                      |      | --                 | --             | --           | --                    | --                  | --                    | --             | --             | --                 | --                 | --                        | --                        |
| Community and public safety         |      | 650                | 1 300          | --           | --                    | --                  | --                    | 710            | 710            | 1 360              | 680                | 711                       | --                        |
| Community and social services       |      | 650                | 1 300          | --           | --                    | --                  | --                    | 710            | 710            | 1 360              | 680                | 711                       | --                        |
| Sport and recreation                |      | --                 | --             | --           | --                    | --                  | --                    | --             | --             | --                 | --                 | --                        | --                        |
| Public safety                       |      | --                 | --             | --           | --                    | --                  | --                    | --             | --             | --                 | --                 | --                        | --                        |
| Housing                             |      | --                 | --             | --           | --                    | --                  | --                    | --             | --             | --                 | --                 | --                        | --                        |
| Health                              |      | --                 | --             | --           | --                    | --                  | --                    | --             | --             | --                 | --                 | --                        | --                        |
| Economic and environmental services |      | 8 213              | 8 213          | --           | --                    | --                  | --                    | (330)          | (330)          | 7 883              | 6 884              | 7 016                     | --                        |
| Planning and development            |      | 8 213              | 8 213          | --           | --                    | --                  | --                    | (330)          | (330)          | 7 883              | 6 884              | 7 016                     | --                        |
| Road transport                      |      | --                 | --             | --           | --                    | --                  | --                    | --             | --             | --                 | --                 | --                        | --                        |
| Environmental protection            |      | --                 | --             | --           | --                    | --                  | --                    | --             | --             | --                 | --                 | --                        | --                        |
| Trading services                    |      | --                 | --             | --           | --                    | --                  | --                    | --             | --             | --                 | --                 | --                        | --                        |
| Energy sources                      |      | --                 | --             | --           | --                    | --                  | --                    | --             | --             | --                 | --                 | --                        | --                        |
| Water management                    |      | --                 | --             | --           | --                    | --                  | --                    | --             | --             | --                 | --                 | --                        | --                        |
| Waste water management              |      | --                 | --             | --           | --                    | --                  | --                    | --             | --             | --                 | --                 | --                        | --                        |
| Waste management                    |      | --                 | --             | --           | --                    | --                  | --                    | --             | --             | --                 | --                 | --                        | --                        |
| Other                               |      | --                 | --             | --           | --                    | --                  | --                    | --             | --             | --                 | --                 | --                        | --                        |
| Total Revenue - Functional          | 2    | 241 172            | 241 482        | --           | --                    | --                  | --                    | 915            | 915            | 242 087            | 249 918            | 254 272                   | --                        |
| Expenditure - Functional            |      |                    |                |              |                       |                     |                       |                |                |                    |                    |                           |                           |
| Governance and administration       |      | 143 521            | 148 996        | --           | --                    | --                  | --                    | 2 289          | 2 289          | 145 810            | 148 012            | 155 158                   | --                        |
| Executive and council               |      | 67 373             | 69 050         | --           | --                    | --                  | --                    | 449            | 449            | 67 822             | 69 201             | 72 926                    | --                        |
| Finance and administration          |      | 68 218             | 72 219         | --           | --                    | --                  | --                    | 2 148          | 2 148          | 70 366             | 70 515             | 73 554                    | --                        |
| Internal audit                      |      | 7 931              | 7 727          | --           | --                    | --                  | --                    | (309)          | (309)          | 7 622              | 8 296              | 8 677                     | --                        |
| Community and public safety         |      | 62 079             | 63 447         | --           | --                    | --                  | --                    | 7 208          | 7 208          | 69 287             | 63 459             | 2 135 108                 | --                        |
| Community and social services       |      | 62 079             | 63 447         | --           | --                    | --                  | --                    | 7 208          | 7 208          | 69 287             | 63 459             | 2 135 108                 | --                        |
| Sport and recreation                |      | --                 | --             | --           | --                    | --                  | --                    | --             | --             | --                 | --                 | --                        | --                        |
| Public safety                       |      | --                 | --             | --           | --                    | --                  | --                    | --             | --             | --                 | --                 | --                        | --                        |
| Housing                             |      | --                 | --             | --           | --                    | --                  | --                    | --             | --             | --                 | --                 | --                        | --                        |
| Health                              |      | --                 | --             | --           | --                    | --                  | --                    | --             | --             | --                 | --                 | --                        | --                        |
| Economic and environmental services |      | 35 358             | 34 684         | --           | --                    | --                  | --                    | (1 731)        | (1 731)        | 33 627             | 32 745             | 30 736                    | --                        |
| Planning and development            |      | 35 358             | 34 684         | --           | --                    | --                  | --                    | (1 731)        | (1 731)        | 33 627             | 32 745             | 30 736                    | --                        |
| Road transport                      |      | --                 | --             | --           | --                    | --                  | --                    | --             | --             | --                 | --                 | --                        | --                        |
| Environmental protection            |      | --                 | --             | --           | --                    | --                  | --                    | --             | --             | --                 | --                 | --                        | --                        |
| Trading services                    |      | --                 | --             | --           | --                    | --                  | --                    | --             | --             | --                 | --                 | --                        | --                        |
| Energy sources                      |      | --                 | --             | --           | --                    | --                  | --                    | --             | --             | --                 | --                 | --                        | --                        |
| Water management                    |      | --                 | --             | --           | --                    | --                  | --                    | --             | --             | --                 | --                 | --                        | --                        |
| Waste water management              |      | --                 | --             | --           | --                    | --                  | --                    | --             | --             | --                 | --                 | --                        | --                        |
| Waste management                    |      | --                 | --             | --           | --                    | --                  | --                    | --             | --             | --                 | --                 | --                        | --                        |
| Other                               |      | --                 | --             | --           | --                    | --                  | --                    | --             | --             | --                 | --                 | --                        | --                        |
| Total Expenditure - Functional      | 3    | 240 959            | 247 127        | --           | --                    | --                  | --                    | 7 765          | 7 765          | 248 724            | 244 216            | 2 321 002                 | --                        |
| Surplus/ (Deficit) for the year     |      | 213                | (5 645)        | --           | --                    | --                  | --                    | (6 850)        | (6 850)        | (6 637)            | 2 701              | (2 066 730)               | --                        |

**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) - 30 June 2025

| Vote Description<br><i>(Insert departmental structure etc)</i> | Ref      | 2024/25            |                |              |                       |                     |                       |                |                |                    | Budget Year<br>+1 2025/26 | Budget Year<br>+2 2026/27 |
|----------------------------------------------------------------|----------|--------------------|----------------|--------------|-----------------------|---------------------|-----------------------|----------------|----------------|--------------------|---------------------------|---------------------------|
|                                                                |          | Original<br>Budget | Prior Adjusted | Accum. Funds | Multi-year<br>capital | Unfore.<br>Unavoid. | Nat. or Prov.<br>Govt | Other Adjusts. | Total Adjusts. | Adjusted<br>Budget | Adjusted<br>Budget        | Adjusted<br>Budget        |
|                                                                |          | A                  | 3<br>A1        | 4<br>B       | 5<br>C                | 6<br>D              | 7<br>E                | 8<br>F         | 9<br>G         | 10<br>H            |                           |                           |
| <b>Revenue by Vote</b>                                         | <b>1</b> |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Vote 1 - EXECUTIVE AND COUNCIL                                 |          | --                 | --             | --           | --                    | --                  | --                    | --             | --             | --                 | --                        | --                        |
| Vote 2 - MUNICIPAL MANAGER ADMINISTRATION                      |          | --                 | --             | --           | --                    | --                  | --                    | --             | --             | --                 | --                        | --                        |
| Vote 3 - CORPORATE SERVICES ADMINISTRATION                     |          | 3 500              | 3 500          | --           | --                    | --                  | --                    | --             | --             | 3 500              | 3 681                     | 3 829                     |
| Vote 4 - FINANCIAL SERVICES ADMINISTRATION                     |          | 228 809            | 228 468        | --           | --                    | --                  | --                    | 535            | 535            | 229 344            | 235 693                   | 242 715                   |
| Vote 5 - COMMUNITY AND SOCIAL SERVICES                         |          | 650                | 1 300          | --           | --                    | --                  | --                    | 710            | 710            | 1 360              | 680                       | 711                       |
| Vote 6 - LED PLANNING AND DEVELOPMENT                          |          | 8 213              | 8 213          | --           | --                    | --                  | --                    | (330)          | (330)          | 7 883              | 6 884                     | 7 016                     |
| Vote 7 - INTERNAL AUDIT                                        |          | --                 | --             | --           | --                    | --                  | --                    | --             | --             | --                 | --                        | --                        |
| 0                                                              |          | --                 | --             | --           | --                    | --                  | --                    | --             | --             | --                 | --                        | --                        |
| 0                                                              |          | --                 | --             | --           | --                    | --                  | --                    | --             | --             | --                 | --                        | --                        |
| 0                                                              |          | --                 | --             | --           | --                    | --                  | --                    | --             | --             | --                 | --                        | --                        |
| 0                                                              |          | --                 | --             | --           | --                    | --                  | --                    | --             | --             | --                 | --                        | --                        |
| 0                                                              |          | --                 | --             | --           | --                    | --                  | --                    | --             | --             | --                 | --                        | --                        |
| 0                                                              |          | --                 | --             | --           | --                    | --                  | --                    | --             | --             | --                 | --                        | --                        |
| 0                                                              |          | --                 | --             | --           | --                    | --                  | --                    | --             | --             | --                 | --                        | --                        |
| <b>Total Revenue by Vote</b>                                   | <b>2</b> | <b>241 172</b>     | <b>241 482</b> | <b>--</b>    | <b>--</b>             | <b>--</b>           | <b>--</b>             | <b>915</b>     | <b>915</b>     | <b>242 087</b>     | <b>246 918</b>            | <b>254 272</b>            |
| <b>Expenditure by Vote</b>                                     | <b>1</b> |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Vote 1 - EXECUTIVE AND COUNCIL                                 |          | 26 016             | 26 559         | --           | --                    | --                  | --                    | (2 125)        | (2 125)        | 23 891             | 27 151                    | 28 400                    |
| Vote 2 - MUNICIPAL MANAGER ADMINISTRATION                      |          | 41 356             | 42 491         | --           | --                    | --                  | --                    | 2 574          | 2 574          | 43 931             | 42 050                    | 44 526                    |
| Vote 3 - CORPORATE SERVICES ADMINISTRATION                     |          | 37 326             | 36 368         | --           | --                    | --                  | --                    | (30)           | (30)           | 37 296             | 38 689                    | 40 329                    |
| Vote 4 - FINANCIAL SERVICES ADMINISTRATION                     |          | 30 890             | 35 821         | --           | --                    | --                  | --                    | 2 178          | 2 178          | 33 068             | 31 826                    | 33 226                    |
| Vote 5 - COMMUNITY AND SOCIAL SERVICES                         |          | 62 079             | 63 447         | --           | --                    | --                  | --                    | 7 208          | 7 208          | 69 287             | 63 459                    | 2 135 108                 |
| Vote 6 - LED PLANNING AND DEVELOPMENT                          |          | 35 358             | 34 684         | --           | --                    | --                  | --                    | (1 731)        | (1 731)        | 33 627             | 32 745                    | 30 736                    |
| Vote 7 - INTERNAL AUDIT                                        |          | 7 931              | 7 727          | --           | --                    | --                  | --                    | (309)          | (309)          | 7 622              | 8 296                     | 8 677                     |
| 0                                                              |          | --                 | --             | --           | --                    | --                  | --                    | --             | --             | --                 | --                        | --                        |
| 0                                                              |          | --                 | --             | --           | --                    | --                  | --                    | --             | --             | --                 | --                        | --                        |
| 0                                                              |          | --                 | --             | --           | --                    | --                  | --                    | --             | --             | --                 | --                        | --                        |
| 0                                                              |          | --                 | --             | --           | --                    | --                  | --                    | --             | --             | --                 | --                        | --                        |
| 0                                                              |          | --                 | --             | --           | --                    | --                  | --                    | --             | --             | --                 | --                        | --                        |
| 0                                                              |          | --                 | --             | --           | --                    | --                  | --                    | --             | --             | --                 | --                        | --                        |
| 0                                                              |          | --                 | --             | --           | --                    | --                  | --                    | --             | --             | --                 | --                        | --                        |
| <b>Total Expenditure by Vote</b>                               | <b>2</b> | <b>249 859</b>     | <b>247 127</b> | <b>--</b>    | <b>--</b>             | <b>--</b>           | <b>--</b>             | <b>7 765</b>   | <b>7 765</b>   | <b>248 724</b>     | <b>244 216</b>            | <b>2 321 002</b>          |
| <b>Surplus/ (Deficit) for the year</b>                         | <b>2</b> | <b>213</b>         | <b>(5 645)</b> | <b>--</b>    | <b>--</b>             | <b>--</b>           | <b>--</b>             | <b>(6 850)</b> | <b>(6 850)</b> | <b>(6 637)</b>     | <b>2 701</b>              | <b>(2 066 730)</b>        |

**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) - 30 June 2025

| Description                                                          | Ref | 2024/25            |                     |                   |                            |                          |                            |                     |                     |                          | Budget Year<br>+1 2025/26 | Budget Year<br>+2 2026/27 |
|----------------------------------------------------------------------|-----|--------------------|---------------------|-------------------|----------------------------|--------------------------|----------------------------|---------------------|---------------------|--------------------------|---------------------------|---------------------------|
|                                                                      |     | Original<br>Budget | Prior Adjusted<br>3 | Accum. Funds<br>4 | Multi-year<br>capital<br>5 | Unfore.<br>Unavoid.<br>6 | Net. or Prov.<br>Govt<br>7 | Other Adjusts.<br>8 | Total Adjusts.<br>9 | Adjusted<br>Budget<br>10 | Adjusted<br>Budget        | Adjusted<br>Budget        |
| R thousands                                                          | 1   | A                  | A1                  | B                 | C                          | D                        | E                          | F                   | G                   | H                        |                           |                           |
| <b>Revenue By Source</b>                                             |     |                    |                     |                   |                            |                          |                            |                     |                     |                          |                           |                           |
| <b>Exchange Revenue</b>                                              |     |                    |                     |                   |                            |                          |                            |                     |                     |                          |                           |                           |
| 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                              |     | 200                | 150                 |                   |                            |                          |                            | (195)               | (195)               | 5                        | 160                       | 140                       |
| Agency services                                                      |     | --                 | --                  |                   |                            |                          |                            | --                  | --                  | --                       | --                        | --                        |
| Interest                                                             |     | --                 | --                  |                   |                            |                          |                            | --                  | --                  | --                       | --                        | --                        |
| Interest earned from Receivables                                     |     | --                 | --                  |                   |                            |                          |                            | --                  | --                  | --                       | --                        | --                        |
| Interest earned from Current and Non Current Assets                  |     | 8 980              | 8 980               |                   |                            |                          |                            | 1 020               | 1 020               | 10 000                   | 9 339                     | 9 825                     |
| Dividends                                                            |     | --                 | --                  |                   |                            |                          |                            | --                  | --                  | --                       | --                        | --                        |
| Rent on Land                                                         |     | --                 | --                  |                   |                            |                          |                            | --                  | --                  | --                       | --                        | --                        |
| Rental from Fixed Assets                                             |     | --                 | --                  |                   |                            |                          |                            | --                  | --                  | --                       | --                        | --                        |
| Licence and permits                                                  |     | --                 | --                  |                   |                            |                          |                            | --                  | --                  | --                       | --                        | --                        |
| Special rating levies                                                |     | --                 | --                  |                   |                            |                          |                            | --                  | --                  | --                       | --                        | --                        |
| Operational Revenue                                                  |     | 320                | 30                  |                   |                            |                          |                            | (290)               | (290)               | 30                       | 335                       | 350                       |
| <b>Non-Exchange Revenue</b>                                          | 2   |                    |                     |                   |                            |                          |                            |                     |                     |                          |                           |                           |
| Property rates                                                       |     | --                 | --                  | --                | --                         | --                       | --                         | --                  | --                  | --                       | --                        | --                        |
| Surcharges and Taxes                                                 |     | --                 | --                  |                   |                            |                          |                            | --                  | --                  | --                       | --                        | --                        |
| Fines, penalties and forfeits                                        |     | --                 | --                  |                   |                            |                          |                            | --                  | --                  | --                       | --                        | --                        |
| Licences or permits                                                  |     | 650                | 1 300               |                   |                            |                          |                            | 710                 | 710                 | 1 360                    | 680                       | 711                       |
| Transfer and subsidies - Operational                                 |     | 46 216             | 46 216              |                   |                            |                          |                            | (330)               | (330)               | 45 886                   | 44 309                    | 42 867                    |
| Interest                                                             |     | --                 | --                  |                   |                            |                          |                            | --                  | --                  | --                       | --                        | --                        |
| Fuel Levy                                                            |     | 184 806            | 184 806             |                   |                            |                          |                            | --                  | --                  | 184 806                  | 192 095                   | 200 378                   |
| Operational Revenue                                                  |     | --                 | --                  |                   |                            |                          |                            | --                  | --                  | --                       | --                        | --                        |
| Gains on disposal of Assets                                          |     | --                 | --                  |                   |                            |                          |                            | --                  | --                  | --                       | --                        | --                        |
| Other Gains                                                          |     | --                 | --                  |                   |                            |                          |                            | --                  | --                  | --                       | --                        | --                        |
| Discontinued Operations                                              |     | --                 | --                  |                   |                            |                          |                            | --                  | --                  | --                       | --                        | --                        |
| <b>Total Revenue (excluding capital transfers and contributions)</b> |     | 241 172            | 241 482             | --                | --                         | --                       | --                         | 915                 | 915                 | 242 087                  | 246 918                   | 254 272                   |
| <b>Expenditure By Type</b>                                           |     |                    |                     |                   |                            |                          |                            |                     |                     |                          |                           |                           |
| Employee related costs                                               |     | 134 490            | 138 748             |                   |                            |                          |                            | 19 359              | 19 359              | 153 849                  | 140 657                   | 2 215 989                 |
| Remuneration of councillors                                          |     | 13 192             | 13 192              |                   |                            |                          |                            | (783)               | (783)               | 12 409                   | 13 799                    | 14 433                    |
| Bulk purchases - electricity                                         |     | --                 | --                  |                   |                            |                          |                            | --                  | --                  | --                       | --                        | --                        |
| Inventory consumed                                                   |     | 5 055              | 4 430               |                   |                            |                          |                            | (1 806)             | (1 806)             | 3 249                    | 5 288                     | 5 531                     |
| Debt impairment                                                      |     | --                 | --                  |                   |                            |                          |                            | --                  | --                  | --                       | --                        | --                        |
| Depreciation and amortisation                                        |     | 7 184              | 7 184               |                   |                            |                          |                            | --                  | --                  | 7 184                    | 7 200                     | 7 531                     |
| Interest                                                             |     | --                 | --                  |                   |                            |                          |                            | --                  | --                  | --                       | --                        | --                        |
| Contracted services                                                  |     | 40 373             | 45 745              |                   |                            |                          |                            | 569                 | 569                 | 40 942                   | 37 356                    | 38 010                    |
| Transfers and subsidies                                              |     | 4 530              | 1 900               |                   |                            |                          |                            | (3 128)             | (3 128)             | 1 402                    | 4 738                     | 4 283                     |
| Irrecoverable debts written off                                      |     | --                 | --                  |                   |                            |                          |                            | --                  | --                  | --                       | --                        | --                        |
| Operational costs                                                    |     | 36 138             | 35 928              |                   |                            |                          |                            | (6 446)             | (6 446)             | 29 689                   | 35 178                    | 35 224                    |
| Losses on disposal of Assets                                         |     | --                 | --                  |                   |                            |                          |                            | --                  | --                  | --                       | --                        | --                        |
| Other Losses                                                         |     | --                 | --                  |                   |                            |                          |                            | --                  | --                  | --                       | --                        | --                        |
| <b>Total Expenditure</b>                                             |     | 240 959            | 247 127             | --                | --                         | --                       | --                         | 7 765               | 7 765               | 248 724                  | 244 216                   | 2 321 002                 |
| <b>Surplus/(Deficit)</b>                                             |     | 213                | (5 645)             | --                | --                         | --                       | --                         | (6 850)             | (6 850)             | (6 637)                  | 2 701                     | (2 066 730)               |
| Transfers and subsidies - capital (monetary allocations)             |     | --                 | --                  |                   |                            |                          |                            | --                  | --                  | --                       | --                        | --                        |
| Transfers and subsidies - capital (in-kind - all)                    |     | --                 | --                  |                   |                            |                          |                            | --                  | --                  | --                       | --                        | --                        |
| <b>Surplus/(Deficit) before taxation</b>                             |     | 213                | (5 645)             | --                | --                         | --                       | --                         | (6 850)             | (6 850)             | (6 637)                  | 2 701                     | (2 066 730)               |
| Income Tax                                                           |     | --                 | --                  |                   |                            |                          |                            | --                  | --                  | --                       | --                        | --                        |
| <b>Surplus/(Deficit) after taxation</b>                              |     | 213                | (5 645)             | --                | --                         | --                       | --                         | (6 850)             | (6 850)             | (6 637)                  | 2 701                     | (2 066 730)               |
| Share of Surplus/Deficit attributable to Joint Venture               |     | --                 | --                  |                   |                            |                          |                            | --                  | --                  | --                       | --                        | --                        |
| Share of Surplus/Deficit attributable to Minorities                  |     | --                 | --                  |                   |                            |                          |                            | --                  | --                  | --                       | --                        | --                        |
| <b>Surplus/(Deficit) attributable to municipality</b>                |     | 213                | (5 645)             | --                | --                         | --                       | --                         | (6 850)             | (6 850)             | (6 637)                  | 2 701                     | (2 066 730)               |
| Share of Surplus/Deficit attributable to Associate                   |     | --                 | --                  |                   |                            |                          |                            | --                  | --                  | --                       | --                        | --                        |
| Intra-company/Parent subsidiary transactions                         |     | --                 | --                  |                   |                            |                          |                            | --                  | --                  | --                       | --                        | --                        |
| <b>Surplus/(Deficit) for the year</b>                                | 1   | 213                | (5 645)             | --                | --                         | --                       | --                         | (6 850)             | (6 850)             | (6 637)                  | 2 701                     | (2 066 730)               |

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

- The total operating revenue is adjusted upwards by **R605 Thousand** to **R242 Million**.  
The increase relates to EPWP Conditional Grant, Sale of Assets, Tender Deposits, Health Certificates and Interest on Bank.
- The proposed budget adjustment on expenditure totals to **R248.7 Million** comprising of **R248.5 Million** for Operating expenditure and **R195 Thousand** of

gains and losses. The operating expenditure increased by R1.5 Million from R247.1 Million 1<sup>st</sup> Adjustment 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 - 30 June 2025

| 2024/25                                     |     |                    |                |              |                       |                     |                       |                |                |                    |                    | Budget Year<br>+1 2025/26 | Budget Year<br>+2 2026/27 |
|---------------------------------------------|-----|--------------------|----------------|--------------|-----------------------|---------------------|-----------------------|----------------|----------------|--------------------|--------------------|---------------------------|---------------------------|
| Description                                 | Ref | Original<br>Budget | Prior Adjusted | Accum. Funds | Multi-year<br>capital | Unfore.<br>Unavold. | Nat. or Prov.<br>Govt | Other Adjusts. | Total Adjusts. | Adjusted<br>Budget | Adjusted<br>Budget | Adjusted<br>Budget        |                           |
| A                                           |     | 5<br>A1            | 6<br>B         | 7<br>C       | 8<br>D                | 9<br>E              | 10<br>F               | 11<br>G        | 12<br>H        |                    |                    |                           |                           |
| R thousands                                 |     |                    |                |              |                       |                     |                       |                |                |                    |                    |                           |                           |
| Capital expenditure - Vote                  |     |                    |                |              |                       |                     |                       |                |                |                    |                    |                           |                           |
| Multi-year expenditure to be adjusted       | 2   |                    |                |              |                       |                     |                       |                |                |                    |                    |                           |                           |
| Vote 1 - EXECUTIVE AND COUNCIL              |     | —                  | —              | —            | —                     | —                   | —                     | —              | —              | —                  | —                  | —                         |                           |
| Vote 2 - MUNICIPAL MANAGER ADMINISTRATION   |     | 300                | —              | —            | —                     | —                   | —                     | —              | —              | 300                | —                  | —                         |                           |
| Vote 3 - CORPORATE SERVICES ADMINISTRATION  |     | 8 000              | —              | —            | —                     | —                   | —                     | —              | —              | 8 000              | —                  | —                         |                           |
| Vote 4 - FINANCIAL SERVICES ADMINISTRATION  |     | 1 200              | —              | —            | —                     | —                   | —                     | —              | —              | 1 200              | —                  | —                         |                           |
| Vote 5 - COMMUNITY AND SOCIAL SERVICES      |     | 14 250             | —              | —            | —                     | —                   | —                     | —              | —              | 14 250             | —                  | —                         |                           |
| 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   | 23 750             | —              | —            | —                     | —                   | —                     | —              | —              | 23 750             | —                  | —                         |                           |
| Single-year expenditure to be adjusted      | 2   |                    |                |              |                       |                     |                       |                |                |                    |                    |                           |                           |
| Vote 1 - EXECUTIVE AND COUNCIL              |     | —                  | —              | —            | —                     | —                   | —                     | —              | —              | —                  | —                  | —                         |                           |
| Vote 2 - MUNICIPAL MANAGER ADMINISTRATION   |     | 300                | —              | —            | —                     | —                   | —                     | (300)          | (300)          | —                  | 160                | 100                       |                           |
| Vote 3 - CORPORATE SERVICES ADMINISTRATION  |     | 8 000              | —              | —            | —                     | —                   | —                     | (3 203)        | (3 203)        | 4 797              | 2 575              | 1 339                     |                           |
| Vote 4 - FINANCIAL SERVICES ADMINISTRATION  |     | 1 200              | —              | —            | —                     | —                   | —                     | 740            | 740            | 1 940              | 800                | 500                       |                           |
| Vote 5 - COMMUNITY AND SOCIAL SERVICES      |     | 14 250             | —              | —            | —                     | —                   | —                     | (9 477)        | (9 477)        | 4 773              | 1 600              | 730                       |                           |
| Vote 6 - LED PLANNING AND DEVELOPMENT       |     | 6 200              | —              | —            | —                     | —                   | —                     | (6 200)        | (6 200)        | —                  | —                  | —                         |                           |
| Vote 7 - INTERNAL AUDIT                     |     | —                  | —              | —            | —                     | —                   | —                     | —              | —              | —                  | —                  | —                         |                           |
| Vote 8 - [NAME OF VOTE 8]                   |     | —                  | —              | —            | —                     | —                   | —                     | —              | —              | —                  | —                  | —                         |                           |
| Vote 9 - [NAME OF VOTE 9]                   |     | —                  | —              | —            | —                     | —                   | —                     | —              | —              | —                  | —                  | —                         |                           |
| Vote 10 - [NAME OF VOTE 10]                 |     | —                  | —              | —            | —                     | —                   | —                     | —              | —              | —                  | —                  | —                         |                           |
| Vote 11 - [NAME OF VOTE 11]                 |     | —                  | —              | —            | —                     | —                   | —                     | —              | —              | —                  | —                  | —                         |                           |
| Vote 12 - [NAME OF VOTE 12]                 |     | —                  | —              | —            | —                     | —                   | —                     | —              | —              | —                  | —                  | —                         |                           |
| Vote 13 - [NAME OF VOTE 13]                 |     | —                  | —              | —            | —                     | —                   | —                     | —              | —              | —                  | —                  | —                         |                           |
| Vote 14 - [NAME OF VOTE 14]                 |     | —                  | —              | —            | —                     | —                   | —                     | —              | —              | —                  | —                  | —                         |                           |
| Vote 15 - [NAME OF VOTE 15]                 |     | —                  | —              | —            | —                     | —                   | —                     | —              | —              | —                  | —                  | —                         |                           |
| Capital single-year expenditure sub-total   |     | 29 950             | —              | —            | —                     | —                   | —                     | (18 440)       | (18 440)       | 11 510             | 5 125              | 2 669                     |                           |
| Total Capital Expenditure - Vote            |     | 53 700             | —              | —            | —                     | —                   | —                     | (18 440)       | (18 440)       | 35 260             | 5 125              | 2 669                     |                           |
| Capital Expenditure - Functional            |     |                    |                |              |                       |                     |                       |                |                |                    |                    |                           |                           |
| Governance and administration               |     | 9 500              | 8 900          | —            | —                     | —                   | —                     | (2 763)        | (2 763)        | 6 737              | 9 500              | 9 500                     |                           |
| Executive and council                       |     | 300                | 400            | —            | —                     | —                   | —                     | (300)          | (300)          | —                  | 300                | 300                       |                           |
| Finance and administration                  |     | 9 200              | 8 500          | —            | —                     | —                   | —                     | (2 463)        | (2 463)        | 6 737              | 9 200              | 9 200                     |                           |
| Internal audit                              |     | —                  | —              | —            | —                     | —                   | —                     | —              | —              | —                  | —                  | —                         |                           |
| Community and public safety                 |     | 14 250             | 6 200          | —            | —                     | —                   | —                     | (9 477)        | (9 477)        | 4 773              | 14 250             | 14 250                    |                           |
| Community and social services               |     | 14 250             | 6 200          | —            | —                     | —                   | —                     | (9 477)        | (9 477)        | 4 773              | 14 250             | 14 250                    |                           |
| Sport and recreation                        |     | —                  | —              | —            | —                     | —                   | —                     | —              | —              | —                  | —                  | —                         |                           |
| Public safety                               |     | —                  | —              | —            | —                     | —                   | —                     | —              | —              | —                  | —                  | —                         |                           |
| Housing                                     |     | —                  | —              | —            | —                     | —                   | —                     | —              | —              | —                  | —                  | —                         |                           |
| Health                                      |     | —                  | —              | —            | —                     | —                   | —                     | —              | —              | —                  | —                  | —                         |                           |
| Economic and environmental services         |     | 6 200              | 4 000          | —            | —                     | —                   | —                     | (6 200)        | (6 200)        | —                  | 6 200              | 6 200                     |                           |
| Planning and development                    |     | 6 200              | 4 000          | —            | —                     | —                   | —                     | (6 200)        | (6 200)        | —                  | 6 200              | 6 200                     |                           |
| Road transport                              |     | —                  | —              | —            | —                     | —                   | —                     | —              | —              | —                  | —                  | —                         |                           |
| Environmental protection                    |     | —                  | —              | —            | —                     | —                   | —                     | —              | —              | —                  | —                  | —                         |                           |
| Trading services                            |     | —                  | —              | —            | —                     | —                   | —                     | —              | —              | —                  | —                  | —                         |                           |
| Energy services                             |     | —                  | —              | —            | —                     | —                   | —                     | —              | —              | —                  | —                  | —                         |                           |
| Water management                            |     | —                  | —              | —            | —                     | —                   | —                     | —              | —              | —                  | —                  | —                         |                           |
| Waste water management                      |     | —                  | —              | —            | —                     | —                   | —                     | —              | —              | —                  | —                  | —                         |                           |
| Waste management                            |     | —                  | —              | —            | —                     | —                   | —                     | —              | —              | —                  | —                  | —                         |                           |
| Other                                       |     | —                  | —              | —            | —                     | —                   | —                     | —              | —              | —                  | —                  | —                         |                           |
| Total Capital Expenditure - Functional      | 3   | 29 950             | 19 100         | —            | —                     | —                   | —                     | (18 440)       | (18 440)       | 11 510             | 29 950             | 29 950                    |                           |
| Funded by:                                  |     |                    |                |              |                       |                     |                       |                |                |                    |                    |                           |                           |
| National Government                         |     | —                  | —              | —            | —                     | —                   | —                     | —              | —              | —                  | —                  | —                         |                           |
| Provincial Government                       |     | —                  | —              | —            | —                     | —                   | —                     | —              | —              | —                  | —                  | —                         |                           |
| District Municipality                       |     | —                  | —              | —            | —                     | —                   | —                     | —              | —              | —                  | —                  | —                         |                           |
| Transfers and subsidies - capital (in-kind) |     | —                  | —              | —            | —                     | —                   | —                     | —              | —              | —                  | —                  | —                         |                           |
| Transfers recognised - capital              | 4   | —                  | —              | —            | —                     | —                   | —                     | —              | —              | —                  | —                  | —                         |                           |
| Borrowing                                   |     | —                  | —              | —            | —                     | —                   | —                     | —              | —              | —                  | —                  | —                         |                           |
| Internally generated funds                  |     | 29 950             | 19 100         | —            | —                     | —                   | —                     | (18 440)       | (18 440)       | 11 510             | 29 950             | 29 950                    |                           |
| Total Capital Funding                       |     | 29 950             | 19 100         | —            | —                     | —                   | —                     | (18 440)       | (18 440)       | 11 510             | 29 950             | 29 950                    |                           |

## 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 2024/2025 financial year amount to **R29.9 Million**. The proposed adjustment capital budget amount to **R11.5 Million** and the Capital budget has been reduced by **R7.6 Million** when compared to the 1<sup>st</sup> Adjustment Budget of **R19.1 Million**.

## Table B6 - Adjustment Budget Financial Position

DC40 Dr Kenneth Kaunda - Table B6 Adjustments Budget Financial Position - 30 June 2025

| Description                                             |   | Ref | 2024/25                 |                           |                        |                                 |                               |                                 |                          |                          |                               | Budget Year<br>+1 2025/26 | Budget Year<br>+2 2026/27 |
|---------------------------------------------------------|---|-----|-------------------------|---------------------------|------------------------|---------------------------------|-------------------------------|---------------------------------|--------------------------|--------------------------|-------------------------------|---------------------------|---------------------------|
|                                                         |   |     | Original<br>Budget<br>A | Prior Adjusted<br>3<br>A1 | Accum. Funds<br>4<br>B | Multi-year<br>capital<br>5<br>C | Unfore.<br>Unavoid.<br>6<br>D | Nat. or Prov.<br>Govt<br>7<br>E | Other Adjusts.<br>8<br>F | Total Adjusts.<br>9<br>G | Adjusted<br>Budget<br>10<br>H | Adjusted<br>Budget        | Adjusted<br>Budget        |
| R thousands                                             |   |     |                         |                           |                        |                                 |                               |                                 |                          |                          |                               |                           |                           |
| ASSETS                                                  |   |     |                         |                           |                        |                                 |                               |                                 |                          |                          |                               |                           |                           |
| Current assets                                          |   |     |                         |                           |                        |                                 |                               |                                 |                          |                          |                               |                           |                           |
| Cash and cash equivalents                               |   |     | 25 376                  |                           |                        |                                 |                               | 8 033                           | 8 033                    | 33 408                   | (21 971)                      | (23 121)                  |                           |
| Trade and other receivables from exchange transactions  | 1 |     | 542                     | --                        | --                     | --                              | --                            | 2 167                           | 2 167                    | 2 709                    | --                            | --                        |                           |
| Receivables from non-exchange transactions              | 1 |     | --                      | --                        | --                     | --                              | --                            | --                              | --                       | --                       | --                            | --                        |                           |
| Current portion of non-current receivables              | 2 |     | --                      | --                        | --                     | --                              | --                            | --                              | --                       | --                       | --                            | --                        |                           |
| Inventory                                               |   |     | (5 055)                 | --                        | --                     | --                              | --                            | 5 055                           | 5 055                    | --                       | (5 287)                       | (5 509)                   |                           |
| VAT                                                     |   |     | --                      | --                        | --                     | --                              | --                            | 3 545                           | 3 545                    | 3 545                    | --                            | --                        |                           |
| Other current assets                                    |   |     | --                      | --                        | --                     | --                              | --                            | 531                             | 531                      | 531                      | --                            | --                        |                           |
| Total current assets                                    |   |     | 20 862                  | --                        | --                     | --                              | --                            | 19 330                          | 19 330                   | 40 192                   | (27 238)                      | (28 630)                  |                           |
| Non current assets                                      |   |     |                         |                           |                        |                                 |                               |                                 |                          |                          |                               |                           |                           |
| Investments                                             |   |     | 120                     | --                        | --                     | --                              | --                            | (120)                           | (120)                    | --                       | --                            | --                        |                           |
| Investment property                                     |   |     | --                      | --                        | --                     | --                              | --                            | --                              | --                       | --                       | --                            | --                        |                           |
| Property, plant and equipment                           | 3 |     | 138 116                 | --                        | --                     | --                              | --                            | (83 638)                        | (83 638)                 | 54 478                   | (4 790)                       | (5 627)                   |                           |
| Biological assets                                       |   |     | --                      | --                        | --                     | --                              | --                            | --                              | --                       | --                       | --                            | --                        |                           |
| Living and non-living resources                         |   |     | --                      | --                        | --                     | --                              | --                            | --                              | --                       | --                       | --                            | --                        |                           |
| Intangible assets                                       |   |     | --                      | --                        | --                     | --                              | --                            | --                              | --                       | --                       | --                            | --                        |                           |
| Intangible assets                                       |   |     | 10 125                  | --                        | --                     | --                              | --                            | (794)                           | (794)                    | 9 331                    | (662)                         | (801)                     |                           |
| Trade and other receivables from exchange transactions  |   |     | --                      | --                        | --                     | --                              | --                            | --                              | --                       | --                       | --                            | --                        |                           |
| Non-current receivables from non-exchange transactions  |   |     | --                      | --                        | --                     | --                              | --                            | --                              | --                       | --                       | --                            | --                        |                           |
| Other non-current assets                                |   |     | --                      | --                        | --                     | --                              | --                            | --                              | --                       | --                       | --                            | --                        |                           |
| Total non current assets                                |   |     | 148 381                 | --                        | --                     | --                              | --                            | (84 551)                        | (84 551)                 | 63 810                   | (5 452)                       | (6 429)                   |                           |
| TOTAL ASSETS                                            |   |     | 169 223                 | --                        | --                     | --                              | --                            | (65 222)                        | (65 222)                 | 104 002                  | (32 690)                      | (35 059)                  |                           |
| LIABILITIES                                             |   |     |                         |                           |                        |                                 |                               |                                 |                          |                          |                               |                           |                           |
| Current liabilities                                     |   |     |                         |                           |                        |                                 |                               |                                 |                          |                          |                               |                           |                           |
| Bank overdraft                                          |   |     | --                      | --                        | --                     | --                              | --                            | --                              | --                       | --                       | --                            | --                        |                           |
| Financial liabilities                                   |   |     | (421)                   | --                        | --                     | --                              | --                            | 421                             | 421                      | --                       | --                            | --                        |                           |
| Consumer deposits                                       |   |     | --                      | --                        | --                     | --                              | --                            | --                              | --                       | --                       | --                            | --                        |                           |
| Trade and other payables from exchange transactions     |   |     | 303 642                 | --                        | --                     | --                              | --                            | (308 142)                       | (308 142)                | (4 500)                  | (195 214)                     | (2 289 738)               |                           |
| Trade and other payables from non-exchange transactions |   |     | 5 716                   | --                        | --                     | --                              | --                            | (5 716)                         | (5 716)                  | --                       | (4 738)                       | (4 283)                   |                           |
| Provisions                                              |   |     | (20 496)                | --                        | --                     | --                              | --                            | 18 441                          | 18 441                   | (2 055)                  | --                            | --                        |                           |
| VAT                                                     |   |     | --                      | --                        | --                     | --                              | --                            | --                              | --                       | --                       | --                            | --                        |                           |
| Other current liabilities                               |   |     | --                      | --                        | --                     | --                              | --                            | --                              | --                       | --                       | --                            | --                        |                           |
| Total current liabilities                               |   |     | 288 443                 | --                        | --                     | --                              | --                            | (294 998)                       | (294 998)                | (6 555)                  | (199 953)                     | (2 274 021)               |                           |
| Non current liabilities                                 |   |     |                         |                           |                        |                                 |                               |                                 |                          |                          |                               |                           |                           |
| Borrowing                                               | 1 |     | --                      | --                        | --                     | --                              | --                            | --                              | --                       | --                       | --                            | --                        |                           |
| Provisions                                              | 1 |     | --                      | --                        | --                     | --                              | --                            | --                              | --                       | --                       | --                            | --                        |                           |
| Long term portion of trade payables                     |   |     | --                      | --                        | --                     | --                              | --                            | --                              | --                       | --                       | --                            | --                        |                           |
| Other non-current liabilities                           |   |     | --                      | --                        | --                     | --                              | --                            | --                              | --                       | --                       | --                            | --                        |                           |
| Total non current liabilities                           |   |     | --                      | --                        | --                     | --                              | --                            | --                              | --                       | --                       | --                            | --                        |                           |
| TOTAL LIABILITIES                                       |   |     | 288 443                 | --                        | --                     | --                              | --                            | (294 998)                       | (294 998)                | (6 555)                  | (199 953)                     | (2 274 021)               |                           |
| NET ASSETS                                              | 2 |     | (119 219)               | --                        | --                     | --                              | --                            | 229 776                         | 229 776                  | 110 557                  | 167 263                       | 2 238 963                 |                           |
| COMMUNITY WEALTH/EQUITY                                 |   |     |                         |                           |                        |                                 |                               |                                 |                          |                          |                               |                           |                           |
| Accumulated Surplus/(Deficit)                           |   |     | --                      | --                        | --                     | --                              | --                            | --                              | --                       | --                       | --                            | --                        |                           |
| Funds and Reserves                                      |   |     | --                      | --                        | --                     | --                              | --                            | --                              | --                       | --                       | --                            | --                        |                           |
| Other                                                   |   |     | --                      | --                        | --                     | --                              | --                            | --                              | --                       | --                       | --                            | --                        |                           |
| TOTAL COMMUNITY WEALTH/EQUITY                           |   |     | --                      | --                        | --                     | --                              | --                            | --                              | --                       | --                       | --                            | --                        |                           |

## 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

Choose name from list - Table B7 Adjustments Budget Cash Flows - 30 June 2025

| Choose name from list - Table B7 Adjustments Budget Cash Flows - 30 June 2023 |     |                         |                           |                        |                                 |                               |                                 |                          |                          |                               |                           |                           |
|-------------------------------------------------------------------------------|-----|-------------------------|---------------------------|------------------------|---------------------------------|-------------------------------|---------------------------------|--------------------------|--------------------------|-------------------------------|---------------------------|---------------------------|
| Description                                                                   | Ref | 2024/25                 |                           |                        |                                 |                               |                                 |                          |                          |                               | Budget Year<br>+1 2025/26 | Budget Year<br>+2 2026/27 |
|                                                                               |     | Original<br>Budget<br>A | Prior Adjusted<br>3<br>A1 | Accum. Funds<br>4<br>B | Multi-year<br>capital<br>5<br>C | Unfore.<br>Unavoid.<br>6<br>D | Hat. or Prov.<br>Govt<br>7<br>E | Other Adjusts.<br>8<br>F | Total Adjusts.<br>9<br>G | Adjusted<br>Budget<br>10<br>H | Adjusted<br>Budget        | Adjusted<br>Budget        |
| R thousands                                                                   |     | A                       | A1                        | B                      | C                               | D                             | E                               | F                        | G                        | H                             |                           |                           |
| CASH FLOW FROM OPERATING ACTIVITIES                                           |     |                         |                           |                        |                                 |                               |                                 |                          |                          |                               |                           |                           |
| Receipts                                                                      |     |                         |                           |                        |                                 |                               |                                 |                          |                          |                               |                           |                           |
| Property rates                                                                |     | --                      | --                        |                        |                                 |                               |                                 | --                       | --                       | --                            | --                        | --                        |
| Service charges                                                               |     | --                      | --                        |                        |                                 |                               |                                 | --                       | --                       | --                            | --                        | --                        |
| Other revenue                                                                 |     | 185 976                 | --                        |                        |                                 |                               |                                 | 225                      | 225                      | 186 201                       | 193 270                   | 201 579                   |
| Transfers and Subsidies - Operational                                         | 1   | 46 216                  | --                        |                        |                                 |                               |                                 | (330)                    | (330)                    | 45 886                        | 44 309                    | 42 867                    |
| Transfers and Subsidies - Capital                                             | 1   | --                      | --                        |                        |                                 |                               |                                 | --                       | --                       | --                            | --                        | --                        |
| Interest                                                                      |     | 8 980                   | --                        |                        |                                 |                               |                                 | 1 620                    | 1 620                    | 10 600                        | 9 339                     | 9 825                     |
| Dividends                                                                     |     | --                      | --                        |                        |                                 |                               |                                 | --                       | --                       | --                            | --                        | --                        |
| Payments                                                                      |     |                         |                           |                        |                                 |                               |                                 |                          |                          |                               |                           |                           |
| Suppliers and employees                                                       |     | (268 046)               | --                        |                        |                                 |                               |                                 | (25 908)                 | (25 908)                 | (240 139)                     | --                        | --                        |
| Finance charges                                                               |     | --                      | --                        |                        |                                 |                               |                                 | --                       | --                       | --                            | --                        | --                        |
| Transfers and Subsidies                                                       | 1   | (4 430)                 | --                        |                        |                                 |                               |                                 | (3 028)                  | (3 028)                  | (1 402)                       | --                        | --                        |
| NET CASH FROM/(USED) OPERATING ACTIVITIES                                     |     | (29 384)                | --                        | --                     | --                              | --                            | --                              | (28 021)                 | (28 021)                 | 346                           | 246 916                   | 254 272                   |
| 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                                                                |     | 29 950                  | --                        | --                     | --                              | --                            | --                              | (18 440)                 | (18 440)                 | 11 510                        | 29 950                    | 29 950                    |
| NET CASH FROM/(USED) INVESTING ACTIVITIES                                     |     | 29 950                  | --                        | --                     | --                              | --                            | --                              | (18 440)                 | (18 440)                 | 11 510                        | 29 950                    | 29 950                    |
| 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                                         |     |                         |                           |                        |                                 |                               |                                 |                          |                          |                               |                           |                           |
| Cash/cash equivalents at the year begin:                                      | 2   | 57 980                  | --                        |                        | --                              | --                            | --                              | (57 980)                 | (57 980)                 | --                            | --                        | --                        |
| Cash/cash equivalents at the year end:                                        | 2   | 58 626                  | --                        |                        | --                              | --                            | --                              | (104 441)                | (104 441)                | 12 056                        | 276 868                   | 284 222                   |

## MBRR Table B7 - Adjustment Budgeted Cash Flow Statement

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

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

## MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

DC40 Dr Kenneth Kaunda- Table B8 Cash backed reserves/accumulated surplus reconciliation - 30 June 2025

| Description                                | Ref | 2024/25            |                |              |                       |                     |                       |                |                |                    | Budget Year<br>+1 2025/26 | Budget Year<br>+2 2026/27 |
|--------------------------------------------|-----|--------------------|----------------|--------------|-----------------------|---------------------|-----------------------|----------------|----------------|--------------------|---------------------------|---------------------------|
|                                            |     | Original<br>Budget | Prior Adjusted | Accum. Funds | Multi-year<br>capital | Unfore.<br>Unavoid. | Nat. or Prov.<br>Govt | Other Adjusts. | Total Adjusts. | Adjusted<br>Budget | Adjusted<br>Budget        |                           |
|                                            |     | A                  | 3<br>A1        | 4<br>B       | 5<br>C                | 6<br>D              | 7<br>E                | 8<br>F         | 9<br>G         | 10<br>H            |                           |                           |
| R thousands                                |     |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Cash and investments available             |     |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Cash/cash equivalents at the year end      | 1   | –                  | –              | –            | –                     | –                   | –                     | –              | –              | –                  | –                         | –                         |
| Other current investments > 90 days        |     | 25 376             | –              | –            | –                     | –                   | –                     | 8 033          | 8 033          | 33 408             | (21 971)                  | (23 121)                  |
| Non current assets - investments           | 1   | 138 116            | –              | –            | –                     | –                   | –                     | (83 636)       | (83 636)       | 54 478             | (4 790)                   | (5 627)                   |
| Cash and investments available:            |     | 163 492            | –              | –            | –                     | –                   | –                     | (75 605)       | (75 605)       | 87 887             | (26 761)                  | (28 748)                  |
| 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)                         |     | 163 492            | –              | –            | –                     | –                   | –                     | (75 605)       | (75 605)       | 87 887             | (26 761)                  | (28 748)                  |

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".

Table A9 - Asset Management

DC40 Dr Kenneth Kaunda - Table B9 Asset Management - 30 June 2025

| PC40 Dr Kenneth Kaunda - Table B9 Asset Management - 30 June 2025 |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    | 2024/25            |  | Budget Year<br>1+ 2025/26 | Budget Year<br>2+ 2026/27 |
|-------------------------------------------------------------------|-------|-------------------------|---------------------------|------------------------|---------------------------------|----------------------------|----------------------------------|---------------------------|---------------------------|-------------------------------|--------------------|--------------------|--|---------------------------|---------------------------|
| Description                                                       | Ref   | Original<br>Budget<br>A | Prior Adjusted<br>7<br>A1 | Accum. Funds<br>8<br>B | Multi-year<br>capital<br>9<br>C | Unfore-<br>seen<br>10<br>D | Nat. or Prov.<br>Govt<br>11<br>E | Other Adjusts.<br>12<br>F | Total Adjusts.<br>13<br>G | Adjusted<br>Budget<br>14<br>H | Adjusted<br>Budget | Adjusted<br>Budget |  |                           |                           |
| <b>Revenues</b>                                                   |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| <b>CAPITAL EXPENDITURE</b>                                        |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| <b>Total New Assets to be adjusted</b>                            | 1     | 28 550                  | 17 650                    |                        |                                 |                            |                                  |                           |                           | 11 510                        |                    |                    |  |                           |                           |
| Roads Infrastructure                                              |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Storm water Infrastructure                                        |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Electrical Infrastructure                                         |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Water Supply Infrastructure                                       |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Sanitation Infrastructure                                         |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Solid Waste Infrastructure                                        | 1 000 | 1 500                   |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Rail Infrastructure                                               |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Coastal Infrastructure                                            |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Information and Communication Infrastructure                      |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Infrastructure                                                    | 1 000 | 1 500                   |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Community Facilities                                              | 4 500 | 2 000                   |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Sport and Recreation Facilities                                   |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Community Assets                                                  |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Heritage Assets                                                   |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Revenue Generating                                                |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Non-revenue Generating                                            |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Investment properties                                             |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Operational Buildings                                             | 2 000 | 500                     |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Housing                                                           |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Other Assets                                                      | 2 000 | 500                     |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Biological or Outwelded Assets                                    |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Gravestones                                                       |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Licenses and Rights                                               |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Intangible Assets                                                 | 3 000 | 3 000                   |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Computer Equipment                                                | 2 500 | 5 500                   |                           |                        |                                 |                            |                                  |                           |                           | 2 210                         |                    |                    |  |                           |                           |
| Furniture and Office Equipment                                    | 2 100 | 500                     |                           |                        |                                 |                            |                                  |                           |                           | 600                           |                    |                    |  |                           |                           |
| Machinery and Equipment                                           | 4 550 | 2 000                   |                           |                        |                                 |                            |                                  |                           |                           | 1 400                         |                    |                    |  |                           |                           |
| Transport Assets                                                  | 6 500 | 1 100                   |                           |                        |                                 |                            |                                  |                           |                           | 7 200                         |                    |                    |  |                           |                           |
| Land                                                              |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Zoo's, Marine and Non-biological Animals                          |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Monuments                                                         |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Gravestones                                                       |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Living Resources                                                  |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| <b>Total Renewal of Existing Assets to be adjusted</b>            | 2     | 1 000                   | 1 500                     |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Roads Infrastructure                                              |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Storm water Infrastructure                                        |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Electrical Infrastructure                                         |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Water Supply Infrastructure                                       | 1 000 | 1 500                   |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Sanitation Infrastructure                                         |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Solid Waste Infrastructure                                        |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Rail Infrastructure                                               |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Coastal Infrastructure                                            |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Information and Communication Infrastructure                      |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Infrastructure                                                    | 1 000 | 1 500                   |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Community Facilities                                              |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Sport and Recreation Facilities                                   |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Community Assets                                                  |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Heritage Assets                                                   |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Revenue Generating                                                |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Non-revenue Generating                                            |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Investment properties                                             |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Operational Buildings                                             |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Housing                                                           |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Other Assets                                                      |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Biological or Outwelded Assets                                    |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Gravestones                                                       |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Licenses and Rights                                               |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Intangible Assets                                                 |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Computer Equipment                                                |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Furniture and Office Equipment                                    |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Machinery and Equipment                                           |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Transport Assets                                                  |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Land                                                              |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Zoo's, Marine and Non-biological Animals                          |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Monuments                                                         |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Gravestones                                                       |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Living Resources                                                  |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| <b>Total Upgrading of Existing Assets to be adjusted</b>          | 2a    |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Roads Infrastructure                                              |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Storm water Infrastructure                                        |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Electrical Infrastructure                                         |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Water Supply Infrastructure                                       |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Sanitation Infrastructure                                         |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Solid Waste Infrastructure                                        |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Rail Infrastructure                                               |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Coastal Infrastructure                                            |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Information and Communication Infrastructure                      |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Infrastructure                                                    |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Community Facilities                                              |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Sport and Recreation Facilities                                   |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Community Assets                                                  |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Heritage Assets                                                   |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Revenue Generating                                                |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Non-revenue Generating                                            |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Investment properties                                             |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Operational Buildings                                             |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Housing                                                           |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Other Assets                                                      |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Biological or Outwelded Assets                                    |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Gravestones                                                       |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Licenses and Rights                                               |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Intangible Assets                                                 |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Computer Equipment                                                |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Furniture and Office Equipment                                    |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Machinery and Equipment                                           |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Transport Assets                                                  |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Land                                                              |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Zoo's, Marine and Non-biological Animals                          |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Monuments                                                         |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Gravestones                                                       |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Living Resources                                                  |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| <b>Total Capital Expenditure to be adjusted</b>                   | 4     | 29 550                  | 19 150                    |                        |                                 |                            |                                  |                           |                           | 11 510                        |                    |                    |  |                           |                           |
| Roads Infrastructure                                              |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Storm water Infrastructure                                        |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Electrical Infrastructure                                         |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Water Supply Infrastructure                                       | 1 000 | 1 500                   |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Sanitation Infrastructure                                         |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Solid Waste Infrastructure                                        | 1 000 | 1 500                   |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Rail Infrastructure                                               |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Coastal Infrastructure                                            |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Information and Communication Infrastructure                      |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Infrastructure                                                    | 2 000 | 3 000                   |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Community Facilities                                              | 4 500 | 2 000                   |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Sport and Recreation Facilities                                   |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Community Assets                                                  | 4 500 | 2 000                   |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Heritage Assets                                                   |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Revenue Generating                                                |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Non-revenue Generating                                            |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Investment properties                                             |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Operational Buildings                                             | 2 000 | 500                     |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Housing                                                           |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Other Assets                                                      | 2 000 | 500                     |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Biological or Outwelded Assets                                    |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Gravestones                                                       |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Licenses and Rights                                               | 3 000 |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Intangible Assets                                                 | 3 000 | 3 000                   |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Computer Equipment                                                | 2 500 | 5 500                   |                           |                        |                                 |                            |                                  |                           |                           | 2 210                         |                    |                    |  |                           |                           |
| Furniture and Office Equipment                                    | 2 100 | 500                     |                           |                        |                                 |                            |                                  |                           |                           | 600                           |                    |                    |  |                           |                           |
| Machinery and Equipment                                           | 4 550 | 2 000                   |                           |                        |                                 |                            |                                  |                           |                           | 1 400                         |                    |                    |  |                           |                           |
| Transport Assets                                                  | 6 500 | 1 100                   |                           |                        |                                 |                            |                                  |                           |                           | 7 200                         |                    |                    |  |                           |                           |
| Land                                                              |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Zoo's, Marine and Non-biological Animals                          |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Monuments                                                         |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Gravestones                                                       |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| Living Resources                                                  |       |                         |                           |                        |                                 |                            |                                  |                           |                           |                               |                    |                    |  |                           |                           |
| <b>TOTAL CAPITAL EXPENDITURE to be adjusted</b>                   | 4     | 29 550                  | 19 150                    |                        |                                 |                            |                                  |                           |                           | 11 510                        |                    |                    |  |                           |                           |

## 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 - 30 June 2025

| Description                                                                                                 | R#  | 2024/25            |                |              |                       |                     |                       |                |                |                    | Budget Year +1<br>2025/26 | Budget Year +2<br>2026/27 |
|-------------------------------------------------------------------------------------------------------------|-----|--------------------|----------------|--------------|-----------------------|---------------------|-----------------------|----------------|----------------|--------------------|---------------------------|---------------------------|
|                                                                                                             |     | Original<br>Budget | Prior Adjusted | Accum. Funds | Multi-year<br>capital | Unfore.<br>Unavail. | Nat. or Prov.<br>Govt | Other Adjusts. | Total Adjusts. | Adjusted<br>Budget | Adjusted<br>Budget        | Adjusted<br>Budget        |
|                                                                                                             |     | A                  | 7<br>A1        | 8<br>B       | 9<br>C                | 10<br>D             | 11<br>E               | 12<br>F        | 13<br>G        | 14<br>H            |                           |                           |
| <b>Household service targets</b>                                                                            | 1   |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| <b>Water:</b>                                                                                               |     |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Piped water inside dwelling                                                                                 | 2   |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Piped water inside yard (but not in dwelling)                                                               |     |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Using public tap (at least min service level)                                                               |     |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Other water supply (at least min service level)                                                             |     |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| <i>Minimum Service Level and Above sub-total</i>                                                            | 3   |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Using public tap (< min service level)                                                                      | 3.4 |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Other water supply (< min service level)                                                                    |     |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| No water supply                                                                                             |     |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| <i>Below Minimum Service Level sub-total</i>                                                                | 5   |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| <b>Total number of households</b>                                                                           | 5   |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| <b>Sanitation/sewerage:</b>                                                                                 |     |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Flush toilet (connected to sewerage)                                                                        |     |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Flush toilet (with septic tank)                                                                             |     |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Chemical toilet                                                                                             |     |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Pit toilet (ventilated)                                                                                     |     |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Other toilet provisions (> min service level)                                                               |     |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| <i>Minimum Service Level and Above sub-total</i>                                                            |     |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Bucket toilet                                                                                               |     |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Other toilet provisions (< min service level)                                                               |     |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| No toilet provisions                                                                                        |     |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| <i>Below Minimum Service Level sub-total</i>                                                                | 5   |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| <b>Total number of households</b>                                                                           | 5   |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| <b>Energy:</b>                                                                                              |     |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Electricity (at least min. service level)                                                                   |     |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Electricity - prepaid (> min service level)                                                                 |     |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| <i>Minimum Service Level and Above sub-total</i>                                                            |     |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Electricity (< min service level)                                                                           |     |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Electricity - prepaid (< min. service level)                                                                |     |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Other energy sources                                                                                        |     |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| <i>Below Minimum Service Level sub-total</i>                                                                | 5   |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| <b>Total number of households</b>                                                                           | 5   |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| <b>Refuse:</b>                                                                                              |     |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Removed at least once a week (min service)                                                                  |     |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| <i>Minimum Service Level and Above sub-total</i>                                                            |     |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Removed less frequently than once a week                                                                    |     |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Using communal refuse dump                                                                                  |     |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Using own refuse dump                                                                                       |     |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Other rubbish disposal                                                                                      |     |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| No rubbish disposal                                                                                         |     |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| <i>Below Minimum Service Level sub-total</i>                                                                | 5   |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| <b>Total number of households</b>                                                                           | 5   |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| <b>Households receiving Free Basic Service</b>                                                              | 15  |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Water (6 kilolites per household per month)                                                                 |     |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Sanitation (free minimum level service)                                                                     |     |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Electricity/other energy (50kwh per household per month)                                                    |     |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Refuse (removed at least once a week)                                                                       |     |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| <i>Informal Settlements</i>                                                                                 |     |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| <b>Cost of Free Basic Services provided (R000)</b>                                                          | 16  |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Water (6 kilolites 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)                                                        |     |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| <b>Cost of Free Basic Services provided - Informal Formal Settlements (R000)</b>                            |     |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| <b>Total cost of FBS provided</b>                                                                           |     |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| <b>Highest level of free service provided</b>                                                               |     |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Property rates (R000 value threshold)                                                                       |     |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Water (kilolites per household per month)                                                                   |     |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Sanitation (kilolites per household per month)                                                              |     |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Sanitation (Rand per household per month)                                                                   |     |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Electricity (kwh per household per month)                                                                   |     |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Refuse (average litres per week)                                                                            |     |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| <b>Revenue cost of free services provided (R000)</b>                                                        | 17  |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Property rates (baili adjustment) ( impermissible values per section 17 of MFRA)                            |     |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Property rates: exemptions, reductions and rebates and impermissible values in excess of section 17 of MFRA |     |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Water (in excess of 6 kilolites 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                                                                           |     |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Other                                                                                                       |     |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |
| <b>Total revenue cost of subsidised services provided</b>                                                   | 6   |                    |                |              |                       |                     |                       |                |                |                    |                           |                           |

## PART 2: SUPPORTING DOCUMENTATION

### 2.1. Adjustment Budget Assumptions

The 2024/2025 adjustment budget proposal is informed by:

- Outcome of the mid-year budget and performance assessment report as outlined in the Section 72(1) of the MFMA which was approved by Council. **(Item A. 36/01/2025)**
- 1<sup>st</sup> Adjustment Budget was approved by Council. **(Item A. 95/02/2025)**
- 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 upwards by **R605 Thousand** to **R242 Million**. The increase relates to Skills Development Levy and Insurance premium.

### Summary of revenue classified by main revenue source

DC40 Dr Kenneth Kaunda - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 30 June 2025

| Description                                                   | Ref | 2024/25            |                     |                   |                            |                          |                             |                     |                     |                          | Budget Year<br>+1 2025/26 | Budget Year<br>+2 2026/27 |
|---------------------------------------------------------------|-----|--------------------|---------------------|-------------------|----------------------------|--------------------------|-----------------------------|---------------------|---------------------|--------------------------|---------------------------|---------------------------|
|                                                               |     | Original<br>Budget | Prior Adjusted<br>3 | Accum. Funds<br>4 | Multi-year<br>capital<br>5 | Unform.<br>Unavoid.<br>6 | Nat. or Prov.<br>Govt.<br>7 | Other Adjusts.<br>8 | Total Adjusts.<br>9 | Adjusted<br>Budget<br>10 | Adjusted<br>Budget        | Adjusted<br>Budget        |
| R thousands                                                   | 1   | A                  | A1                  | B                 | C                          | D                        | E                           | F                   | G                   | H                        |                           |                           |
| <b>Revenue By Source</b>                                      |     |                    |                     |                   |                            |                          |                             |                     |                     |                          |                           |                           |
| <b>Exchange Revenue</b>                                       |     |                    |                     |                   |                            |                          |                             |                     |                     |                          |                           |                           |
| 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                       |     | 200                | 150                 | --                | --                         | --                       | --                          | (195)               | (195)               | 5                        | 160                       | 140                       |
| Agency services                                               |     | --                 | --                  | --                | --                         | --                       | --                          | --                  | --                  | --                       | --                        | --                        |
| Interest                                                      |     | --                 | --                  | --                | --                         | --                       | --                          | --                  | --                  | --                       | --                        | --                        |
| Interest earned from Receivables                              |     | --                 | --                  | --                | --                         | --                       | --                          | --                  | --                  | --                       | --                        | --                        |
| Interest earned from Current and Non Current Assets           |     | 8 980              | 8 980               | --                | --                         | --                       | --                          | 1 020               | 1 020               | 10 000                   | 9 339                     | 9 825                     |
| Dividends                                                     |     | --                 | --                  | --                | --                         | --                       | --                          | --                  | --                  | --                       | --                        | --                        |
| Rent on Land                                                  |     | --                 | --                  | --                | --                         | --                       | --                          | --                  | --                  | --                       | --                        | --                        |
| Rental from Fixed Assets                                      |     | --                 | --                  | --                | --                         | --                       | --                          | --                  | --                  | --                       | --                        | --                        |
| Licence and permits                                           |     | --                 | --                  | --                | --                         | --                       | --                          | --                  | --                  | --                       | --                        | --                        |
| <b>Special rating levies</b>                                  |     |                    |                     |                   |                            |                          |                             |                     |                     |                          |                           |                           |
| Operational Revenue                                           |     | 320                | 30                  | --                | --                         | --                       | --                          | (290)               | (290)               | 30                       | 335                       | 350                       |
| <b>Non-Exchange Revenue</b>                                   |     |                    |                     |                   |                            |                          |                             |                     |                     |                          |                           |                           |
| Property rates                                                | 2   | --                 | --                  | --                | --                         | --                       | --                          | --                  | --                  | --                       | --                        | --                        |
| Surcharges and Taxes                                          |     | --                 | --                  | --                | --                         | --                       | --                          | --                  | --                  | --                       | --                        | --                        |
| Fines, penalties and forfeits                                 |     | --                 | --                  | --                | --                         | --                       | --                          | --                  | --                  | --                       | --                        | --                        |
| Licences or permits                                           |     | 650                | 1 300               | --                | --                         | --                       | --                          | 710                 | 710                 | 1 360                    | 680                       | 711                       |
| Transfer and subsidies - Operational                          |     | 46 216             | 46 216              | --                | --                         | --                       | --                          | (330)               | (330)               | 45 886                   | 44 309                    | 42 867                    |
| Interest                                                      |     | --                 | --                  | --                | --                         | --                       | --                          | --                  | --                  | --                       | --                        | --                        |
| Fuel Levy                                                     |     | 184 806            | 184 806             | --                | --                         | --                       | --                          | --                  | --                  | 184 806                  | 192 055                   | 200 378                   |
| Operational Revenue                                           |     | --                 | --                  | --                | --                         | --                       | --                          | --                  | --                  | --                       | --                        | --                        |
| Gains on disposal of Assets                                   |     | --                 | --                  | --                | --                         | --                       | --                          | --                  | --                  | --                       | --                        | --                        |
| Other Gains                                                   |     | --                 | --                  | --                | --                         | --                       | --                          | --                  | --                  | --                       | --                        | --                        |
| <b>Discontinued Operations</b>                                |     |                    |                     |                   |                            |                          |                             |                     |                     |                          |                           |                           |
| Total Revenue (excluding capital transfers and contributions) |     | 241 172            | 241 482             | --                | --                         | --                       | --                          | 915                 | 915                 | 242 067                  | 246 918                   | 254 272                   |

### 2.3. Adjustments to expenditure on allocations and grant programmes

| DC40 Dr Kenneth Kaunda - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 30 June 2025 |      |                         |                           |                                 |                                 |                           |                           |                               |                           |                           |
|----------------------------------------------------------------------------------------------------------------|------|-------------------------|---------------------------|---------------------------------|---------------------------------|---------------------------|---------------------------|-------------------------------|---------------------------|---------------------------|
| Description                                                                                                    | Ref  | 2024/25                 |                           |                                 |                                 |                           |                           |                               | Budget Year<br>+1 2025/26 | Budget Year<br>+2 2026/27 |
|                                                                                                                |      | Original<br>Budget<br>A | Prior Adjusted<br>7<br>A1 | Multi-year<br>capital<br>8<br>B | Nat. or Prov.<br>Govt<br>9<br>C | Other Adjusts.<br>10<br>D | Total Adjusts.<br>11<br>E | Adjusted<br>Budget<br>12<br>F | Adjusted<br>Budget        | Adjusted<br>Budget        |
| R thousands                                                                                                    |      |                         |                           |                                 |                                 |                           |                           |                               |                           |                           |
| RECEIPTS:                                                                                                      | 1, 2 |                         |                           |                                 |                                 |                           |                           |                               |                           |                           |
| Operating Transfers and Grants                                                                                 |      |                         |                           |                                 |                                 |                           |                           |                               |                           |                           |
| National Government:                                                                                           |      | 227 522                 | 227 522                   | --                              | --                              | --                        | (330)                     | 227 192                       | 227 522                   | --                        |
| EQUITABLE SHARE                                                                                                | --   | 33 503                  | 33 503                    | --                              | --                              | --                        | --                        | 33 503                        | 33 503                    | --                        |
| LOCAL GOV FIN MNG GRANT                                                                                        | --   | 1 000                   | 1 000                     | --                              | --                              | --                        | --                        | 1 000                         | 1 000                     | --                        |
| EPWP INTEGRATED GRANT                                                                                          | --   | 1 452                   | 1 452                     | --                              | --                              | --                        | (330)                     | 1 122                         | 1 452                     | --                        |
| RURAL ROAD ASSET MNG SYSTEMS GRANT                                                                             | --   | 2 761                   | 2 761                     | --                              | --                              | --                        | --                        | 2 761                         | 2 761                     | --                        |
| ENERGY EFF & DEMAND SIDE MNG                                                                                   | --   | 4 000                   | 4 000                     | --                              | --                              | --                        | --                        | 4 000                         | 4 000                     | --                        |
| RSC REPLACEMENT GRANT                                                                                          | --   | 184 806                 | 184 806                   | --                              | --                              | --                        | --                        | 184 806                       | 184 806                   | --                        |
| Provincial Government:                                                                                         |      | 3 500                   | 3 500                     | --                              | --                              | --                        | --                        | 3 500                         | 3 500                     | --                        |
| EDUCATION, TRAINING AND DEVELOPMENT PRACTICES SETA                                                             | --   | 3 500                   | 3 500                     | --                              | --                              | --                        | --                        | 3 500                         | 3 500                     | --                        |
|                                                                                                                | 4    |                         |                           |                                 |                                 |                           |                           |                               |                           |                           |
|                                                                                                                | 5    |                         |                           |                                 |                                 |                           |                           |                               |                           |                           |
| District Municipality:<br>[insert description]                                                                 |      | --                      | --                        | --                              | --                              | --                        | --                        | --                            | --                        | --                        |
| Other grant providers:                                                                                         |      | --                      | --                        | --                              | --                              | --                        | --                        | --                            | --                        | --                        |
| Total Operating Transfers and Grants                                                                           | 6    | 231 022                 | 231 022                   | --                              | --                              | --                        | (330)                     | 230 692                       | 231 022                   | --                        |
| Capital Transfers and Grants                                                                                   |      |                         |                           |                                 |                                 |                           |                           |                               |                           |                           |
| National Government:                                                                                           |      | --                      | --                        | --                              | --                              | --                        | --                        | --                            | --                        | --                        |
|                                                                                                                | --   | --                      | --                        | --                              | --                              | --                        | --                        | --                            | --                        | --                        |
|                                                                                                                | --   | --                      | --                        | --                              | --                              | --                        | --                        | --                            | --                        | --                        |
| Provincial Government:                                                                                         |      | --                      | --                        | --                              | --                              | --                        | --                        | --                            | --                        | --                        |
| Other capital transfers/grants [insert description]                                                            |      | --                      | --                        | --                              | --                              | --                        | --                        | --                            | --                        | --                        |
| District Municipality:<br>[insert description]                                                                 |      | --                      | --                        | --                              | --                              | --                        | --                        | --                            | --                        | --                        |
| Other grant providers:<br>[insert description]                                                                 |      | --                      | --                        | --                              | --                              | --                        | --                        | --                            | --                        | --                        |
| Total Capital Transfers and Grants                                                                             | 6    | --                      | --                        | --                              | --                              | --                        | --                        | --                            | --                        | --                        |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS                                                                           |      | 231 022                 | 231 022                   | --                              | --                              | --                        | (330)                     | 230 692                       | 231 022                   | --                        |

## 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 - 30 June 2025 |     |                         |                           |                        |                                 |                               |                                  |                           |                           |                               |                           |                           |
|----------------------------------------------------------------------------------------------------------------------------------|-----|-------------------------|---------------------------|------------------------|---------------------------------|-------------------------------|----------------------------------|---------------------------|---------------------------|-------------------------------|---------------------------|---------------------------|
| Description                                                                                                                      | Ref | 2024/25                 |                           |                        |                                 |                               |                                  |                           |                           |                               | Budget Year<br>+1 2025/26 | Budget Year<br>+2 2026/27 |
|                                                                                                                                  |     | Original<br>Budget<br>A | Prior Adjusted<br>5<br>A1 | Accum. Funds<br>7<br>B | Multi-year<br>capital<br>8<br>C | Unform.<br>Unavord.<br>9<br>D | Nat. or Prov.<br>Govt<br>10<br>E | Other Adjusts.<br>11<br>F | Total Adjusts.<br>12<br>G | Adjusted<br>Budget<br>13<br>H | Adjusted<br>Budget        | Adjusted<br>Budget        |
| R thousands                                                                                                                      |     |                         |                           |                        |                                 |                               |                                  |                           |                           |                               |                           |                           |
| Cash transfers to other municipalities                                                                                           |     |                         |                           |                        |                                 |                               |                                  |                           |                           |                               |                           |                           |
| insert description]                                                                                                              | 1   | --                      | --                        |                        |                                 |                               |                                  |                           | --                        | --                            | --                        | --                        |
| insert description]                                                                                                              |     | --                      | --                        |                        |                                 |                               |                                  |                           | --                        | --                            | --                        | --                        |
| insert description]                                                                                                              |     | --                      | --                        |                        |                                 |                               |                                  |                           | --                        | --                            | --                        | --                        |
| TOTAL ALLOCATIONS TO MUNICIPALITIES:                                                                                             |     | --                      | --                        | --                     | --                              | --                            | --                               | --                        | --                        | --                            | --                        | --                        |
| Cash transfers to Entities/Other External Mechanisms                                                                             |     |                         |                           |                        |                                 |                               |                                  |                           |                           |                               |                           |                           |
| insert description]                                                                                                              | 2   | --                      | --                        |                        |                                 |                               |                                  |                           | --                        | --                            | --                        | --                        |
| insert description]                                                                                                              |     | --                      | --                        |                        |                                 |                               |                                  |                           | --                        | --                            | --                        | --                        |
| insert description]                                                                                                              |     | --                      | --                        |                        |                                 |                               |                                  |                           | --                        | --                            | --                        | --                        |
| TOTAL ALLOCATIONS TO ENTITIES/EMS'                                                                                               |     | --                      | --                        | --                     | --                              | --                            | --                               | --                        | --                        | --                            | --                        | --                        |
| Cash transfers to other Organs of State                                                                                          |     |                         |                           |                        |                                 |                               |                                  |                           |                           |                               |                           |                           |
| insert description]                                                                                                              | 3   | --                      | --                        |                        |                                 |                               |                                  |                           | --                        | --                            | --                        | --                        |
| insert description]                                                                                                              |     | --                      | --                        |                        |                                 |                               |                                  |                           | --                        | --                            | --                        | --                        |
| insert description]                                                                                                              |     | --                      | --                        |                        |                                 |                               |                                  |                           | --                        | --                            | --                        | --                        |
| TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:                                                                                      |     | --                      | --                        | --                     | --                              | --                            | --                               | --                        | --                        | --                            | --                        | --                        |
| Cash transfers to other Organisations                                                                                            |     |                         |                           |                        |                                 |                               |                                  |                           |                           |                               |                           |                           |
| HH: BURSARIES NON-EMPLOYEE CASH-DISCRETIONARY                                                                                    | 4   | 100                     | 200                       |                        |                                 |                               |                                  |                           | --                        | 182                           | --                        | --                        |
| TS_O_K_HH SOC ASSIS, SOCIAL RELIEF                                                                                               |     | 300                     | 200                       |                        |                                 |                               |                                  |                           | --                        | 150                           | --                        | --                        |
| HH OTH TRANS: BURSARIES NON EMPLOYEE                                                                                             |     | 1 000                   | 1 900                     |                        |                                 |                               |                                  |                           | --                        | 800                           | --                        | --                        |
| TS_O_M_HH CASH UNSPECIFIED-SPORTS                                                                                                |     | 100                     | 200                       |                        |                                 |                               |                                  |                           | --                        | 180                           | --                        | --                        |
| HH OTH TRANS/LED SUPPORT GRANTS                                                                                                  |     | 2 900                   | 300                       |                        |                                 |                               |                                  |                           | --                        | --                            | --                        | --                        |
| PRIV ENT: SUBS H-FIN ENT/PR - PRODUCT                                                                                            |     | 30                      | --                        |                        |                                 |                               |                                  |                           | --                        | --                            | --                        | --                        |
| NON PROF: TOURISM                                                                                                                |     | 100                     | --                        |                        |                                 |                               |                                  |                           | --                        | --                            | --                        | --                        |
| TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:                                                                                     |     | 4 530                   | 1 900                     | --                     | --                              | --                            | --                               | --                        | --                        | 1 402                         | --                        | --                        |
| TOTAL CASH TRANSFERS                                                                                                             | 5   | 4 530                   | 1 900                     | --                     | --                              | --                            | --                               | --                        | --                        | 1 402                         | --                        | --                        |
|                                                                                                                                  |     |                         |                           |                        |                                 |                               |                                  |                           |                           |                               |                           |                           |
| Non-cash transfers to other municipalities                                                                                       |     |                         |                           |                        |                                 |                               |                                  |                           |                           |                               |                           |                           |
| insert description]                                                                                                              | 1   | --                      | --                        |                        |                                 |                               |                                  |                           | --                        | --                            | --                        | --                        |
| insert description]                                                                                                              |     | --                      | --                        |                        |                                 |                               |                                  |                           | --                        | --                            | --                        | --                        |
| insert description]                                                                                                              |     | --                      | --                        |                        |                                 |                               |                                  |                           | --                        | --                            | --                        | --                        |
| TOTAL ALLOCATIONS TO MUNICIPALITIES:                                                                                             |     | --                      | --                        | --                     | --                              | --                            | --                               | --                        | --                        | --                            | --                        | --                        |
| Non-cash transfers to Entities/Other External Mechanisms                                                                         |     |                         |                           |                        |                                 |                               |                                  |                           |                           |                               |                           |                           |
| insert description]                                                                                                              | 2   | --                      | --                        |                        |                                 |                               |                                  |                           | --                        | --                            | --                        | --                        |
| insert description]                                                                                                              |     | --                      | --                        |                        |                                 |                               |                                  |                           | --                        | --                            | --                        | --                        |
| insert description]                                                                                                              |     | --                      | --                        |                        |                                 |                               |                                  |                           | --                        | --                            | --                        | --                        |
| TOTAL ALLOCATIONS TO ENTITIES/EMS'                                                                                               |     | --                      | --                        | --                     | --                              | --                            | --                               | --                        | --                        | --                            | --                        | --                        |
| Non-cash transfers to other Organs of State                                                                                      |     |                         |                           |                        |                                 |                               |                                  |                           |                           |                               |                           |                           |
| insert description]                                                                                                              | 3   | --                      | --                        |                        |                                 |                               |                                  |                           | --                        | --                            | --                        | --                        |
| insert description]                                                                                                              |     | --                      | --                        |                        |                                 |                               |                                  |                           | --                        | --                            | --                        | --                        |
| insert description]                                                                                                              |     | --                      | --                        |                        |                                 |                               |                                  |                           | --                        | --                            | --                        | --                        |
| TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:                                                                                      |     | --                      | --                        | --                     | --                              | --                            | --                               | --                        | --                        | --                            | --                        | --                        |
| Non-cash transfers to other Organisations                                                                                        |     |                         |                           |                        |                                 |                               |                                  |                           |                           |                               |                           |                           |
| insert description]                                                                                                              | 4   | --                      | --                        |                        |                                 |                               |                                  |                           | --                        | --                            | --                        | --                        |
| insert description]                                                                                                              |     | --                      | --                        |                        |                                 |                               |                                  |                           | --                        | --                            | --                        | --                        |
| insert description]                                                                                                              |     | --                      | --                        |                        |                                 |                               |                                  |                           | --                        | --                            | --                        | --                        |
| TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:                                                                                 |     | --                      | --                        | --                     | --                              | --                            | --                               | --                        | --                        | --                            | --                        | --                        |
| TOTAL NON-CASH TRANSFERS                                                                                                         | 5   | --                      | --                        | --                     | --                              | --                            | --                               | --                        | --                        | --                            | --                        | --                        |
| TOTAL TRANSFERS                                                                                                                  |     | 4 530                   | 1 900                     | --                     | --                              | --                            | --                               | --                        | --                        | 1 402                         | --                        | --                        |

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

DC40 Dr Kenneth Kaunda - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 30 June 2025

| 2024/25                                                  |     |                 |                |              |                    |                  |                    |                |                |                 |          |
|----------------------------------------------------------|-----|-----------------|----------------|--------------|--------------------|------------------|--------------------|----------------|----------------|-----------------|----------|
| 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 |
| R thousands                                              |     | A               | 5 A1           | 6 B          | 7 C                | 8 D              | 9 E                | 10 F           | 11 G           | 12 H            |          |
| <b>Councillors (Political Office Bearers plus Other)</b> |     |                 |                |              |                    |                  |                    |                |                |                 |          |
| Basic Salaries and Wages                                 |     | 8 874           | 9 483          |              |                    |                  |                    | (563)          | (563)          | 8 311           | -6.3%    |
| Pension and UIF Contributions                            |     | 580             | 635            |              |                    |                  |                    | 259            | 259            | 639             | 44.6%    |
| Medical Aid Contributions                                |     | 115             | 114            |              |                    |                  |                    | 71             | 71             | 186             | 61.7%    |
| Motor Vehicle Allowance                                  |     | 1 401           | 1 380          |              |                    |                  |                    | (361)          | (361)          | 1 040           | -25.8%   |
| Cellphone Allowance                                      |     | 1 014           | 755            |              |                    |                  |                    | (109)          | (109)          | 905             |          |
| Housing Allowances                                       |     | —               | —              |              |                    |                  |                    | —              | —              | —               |          |
| Other benefits and allowances                            |     | 1 208           | 625            |              |                    |                  |                    | (80)           | (80)           | 1 128           |          |
| Sub Total - Councillors                                  |     | 13 192          | 13 192         |              |                    |                  | —                  | (783)          | (783)          | 12 409          | -5.9%    |
| % Increase                                               |     |                 |                |              |                    |                  |                    |                |                | (0)             |          |
| <b>Senior Managers of the Municipality</b>               |     |                 |                |              |                    |                  |                    |                |                |                 |          |
| Basic Salaries and Wages                                 |     | 5 691           | 4 163          |              |                    |                  |                    | (428)          | (428)          | 5 263           | -7.5%    |
| Pension and UIF Contributions                            |     | —               | 216            |              |                    |                  |                    | 216            | 216            | 216             | #DIV/0!  |
| Medical Aid Contributions                                |     | 72              | 104            |              |                    |                  |                    | 32             | 32             | 104             | 44.1%    |
| Overtime                                                 |     | —               | —              |              |                    |                  |                    | —              | —              | —               |          |
| Performance Bonus                                        |     | 235             | 177            |              |                    |                  |                    | (58)           | (58)           | 177             |          |
| Motor Vehicle Allowance                                  |     | 1 178           | 906            |              |                    |                  |                    | (272)          | (272)          | 906             | -23.1%   |
| Cellphone Allowance                                      |     | 151             | 127            |              |                    |                  |                    | (24)           | (24)           | 127             | -15.9%   |
| Housing Allowances                                       |     | —               | —              |              |                    |                  |                    | —              | —              | —               |          |
| Other benefits and allowances                            |     | 20              | 20             |              |                    |                  |                    | —              | —              | 20              |          |
| Sub Total - Senior Managers of Municipality              |     | 7 348           | 5 713          | —            |                    |                  | —                  | (534)          | (534)          | 6 813           | -7.3%    |
| % Increase                                               |     |                 |                |              |                    |                  |                    |                |                | (0)             |          |
| <b>Other Municipal Staff</b>                             |     |                 |                |              |                    |                  |                    |                |                |                 |          |
| Basic Salaries and Wages                                 |     | 79 904          | 79 303         |              |                    |                  |                    | 4 300          | 4 300          | 84 204          | 5.4%     |
| Pension and UIF Contributions                            |     | 14 960          | 15 893         |              |                    |                  |                    | 5 833          | 5 833          | 20 793          | 39.0%    |
| Medical Aid Contributions                                |     | 6 281           | 7 141          |              |                    |                  |                    | 5 180          | 5 180          | 11 461          | 82.5%    |
| Overtime                                                 |     | 800             | 996            |              |                    |                  |                    | 126            | 126            | 926             | 15.7%    |
| Performance Bonus                                        |     | 5 230           | 6 310          |              |                    |                  |                    | 1 930          | 1 930          | 7 160           |          |
| Motor Vehicle Allowance                                  |     | 9 557           | 10 435         |              |                    |                  |                    | 1 008          | 1 008          | 10 565          | 10.5%    |
| Cellphone Allowance                                      |     | 1 233           | 1 388          |              |                    |                  |                    | 165            | 165            | 1 388           | 13.4%    |
| Housing Allowances                                       |     | 681             | 659            |              |                    |                  |                    | (122)          | (122)          | 559             |          |
| Other benefits and allowances                            |     | 1 498           | 1 668          |              |                    |                  |                    | 171            | 171            | 1 668           |          |
| Payments in lieu of leave                                |     | 4 042           | 5 260          |              |                    |                  |                    | 307            | 307            | 4 350           | 7.6%     |
| Long service awards                                      |     | 1 180           | 1 478          |              |                    |                  |                    | 478            | 478            | 1 658           | 40.5%    |
| Post-retirement benefit obligations                      |     | 430             | 500            |              |                    |                  |                    | 70             | 70             | 500             | 16.3%    |
| Entertainment                                            |     | —               | —              |              |                    |                  |                    | —              | —              | —               |          |
| Security                                                 |     | —               | —              |              |                    |                  |                    | —              | —              | —               |          |
| Acting and post retired allowance                        |     | 1 346           | 2 093          |              |                    |                  |                    | 448            | 448            | 1 793           |          |
| In kind benefits                                         |     | —               | —              |              |                    |                  |                    | —              | —              | —               |          |
| Sub Total - Other Municipal Staff                        |     | 127 142         | 133 035        | —            | —                  | —                | —                  | 19 893         | 19 893         | 147 036         | 15.6%    |
| % Increase                                               |     |                 |                |              |                    |                  |                    |                |                |                 |          |
| Total Parent Municipality                                |     | 147 682         | 151 940        | —            | —                  | —                | —                  | 18 576         | 18 576         | 166 258         | 12.6%    |
|                                                          |     |                 |                |              |                    |                  |                    |                |                |                 |          |
| <b>Board Members of Entities</b>                         |     |                 |                |              |                    |                  |                    |                |                |                 |          |
| Sub Total - Board Members of Entities                    |     | —               | —              | —            | —                  | —                | —                  | —              | —              | —               |          |
| % Increase                                               |     |                 |                |              |                    |                  |                    |                |                |                 |          |
| <b>Senior Managers of Entities</b>                       |     |                 |                |              |                    |                  |                    |                |                |                 |          |
| Sub Total - Senior Managers of Entities                  |     | —               | —              | —            | —                  | —                | —                  | —              | —              | —               |          |
| % Increase                                               |     |                 |                |              |                    |                  |                    |                |                |                 |          |
| <b>Other Staff of Entities</b>                           |     |                 |                |              |                    |                  |                    |                |                |                 |          |
| In kind benefits                                         |     | —               | —              | —            | —                  | —                | —                  | —              | —              | —               |          |
| Sub Total - Other Staff of Entities                      |     | —               | —              | —            | —                  | —                | —                  | —              | —              | —               |          |
| % Increase                                               |     |                 |                |              |                    |                  |                    |                |                |                 |          |
| Total Municipal Entities                                 |     | —               | —              | —            | —                  | —                | —                  | —              | —              | —               |          |
|                                                          |     |                 |                |              |                    |                  |                    |                |                |                 |          |
| TOTAL SALARY, ALLOWANCES & BENEFITS                      |     | 147 682         | 151 940        | —            | —                  | —                | —                  | 18 576         | 18 576         | 166 258         | 12.6%    |
| % Increase                                               |     |                 |                |              |                    |                  |                    |                |                |                 |          |
| TOTAL MANAGERS AND STAFF                                 |     | 134 490         | 138 748        | —            | —                  | —                | —                  | 19 359         | 19 359         | 153 849         | 14.4%    |

### Councillors

- The proposed adjustment on Remuneration of Councillors totals to **R12.4 Million**. The Remuneration of Councillors reduced by **R783 Thousand** when compared to the 1<sup>st</sup> Adjustment Budget.

## Senior Officials and Municipal Staff

- The proposed adjustment on Employee related costs totals to **R153.8 Million**. The Employee related costs increased by **R15.1 Million** when compared to the 1<sup>st</sup> Adjustment Budget.

## 2.6. Adjustments to service delivery and Budget implementation plan

The 2024/2025 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 **R11.4 Million**. The capital expenditure decreased by **R7.7 Million** from the **R19.1 Million** 1<sup>st</sup> Adjustment Budget. (see tables below).

**Table 5 (a): Capital Expenditure Breakdown**

| DR KENNETH KAUNDA DISTRICT MUNICIPALITY<br>ADJUSTMENT BUDGET 2024/2025 |                    |                                            |                        |                       |                  |              |                                        |                     |               |              |        |
|------------------------------------------------------------------------|--------------------|--------------------------------------------|------------------------|-----------------------|------------------|--------------|----------------------------------------|---------------------|---------------|--------------|--------|
| CAPITAL EXPENDITURE LIST                                               |                    |                                            | CURRENT YEAR 2024/2025 |                       |                  |              | REVENUE & EXPENDITURE ACTUAL MOVEMENTS |                     |               |              |        |
| NO                                                                     | DEPARTMENT         | DESCRIPTION                                | Budget                 | 1st Adjustment Budget | Budget Virements | Adjustments  | Adjusted Budget                        | Curr Mth Exp (June) | YTD Movement  | Balance      | % Exp  |
| 1                                                                      | MUNICIPAL MANAGER  | COMMUNICATION EQUIPMENT                    | 300 000.00             | 400 000.00            | -                | 400 000.00   | -                                      | -                   | -             | -            | -      |
| 2                                                                      | CORPORATE SERVICES | OFFICE FURNITURE AND FITTINGS              | 1 000 000.00           | 300 000.00            | -                | 300 000.00   | 600 000.00                             | 457 629.79          | 591 286.63    | 8 013.37     | 98.66  |
| 3                                                                      | CORPORATE SERVICES | COMPUTER EQUIPMENT                         | 1 000 000.00           | 500 000.00            | -                | 7 000.00     | 493 000.00                             | 338 452.00          | 490 995.50    | 2 004.50     | 99.59  |
| 4                                                                      | CORPORATE SERVICES | NETWORK UPGRADE                            | 500 000.00             | 500 000.00            | -                | 500 000.00   | -                                      | -                   | -             | -            | -      |
| 5                                                                      | CORPORATE SERVICES | ELECTRONIC RECORD SYSTEM                   | 300 000.00             | -                     | -                | -            | -                                      | -                   | -             | -            | -      |
| 6                                                                      | CORPORATE SERVICES | CLOUD-BASED BACKUP AND DISASTER RECOVERY   | 200 000.00             | -                     | -                | -            | -                                      | -                   | -             | -            | -      |
| 7                                                                      | CORPORATE SERVICES | UNIFIED THREAT MANAGEMENT (UTM) - SECURITY | 300 000.00             | -                     | -                | -            | -                                      | -                   | -             | -            | -      |
| 8                                                                      | CORPORATE SERVICES | ENDPOINT PROTECTION AND PATCH MANAGEMENT   | 250 000.00             | -                     | -                | -            | -                                      | -                   | -             | -            | -      |
| 9                                                                      | CORPORATE SERVICES | IT HELP DESK SERVICES (INTANGIBLE)         | 300 000.00             | -                     | -                | -            | -                                      | -                   | -             | -            | -      |
| 10                                                                     | CORPORATE SERVICES | LICENCE MANAGEMENT SOFTWARE (INTANGIBLE)   | 150 000.00             | -                     | -                | -            | -                                      | -                   | -             | -            | -      |
| 11                                                                     | CORPORATE SERVICES | INTANGIBLES                                | -                      | 400 000.00            | -                | 130 000.00   | 270 000.00                             | 230 787.98          | 769 781.48    | 218.52       | 99.92  |
| 12                                                                     | CORPORATE SERVICES | FLEET                                      | 2 000 000.00           | 2 500 000.00          | -                | 66 000.00    | 2 434 000.00                           | -                   | 2 432 709.03  | 1 250.97     | 99.95  |
| 13                                                                     | CORPORATE SERVICES | CONFERENCE SYSTEM                          | 1 100 000.00           | 1 100 000.00          | -                | 100 000.00   | 1 000 000.00                           | -                   | -             | 1 000 000.00 | -      |
| 14                                                                     | CORPORATE SERVICES | TELEPHONE SYSTEM                           | 800 000.00             | 500 000.00            | -                | 500 000.00   | -                                      | -                   | -             | -            | -      |
| 15                                                                     | CORPORATE SERVICES | SERVER ROOM UPGRADE                        | 200 000.00             | -                     | -                | -            | -                                      | -                   | -             | -            | -      |
| 16                                                                     | CORPORATE SERVICES | HIGH CAPACITY UPS/INVERTERS                | 200 000.00             | -                     | -                | -            | -                                      | -                   | -             | -            | -      |
| 17                                                                     | CORPORATE SERVICES | AIRCONDITIONING EQUIPMENT                  | 300 000.00             | 300 000.00            | -                | 300 000.00   | -                                      | -                   | -             | -            | -      |
| 17                                                                     | ITD                | FINANCIAL SYSTEM                           | 1 200 000.00           | 2 400 000.00          | -                | 450 000.00   | 1 940 000.00                           | -                   | 1 935 130.44  | 889.56       | 99.96  |
| 18                                                                     | LED & PLANNING     | ACQUISITION OF OFFICE SPACE                | 1 500 000.00           | -                     | -                | -            | -                                      | -                   | -             | -            | -      |
| 19                                                                     | LED & PLANNING     | WATER PROJECTS                             | 1 000 000.00           | 1 500 000.00          | -                | 1 500 000.00 | -                                      | -                   | -             | -            | -      |
| 20                                                                     | LED & PLANNING     | LIGHTING PROTECTION / CONDUCTOR            | 200 000.00             | -                     | -                | -            | -                                      | -                   | -             | -            | -      |
| 21                                                                     | LED & PLANNING     | AGRI-PARKS                                 | 2 000 000.00           | 2 000 000.00          | -                | -            | 2 000 000.00                           | -                   | -             | -            | -      |
| 22                                                                     | LED & PLANNING     | CULTURAL VILLAGE                           | 1 000 000.00           | -                     | -                | -            | -                                      | -                   | -             | -            | -      |
| 23                                                                     | LED & PLANNING     | UPGRADE OF DISASTER CENTRE                 | 500 000.00             | 500 000.00            | -                | 500 000.00   | -                                      | -                   | -             | -            | -      |
| 24                                                                     | COMMUNITY SERVICES | TOOLS                                      | 1 200 000.00           | 400 000.00            | -                | 400 000.00   | -                                      | -                   | -             | -            | -      |
| 25                                                                     | COMMUNITY SERVICES | PEST CONTROL EQUIPMENT                     | 100 000.00             | 40 000.00             | -                | 40 000.00    | -                                      | -                   | -             | -            | -      |
| 26                                                                     | COMMUNITY SERVICES | SAMPLING KITS                              | 50 000.00              | -                     | -                | -            | -                                      | -                   | -             | -            | -      |
| 27                                                                     | COMMUNITY SERVICES | TWO WAY RADIO SYSTEM, FIRE EMERG SERVICES  | 1 000 000.00           | 1 000 000.00          | -                | 1 000 000.00 | -                                      | -                   | -             | -            | -      |
| 28                                                                     | COMMUNITY SERVICES | FIRE BAY DOORS                             | 1 200 000.00           | -                     | -                | -            | -                                      | -                   | -             | -            | -      |
| 29                                                                     | COMMUNITY SERVICES | DISASTER MANAGEMENT SPATIAL SYSTEM         | 1 200 000.00           | -                     | -                | -            | -                                      | -                   | -             | -            | -      |
| 30                                                                     | COMMUNITY SERVICES | WATER TANKER TRUCK & EQUIPMENT             | 5 000 000.00           | 4 820 000.00          | -                | 47 000.00    | 4 773 000.00                           | 4 772 800.07        | 4 772 800.07  | 159.93       | 100.00 |
| 31                                                                     | COMMUNITY SERVICES | FLOODS AND DISASTER RESPONSE VEHICLE       | 1 500 000.00           | -                     | -                | -            | -                                      | -                   | -             | -            | -      |
| 32                                                                     | COMMUNITY SERVICES | LANDFILL SITE DISTRICT                     | 1 000 000.00           | -                     | -                | -            | -                                      | -                   | -             | -            | -      |
| 33                                                                     | COMMUNITY SERVICES | SOLID WASTE BULK CONTAINERS/WASTE BINS     | 2 000 000.00           | -                     | -                | -            | -                                      | -                   | -             | -            | -      |
| TOTAL                                                                  |                    |                                            | 29 950 000.00          | 19 160 000.00         | -                | 7 650 000.00 | 11 510 000.00                          | 5 839 689.84        | 10 497 403.15 | 1 012 596.85 | 91.20  |

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

|    | DEPARTMENT                       | CURRENT YEAR 2024/ 2025 |                       |                  |                     |                      | REVENUE & EXPENDITURE ACTUAL MOVEMENTS |                      |                     |              |
|----|----------------------------------|-------------------------|-----------------------|------------------|---------------------|----------------------|----------------------------------------|----------------------|---------------------|--------------|
|    |                                  | Budget                  | 1st Adjustment Budget | Budget Virements | Adjustments         | Adjusted Budget      | Curr Mth Exp (June)                    | YTD Movement         | Balance             | % Exp        |
| 1  | EXECUTIVE MAYOR                  | -                       | -                     | -                | -                   | -                    | -                                      | -                    | -                   | -            |
| 2  | SPEAKER                          | -                       | -                     | -                | -                   | -                    | -                                      | -                    | -                   | -            |
| 3  | CHIEF WHIP                       | -                       | -                     | -                | -                   | -                    | -                                      | -                    | -                   | -            |
| 4  | COUNCILLORS                      | -                       | -                     | -                | -                   | -                    | -                                      | -                    | -                   | -            |
| 5  | MUNICIPAL MANAGER ADMINISTRATION | 300 000.00              | 400 000.00            | -                | 400 000.00          | -                    | -                                      | -                    | -                   | -            |
| 6  | INTERNAL AUDIT                   | -                       | -                     | -                | -                   | -                    | -                                      | -                    | -                   | -            |
| 7  | CORPORATE SERVICES               | 8 000 000.00            | 6 100 000.00          | -                | 1 373 000.00        | 4 727 000.00         | 851 085.53                             | 3 549 688.40         | 1 177 311.60        | 75.09        |
| 8  | BUDGET AND TREASURY              | 1 200 000.00            | 2 400 000.00          | -                | 460 000.00          | 1 940 000.00         | -                                      | 1 939 130.44         | 869.56              | 99.96        |
| 9  | LED & PLANNING                   | 6 200 000.00            | 4 000 000.00          | -                | 4 000 000.00        | -                    | -                                      | -                    | -                   | -            |
| 10 | COMMUNITY SERVICES               | 14 250 000.00           | 6 260 000.00          | -                | 1 487 000.00        | 4 773 000.00         | 4 772 800.07                           | 4 772 800.07         | 199.93              | 100.00       |
|    | <b>TOTAL</b>                     | <b>29 950 000.00</b>    | <b>19 160 000.00</b>  | <b>-</b>         | <b>7 720 000.00</b> | <b>11 440 000.00</b> | <b>5 623 885.60</b>                    | <b>10 261 618.91</b> | <b>1 178 381.09</b> | <b>89.70</b> |

## 2.8. Other supporting documents

DC40 Dr Kenneth Kaunda - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 30 June 2025

| Description                                | Ref | 2024/25 |         |         |         |          |          |                 |                 |                 |                 |                 |                 | Medium Term Revenue and Expenditure Framework |                        |                        |
|--------------------------------------------|-----|---------|---------|---------|---------|----------|----------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------------------------------------|------------------------|------------------------|
|                                            |     | July    | August  | Sept.   | October | November | December | January         | February        | March           | April           | May             | June            | Budget Year 2024/25                           | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
|                                            |     | Outcome | Outcome | Outcome | Outcome | Outcome  | Outcome  | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget                               | Adjusted Budget        | Adjusted Budget        |
| <b>R thousands</b>                         |     |         |         |         |         |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| <b>Revenue by Vote</b>                     |     |         |         |         |         |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Vote 1 - EXECUTIVE AND COUNCIL             |     | -       | -       | -       | -       | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |
| Vote 2 - MUNICIPAL MANAGER ADMINISTRATION  |     | -       | -       | -       | -       | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |
| Vote 3 - CORPORATE SERVICES ADMINISTRATION |     | -       | -       | -       | -       | -        | -        | 292             | 292             | 292             | 292             | 292             | 2 042           | 3 560                                         | 3 661                  | 3 829                  |
| Vote 4 - FINANCIAL SERVICES ADMINISTRATION |     | -       | -       | -       | -       | -        | -        | 19 112          | 19 112          | 19 112          | 19 112          | 19 112          | 133 784         | 229 344                                       | 235 063                | 242 715                |
| Vote 5 - COMMUNITY AND SOCIAL SERVICES     |     | -       | -       | -       | -       | -        | -        | 113             | 113             | 113             | 113             | 113             | 793             | 1 360                                         | 600                    | 711                    |
| Vote 6 - LED PLANNING AND DEVELOPMENT      |     | -       | -       | -       | -       | -        | -        | 657             | 657             | 657             | 657             | 657             | 4 506           | 7 683                                         | 6 884                  | 7 016                  |
| Vote 7 - INTERNAL AUDIT                    |     | -       | -       | -       | -       | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |
| 0                                          |     | -       | -       | -       | -       | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |
| 0                                          |     | -       | -       | -       | -       | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |
| 0                                          |     | -       | -       | -       | -       | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |
| 0                                          |     | -       | -       | -       | -       | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |
| 0                                          |     | -       | -       | -       | -       | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |
| 0                                          |     | -       | -       | -       | -       | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |
| <b>Total Revenue by Vote</b>               |     | -       | -       | -       | -       | -        | -        | 20 174          | 20 174          | 20 174          | 20 174          | 20 174          | 141 217         | 242 087                                       | 246 919                | 254 272                |
| <b>Expenditure by Vote</b>                 |     |         |         |         |         |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Vote 1 - EXECUTIVE AND COUNCIL             |     | -       | -       | -       | -       | -        | -        | 1 891           | 1 891           | 1 891           | 1 891           | 1 891           | 13 937          | 23 691                                        | 27 151                 | 28 400                 |
| Vote 2 - MUNICIPAL MANAGER ADMINISTRATION  |     | -       | -       | -       | -       | -        | -        | 3 661           | 3 661           | 3 661           | 3 661           | 3 661           | 25 626          | 43 931                                        | 42 050                 | 44 516                 |
| Vote 3 - CORPORATE SERVICES ADMINISTRATION |     | -       | -       | -       | -       | -        | -        | 3 108           | 3 108           | 3 108           | 3 108           | 3 108           | 21 757          | 37 208                                        | 38 689                 | 40 339                 |
| Vote 4 - FINANCIAL SERVICES ADMINISTRATION |     | -       | -       | -       | -       | -        | -        | 2 756           | 2 756           | 2 756           | 2 756           | 2 756           | 19 290          | 33 068                                        | 31 809                 | 33 226                 |
| Vote 5 - COMMUNITY AND SOCIAL SERVICES     |     | -       | -       | -       | -       | -        | -        | 5 774           | 5 774           | 5 774           | 5 774           | 5 774           | 40 419          | 88 287                                        | 63 459                 | 2 135 108              |
| Vote 6 - LED PLANNING AND DEVELOPMENT      |     | -       | -       | -       | -       | -        | -        | 2 802           | 2 802           | 2 802           | 2 802           | 2 802           | 19 616          | 33 623                                        | 32 745                 | 30 736                 |
| Vote 7 - INTERNAL AUDIT                    |     | -       | -       | -       | -       | -        | -        | 635             | 635             | 635             | 635             | 635             | 4 446           | 7 622                                         | 8 286                  | 8 677                  |
| 0                                          |     | -       | -       | -       | -       | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |
| 0                                          |     | -       | -       | -       | -       | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |
| 0                                          |     | -       | -       | -       | -       | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |
| 0                                          |     | -       | -       | -       | -       | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |
| 0                                          |     | -       | -       | -       | -       | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |
| 0                                          |     | -       | -       | -       | -       | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |
| <b>Total Expenditure by Vote</b>           |     | -       | -       | -       | -       | -        | -        | 20 727          | 20 727          | 20 727          | 20 727          | 20 727          | 145 989         | 249 724                                       | 244 216                | 2 231 002              |
| <b>Surplus/ (Deficit)</b>                  |     | -       | -       | -       | -       | -        | -        | (553)           | (553)           | (553)           | (553)           | (553)           | (3 772)         | (6 637)                                       | 2 703                  | (2 660 130)            |

DC40 Dr Kenneth Kaunda - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 30 June 2025

| Table SB (3) Adjustments Budget - monthly revenue and expenditure (functional classification) - 30 June 2025 |     |         |          |          |          |          |          |                 |                 |                 |                 |                 |                 | Medium Term Revenue and Expenditure Framework |                        |                        |
|--------------------------------------------------------------------------------------------------------------|-----|---------|----------|----------|----------|----------|----------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------------------------------------|------------------------|------------------------|
| Description - Standard classification                                                                        | Ref | 2024/25 |          |          |          |          |          |                 |                 |                 |                 |                 |                 | Budget Year 2024/25                           | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
|                                                                                                              |     | July    | August   | Sept     | October  | November | December | January         | February        | March           | April           | May             | June            | Adjusted Budget                               | Adjusted Budget        | Adjusted Budget        |
| R thousands                                                                                                  |     | Outcome | Outcome  | Outcome  | Outcome  | Outcome  | Outcome  | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget                               | Adjusted Budget        | Adjusted Budget        |
| Revenue - Functional                                                                                         |     |         |          |          |          |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Governance and administration                                                                                |     | 91 321  | 443      | 391      | 389      | 219      | 72 981   | 19 404          | 19 404          | 19 404          | 19 404          | 19 404          | (29 917)        | 232 844                                       | 239 354                | 246 545                |
| Executive and council                                                                                        |     | —       | —        | —        | —        | —        | —        | —               | —               | —               | —               | —               | —               | —                                             | —                      | —                      |
| Finance and administration                                                                                   |     | 91 321  | 443      | 391      | 389      | 219      | 72 981   | 19 404          | 19 404          | 19 404          | 19 404          | 19 404          | (29 917)        | 232 844                                       | 239 354                | 246 545                |
| Internal audit                                                                                               |     | —       | —        | —        | —        | —        | —        | —               | —               | —               | —               | —               | —               | —                                             | —                      | —                      |
| Community and public safety                                                                                  |     | 80      | 85       | 88       | 86       | 224      | 316      | 113             | 113             | 113             | 113             | 113             | (196)           | 1 360                                         | 680                    | 711                    |
| Community and social services                                                                                |     | 80      | 85       | 88       | 86       | 224      | 316      | 113             | 113             | 113             | 113             | 113             | (196)           | 1 360                                         | 680                    | 711                    |
| Sport and recreation                                                                                         |     | —       | —        | —        | —        | —        | —        | —               | —               | —               | —               | —               | —               | —                                             | —                      | —                      |
| Public safety                                                                                                |     | —       | —        | —        | —        | —        | —        | —               | —               | —               | —               | —               | —               | —                                             | —                      | —                      |
| Housing                                                                                                      |     | —       | —        | —        | —        | —        | —        | —               | —               | —               | —               | —               | —               | —                                             | —                      | —                      |
| Health                                                                                                       |     | —       | —        | —        | —        | —        | —        | —               | —               | —               | —               | —               | —               | —                                             | —                      | —                      |
| Economic and environmental services                                                                          |     | —       | —        | —        | —        | —        | —        | 657             | 657             | 657             | 657             | 657             | 4 598           | 7 883                                         | 6 884                  | 7 016                  |
| Planning and development                                                                                     |     | —       | —        | —        | —        | —        | —        | 657             | 657             | 657             | 657             | 657             | 4 598           | 7 883                                         | 6 884                  | 7 016                  |
| Road transport                                                                                               |     | —       | —        | —        | —        | —        | —        | —               | —               | —               | —               | —               | —               | —                                             | —                      | —                      |
| Environmental protection                                                                                     |     | —       | —        | —        | —        | —        | —        | —               | —               | —               | —               | —               | —               | —                                             | —                      | —                      |
| Trading services                                                                                             |     | —       | —        | —        | —        | —        | —        | —               | —               | —               | —               | —               | —               | —                                             | —                      | —                      |
| Energy sources                                                                                               |     | —       | —        | —        | —        | —        | —        | —               | —               | —               | —               | —               | —               | —                                             | —                      | —                      |
| Water management                                                                                             |     | —       | —        | —        | —        | —        | —        | —               | —               | —               | —               | —               | —               | —                                             | —                      | —                      |
| Waste water management                                                                                       |     | —       | —        | —        | —        | —        | —        | —               | —               | —               | —               | —               | —               | —                                             | —                      | —                      |
| Waste management                                                                                             |     | —       | —        | —        | —        | —        | —        | —               | —               | —               | —               | —               | —               | —                                             | —                      | —                      |
| Other                                                                                                        |     | —       | —        | —        | —        | —        | —        | —               | —               | —               | —               | —               | —               | —                                             | —                      | —                      |
| Total Revenue - Functional                                                                                   |     | 91 401  | 838      | 479      | 474      | 843      | 73 297   | 20 174          | 20 174          | 20 174          | 20 174          | 20 174          | (25 914)        | 242 087                                       | 246 918                | 254 272                |
| Expenditure - Functional                                                                                     |     |         |          |          |          |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Governance and administration                                                                                |     | 7 826   | 11 838   | 10 036   | 13 970   | 10 269   | 14 487   | 12 151          | 12 151          | 12 151          | 12 151          | 12 151          | 16 630          | 145 810                                       | 148 012                | 155 158                |
| Executive and council                                                                                        |     | 3 165   | 4 889    | 5 177    | 7 564    | 5 340    | 7 302    | 5 652           | 5 652           | 5 652           | 5 652           | 5 652           | 6 125           | 67 822                                        | 69 201                 | 72 926                 |
| Finance and administration                                                                                   |     | 4 116   | 6 459    | 4 016    | 5 813    | 4 254    | 6 227    | 5 864           | 5 864           | 5 864           | 5 864           | 5 864           | 10 163          | 70 366                                        | 70 515                 | 73 551                 |
| Internal audit                                                                                               |     | 516     | 491      | 843      | 593      | 675      | 957      | 635             | 635             | 635             | 635             | 635             | 341             | 7 622                                         | 8 295                  | 8 677                  |
| Community and public safety                                                                                  |     | 4 993   | 5 008    | 5 698    | 6 088    | 5 705    | 5 615    | 5 774           | 5 774           | 5 774           | 5 774           | 5 774           | 7 319           | 69 287                                        | 83 409                 | 2 135 108              |
| Community and social services                                                                                |     | 4 993   | 5 008    | 5 698    | 6 088    | 5 705    | 5 615    | 5 774           | 5 774           | 5 774           | 5 774           | 5 774           | 7 319           | 69 287                                        | 83 439                 | 2 135 108              |
| Sport and recreation                                                                                         |     | —       | —        | —        | —        | —        | —        | —               | —               | —               | —               | —               | —               | —                                             | —                      | —                      |
| Public safety                                                                                                |     | —       | —        | —        | —        | —        | —        | —               | —               | —               | —               | —               | —               | —                                             | —                      | —                      |
| Housing                                                                                                      |     | —       | —        | —        | —        | —        | —        | —               | —               | —               | —               | —               | —               | —                                             | —                      | —                      |
| Health                                                                                                       |     | —       | —        | —        | —        | —        | —        | —               | —               | —               | —               | —               | —               | —                                             | —                      | —                      |
| Economic and environmental services                                                                          |     | 1 384   | 1 808    | 1 752    | 1 504    | 2 720    | 1 556    | 2 802           | 2 802           | 2 802           | 2 802           | 2 802           | 8 791           | 33 627                                        | 32 745                 | 30 735                 |
| Planning and development                                                                                     |     | 1 384   | 1 808    | 1 752    | 1 504    | 2 720    | 1 556    | 2 802           | 2 802           | 2 802           | 2 802           | 2 802           | 8 791           | 33 627                                        | 32 745                 | 30 735                 |
| Road transport                                                                                               |     | —       | —        | —        | —        | —        | —        | —               | —               | —               | —               | —               | —               | —                                             | —                      | —                      |
| Environmental protection                                                                                     |     | —       | —        | —        | —        | —        | —        | —               | —               | —               | —               | —               | —               | —                                             | —                      | —                      |
| Trading services                                                                                             |     | —       | —        | —        | —        | —        | —        | —               | —               | —               | —               | —               | —               | —                                             | —                      | —                      |
| Energy sources                                                                                               |     | —       | —        | —        | —        | —        | —        | —               | —               | —               | —               | —               | —               | —                                             | —                      | —                      |
| Water management                                                                                             |     | —       | —        | —        | —        | —        | —        | —               | —               | —               | —               | —               | —               | —                                             | —                      | —                      |
| Waste water management                                                                                       |     | —       | —        | —        | —        | —        | —        | —               | —               | —               | —               | —               | —               | —                                             | —                      | —                      |
| Waste management                                                                                             |     | —       | —        | —        | —        | —        | —        | —               | —               | —               | —               | —               | —               | —                                             | —                      | —                      |
| Other                                                                                                        |     | —       | —        | —        | —        | —        | —        | —               | —               | —               | —               | —               | —               | —                                             | —                      | —                      |
| Total Expenditure - Functional                                                                               |     | 14 205  | 18 744   | 17 480   | 21 552   | 18 693   | 21 657   | 20 727          | 20 727          | 20 727          | 20 727          | 20 727          | 32 741          | 248 724                                       | 244 216                | 2 321 002              |
| Surplus (Deficit) L                                                                                          |     |         |          |          |          |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
|                                                                                                              |     | 77 196  | (18 206) | (17 009) | (21 088) | (18 150) | 61 639   | (633)           | (633)           | (633)           | (633)           | (633)           | (58 255)        | (6 637)                                       | 2 701                  | (2 068 730)            |

DC48 Dr Kenneth Kaunda - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 30 June 2025

| 2024/25                                                   |    |          |          |          |          |          |          |                 |                 |                 |                 |                 |                 | Medium Term Revenue and Expenditure Framework |                        |                        |             |
|-----------------------------------------------------------|----|----------|----------|----------|----------|----------|----------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------------------------------------|------------------------|------------------------|-------------|
| Description                                               | R# | July     | August   | Sept.    | October  | November | December | January         | February        | March           | April           | May             | June            | Budget Year 2024/25                           | Budget Year +1 2025/26 | Budget Year +2 2026/27 |             |
|                                                           |    | Outcome  | Outcome  | Outcome  | Outcome  | Outcome  | Outcome  | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget                               | Adjusted Budget        | Adjusted Budget        |             |
| R thousands                                               |    |          |          |          |          |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |             |
| Revenue By Source                                         |    |          |          |          |          |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |             |
| Exchange Revenue                                          |    |          |          |          |          |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |             |
| Service charges - Electricity                             |    | -        | -        | -        | -        | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |             |
| Service charges - Water                                   |    | -        | -        | -        | -        | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |             |
| Service charges - Waste Water Management                  |    | -        | -        | -        | -        | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |             |
| Service charges - Waste Management                        |    | -        | -        | -        | -        | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |             |
| Sale of Goods and Rendering of Services                   |    | -        | 1        | -        | -        | 2        | -        | 0               | 0               | 0               | 0               | 0               | -               | 5                                             | 100                    | 140                    |             |
| Agency services                                           |    | -        | -        | -        | -        | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |             |
| Interest                                                  |    | -        | -        | -        | -        | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |             |
| Interest earned from Receivables                          |    | -        | -        | -        | -        | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |             |
| Interest earned from Current and Non Current Assets       |    | 330      | 370      | 391      | 339      | 217      | 215      | 833             | 833             | 833             | 833             | 833             | 3 972           | 10 000                                        | 8 339                  | 9 825                  |             |
| Dividends                                                 |    | -        | -        | -        | -        | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |             |
| Rent on Land                                              |    | -        | -        | -        | -        | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |             |
| Rental from Fixed Assets                                  |    | -        | -        | -        | -        | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |             |
| Licence and permits                                       |    | -        | -        | -        | -        | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |             |
| Special selling items                                     |    | -        | -        | -        | -        | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |             |
| Operational Revenue                                       |    | -        | -        | -        | -        | -        | -        | 3               | 3               | 3               | 3               | 3               | 18              | 38                                            | 335                    | 356                    |             |
| Non-Exchange Revenue                                      |    |          |          |          |          |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |             |
| Property rates                                            |    | -        | -        | -        | -        | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |             |
| Surcharges and Taxes                                      |    | -        | -        | -        | -        | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |             |
| Fines, penalties and forfeits                             |    | -        | -        | -        | -        | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |             |
| Licences or permits                                       |    | 80       | 95       | 88       | 86       | 324      | 316      | 113             | 113             | 113             | 113             | 113             | 113             | 1 356                                         | 600                    | 711                    |             |
| Transfer and subsidies - Operational                      |    | 29       | 72       | -        | 56       | -        | 72 766   | 3 824           | 3 824           | 3 824           | 3 824           | 3 824           | 3 824           | 46 158                                        | 45 886                 | 44 309                 | 42 887      |
| Interest                                                  |    | -        | -        | -        | -        | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |             |
| Fuel Levy                                                 |    | 90 992   | -        | -        | -        | -        | -        | 15 401          | 15 401          | 15 401          | 15 401          | 15 401          | 15 401          | 16 642                                        | 184 006                | 192 095                | 200 378     |
| Operational Revenue                                       |    | -        | -        | -        | -        | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |             |
| Gains on disposal of Assets                               |    | -        | -        | -        | -        | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |             |
| Other Gains                                               |    | -        | -        | -        | -        | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |             |
| Discontinued Operations                                   |    |          |          |          |          |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |             |
| Total Revenue                                             |    | 330      | 538      | 478      | 474      | 543      | 73 297   | 20 174          | 20 174          | 20 174          | 20 174          | 20 174          | 20 174          | 25 610                                        | 242 087                | 246 918                | 254 272     |
| Expenditure By Type                                       |    |          |          |          |          |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |             |
| Employee related costs                                    |    | 12 373   | 12 504   | 13 308   | 13 069   | 13 268   | 12 825   | 12 821          | 12 821          | 12 821          | 12 821          | 12 821          | 12 821          | 12 388                                        | 153 849                | 140 657                | 2 215 689   |
| Remuneration of councillors                               |    | 974      | 935      | 958      | 951      | 924      | 1 434    | 1 034           | 1 034           | 1 034           | 1 034           | 1 034           | 1 034           | 1 061                                         | 12 409                 | 13 799                 | 14 433      |
| Bulk purchases - electricity                              |    | -        | -        | -        | -        | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      | -           |
| Inventory consumed                                        |    | 517      | 2        | 89       | 232      | 245      | 403      | 271             | 271             | 271             | 271             | 271             | 271             | 407                                           | 3 249                  | 5 288                  | 6 531       |
| Debt impairment                                           |    | -        | -        | -        | -        | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      | -           |
| Depreciation and amortisation                             |    | -        | -        | -        | -        | -        | -        | 599             | 599             | 599             | 599             | 599             | 599             | 4 180                                         | 7 184                  | 7 200                  | 7 531       |
| Interest                                                  |    | -        | -        | -        | -        | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      | -           |
| Contracted services                                       |    | 215      | 2 894    | 2 283    | 3 266    | 3 269    | 3 604    | 3 412           | 3 412           | 3 412           | 3 412           | 3 412           | 3 412           | 9 498                                         | 46 942                 | 37 556                 | 38 919      |
| Transfer and subsidies                                    |    | -        | 33       | 36       | 176      | 2        | 29       | 117             | 117             | 117             | 117             | 117             | 117             | 540                                           | 1 402                  | 4 738                  | 4 283       |
| Irrecoverable debts written off                           |    | -        | -        | -        | -        | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      | -           |
| Operational costs                                         |    | 137      | 2 387    | 917      | 3 920    | 993      | 3 362    | 2 474           | 2 474           | 2 474           | 2 474           | 2 474           | 2 474           | 5 702                                         | 29 889                 | 35 178                 | 35 224      |
| Losses on disposal of Assets                              |    | -        | -        | -        | -        | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      | -           |
| Other Losses                                              |    | 14 216   | 16 755   | 17 438   | 21 574   | 18 693   | 21 657   | -               | -               | -               | -               | -               | -               | (112 394)                                     | -                      | -                      | -           |
| Total Expenditure                                         |    | 28 433   | 37 611   | 34 996   | 43 147   | 37 396   | 43 315   | 20 727          | 20 727          | 20 727          | 20 727          | 20 727          | 20 727          | (76 699)                                      | 248 724                | 244 216                | 2 321 902   |
| Surplus/(Deficit)                                         |    | (28 103) | (36 973) | (34 517) | (42 673) | (36 843) | 29 982   | (653)           | (653)           | (653)           | (653)           | (653)           | (653)           | 64 184                                        | (6 637)                | 2 701                  | (2 066 730) |
| Transfer and subsidies - capital (monetary allocations)   |    | 77 185   | (16 218) | (17 026) | (21 099) | (18 150) | 51 639   | -               | -               | -               | -               | -               | -               | (54 338)                                      | -                      | -                      | -           |
| Transfer and subsidies - capital (in-kind - all)          |    | -        | -        | -        | -        | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      | -           |
| Surplus/(Deficit) after capital transfers & contributions |    | 48 082   | (56 191) | (51 532) | (63 772) | (51 990) | 81 622   | (653)           | (653)           | (653)           | (653)           | (653)           | (653)           | (154)                                         | (6 637)                | 2 701                  | (2 066 730) |

DC46 Dr Kenneth Kaunda - Supporting Table SB15 Adjustments Budget - monthly cash flow - 30 June 2025

| Monthly cash Reva                                                                                                                                                                               | Ref | 2024/25  |          |          |          |          |          |                 |                 |                 |                 |                 |                 | Medium Term Revenue and Expenditure Framework |                        |                        |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----------|----------|----------|----------|----------|----------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------------------------------------|------------------------|------------------------|
|                                                                                                                                                                                                 |     | July     | August   | Sept.    | October  | November | December | January         | February        | March           | April           | May             | June            | Budget Year 2024/25                           | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
|                                                                                                                                                                                                 |     | Outcome  | Outcome  | Outcome  | Outcome  | Outcome  | Outcome  | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget                               | Adjusted Budget        | Adjusted Budget        |
| <b>R Revenues</b>                                                                                                                                                                               |     |          |          |          |          |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| <b>Cash Receipts By Source</b>                                                                                                                                                                  | 1   |          |          |          |          |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Property rates                                                                                                                                                                                  |     | -        | -        | -        | -        | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |
| Service charges - electricity revenue                                                                                                                                                           |     | -        | -        | -        | -        | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |
| Service charges - water revenue                                                                                                                                                                 |     | -        | -        | -        | -        | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |
| Service charges - sanitation revenue                                                                                                                                                            |     | -        | -        | -        | -        | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |
| Service charges - refuse                                                                                                                                                                        |     | -        | -        | -        | -        | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |
| Rent of facilities and equipment                                                                                                                                                                |     | -        | -        | -        | -        | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |
| Interest earned - external investments                                                                                                                                                          |     | 330      | 370      | 391      | 339      | 217      | 215      | 633             | 633             | 633             | 633             | 633             | 3 872           | 10 000                                        | 9 339                  | 9 825                  |
| Interest earned - outstanding debtors                                                                                                                                                           |     | -        | -        | -        | -        | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |
| Dividends received                                                                                                                                                                              |     | -        | -        | -        | -        | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |
| Fines, penalties and forfeits                                                                                                                                                                   |     | -        | -        | -        | -        | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |
| Licences and permits                                                                                                                                                                            |     | 80       | 95       | 88       | 86       | 324      | 316      | 113             | 113             | 113             | 113             | 113             | 113             | 1 360                                         | 680                    | 711                    |
| <b>Special rating levies</b>                                                                                                                                                                    |     | -        | -        | -        | -        | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |
| Agency services                                                                                                                                                                                 |     | -        | -        | -        | -        | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |
| Transfers and Subsidies - Operational                                                                                                                                                           |     | -        | -        | -        | -        | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |
| Other revenue                                                                                                                                                                                   |     | -        | 1        | -        | -        | 2        | -        | 3               | 3               | 3               | 3               | 3               | 3               | 18                                            | 35                     | 335                    |
| <b>Cash Receipts by Source</b>                                                                                                                                                                  |     | 411      | 465      | 479      | 424      | 543      | 531      | 950             | 950             | 950             | 950             | 950             | 3 794           | 11 295                                        | 10 354                 | 10 886                 |
| <b>Other Cash Flows by Source</b>                                                                                                                                                               |     |          |          |          |          |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)                                                                                                   |     | 90 962   | -        | -        | -        | -        | -        | 15 401          | 15 401          | 15 401          | 15 401          | 15 401          | 16 842          | 184 806                                       | 192 965                | 200 378                |
| Transfers and subsidies - capital (monetary allocations) (Dist / Prov Depart Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) |     | 29       | 72       | -        | 50       | -        | 72 766   | 3 824           | 3 824           | 3 824           | 3 824           | 3 824           | (46 159)        | 45 686                                        | 44 309                 | 42 867                 |
| Proceeds on Disposal of Fixed and Intangible Assets                                                                                                                                             |     | -        | -        | -        | -        | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |
| Short term loans                                                                                                                                                                                |     | -        | -        | -        | -        | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |
| Borrowing long term/financing                                                                                                                                                                   |     | -        | -        | -        | -        | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |
| Increase (decrease) in consumer deposits                                                                                                                                                        |     | -        | -        | -        | -        | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |
| Decrease (increase) in non-current receivables                                                                                                                                                  |     | -        | -        | -        | -        | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |
| Decrease (increase) in non-current investments                                                                                                                                                  |     | -        | -        | -        | -        | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |
| <b>Total Cash Receipts by Source</b>                                                                                                                                                            |     | 91 401   | 538      | 479      | 474      | 643      | 73 297   | 20 174          | 20 174          | 20 174          | 20 174          | 20 174          | (25 514)        | 242 087                                       | 246 758                | 254 132                |
| <b>Cash Payments by Type</b>                                                                                                                                                                    |     |          |          |          |          |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Employee related costs                                                                                                                                                                          |     | 12 372   | 12 504   | 13 368   | 13 086   | 13 260   | 12 826   | 12 821          | 12 821          | 12 821          | 12 821          | 12 821          | 12 388          | 153 049                                       | 140 657                | 2 215 000              |
| Remuneration of councillors                                                                                                                                                                     |     | 974      | 935      | 958      | 951      | 924      | 1 434    | 1 034           | 1 034           | 1 034           | 1 034           | 1 034           | 1 061           | 12 409                                        | 13 799                 | 14 433                 |
| Finance charges                                                                                                                                                                                 |     | -        | -        | -        | -        | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |
| Bulk purchases - Electricity                                                                                                                                                                    |     | -        | -        | -        | -        | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |
| Acquisitions - water & other inventory                                                                                                                                                          |     | 517      | 2        | 89       | 232      | 245      | 403      | 271             | 271             | 271             | 271             | 271             | -               | 3 749                                         | 5 288                  | 5 531                  |
| Contracted services                                                                                                                                                                             |     | 215      | 2 694    | 2 289    | 3 206    | 3 289    | 3 694    | 3 412           | 3 412           | 3 412           | 3 412           | 3 412           | -               | 40 942                                        | 37 356                 | 38 016                 |
| Transfers and grants - other municipalities                                                                                                                                                     |     | -        | -        | -        | -        | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |
| Transfers and grants - other                                                                                                                                                                    |     | -        | 33       | 35       | 176      | 2        | 29       | 117             | 117             | 117             | 117             | 117             | 540             | 1 402                                         | 4 738                  | 4 283                  |
| Other expenditure                                                                                                                                                                               |     | 137      | 2 387    | 617      | 3 920    | 893      | 3 362    | 2 474           | 2 474           | 2 474           | 2 474           | 2 474           | 28 506          | 29 669                                        | 35 179                 | 35 224                 |
| <b>Cash Payments by Type</b>                                                                                                                                                                    |     | 14 216   | 19 755   | 17 499   | 21 574   | 18 653   | 21 657   | 20 128          | 20 128          | 20 128          | 20 128          | 20 128          | 42 494          | 241 541                                       | 237 816                | 2 313 470              |
| <b>Other Cash Flows/Payments by Type</b>                                                                                                                                                        |     |          |          |          |          |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Capital assets                                                                                                                                                                                  |     | 28 433   | 37 511   | 34 089   | 43 147   | 37 306   | 43 315   | 20 727          | 20 727          | 20 727          | 20 727          | 20 727          | (339 833)       | (11 519)                                      | 244 215                | 2 321 002              |
| Repayment of borrowing                                                                                                                                                                          |     | -        | -        | -        | -        | -        | -        | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |
| <b>Other Cash Flows/Payments</b>                                                                                                                                                                |     | (28 433) | (37 511) | (34 089) | (43 147) | (37 306) | (43 315) | (20 727)        | (20 727)        | (20 727)        | (20 727)        | (20 727)        | 339 833         | 11 519                                        | (244 215)              | (2 321 002)            |
| <b>Total Cash Payments by Type</b>                                                                                                                                                              |     | 14 547   | 19 293   | 17 516   | 22 048   | 19 236   | 21 654   | 40 302          | 40 302          | 40 302          | 40 302          | 40 302          | (152 181)       | 223 363                                       | 483 934                | 2 567 742              |
| <b>NET INCREASE/(DECREASE) IN CASH FLOW</b>                                                                                                                                                     |     | 76 855   | (18 755) | (17 489) | (21 574) | (18 653) | (21 657) | (20 128)        | (20 128)        | (20 128)        | (20 128)        | (20 128)        | 126 689         | 18 594                                        | (237 176)              | (2 313 610)            |
| Cash/cash equivalents at the month/year beginning:                                                                                                                                              |     | 20 955   | 97 810   | 79 054   | 61 556   | 39 983   | 21 289   | (368)           | (20 496)        | (40 625)        | (69 753)        | (89 881)        | (101 010)       | 20 955                                        | 39 949                 | (197 528)              |
| Cash/cash equivalents at the month/year end:                                                                                                                                                    |     | 97 810   | 79 054   | 61 556   | 39 983   | 21 289   | (368)    | (20 496)        | (40 625)        | (69 753)        | (89 881)        | (101 010)       | 25 659          | 39 949                                        | (197 528)              | (2 311 138)            |